

Financial statements and reports for the year ended
30 June 2023

TOMCZAK SUPER FUND

Prepared for: Gillian Tomczak and Thierry Tomczak

TOMCZAK SUPER FUND
Reports Index

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Compilation Report

Trustees Declaration

Members Statement

Members Summary

TOMCZAK SUPER FUND

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Fixed Interest Securities (Australian)	2	30,000.00	30,000.00
Fixed Interest Securities (Australian) - Unitised	3	19,858.80	18,690.10
Managed Investments (Australian)	4	205,519.27	189,141.74
Shares in Listed Companies (Australian)	5	28,774.92	22,420.30
Units in Listed Unit Trusts (Australian)	6	250,810.57	201,102.30
Total Investments		<u>534,963.56</u>	<u>461,354.44</u>
Other Assets			
Macquarie Cash Management Trust		48,620.29	27,170.71
Distributions Receivable		3,741.80	4,324.35
Westpac DIY Super - 7434		1,383.63	506.78
Westpac DIY Super - 7426		300.32	520.68
ONEVUE CASH HUB		3,284.09	5,595.21
Income Tax Refundable		0.00	2,228.20
Total Other Assets		<u>57,330.13</u>	<u>40,345.93</u>
Total Assets		<u>592,293.69</u>	<u>501,700.37</u>
Less:			
Liabilities			
Income Tax Payable		2,365.69	0.00
PAYG Payable		0.00	543.00
Deferred Tax Liability		6,973.06	1,873.92
Total Liabilities		<u>9,338.75</u>	<u>2,416.92</u>
Net assets available to pay benefits		<u>582,954.94</u>	<u>499,283.45</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	8, 9		
Tomczak, Thierry - Accumulation		75,624.80	68,284.73
Tomczak, Gillian - Accumulation		507,330.14	430,998.72
Total Liability for accrued benefits allocated to members' accounts		<u>582,954.94</u>	<u>499,283.45</u>

TOMCZAK SUPER FUND

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
Income			
Investment Income			
Trust Distributions	12	14,103.57	15,142.86
Dividends Received	11	478.50	0.00
Interest Received		2,917.19	2,696.50
Investment Gains			
Changes in Market Values	13	46,014.74	(38,828.97)
Contribution Income			
Employer Contributions		11,816.99	6,562.88
Personal Concessional		34,000.00	16,000.00
Total Income		<u>109,330.99</u>	<u>1,573.27</u>
Expenses			
Accountancy Fees		825.00	660.00
Administration Costs		1,043.53	1,022.57
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	495.00
Advisor Fees		2,640.02	2,640.02
Investment Expenses		1,394.72	1,382.47
		<u>6,492.27</u>	<u>6,459.06</u>
Member Payments			
Life Insurance Premiums		6,429.93	5,228.31
Income Protection Premiums		4,166.47	3,600.01
Total Expenses		<u>17,088.67</u>	<u>15,287.38</u>
Benefits accrued as a result of operations before income tax		<u>92,242.32</u>	<u>(13,714.11)</u>
Income Tax Expense	14	8,570.83	(2,039.84)
Benefits accrued as a result of operations		<u>83,671.49</u>	<u>(11,674.27)</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 Trustee(s).

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

b. Cash and Cash Equivalents

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

c. Revenue

Interest revenue

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

Dividend revenue

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. Income Tax

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

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

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

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

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

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

f. Trade and Other Payables

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

g. Critical Accounting Estimates and Judgements

TOMCZAK SUPER FUND

Notes to the Financial Statements

For the year ended 30 June 2023

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

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

Note 2: Fixed Interest Securities (Australian)

	2023 \$	2022 \$
La Trobe Aust Mort Fd 12 Mth T ACT	30,000.00	30,000.00
	30,000.00	30,000.00

Note 3: Fixed Interest Securities (Australian) - Unitised

	2023 \$	2022 \$
FIIG Sydney Airport Finance	19,858.80	18,690.10
	19,858.80	18,690.10

Note 4: Managed Investments (Australian)

	2023 \$	2022 \$
Dnr Aust Equities High Con	92,933.42	85,179.72
Magellan Global Fund (open Class) (managed Fund)	31,036.88	27,069.76
Onevue Uma Investment	81,548.97	76,892.26
	205,519.27	189,141.74

Note 5: Shares in Listed Companies (Australian)

	2023 \$	2022 \$
Allkem Limited	8,170.20	5,258.10
Mineral Resources Limited	7,143.00	4,827.00
Oliver's Real Food Limited	1,970.22	6,953.70
Pilbara Minerals Limited	11,491.50	5,381.50
	28,774.92	22,420.30

Note 6: Units in Listed Unit Trusts (Australian)

	2023 \$	2022 \$
Bentham Global Income Fund	20,638.31	0.00
BetaShares Global Cybersecurity ETF	14,446.00	13,500.50

TOMCZAK SUPER FUND

Notes to the Financial Statements

For the year ended 30 June 2023

BetaShares Active Australian Hybrids Fund	29,989.86	29,690.56
VanEck Australian Property ETF	14,358.90	14,262.30
VanEck Australian Resources ETF	20,308.86	16,500.62
VanEck Vectors Small Companies Masters ETF	10,516.75	10,499.50
Betashares Nasdaq 100 Etf	39,781.75	30,315.85
VanEck MSCI International Quality ETF	38,581.50	30,535.74
Vanguard Australian Fixed Interest Index ETF	25,432.34	25,226.78
Vanguard MSCI Index International Shares ETF	36,756.30	30,570.45
	250,810.57	201,102.30

Note 7: Banks and Term Deposits

	2023 \$	2022 \$
Banks		
Macquarie Cash Management Trust	48,620.29	27,170.71
ONEVUE CASH HUB	3,284.09	5,595.21
Westpac DIY Super - 7426	300.32	520.68
Westpac DIY Super - 7434	1,383.63	506.78
	53,588.33	33,793.38

Note 8: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	499,283.45	510,957.72
Benefits accrued as a result of operations	83,671.49	(11,674.27)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	582,954.94	499,283.45

Note 9: 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	582,954.94	499,283.45

TOMCZAK SUPER FUND

Notes to the Financial Statements

For the year ended 30 June 2023

Note 10: Guaranteed Benefits

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

Note 11: Dividends

	2023 \$	2022 \$
Mineral Resources Limited	220.00	0.00
Pilbara Minerals Limited	258.50	0.00
	478.50	0.00

Note 12: Trust Distributions

	2023 \$	2022 \$
VanEck MSCI International Quality ETF	433.50	346.80
BetaShares Active Australian Hybrids Fund	1,333.40	757.08
Dnr Aust Equities High Con	3,984.43	4,591.37
VanEck Vectors Small Companies Masters ETF	454.25	465.75
VanEck Australian Property ETF	752.10	738.30
Magellan Global Fund (open Class) (managed Fund)	1,191.30	1,190.14
Vanguard Australian Fixed Interest Index ETF	235.39	0.00
VanEck Australian Resources ETF	994.14	857.38
Betashares Nasdaq 100 Etf	923.57	955.20
Onevue Uma Investment	2,764.67	3,164.43
Bentham Global Income Fund	349.38	0.00
Vanguard MSCI Index International Shares ETF	687.44	596.78
BetaShares Global Cybersecurity ETF	0.00	1,055.16
Vanguard Australian Fixed Interest Index Etf	0.00	424.47
	14,103.57	15,142.86

Note 13: Changes in Market Values

Unrealised Movements in Market Value

	2023 \$	2022 \$
Fixed Interest Securities (Australian) - Unitised		
FIIG Qantas Airways Ltd	0.00	1,343.20
FIIG Sydney Airport Finance	1,168.70	(1,612.00)

TOMCZAK SUPER FUND

Notes to the Financial Statements

For the year ended 30 June 2023

	1,168.70	(268.80)
Managed Investments (Australian)		
Dnr Aust Equities High Con	4,484.61	(2,131.56)
Magellan Global Fund (open Class) (managed Fund)	3,967.12	(5,017.24)
Onevue Uma Investment	2,331.42	(6,546.18)
	10,783.15	(13,694.98)
Shares in Listed Companies (Australian)		
Allkem Limited	2,912.10	306.45
Mineral Resources Limited	2,316.00	(546.95)
Oliver's Real Food Limited	(4,983.48)	115.89
Pilbara Minerals Limited	6,110.00	285.55
	6,354.62	160.94
Units in Listed Unit Trusts (Australian)		
Bentham Global Income Fund	(1,361.69)	0.00
BetaShares Active Australian Hybrids Fund	299.30	(1,197.20)
BetaShares Global Cybersecurity ETF	945.50	(1,410.50)
Betashares Nasdaq 100 Etf	9,465.90	(6,129.00)
VanEck Australian Property ETF	96.60	(2,297.70)
VanEck Australian Resources ETF	3,808.24	189.36
VanEck MSCI International Quality ETF	8,045.76	(3,468.00)
VanEck Vectors Small Companies Masters ETF	17.25	(2,271.25)
Vanguard Australian Fixed Interest Index ETF	205.56	(3,648.69)
Vanguard MSCI Index International Shares ETF	6,185.85	(2,866.95)
	27,708.27	(23,099.93)
Total Unrealised Movement	46,014.74	(36,902.77)
Realised Movements in Market Value		
	2023	2022
	\$	\$
Fixed Interest Securities (Australian) - Unitised		
FIIG Qantas Airways Ltd	0.00	(1,926.20)
	0.00	(1,926.20)
Total Realised Movement	0.00	(1,926.20)

Notes to the Financial Statements

For the year ended 30 June 2023

Changes in Market Values	46,014.74	(38,828.97)
---------------------------------	-----------	-------------

Note 14: Income Tax Expense

	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	3,471.69	(57.20)
Deferred Tax Liability/Asset	5,099.14	(1,982.64)
Income Tax Expense	<u>8,570.83</u>	<u>(2,039.84)</u>

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%	13,836.35	(2,057.12)
--	-----------	------------

Less:

Tax effect of:

Increase in MV of Investments	6,902.21	0.00
Realised Accounting Capital Gains	0.00	(288.93)
Accounting Trust Distributions	2,115.54	2,271.43

Add:

Tax effect of:

Decrease in MV of Investments	0.00	5,535.42
Franking Credits	487.10	516.30
Foreign Credits	43.46	41.71
Taxable Trust Distributions	1,442.25	1,438.03
Distributed Foreign Income	217.46	171.29
Rounding	(0.12)	(0.28)
Income Tax on Taxable Income or Loss	<u>7,008.75</u>	<u>3,662.85</u>

Less credits:

Franking Credits	3,247.34	3,442.01
Foreign Credits	289.72	278.04

Current Tax or Refund	<u>3,471.69</u>	<u>(57.20)</u>
-----------------------	-----------------	----------------

TOMCZAK SUPER FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the TOMCZAK SUPER 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 TOMCZAK SUPER FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

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

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

Assurance Disclaimer

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

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

HFB Super Pty Ltd

of

PO Box 24, Cleveland, Queensland 4163

Signed:

Dated: / /

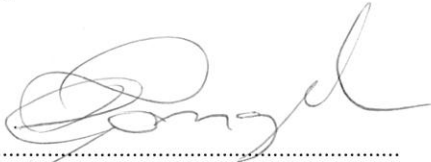
TOMCZAK SUPER FUND
Trustees Declaration

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

The trustees declare that:

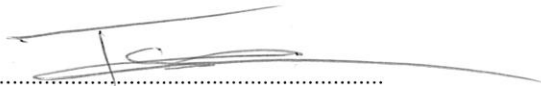
- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year ended on that date in accordance with the accounting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

Signed in accordance with a resolution of the trustees by:



.....
Gillian Tomczak

Trustee



.....
Thierry Tomczak

Trustee

Dated this 8 day of 2/2024

TOMCZAK SUPER FUND

Members Statement

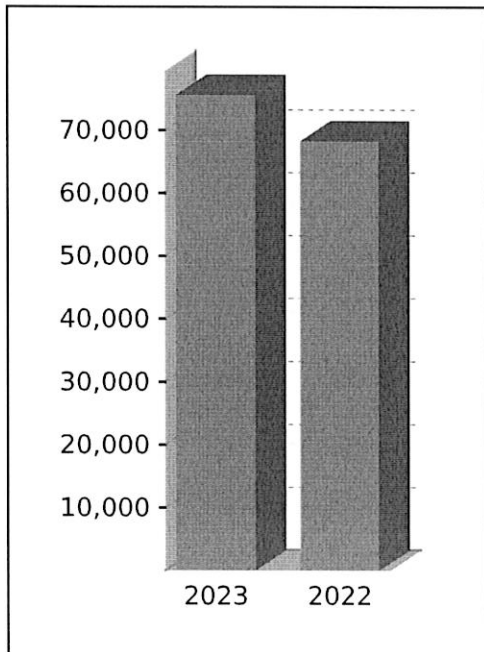
Thierry Tomczak
 57 Lislane Street
 Ferney Grove, Queensland, 4055, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	60	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	75,624.80
Date Joined Fund:	03/08/2007		
Service Period Start Date:			
Date Left Fund:			
Member Code:	TOMTHI00001A		
Account Start Date:	03/08/2007		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	75,624.80
<u>Preservation Components</u>	
Preserved	75,624.80
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	52,045.45
Taxable	23,579.35



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2022	68,284.73	71,495.17
<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	8,272.33	(3,262.69)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	932.26	(52.25)
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	75,624.80	68,284.73

TOMCZAK SUPER FUND
Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund



Gillian Kathleen Tomczak
Trustee



Thierry Tomczak
Trustee

TOMCZAK SUPER FUND

Members Statement

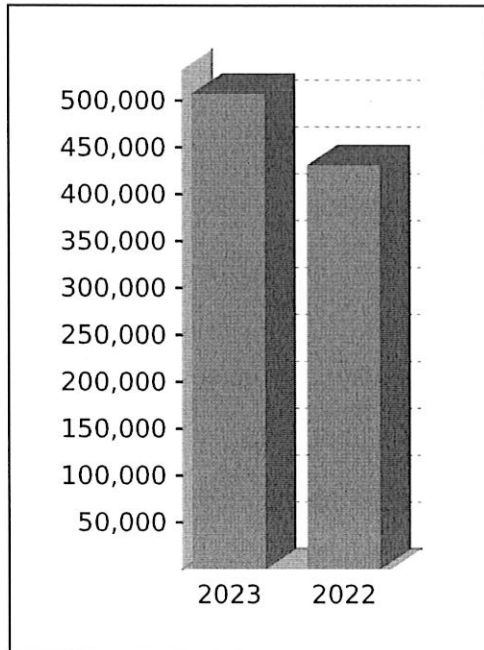
Gillian Kathleen Tomczak
 57 Lislane St
 Ferny Grove, Queensland, 4055, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	Thierry Tomczak
Age:	55	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	507,330.14
Date Joined Fund:	03/08/2007		
Service Period Start Date:			
Date Left Fund:			
Member Code:	TOMGIL00001A		
Account Start Date:	03/08/2007		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	507,330.14
<u>Preservation Components</u>	
Preserved	507,330.14
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	163,059.01
Taxable	344,271.13



Your Detailed Account Summary

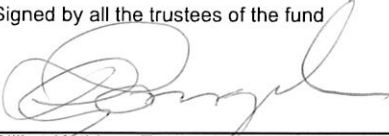
	This Year	Last Year
Opening balance at 01/07/2022	430,998.72	439,462.55
<u>Increases to Member account during the period</u>		
Employer Contributions	11,816.99	6,562.88
Personal Contributions (Concessional)	34,000.00	16,000.00
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	52,286.46	(20,465.93)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	6,872.55	3,384.44
Income Tax	4,303.08	(1,651.98)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	10,596.40	8,828.32
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2023	507,330.14	430,998.72

TOMCZAK SUPER FUND
Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund



Gillian Kathleen Tomczak
Trustee



Thierry Tomczak
Trustee

TOMCZAK SUPER FUND
Members Summary

As at 30 June 2023

	Increases				Decreases				Closing Balance			
	Opening Balances	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid		Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses
Thierry Tomczak (Age: 60)												
TOMTHI00001A - Accumulation	68,284.73			8,272.33				932.26				75,624.80
	68,284.73			8,272.33				932.26				75,624.80
Gillian Kathleen Tomczak (Age: 55)												
TOMGIL00001A - Accumulation	430,998.72	45,816.99		52,286.46		6,872.55	4,303.08		10,596.40			507,330.14
	430,998.72	45,816.99		52,286.46		6,872.55	4,303.08		10,596.40			507,330.14
	499,283.45	45,816.99		60,558.79		6,872.55	5,235.34		10,596.40			582,954.94

Memorandum of Resolutions of

Gillian Tomczak and Thierry Tomczak

ATF TOMCZAK SUPER FUND

FILE COPY

Please sign and return

**FINANCIAL STATEMENTS OF
SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

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.

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 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:

It was resolved that

Super Audits Pty Ltd

of

PO Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

TAX AGENTS:

It was resolved that

HFB Super Pty Ltd

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

Memorandum of Resolutions of

Gillian Tomczak and Thierry Tomczak

ATF TOMCZAK SUPER FUND

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.

CLOSURE:

Signed as a true record –

X 
.....

Gillian Tomczak

X 
.....

Thierry Tomczak

Minutes of the Meeting of the Trustees of Tomczak Superannuation Fund

Present: Gillian Tomczak
Thierry Tomczak

Resolved that: It was resolved that the following contributions were made to the superannuation fund for the 2023 financial year:

<u>Gillian Tomczak</u>	
Employer Concessional Contributions	\$11,816.99
Personal Concessional Contribution	\$34,000


Closure: There being no further business the meeting was declared closed

Signed by the trustee(s) pursuant to the fund deed

X 

Gillian Tomczak

30/06/2023
Date

X 

Thierry Tomczak

30/06/2023
Date