

# **D&M Superfund**

ABN 46 540 638 420

Trustees: Marguerite Wilson & Darren Wilson

**Financial Statement**  
**For the year ended 30 June 2023**

---

# D&M Superfund Reports Table of Contents

---

## Report Name

Compilation Report - SMSF

Trustee Declaration Report

Operating Statement (Profit and Loss) Report

Statement of Financial Position (Balance Sheet)

Notes to the Financial Statements

Investment Summary Report

Member Statement

Annual Trustee Minutes/Resolutions

---

# Compilation Report to the Trustees and Members of D&M Superfund

ABN 46 540 638 420

For the period 1 July 2022 to 30 June 2023

---

On the basis of the information provided by the Trustees of D&M Superfund, we have compiled the accompanying special purpose financial statements of D&M Superfund for the period ended 30 June 2023, which comprise the Statement of Financial Position, Operating Statement, 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 Trustees

The Trustees of D&M Superfund 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 / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

## Our Responsibility

On the basis of information provided by the Trustees of D&M Superfund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting 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 / basis of accounting 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<sup>1</sup> on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund 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.

Signature of Accountant

Dated: 24 October 2023



**Name of Signatory:** Ms Emily Cooper

**Address:** Unit 8  
435-438 Fullarton Road  
HIGHGATE, SA 5063

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions

# D&M Superfund

## Trustee Declaration

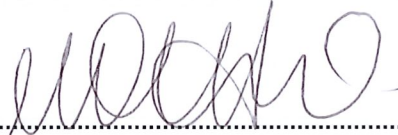
---


In the opinion of the Trustees of the D&M Superfund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly the financial position of the Fund at 30 June 2023 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2023.

Signed in accordance with a resolution of the trustees by:

  
..... Dated: 01/11/23  
**Marguerite Wilson**  
Trustee

  
..... Dated: 01/11/23  
**Darren Wilson**  
Trustee

**D&M Superfund**  
**Operating Statement**  
For the period 1 July 2022 to 30 June 2023

	Note	2023	2022
<b>Income</b>			
Member Receipts			
Contributions			
Employer		\$15,155	\$11,458
Member Insurance Premium Rebate		\$132	-
Investment Gains			
Forex Realised Gains	8A	\$46	\$87
Forex Unrealised Gains	8B	\$464	\$546
Increase in Market Value	8C	\$1,162	(\$34,556)
Investment Income			
Distributions	7A	\$833	-
Dividends	7B	\$173	\$1,878
Foreign Income	7C	\$2,181	\$2,113
Interest	7D	\$2,472	\$166
Other Income		\$946	-
		<u>\$23,565</u>	<u>(\$18,307)</u>
<b>Expenses</b>			
Member Payments			
Insurance Premiums		\$1,839	\$3,217
Other Expenses			
Accountancy Fee		\$1,025	\$931
Adviser Fee		\$232	-
Auditor Fee		\$330	-
Bank Fees		\$5	-
General Expense		\$226	\$1,106
Investment Management Fee		\$136	-
SMSF Supervisory Levy		\$518	\$259
Investment Losses			
Realised Capital Losses	8D	\$2,895	\$989
		<u>\$7,206</u>	<u>\$6,502</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>\$16,359</b>	<b>(\$24,809)</b>
<b>Income Tax</b>			
Income Tax Expense		\$2,558	\$1,515
Prior Years Over Provision for Income Tax		(\$2,657)	\$2,466
		<u>(\$99)</u>	<u>\$3,981</u>
<b>Benefits Accrued as a Result of Operations</b>		<b>\$16,458</b>	<b>(\$28,790)</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**D&M Superfund**  
**Statement of Financial Position**  
**as at 30 June 2023**

	Note	2023	2022
<b>Assets</b>			
Investments			
Other Assets	6A	-	\$226
Shares in Listed Companies	6B	\$13,533	\$14,771
Shares in Listed Companies - Foreign	6C	\$58,511	\$57,595
Wrap/Platform Assets	6D	\$149,342	-
Other Assets			
Cash At Bank		\$17,262	\$152,181
Foreign Cash At Bank		\$15,667	\$12,529
Other Taxes Refundable		\$34	(\$1,674)
<b>Total Assets</b>		<u><u>\$254,348</u></u>	<u><u>\$235,628</u></u>
<b>Liabilities</b>			
Income Tax Payable		\$2,039	(\$224)
<b>Total Liabilities</b>		<u><u>\$2,039</u></u>	<u><u>(\$224)</u></u>
<b>Net Assets Available to Pay Benefits</b>		<u><u>\$252,309</u></u>	<u><u>\$235,852</u></u>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Darren Wilson		\$110,924	\$110,208
Mrs Marguerite Wilson		\$141,385	\$125,643
<b>Total Liability for Accrued Benefits</b>		<u><u>\$252,309</u></u>	<u><u>\$235,852</u></u>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

---

**D&M Superfund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

---

**Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

**(a) Statement of Compliance**

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 *Regulations 1994*, the trust deed of the fund and the needs of members.

**(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

**(c) Use of Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

**(d) Cash and Cash Equivalents**

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

**(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

**(f) Valuation of Assets**

*Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

---

## D&M Superfund

### Notes to the Financial Statements

#### As at 30 June 2023

---

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions 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.

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

Contributions and rollovers 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.

This report should be read in conjunction with the accompanying compilation report.



**D&M Superfund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

The financial report was authorised for issue on 24 October 2023 by the trustee of the fund.

**Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	\$235,852	\$264,642
Benefits Accrued during the period	\$16,458	(\$28,790)
Benefits Paid during the period	\$0	\$0
<b>Liability for Accrued Benefits at end of period</b>	<b>\$252,309</b>	<b>\$235,852</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

**Note 3 – Vested Benefits**

Vested benefits are benefits which 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 reporting period.

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	\$235,852	\$264,642
Benefits Accrued during the period	\$16,458	(\$28,790)
Benefits Paid during the period	\$0	\$0
<b>Vested Benefits at end of period</b>	<b>\$252,309</b>	<b>\$235,852</b>

**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

**Note 6A – Other Assets**

	<b>Current</b>	<b>Previous</b>
At market value:		
Gann Trader Lifetime Software	\$0	\$226
	<b>\$0</b>	<b>\$226</b>

**Note 6B – Shares in Listed Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
Archer Materials Limited	\$8,644	\$7,990
Electro Optic Systems Holdings Limited	\$2,379	\$3,234
Itech Minerals Limited	\$560	\$771
Okapi Resources Limited	\$1,950	\$2,775
	<b>\$13,533</b>	<b>\$14,771</b>

**D&M Superfund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 6C – Shares in Listed Companies - Foreign**

	Current	Previous
At market value:		
Qualcomm Inc	\$25,137	\$26,013
The Blackstone Group Inc	\$33,374	\$31,582
	<u>\$58,511</u>	<u>\$57,595</u>

**Note 6D – Wrap/Platform Assets**

	Current	Previous
At market value:		
OFS 18.6 Strategic Investment SMA	\$149,342	\$0
	<u>\$149,342</u>	<u>\$0</u>

**Note 7A – Distributions**

	Current	Previous
OFS 18.6 Strategic Investment SMA	\$833	\$0
	<u>\$833</u>	<u>\$0</u>

**Note 7B – Dividends**

	Current	Previous
Rio Tinto Limited	\$0	\$1,878
OFS 18.6 Strategic Investment SMA	\$173	\$0
	<u>\$173</u>	<u>\$1,878</u>

**Note 7C – Foreign Income**

	Current	Previous
Qualcomm Inc	\$637	\$1,028
The Blackstone Group Inc	\$1,361	\$1,085
OFS 18.6 Strategic Investment SMA	\$184	\$0
	<u>\$2,181</u>	<u>\$2,113</u>

**Note 7D – Interest**

	Current	Previous
ANZ V2 Plus Account	\$2,051	\$0
Commonwealth Bank Of Australia Accel Cash	\$182	\$89
Macquarie Wrap Cash Account	\$141	\$0
CommSec Brokerage USD Account	\$0	\$77
OFS 18.6 Strategic Investment SMA	\$97	\$0
	<u>\$2,472</u>	<u>\$166</u>

**Note 8A – Forex Realised Gains**

	Current	Previous
<b>Foreign Cash At Bank</b>		
CommSec Brokerage USD Account	\$46	\$87
	<u>\$46</u>	<u>\$87</u>

**Note 8B – Forex Unrealised Gains**

	Current	Previous
<b>Foreign Cash At Bank</b>		
CommSec Brokerage CAD Account	\$0	\$0
CommSec Brokerage USD Account	\$464	\$546
	<u>\$464</u>	<u>\$546</u>

**D&M Superfund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 8C – Increase in Market Value**

	Current	Previous
<b>Other Assets</b>		
Gann Trader Lifetime Software	\$0	\$0
<b>Shares in Listed Companies</b>		
Archer Materials Limited	\$654	(\$15,545)
Electro Optic Systems Holdings Limited	(\$855)	(\$17,333)
Electrometals Technologies Limited	\$0	\$7,163
Itech Minerals Limited	(\$211)	\$274
Okapi Resources Limited	(\$825)	(\$225)
Rio Tinto Limited	\$0	(\$8,376)
<b>Shares in Listed Companies - Foreign</b>		
Qualcomm Inc	(\$876)	(\$546)
Riot Blockchain Inc	\$0	(\$749)
The Blackstone Group Inc	\$1,792	\$781
<b>Wrap/Platform Assets</b>		
OFS 18.6 Strategic Investment SMA	\$1,484	\$0
	<b>\$1,162</b>	<b>(\$34,556)</b>

**Note 8D – Realised Capital Losses**

	Current	Previous
<b>Shares in Listed Companies</b>		
James Hardie Industries PLC - Chess Depository Interests 1:1	\$0	\$949
Rio Tinto Limited	\$0	(\$4,769)
<b>Shares in Listed Companies - Foreign</b>		
Ping Identity Holding Corp	\$0	\$1,870
Riot Blockchain Inc	\$0	\$1,964
<b>Units In Listed Unit Trusts</b>		
Betashares Australian Strong Bear (Hedge Fund) - Betashares	\$0	\$976
Australian Strong Bear (Hedge Fund)		
<b>Wrap/Platform Assets</b>		
OFS 18.6 Strategic Investment SMA	\$2,895	\$0
	<b>\$2,895</b>	<b>\$989</b>

## D&M Superfund

### 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>Bank</b>								
ANZ V2 Plus Account				\$14,662	\$14,662			6%
Commonwealth Bank Of Australia Accel				\$368	\$368			-%
Cash								
Macquarie Wrap Cash Account				\$2,232	\$2,232			1%
				<u>\$17,262</u>	<u>\$17,262</u>			<u>7%</u>
<b>Bank - Foreign</b>								
CommSec Brokerage CAD Account	0	\$1.0625	\$1.1404	\$0	\$0	\$0	6%	-%
CommSec Brokerage USD Account	10,387	\$1.4110	\$1.5083	\$14,656	\$15,666	\$1,011	7%	6%
				<u>\$14,656</u>	<u>\$15,667</u>	<u>\$1,011</u>	<u>7%</u>	<u>6%</u>
<b>Foreign Investment Assets</b>								
The Blackstone Group Inc (NYSE MKT:BX)	238	\$36.6079	\$140.2263	\$8,713	\$33,374	\$24,661	283%	13%
Qualcomm Inc (NASDAQ:QCOM)	140	\$102.8250	\$179.5476	\$14,396	\$25,137	\$10,741	75%	10%
				<u>\$23,108</u>	<u>\$58,511</u>	<u>\$35,402</u>	<u>153%</u>	<u>23%</u>
<b>Listed Securities Market</b>								
Archer Materials Limited (ASX:AXE)	14,528	\$1.6200	\$0.5950	\$23,535	\$8,644	(\$14,891)	(63)%	3%
Electro Optic Systems Holdings Limited (ASX:EOS)	3,110	\$6.6134	\$0.7650	\$20,568	\$2,379	(\$18,188)	(88)%	1%
Itech Minerals Limited (ASX:ITM)	2,487	\$0.2000	\$0.2250	\$497	\$560	\$62	12%	-%
Okapi Resources Limited (ASX:OKR)	15,000	\$0.2000	\$0.1300	\$3,000	\$1,950	(\$1,050)	(35)%	1%
				<u>\$47,600</u>	<u>\$13,533</u>	<u>(\$34,067)</u>	<u>(72)%</u>	<u>5%</u>
<b>Wrap/Platform Market</b>								
OFS 18.6 Strategic Investment SMA		\$0.0000	\$0.0000	\$147,858	\$149,342	\$1,484	1%	59%
				<u>\$147,858</u>	<u>\$149,342</u>	<u>\$1,484</u>	<u>1%</u>	<u>59%</u>
				<u>\$250,484</u>	<u>\$254,314</u>	<u>\$3,830</u>	<u>2%</u>	<u>100%</u>

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.

**D&M Superfund**  
(ABN: 46 540 638 420)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: PO BOX 401 NORTH MELBOURNE, VIC 3051
Member	Date of Birth: 11 February 1973
Mr Darren John Wilson	Date Joined Fund: 29 April 2015
Number: 1	Eligible Service Date: 29 April 2015
	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>	
Accumulation	\$110,208
<b>Total as at 1 Jul 2022</b>	<b>\$110,208</b>

<b>Withdrawal Benefit as at 30 Jun 2023</b>	
Accumulation	\$110,924
<b>Total as at 30 Jun 2023</b>	<b>\$110,924</b>

**Your Tax Components**

Tax Free	\$-
Taxable - Taxed	\$110,924
Taxable - Untaxed	\$-

**Your Preservation Components**

Preserved	\$110,854
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$70

**Your Insurance Benefits**

	Balance	Insurance	Total Benefit
On Death	\$110,924	\$804,057	\$914,981
On TPD	\$110,924	\$804,057	\$914,981
Salary Cont		\$-	

**Your Beneficiaries**

No beneficiary details have been recorded

**D&M Superfund**  
(ABN: 46 540 638 420)

**Member Benefit Statement**

Period		Member Account Details	
1 July 2022 - 30 June 2023		Residential Address:	PO BOX 401 NORTH MELBOURNE, VIC 3051
Member	Number: 1	Date of Birth:	11 February 1973
Mr Darren John Wilson		Date Joined Fund:	29 April 2015
Accumulation Account		Eligible Service Date:	29 April 2015
Accumulation		Tax File Number Held:	Yes
		Account Start Date:	29 April 2015

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2022	\$110,208
<i>Increases to your account:</i>	
Share Of Net Fund Income	\$1,319
Tax Effect Of Direct Member Expenses	\$276
Tax on Net Fund Income	\$959
<b>Total Increases</b>	<b>\$2,555</b>
<i>Decreases to your account:</i>	
Member Insurance Premiums	\$1,839
<b>Total Decreases</b>	<b>\$1,839</b>
<b>Withdrawal Benefit as at 30 Jun 2023</b>	<b>\$110,924</b>

Your Tax Components		
Tax Free	0.0000 %	\$-
taxable - Taxed		\$110,924
Taxable - Untaxed		\$-

Your Preservation Components	
Preserved	\$110,854
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$70

Your Insurance Benefits			
	Balance	Insurance	Total Benefit
On Death	\$110,924	\$804,057	\$914,981
On TPD	\$110,924	\$804,057	\$914,981
Salary Cont		\$-	

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

**D&M Superfund**  
(ABN: 46 540 638 420)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: PO BOX 401 NORTH MELBOURNE, VIC 3051
Member	Number: 2
Mrs Marguerite Anne Wilson	Date of Birth: 5 October 1966 Date Joined Fund: 29 April 2015 Eligible Service Date: 29 April 2015
	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>	
Accumulation	\$125,643
<b>Total as at 1 Jul 2022</b>	<b>\$125,643</b>
<b>Withdrawal Benefit as at 30 Jun 2023</b>	
Accumulation	\$141,385
<b>Total as at 30 Jun 2023</b>	<b>\$141,385</b>

**Your Tax Components**

Tax Free	\$259
Taxable - Taxed	\$141,126
Taxable - Untaxed	\$-

**Your Preservation Components**

Preserved	\$141,291
Restricted Non Preserved	\$-
Unrestricted Non Preserved	\$94

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

No beneficiary details have been recorded

**D&M Superfund**  
(ABN: 46 540 638 420)

**Member Benefit Statement**

Period	Member Account Details
1 July 2022 - 30 June 2023	Residential Address: PO BOX 401 NORTH MELBOURNE, VIC 3051
Member Number: 2	Date of Birth: 5 October 1966
Mrs Marguerite Anne Wilson	Date Joined Fund: 29 April 2015
Accumulation Account	Eligible Service Date: 29 April 2015
Accumulation	Tax File Number Held: Yes
	Account Start Date: 29 April 2015

Your Account Summary	
<b>Withdrawal Benefit</b> as at 1 Jul 2022	<b>\$125,643</b>
<i>Increases to your account:</i>	
Employer Contributions	\$15,155
Member Insurance Premium Rebates	\$132
Share Of Net Fund Income	\$1,591
Tax on Net Fund Income	\$1,157
<b>Total Increases</b>	<b>\$18,035</b>
<i>Decreases to your account:</i>	
Contributions Tax	\$2,293
<b>Total Decreases</b>	<b>\$2,293</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2023	<b>\$141,385</b>

Your Tax Components		
Tax Free	0.1832 %	\$259
Taxable - Taxed		\$141,126
Taxable - Untaxed		\$-
Your Preservation Components		
Preserved		\$141,291
Restricted Non Preserved		\$-
Unrestricted Non Preserved		\$94
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		



**MINUTES OF THE MEETING OF THE TRUSTEES OF  
D&M SUPERFUND  
HELD ON ...../...../..... AT  
14 BRITOMART GARDENS, ALAWA NT**

**PRESENT**

Marguerite Wilson

Darren Wilson

**APPROVAL OF  
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

**ALLOCATION OF  
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

<b>Member Name/Contribution type</b>	<b>Amount</b>
<i>Mrs Marguerite Wilson</i> Employer	\$15,155

The contributions will be subject to normal preservation and payment rules under the *Superannuation Industry (Supervision) Regulations 1994 (SISR)*

**ALLOCATION OF NET  
INCOME:**

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	<b>Income</b>	<b>Fund Tax</b>	<b>Conts Tax</b>	<b>Direct Tax</b>
<i>Mrs Marguerite Wilson</i> Accumulation	\$1,591	(\$1,157)	\$2,293	\$0
<i>Mr Darren Wilson</i> Accumulation	\$1,319	(\$959)	\$0	(\$276)

**REPORTING ENTITY  
CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND  
STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2023 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2023, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2023.

**INCOME TAX RETURN:**

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2023 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2023 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

**REVIEW OF INVESTMENT STRATEGY:**

The fund's investment performance for the year ended 30 June 2023 and existing investment strategy have been reviewed by the Trustees, after considering.

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

**TRUSTEE AND MEMBER 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 Section 120 of the S/SA.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

**AUDITOR:**

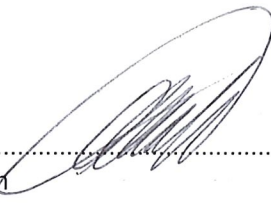
It was resolved that

Anthony Boys  
of  
Super Audits  
702/20 Hindmarsh Square  
Adelaide, SA 5000

act as the auditor of the fund for the next financial year.

**CLOSURE:**

There being no further business the meeting was closed.

  
.....  
Darren Wilson  
Chairperson

Dated: 01, 11, 23



# **D&M Superfund**

ABN 46 540 638 420

Trustees: Marguerite Wilson & Darren Wilson

**Financial Statement**  
**For the year ended 30 June 2023**

# **SIGNATURE PACK**

**MINUTES OF THE MEETING OF THE TRUSTEES OF  
D&M SUPERFUND  
HELD ON ...../...../..... AT  
14 BRITOMART GARDENS, ALAWA NT**

<b><u>PRESENT</u></b>	Marguerite Wilson  Darren Wilson															
<b><u>APPROVAL OF PREVIOUS MINUTES:</u></b>	It was resolved that the minutes of the previous meeting had been signed as a true and correct record.															
<b><u>ALLOCATION OF CONTRIBUTION:</u></b>	It was resolved that the contributions received during the year be allocated to members as follows: <table border="0" style="margin-left: 40px;"> <thead> <tr> <th style="text-align: left;"><b>Member Name/Contribution type</b></th> <th style="text-align: right;"><b>Amount</b></th> </tr> </thead> <tbody> <tr> <td><i>Mrs Marguerite Wilson</i> Employer</td> <td style="text-align: right;">\$15,155</td> </tr> </tbody> </table> <p>The contributions will be subject to normal preservation and payment rules under the <i>Superannuation Industry (Supervision) Regulations 1994 (SISR)</i></p>	<b>Member Name/Contribution type</b>	<b>Amount</b>	<i>Mrs Marguerite Wilson</i> Employer	\$15,155											
<b>Member Name/Contribution type</b>	<b>Amount</b>															
<i>Mrs Marguerite Wilson</i> Employer	\$15,155															
<b><u>ALLOCATION OF NET INCOME:</u></b>	It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts: <table border="0" style="margin-left: 40px;"> <thead> <tr> <th></th> <th style="text-align: right;"><b>Income</b></th> <th style="text-align: right;"><b>Fund Tax</b></th> <th style="text-align: right;"><b>Conts Tax</b></th> <th style="text-align: right;"><b>Direct Tax</b></th> </tr> </thead> <tbody> <tr> <td><i>Mrs Marguerite Wilson</i> Accumulation</td> <td style="text-align: right;">\$1,591</td> <td style="text-align: right;">(\$1,157)</td> <td style="text-align: right;">\$2,293</td> <td style="text-align: right;">\$0</td> </tr> <tr> <td><i>Mr Darren Wilson</i> Accumulation</td> <td style="text-align: right;">\$1,319</td> <td style="text-align: right;">(\$959)</td> <td style="text-align: right;">\$0</td> <td style="text-align: right;">(\$276)</td> </tr> </tbody> </table>		<b>Income</b>	<b>Fund Tax</b>	<b>Conts Tax</b>	<b>Direct Tax</b>	<i>Mrs Marguerite Wilson</i> Accumulation	\$1,591	(\$1,157)	\$2,293	\$0	<i>Mr Darren Wilson</i> Accumulation	\$1,319	(\$959)	\$0	(\$276)
	<b>Income</b>	<b>Fund Tax</b>	<b>Conts Tax</b>	<b>Direct Tax</b>												
<i>Mrs Marguerite Wilson</i> Accumulation	\$1,591	(\$1,157)	\$2,293	\$0												
<i>Mr Darren Wilson</i> Accumulation	\$1,319	(\$959)	\$0	(\$276)												
<b><u>REPORTING ENTITY CONCEPT:</u></b>	It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.  Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.															
<b><u>REPORTS AND STATEMENTS:</u></b>	The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2023 were tabled for consideration at the meeting.  It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that: <ol style="list-style-type: none"> <li>1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2023, the benefits accrued as a result of operations and its cash flow for the year then ended;</li> <li>2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and</li> <li>3. the fund has operated substantially in accordance with the trust deed and the requirements of the <i>Superannuation Industry (Supervision) Act 1993 (SISA)</i>, during the year ended 30 June 2023.</li> </ol>															

**INCOME TAX RETURN:**

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2023 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2023 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

**REVIEW OF INVESTMENT STRATEGY:**

The fund's investment performance for the year ended 30 June 2023 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

**TRUSTEE AND MEMBER 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 Section 120 of the S/SA.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

**AUDITOR:**


It was resolved that

Anthony Boys  
of  
Super Audits  
702/20 Hindmarsh Square  
Adelaide, SA 5000

act as the auditor of the fund for the next financial year.

**CLOSURE:**

There being no further business the meeting was closed.

  
.....  
Darren Wilson  
Chairperson

Dated: 01/11/23



# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

### Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website ([www.abr.gov.au](http://www.abr.gov.au)) for further information – it outlines our commitment to safeguarding your details.

### Electronic funds transfer – direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

**Tax file number**

\*\*\*\*\*

**Fund name**

D&M Superfund

**Year of return**

2023

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

**Important:** Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

### Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

**Signature of trustee or director**



**Date**

01/11/23

## Part B: Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

### Important:

Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

**Agent's reference number**

25957257

**Account name**

Marguerite Wilson & Darren Wilson ATF D&M Superfund

I authorise the refund to be deposited directly to the specified account.

**Signature of trustee or director**



**Date**

01/11/23

## Part D: Tax agent's certificate (shared facility users only)

**Declaration:** I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

**Signature of tax agent**



**Date**

**Agent's contact name**

MS Emily Cooper

**Agent's phone**

13 00392544

**Agent's reference**

25957257

**Client's reference**

DMSF

# D&M Superfund

## Trustee Declaration

---

In the opinion of the Trustees of the D&M Superfund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly the financial position of the Fund at 30 June 2023 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2023.

Signed in accordance with a resolution of the trustees by:

.....  
**Marguerite Wilson**  
Trustee

  
..... Dated: 01/11/23

.....  
**Darren Wilson**  
Trustee

  
..... Dated: 01/11/23