

## Statement of Financial Position

As at 30 June 2022

	Note	2022 \$	2021 \$
<b>INVESTMENTS</b>			
Unit Trusts (Unlisted)	7	697,019 <sup>34</sup>	657,009
		<b>697,019</b>	<b>657,009</b>
<b>OTHER ASSETS</b>			
Cash at Bank	8	16,455 <sup>34</sup>	19,020
Sundry Debtors - Fund Level	9	8,462 <sup>34</sup>	5,239
		<b>24,917</b>	<b>24,259</b>
<b>TOTAL ASSETS</b>		<b>721,936</b>	<b>681,268</b>
<b>LIABILITIES</b>			
Provisions for Tax - Fund	10	30,127 <sup>34</sup>	40,428
Financial Position Rounding		1	-
		<b>30,128</b>	<b>40,428</b>
<b>TOTAL LIABILITIES</b>		<b>30,128</b>	<b>40,428</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<b>691,808</b>	<b>640,840</b>
<b>REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS</b>			
Allocated to Members' Accounts	11	691,808	640,840
		<b>691,808</b>	<b>640,840</b>

This Statement is to be read in conjunction with the notes to the Financial Statements

# Operating Statement

For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>REVENUE</b>			
<b>Investment Revenue</b>			
Unit Trusts (Unlisted)	2	9,395	8,621
		<b>9,395</b>	<b>8,621</b>
<b>Contribution Revenue</b>			
Employer Concessional Contributions		21,726	20,650
		<b>21,726</b>	<b>20,650</b>
<b>Other Revenue</b>			
Cash at Bank	3	2	5
Market Movement Non-Realised	4	29,010	44,538
		<b>29,012</b>	<b>44,543</b>
<b>Total Revenue</b>		<b>60,133</b>	<b>73,814</b>
<b>EXPENSES</b>			
<b>General Expense</b>			
Fund Administration Expenses	5	1,055	-
Member Insurance Premium Fully Deductible		1,138	-
Member Other Expenses - Non deductible		-	1,500
		<b>2,193</b>	<b>1,500</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>		<b>57,940</b>	<b>72,314</b>
<b>Tax Expense</b>			
Fund Tax Expenses	6	6,972	9,434
		<b>6,972</b>	<b>9,434</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		<b>50,968</b>	<b>62,880</b>

This Statement is to be read in conjunction with the notes to the Financial Statements

# Member Account Balances

For the year ended 30 June 2022

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
<b>Briedis, Suzanne (36)</b>									
<b>Accumulation</b>	133,964.63	-	2,650.35	-	397.55	-	-	6,996.28	143,213.71
Accum (00002)	<b>133,964.63</b>	-	<b>2,650.35</b>	-	<b>397.55</b>	-	-	<b>6,996.28</b>	<b>143,213.71</b>
<b>Castillo, Rodrigo (43)</b>									
<b>Accumulation</b>	136,192.11	-	11,058.46	-	1,488.13	1,137.61	-	7,112.61	151,737.44
Accum (00004)	<b>136,192.11</b>	-	<b>11,058.46</b>	-	<b>1,488.13</b>	<b>1,137.61</b>	-	<b>7,112.61</b>	<b>151,737.44</b>
<b>Loriente, Anahy (45)</b>									
<b>Accumulation</b>	121,115.32	-	1,051.75	-	157.76	-	-	6,325.23	128,334.54
Accum (00003)	<b>121,115.32</b>	-	<b>1,051.75</b>	-	<b>157.76</b>	-	-	<b>6,325.23</b>	<b>128,334.54</b>
<b>Loriente, Pablo (44)</b>									
<b>Accumulation</b>	249,567.72	-	6,965.58	-	1,044.84	-	-	13,033.63	268,522.09
Accum (00001)	<b>249,567.72</b>	-	<b>6,965.58</b>	-	<b>1,044.84</b>	-	-	<b>13,033.63</b>	<b>268,522.09</b>
<b>Reserve</b>	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>640,839.78</b>	-	<b>21,726.14</b>	-	<b>3,088.28</b>	<b>1,137.61</b>	-	<b>33,467.75</b>	<b>691,807.78</b>

CALCULATED FUND EARNING RATE: 5.2225 %  
 APPLIED FUND EARNING RATE: 5.2225 %

## Trial Balance

As at 30 June 2022

Account Number	Account Description	Units	2022		2021	
			Debit \$	Credit \$	Debit \$	Credit \$
<b>125</b>	<b>Accumulation Member Balance</b>					
125 00001	Loriente, Pablo			249,567.72		225,121.23
125 00002	Briedis, Suzanne			133,964.63		124,315.10
125 00003	Loriente, Anahy			121,115.32		110,793.37
125 00004	Castillo, Rodrigo			136,192.11		117,730.38
<b>208</b>	<b>Unit Trusts (Unlisted)</b>					
208 0006	Dawson Nine Unit Trust	127,835.0000	163,504.52		146,896.85	
208 0011	VOP Unit Trust	69,000.0000	77,228.09		76,304.55	
208 8312	Burgundy Unit Trust Units	199,000.0000	456,285.70		433,806.70	
<b>290</b>	<b>Cash at Bank</b>					
290 0001	Cash at Bank		16,454.59		19,020.22	
<b>300</b>	<b>Sundry Debtors - Fund Level</b>					
300 0001	Sundry Debtors Number 1		8,462.25		5,238.65	
<b>450</b>	<b>Provisions for Tax - Fund</b>					
450 0006	Provision for Deferred Tax (Fund)			29,088.17		26,455.54
450 0009	Provision for Income Tax			1,039.20		13,971.65
<b>608</b>	<b>Unit Trusts (Unlisted)</b>					
608 0011	Unit Trusts VOP			847.59		1,421.71
608 8312	Asset Income for Burgundy Unit Trust Units			8,546.96		7,199.46
<b>690</b>	<b>Cash at Bank</b>					
690 0001	Cash at Bank - Bank Interest			1.54		5.11
<b>702</b>	<b>Employer Concessional Contributions</b>					
702 00001	Loriente, Pablo			6,965.58		8,184.55
702 00002	Briedis, Suzanne			2,650.35		385.13
702 00003	Loriente, Anahy			1,051.75		1,582.74
702 00004	Castillo, Rodrigo			11,058.46		10,497.72
<b>780</b>	<b>Market Movement Non-Realised</b>					
780 0017	Market Movement Non-Realised - Trusts - Non-Public & Non-PST			29,010.21		44,537.94
<b>801</b>	<b>Fund Administration Expenses</b>					
801 0019	Subscriptions and Registrations (Admin)		1,055.00		-	
<b>828</b>	<b>Member Insurance Premium Fully Deductible</b>					
828 00004	Castillo, Rodrigo		1,137.61		-	
<b>831</b>	<b>Member Other Expenses - Non deductible</b>					
831 00001	Loriente, Pablo		-		750.00	

LBLC Superannuation Fund

# Trial Balance

As at 30 June 2022

Account Number	Account Description	Units	2022		2021	
			Debit \$	Credit \$	Debit \$	Credit \$
831 00002	Briedis, Suzanne		-		750.00	
<b>860</b>	<b>Fund Tax Expenses</b>					
860 0004	Income Tax Expense		4,339.20		4,391.40	
860 0008	Tax Accrued During Period (Deferred Tax)		2,632.63		5,043.26	
			<b>731,099.59</b>	<b>731,099.59</b>	<b>692,201.63</b>	<b>692,201.63</b>

# Tax Reconciliation

For the year ended 30 June 2022

<b>INCOME</b>		
<b>Gross Interest Income</b>		1.00
<b>Gross Dividend Income</b>		
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	-	-
<b>Gross Rental Income</b>		-
<b>Gross Foreign Income</b>		-
<b>Gross Trust Distributions</b>		9,394.00
<b>Gross Assessable Contributions</b>		
Employer Contributions/Untaxed Transfers	21,726.00	
Member Contributions	-	21,726.00
<b>Gross Capital Gain</b>		
Net Capital Gain	-	
Pension Capital Gain Revenue	-	-
<b>Non-arm's length income</b>		-
<b>Net Other Income</b>		-
<b>Gross Income</b>		<b>31,121.00</b>
Less Exempt Current Pension Income		-
<b>Total Income</b>		<b>31,121.00</b>
<b>LESS DEDUCTIONS</b>		
<b>Other Deduction</b>		2,193.00
<b>Total Deductions</b>		<b>2,193.00</b>
<b>TAXABLE INCOME</b>		<b>28,928.00</b>
Gross Income Tax Expense (15% of Standard Component)		4,339.20
(45% of Non-arm's length income)		-
Less Foreign Tax Offset	-	
Less Other Tax Credit	-	
<b>Tax Assessed</b>		<b>4,339.20</b>
Less Imputed Tax Credit		-
Less Amount Already paid (for the year)		-
<b>TAX DUE OR REFUNDABLE</b>		<b>4,339.20</b>
<b>Supervisory Levy</b>		<b>259.00</b>
<b>AMOUNT DUE OR REFUNDABLE</b>		<b>4,598.20</b>

2022 Tax : 4,339.20  
 Inst - 3,300  
 = 1,039.20

## LBLC Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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### Note 1: Summary of Significant Accounting Policies

The financial statements are special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

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

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.

#### 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 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 their market values, which is 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:

- that the buyer and 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 values have 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; and
- iv. investment properties at trustees' assessment of their realisable value.

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

#### 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 are subject to an insignificant risk of change in value.

#### c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue

## LBLC Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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

### Dividend revenue

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

### Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

### Distribution revenue

Distributions from trusts 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.

### Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

### d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

### e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

### f. 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.

### g. Income Tax

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

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded 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.

Except for business combinations, 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.



## LBLC Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2022

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.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

### h. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

### i. Critical 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. 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.

### j. Events Subsequent to Balance Date

The superannuation fund is an Accumulation fund and consequently any reduction or increment in market value of the fund is a reduction in member benefits. Any significant movement in the market value of investments after balance date has not been brought to account. Investments are in principle held for the long term and it is not appropriate to bring any subsequent reduction or increment in market values to account as at year end. Net movement in market values subsequent to balance date will be recognised in the next financial year.

In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the impact this will have on the superannuation fund.

**LBLC Superannuation Fund**

Notes to the Financial Statements

For the year ended 30 June 2022

	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Note 2: Unit Trusts (Unlisted)</b>		
Asset Income for Burgundy Unit Trust Units	8,547	7,199
Unit Trusts VOP	848	1,422
	<b>9,395</b>	<b>8,621</b>
<b>Note 3: Cash at Bank</b>		
Cash at Bank - Bank Interest	2	5
	<b>2</b>	<b>5</b>
<b>Note 4: Market Movement Non-Realised</b>		
Market Movement Non-Realised - Trusts - Non-Public & Non-PST	29,010	44,538
	<b>29,010</b>	<b>44,538</b>
<b>Note 5: Fund Administration Expenses</b>		
Subscriptions and Registrations (Admin)	1,055	-
	<b>1,055</b>	-
<b>Note 6: Fund Tax Expenses</b>		
Income Tax Expense	4,339	4,391
Tax Accrued During Period (Deferred Tax)	2,633	5,043
	<b>6,972</b>	<b>9,434</b>
<b>Note 7: Unit Trusts (Unlisted)</b>		
Burgundy Unit Trust Units	456,286	433,807
Dawson Nine Unit Trust	163,505	146,897
VOP Unit Trust	77,228	76,305
	<b>697,019</b>	<b>657,009</b>
<b>Note 8: Cash at Bank</b>		
Cash at Bank	16,455	19,020
	<b>16,455</b>	<b>19,020</b>
<b>Note 9: Sundry Debtors - Fund Level</b>		
Sundry Debtors Number 1	8,462	5,239
	<b>8,462</b>	<b>5,239</b>
<b>Note 10: Provisions for Tax - Fund</b>		
Provision for Deferred Tax (Fund)	29,088	26,456
Provision for Income Tax	1,039	13,972
	<b>30,127</b>	<b>40,428</b>

**LBLC Superannuation Fund**

Notes to the Financial Statements

For the year ended 30 June 2022

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	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
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<b>Note 11A: Movements in Members' Benefits</b>		
Liability for Members' Benefits Beginning:	640,840	577,960
Add: Increase (Decrease) in Members' Benefits	50,968	62,880
<b>Liability for Members' Benefits End</b>	<b>691,808</b>	<b>640,840</b>

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**Note 11B: Members' Other Details**

Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	691,808	640,840
Total Vested Benefits	691,808	640,840

# Net Capital Gain/Loss Summary

For the year ended 30 June 2022

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## CAPITAL GAINS SUMMARY

Assessable Current year CG revenue - discount method	-
Assessable Current year CG revenue - indexation method	-
Assessable Current year CG revenue - other method	-
PLUS indexed capital gain	-
PLUS discount capital gain	-
PLUS non-indexed/-discounted-gain	-
LESS capital loss from last year	-
LESS current year capital loss	-
LESS discounting where applicable	-
Net capital gain	-

# Notes to the Tax Reconciliation

## Other Deductions

For the year ended 30 June 2022

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
<b>TOTALS</b>										
-										

# Notes to the Tax Reconciliation

## Revenue Summary

For the year ended 30 June 2022

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
<b>Assessable Revenue Accounts</b>							
608 0011	Unit Trusts YOP	30/06/2022	847.59	-	-	-	
608 8312	Asset Income for Burgundy Unit Trust Units	30/06/2022	8,546.96	-	-	-	
690 0001	Cash at Bank - Bank Interest	30/06/2022	1.54	-	-	-	
	<b>Total Assessable Revenue</b>		<u>9,396.09</u>	<u>-</u>	<u>-</u>	<u>-</u>	
<b>Non-assessable Revenue Accounts</b>							
	<b>Total Non-assessable Revenue</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
	<b>Total Revenue</b>		<u>9,396.09</u>	<u>-</u>	<u>-</u>	<u>-</u>	

**Notes:**

FMS - Forestry Managed Investment Scheme (FMS) income, NZL - Australian franking credits from a New Zealand company, ABN - Payment where ABN not quoted, PARTNERSHIP - Distribution from partnership

# Notes to the Tax Reconciliation

## Trust Distributions - Assessable Amounts

For the year ended 30 June 2022

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
608 0011	Unit Trusts VOP	30/06/2022	-	-	-	-	-	-	-	847.59	847.59
608 8312	Asset Income for Burgundy Unit Trust Units	30/06/2022	-	-	-	-	-	-	-	8,546.96	8,546.96
<b>TOTALS</b>			-	-	-	-	-	-	-	<b>9,394.55</b>	<b>9,394.55</b>

**LBLC Superannuation Fund**

# Notes to the Tax Reconciliation

## Non-Trust Income - Assessable Amounts

For the year ended 30 June 2022

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
690.0001	Cash at Bank - Bank Interest	30/06/2022	-	-	-	-	-	-	1.54	-	1.54
<b>TOTALS</b>			-	-	-	-	-	-	<b>1.54</b>	-	<b>1.54</b>

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# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2022

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### EXEMPT CURRENT PENSION INCOME

The Exempt Current Pension Income is calculated using segregation of assets and income.

The calculation is outlined below using only transactions tagged to segregated pension members:

<b>Gross Interest Income</b>		-
<b>Gross Dividend Income</b>		-
Imputation Credits	-	-
Franked Amounts	-	-
Unfranked Amounts	<u>-</u>	-
<b>Gross Rental Income</b>		-
<b>Gross Foreign Income</b>		-
<b>Gross Trust Distributions</b>		-
<b>Net Capital Gains</b>		-
<b>Net Other Income</b>	<u>-</u>	-
<b>Exempt Current Pension Income</b>		-

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# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2022

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### APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

#### Fund Income:

Gross Income	31,121.00
PLUS Non-assessable Contributions	-
PLUS Rollins	-
	<u>31,121.00</u>

#### Reduced Fund Income:

Fund Income	31,121.00
LESS Exempt Current Pension Income	-
	<u>31,121.00</u>

#### Apportionment Factor:

<u>Reduced Fund Income</u>	<u>31,121.00</u>
Fund Income	31,121.00
	<u>1.0000000000</u>

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### APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

#### Assessable Investment Income:

Gross Income	31,121.00
LESS Gross Taxable Contributions	21,726.00
LESS Exempt Current Pension Income	-
	<u>9,395.00</u>

#### Total Investment Income:

Gross Income	31,121.00
LESS Gross Taxable Contributions	21,726.00
	<u>9,395.00</u>

#### Apportionment Factor:

<u>Assessable Investment Income</u>	<u>9,395.00</u>
Total Investment Income	9,395.00
	<u>1.0000000000</u>

LBLC Superannuation Fund

# Accrued Capital Gains

For the year ended 30 June 2022

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
<b>Capital Gains Tax Assets</b>								
208 0006 Dawson Nine Unit Trust	28/12/2017	37,580.0000	48,065.87	37,580.00	-	Discount	37,580.00	10,485.87
	22/02/2018	20,000.0000	25,580.56	20,000.00	-	Discount	20,000.00	5,580.56
	23/02/2018	20,000.0000	25,580.56	20,000.00	-	Discount	20,000.00	5,580.56
	30/06/2018	10,420.0000	13,327.47	10,420.00	-	Discount	10,420.00	2,907.47
	28/05/2019	9,934.0000	12,705.86	9,934.00	-	Discount	9,934.00	2,771.86
	30/06/2019	401.0000	512.89	401.00	-	Discount	401.00	111.89
	30/06/2020	5,500.0000	7,034.65	5,500.00	-	Discount	5,500.00	1,534.65
	30/06/2021	13,000.0000	16,627.36	13,000.00	-	Other	13,000.00	3,627.36
	30/06/2022	11,000.0000	14,069.31	11,000.00	-	Other	11,000.00	3,069.31
		<b>127,835.0000</b>	<b>163,504.53</b>	<b>127,835.00</b>	<b>-</b>		<b>127,835.00</b>	<b>35,669.53</b>
208 0011 VOP Unit Trust	30/06/2020	69,000.0000	77,228.09	69,000.00	-	Discount	69,000.00	8,228.09
		<b>69,000.0000</b>	<b>77,228.09</b>	<b>69,000.00</b>	<b>-</b>		<b>69,000.00</b>	<b>8,228.09</b>
208 8312 Burgundy Unit Trust Units	30/06/2011	118,550.0000	271,822.46	118,550.00	-	Discount	118,550.00	153,272.46
	30/06/2011	6,450.0000	14,789.16	6,450.00	-	Discount	6,450.00	8,339.16
	30/06/2012	5,000.0000	11,464.46	5,000.00	-	Discount	5,000.00	6,464.46
	30/06/2013	65,000.0000	149,038.04	78,650.00	-	Discount	78,650.00	70,388.04
	30/06/2013	4,000.0000	9,171.57	4,000.00	-	Discount	4,000.00	5,171.57
		<b>199,000.0000</b>	<b>456,285.69</b>	<b>212,650.00</b>	<b>-</b>		<b>212,650.00</b>	<b>243,635.69</b>
								(93,612.21)
Less Discounting								
<b>TOTALS</b>			<b>697,018.31</b>	<b>409,485.00</b>	<b>-</b>		<b>409,485.00</b>	<b>193,921.10</b>
<b>GRAND TOTAL</b>								<b>193,921.10</b>

Provision for Deferred Income Tax = 193,921.10 x 0.15 = 29,088.17

LBLC Superannuation Fund

# Market Value Movements

From 01/07/2021 to 30/06/2022

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
<b>Non-public &amp; Non-pst Trusts</b>									
2080006	Dawson Nine Unit Trust		146,896.85	11,000.00	-	-	163,504.52	-	5,607.67
2080011	VOP Unit Trust		76,304.55	-	-	-	77,228.09	-	923.54
2088312	Burgundy Unit Trust Units		433,806.70	-	-	-	456,285.70	-	22,479.00
	<b>TOTALS</b>		<b>657,008.10</b>	<b>11,000.00</b>	<b>-</b>	<b>-</b>	<b>697,018.31</b>	<b>-</b>	<b>29,010.21</b>
			<b>657,008.10</b>	<b>11,000.00</b>	<b>-</b>	<b>-</b>	<b>697,018.31</b>	<b>-</b>	<b>29,010.21</b>

# Investment Summary

As at 30 June 2022

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
<b>Cash</b>									
Cash at Bank	-	-	-	-	16,454.59	16,454.59	-	-	2.31
					<b>16,454.59</b>				<b>2.31</b>
<b>Non-Public &amp; Non-PST Trusts</b>									
Burgundy Unit Trust Units	-	199,000.0000	1.0686	2.2929	212,650.00	456,285.70	243,635.70	114.57	63.95
Dawson Nine Unit Trust	-	127,835.0000	1.0000	1.2790	127,835.00	163,504.52	35,669.52	27.90	22.92
VOP Unit Trust	-	69,000.0000	1.0000	1.1192	69,000.00	77,228.09	8,228.09	11.92	10.82
					<b>409,485.00</b>	<b>697,018.31</b>	<b>287,533.31</b>	<b>70.22</b>	<b>97.69</b>
<b>Total Investments</b>					<b>425,939.59</b>	<b>713,472.90</b>	<b>287,533.31</b>	<b>67.51</b>	<b>100.00</b>

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$  
 Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.



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

**Agent** WALKER PARTNERS (AUST) PTY LTD  
**Client** THE TRUSTEE FOR LBLC SUPERANNUATION FUND  
**ABN** 25 659 587 457  
**TFN** 916 457 521

## Income tax 551

<b>Date generated</b>	01/09/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

7 results found - from **01 July 2021** to **30 September 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
27 May 2022	27 May 2022	General interest charge			\$0.00
27 May 2022	26 May 2022	Payment received		\$558.40	\$0.00
21 Apr 2022	16 May 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$558.40		\$558.40 DR
30 Jul 2021	30 Jul 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$9,948.70		\$0.00
7 Jul 2021	7 Jul 2021	General interest charge			\$9,948.70 CR
7 Jul 2021	6 Jul 2021	Payment received		\$10,377.25	\$9,948.70 CR
1 Jul 2021	1 Jul 2021	General interest charge			\$428.55 DR



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

**Agent** WALKER PARTNERS (AUST) PTY LTD  
**Client** THE TRUSTEE FOR LBLC SUPERANNUATION FUND  
**ABN** 25 659 587 457  
**TFN** 916 457 521

## Activity statement 001

<b>Date generated</b>	01/09/2022
<b>Overdue</b>	\$1,100.00 DR
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$1,100.00 DR

## Transactions

15 results found - from **01 July 2021** to **30 September 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Aug 2022	1 Aug 2022	General interest charge			\$1,100.00 DR
31 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$1,100.00		\$1,100.00 DR
1 May 2022	1 May 2022	General interest charge			\$0.00
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - PAYG Instalments	\$1,099.00		\$0.00
29 Mar 2022	28 Mar 2022	Payment received		\$1,099.00	\$1,099.00 CR
21 Jan 2022	21 Jan 2022	General interest charge			\$0.00
21 Jan 2022	20 Jan 2022	Payment received		\$3,223.00	\$0.00
17 Jan 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21 - PAYG Instalments		\$222.00	\$3,223.00 DR
1 Nov 2021	1 Nov 2021	General interest charge			\$3,445.00 DR
31 Oct 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21 - PAYG Instalments	\$2,422.00		\$3,445.00 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
2 Aug 2021	2 Aug 2021	General interest charge			\$1,023.00 DR
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$1,023.00		\$1,023.00 DR
7 Jul 2021	7 Jul 2021	General interest charge			\$0.00
7 Jul 2021	6 Jul 2021	Payment received		\$3,069.00	\$0.00
1 Jul 2021	1 Jul 2021	General interest charge			\$3,069.00 DR



**SECOND SCHEDULE**

Cert. No. 15

**CERTIFICATE**

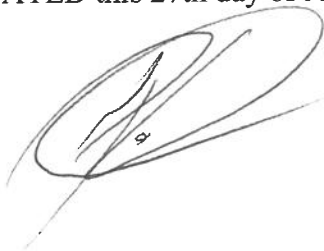
The undersigned Trustee of a Trust Deed dated 22<sup>nd</sup> December, 2017

made between Dawson Nine Pty Ltd

(therein called "the Trustee") of the first part and the several persons therein mentioned of the second part hereby certifies that LBLC Superannuation Fund

is the Holder of 5,000 Unit(s) issued this 27th day of July, 2021 pursuant to the Trust constituted by the said Trust Deed, such Units being held subject to and with the benefit of the terms and conditions of the said Trust Deed.

DATED this 27th day of July, 2021

A handwritten signature in black ink, consisting of a large, stylized initial 'D' followed by a surname, written over a horizontal line.

SIGNED for and on behalf of the Trustee

**SECOND SCHEDULE**

Cert. No. 14

**CERTIFICATE**

The undersigned Trustee of a Trust Deed dated 22<sup>nd</sup> December, 2017

made between Dawson Nine Pty Ltd

(therein called "the Trustee") of the first part and the several persons therein mentioned of the second part hereby certifies that LBLC Superannuation Fund

is the Holder of 3,000 Unit(s) issued this 9th day of November, 2021 pursuant to the Trust constituted by the said Trust Deed, such Units being held subject to and with the benefit of the terms and conditions of the said Trust Deed.

DATED this 9th day of November, 2021

A handwritten signature in black ink, consisting of a large, stylized initial 'D' followed by a surname, all enclosed within a large, sweeping oval flourish.

SIGNED for and on behalf of the Trustee

**SECOND SCHEDULE**

Cert. No. 13

**CERTIFICATE**

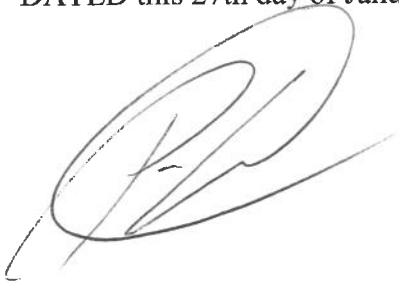
The undersigned Trustee of a Trust Deed dated 22<sup>nd</sup> December, 2017

made between Dawson Nine Pty Ltd

(therein called "the Trustee") of the first part and the several persons therein mentioned of the second part hereby certifies that LBLC Superannuation Fund

is the Holder of 3,000 Unit(s) issued this 27th day of January, 2022 pursuant to the Trust constituted by the said Trust Deed, such Units being held subject to and with the benefit of the terms and conditions of the said Trust Deed.

DATED this 27th day of January, 2022

A handwritten signature in black ink, consisting of a large, stylized 'P' followed by a horizontal line and a diagonal stroke.

SIGNED for and on behalf of the Trustee

**COMPILATION REPORT  
TO BURGUNDY FORTY UNIT TRUST**

We have compiled the accompanying special purpose financial statements of BURGUNDY FORTY UNIT TRUST which comprise the balance sheet as at 30 June 2022, profit and loss 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 the notes to the accounts.

**The responsibility of trustees**

The directors of the trustee company of BURGUNDY FORTY UNIT TRUST 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 basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

**Our responsibility**

On the basis of the information provided by the directors of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in the notes to the financial statements and APES 315: Compilation of Financial Information.

We have applied professional expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in the notes 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.

**Name of Firm:** Walker Partners (Aust) Pty Ltd  
Certified Practising Accountants

**Name of Partner:**   
Pablo Lorient

**Address:** 109/40 Burgundy Street, HEIDELBERG VIC 3084

**BURGUNDY FORTY UNIT TRUST**

**BALANCE SHEET  
AS AT 30 JUNE 2022**

	2022 \$	2021 \$
<b>TRUST FUNDS</b>		
Units Issued	398,000.00	398,000.00
<b>Asset Revaluation Reserve</b>		
Opening Balance for the year	469,550.40	449,529.40
Movement 1	45,021.00	20,021.00
	514,571.40	469,550.40
Accumulated Profits (Losses) Brought Forward	63.00	(3,942.98)
Profit Earned This Year	17,030.93	18,404.90
Distribution to Beneficiaries	(17,093.93)	(14,398.92)
	-	63.00
<b>TOTAL TRUST FUNDS</b>	912,571.40	867,613.40
Represented by:	456,285.7	
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash at Bank - CBA	41,756.18	48,600.38
<b>LBLC Superannuation Fund</b>		
Share of Profit	(8,546.96)	(7,199.46)
Payment to Beneficiaries	8,546.96	7,199.46
	-	-
<b>Altavilla Superannuation Fund</b>		
Share of Profit	(8,546.96)	(7,199.46)
Payment to Beneficiaries	8,546.96	7,199.46
	-	-
<b>TOTAL CURRENT ASSETS</b>	41,756.18	48,600.38
<b>NON CURRENT ASSETS</b>		
<b>Fixed Assets</b>		
Property Revaluation	514,571.40	469,550.40
Buildings & Improvements	800,821.60	800,821.60
Less: Accumulated Depreciation	(220,393.00)	(200,372.00)
Land	105,000.00	105,000.00
	1,200,000.00	1,175,000.00
<b>Total Fixed Assets</b>	1,200,000.00	1,175,000.00
<b>TOTAL NON CURRENT ASSETS</b>	1,200,000.00	1,175,000.00
<b>TOTAL ASSETS</b>	1,241,756.18	1,223,600.38

**BURGUNDY FORTY UNIT TRUST**

**BALANCE SHEET  
AS AT 30 JUNE 2022**

	2022	2021
	\$	\$
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
Tax clearing account	1,880.01	5,549.71
<b>LBLC Superannuation Fund</b>		
Share of Loss	8,546.96	7,199.46
Payment to Beneficiaries	<u>(8,546.96)</u>	<u>(7,199.46)</u>
	-	-
<b>Altavilla Superannuation Fund</b>		
Share of Loss	8,546.96	7,199.46
Payment to Beneficiaries	<u>(8,546.96)</u>	<u>(7,199.46)</u>
	-	-
Loans - Bank	<u>310,130.84</u>	<u>338,015.37</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>312,010.85</u>	<u>343,565.08</u>
<b>NON CURRENT LIABILITIES</b>		
<b>Loans - Related Parties</b>		
Loans - LBLC Superannuation Fund	8,546.96	6,170.95
Loans - Altavilla Superannuation Fund	8,546.97	6,170.95
Loans - Walker Partners	80.00	80.00
	<u>17,173.93</u>	<u>12,421.90</u>
<b>TOTAL NON CURRENT LIABILITIES</b>	<u>17,173.93</u>	<u>12,421.90</u>
<b>TOTAL LIABILITIES</b>	<u>329,184.78</u>	<u>355,986.98</u>
<b>NET ASSETS</b>	<u>912,571.40</u>	<u>867,613.40</u>

$$\begin{aligned}
 &S/D - 8,546.96 \text{ F18} \\
 &\quad (84.71) \text{ F13} \\
 &\quad \hline
 &= 8,462.25
 \end{aligned}$$

BURGUNDY FORTY UNIT TRUST

PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
<b>INCOME</b>		
Rent Received	<u>60,000.00</u>	<u>60,000.00</u>
<b>OTHER INCOME</b>		
Interest Received		
Other Corporations	<u>4.36</u>	<u>3.45</u>
	<u>60,004.36</u>	<u>60,003.45</u>
<b>EXPENSES</b>		
<b>Bank Charges</b>		
Bank Fees & Government Charges	60.00	225.00
Depreciation	20,021.00	20,021.00
<b>Interest Paid</b>		
Other Persons/Corporations	14,805.83	16,057.12
Land Tax	907.00	788.00
Professional Fees	2,807.00	630.00
Rates & Taxes	3,479.60	3,877.43
Subscriptions & Registrations	<u>893.00</u>	<u>-</u>
	<u>42,973.43</u>	<u>41,598.55</u>
<b>Profit</b>	<u>17,030.93</u>	<u>18,404.90</u>

**COMPILATION REPORT  
TO VOP PROPERTY TRUST**

We have compiled the accompanying special purpose financial statements of VOP PROPERTY TRUST which comprise the balance sheet as at 30 June 2022, profit and loss 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 the notes to the accounts.

**The responsibility of the trustee**

The director of the trustee company of VOP PROPERTY TRUST is 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 basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

**Our responsibility**

On the basis of the information provided by the director of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in the notes to the financial statements and APES 315: Compilation of Financial Information.

We have applied professional expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in the notes 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 director of the trustee company who is 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.

**Name of Firm:** Walker Partners (Aust) Pty Ltd  
Certified Practising Accountants

**Name of Partner:** \_\_\_\_\_  
Pablo Loriente

**Address:** 109/40 Burgundy Street, HEIDELBERG VIC 3084



VOP PROPERTY TRUST

BALANCE SHEET  
AS AT 30 JUNE 2022

	2022	2021
	\$	\$
<b>TRUST FUNDS</b>		
Settlement Sum	414,000.00	414,000.00
<b>Asset Revaluation Reserve</b>		
Opening Balance for the year	463,368.54	-
Movement 1	5,541.24	43,827.30
	49,368.54	43,827.30
Profit Earned This Year	5,085.52	8,530.26
Distribution to Beneficiaries	(5,085.52)	(8,530.26)
	-	-
<b>TOTAL TRUST FUNDS</b>	<u>463,368.54</u> / 6	<u>457,827.30</u>
Represented by:	= 77,228.09	
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash at Bank	12,860.26	2,233.50
<b>Inserra Super Fund</b>		
Share of Profit	(1,695.17)	(2,843.42)
Payment to Beneficiaries	1,695.17	2,843.42
	-	-
<b>Tran Property Trust</b>		
Share of Profit	(1,695.17)	(2,843.42)
Payment to Beneficiaries	1,695.17	2,843.42
	-	-
<b>LBLC Super Fund</b>		
Share of Profit	(847.59)	(1,421.71)
Payment to Beneficiaries	847.59	1,421.71
	-	-
<b>Pablo Property Trust</b>		
Share of Profit	(847.59)	(1,421.71)
Payment to Beneficiaries	847.59	1,421.71
	-	-
<b>TOTAL CURRENT ASSETS</b>	<u>12,860.26</u>	<u>2,233.50</u>

VOP PROPERTY TRUST

BALANCE SHEET  
AS AT 30 JUNE 2022

	2022	2021
	\$	\$
<b>NON CURRENT ASSETS</b>		
<b>Receivables</b>		
<b>Loans - Related Parties</b>		
Loans - V & T Inserra Super Fund	169.43	1,864.60
Loans - Tran Property Trust	169.43	1,864.60
Loans - LBLC	84.71	932.30
Loans - Pablo Property Trust	84.71	932.30
	<u>508.28</u>	<u>5,593.80</u>
	<u>508.28</u>	<u>5,593.80</u>
<b>Fixed Assets</b>		
Freehold Land	460,331.54	454,790.30
Less: Accumulated Amortisation	(13,978.00)	(8,691.00)
Property Improvements	3,696.77	3,696.77
Less: Accumulated Depreciation	(236.42)	(144.00)
	<u>449,813.89</u>	<u>449,652.07</u>
Plant & Equipment	538.93	538.93
Less: Accumulated Depreciation	(352.82)	(191.00)
	<u>186.11</u>	<u>347.93</u>
<b>Total Fixed Assets</b>	<u>450,000.00</u>	<u>450,000.00</u>
<b>TOTAL NON CURRENT ASSETS</b>	<u>450,508.28</u>	<u>455,593.80</u>
<b>TOTAL ASSETS</b>	<u>463,368.54</u>	<u>457,827.30</u>

VOP PROPERTY TRUST

BALANCE SHEET  
AS AT 30 JUNE 2022

	2022	2021
	\$	\$
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
<b>Inserra Super Fund</b>		
Share of Loss	1,695.17	2,843.42
Payment to Beneficiaries	<u>(1,695.17)</u>	<u>(2,843.42)</u>
	-	-
<b>Tran Property Trust</b>		
Share of Loss	1,695.17	2,843.42
Payment to Beneficiaries	<u>(1,695.17)</u>	<u>(2,843.42)</u>
	-	-
<b>LBLC Super Fund</b>		
Share of Loss	847.59	1,421.71
Payment to Beneficiaries	<u>(847.59)</u>	<u>(1,421.71)</u>
	-	-
<b>Pablo Property Trust</b>		
Share of Loss	847.59	1,421.71
Payment to Beneficiaries	<u>(847.59)</u>	<u>(1,421.71)</u>
	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>
<b>NET ASSETS</b>	<u>463,368.54</u>	<u>457,827.30</u>

VOP PROPERTY TRUST

PROFIT AND LOSS STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2022

	2022	2021
	\$	\$
<b>INCOME</b>		
Rent Received	<u>17,919.00</u>	<u>17,678.19</u>
<b>LESS: RENTAL EXPENSES</b>		
Body Corp	1,074.30	677.53
Commission	1,283.15	-
Depreciation	5,541.24	5,494.00
Insurance	694.00	-
Rates	1,332.25	1,289.25
Repairs & Maintenance	1,802.00	-
Water	<u>710.54</u>	<u>719.71</u>
	<u>12,437.48</u>	<u>8,180.49</u>
<b>GROSS PROFIT FROM RENTAL OPERATIONS</b>	<u>5,481.52</u>	<u>9,497.70</u>
<b>EXPENSES</b>		
<b>Bank Charges</b>		
Bank Fees & Government Charges	120.00	119.84
Repairs & Maintenance	-	574.60
Subscriptions & Registrations	<u>276.00</u>	<u>273.00</u>
	<u>396.00</u>	<u>967.44</u>
<b>Profit</b>	<u><u>5,085.52</u></u>	<u><u>8,530.26</u></u>

**COMPILATION REPORT  
TO DAWSON NINE UNIT TRUST**

We have compiled the accompanying special purpose financial statements of DAWSON NINE UNIT TRUST which comprise the balance sheet as at 30 June 2022, profit and loss 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 the notes to the accounts.

**The responsibility of the trustee**

The director of the trustee company of DAWSON NINE UNIT TRUST is 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 basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

**Our responsibility**

On the basis of the information provided by the director of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in the notes to the financial statements and APES 315: Compilation of Financial Information.

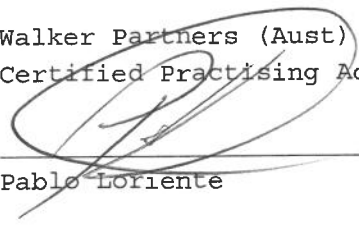
We have applied professional expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in the notes to the financial statements. We have complied with the relevant ethical requirements of APES 110 Code of Ethics for Professional 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 director of the trustee company who is 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.

**Name of Firm:** Walker Partners (Aust) Pty Ltd  
Certified Practising Accountants

**Name of Partner:**   
Pablo Lorient

**Address:** 109/40 Burgundy Street, HEIDELBERG VIC 3084

**DAWSON NINE UNIT TRUST**

**BALANCE SHEET  
AS AT 30 JUNE 2022**

	2022	2021
	\$	\$
<b>TRUST FUNDS</b>		
-00 Units Issued	255,670.00	233,670.00
621 Asset Revaluation Reserve	80,466.77	74,242.77
Accumulated Profits (Losses) Brought		
-01 Forward	(14,119.07)	(9,237.63)
-02 Profit Earned This Year	4,991.34	(4,881.44)
	(9,127.73)	(14,119.07)
<b>TOTAL TRUST FUNDS</b>	<b>327,009.04</b>	<b>293,793.70</b>
Represented by:	<i>163,509.52</i>	
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
681 Cash at Bank	2,254.86	2,839.87
<b>TOTAL CURRENT ASSETS</b>	<b>2,254.86</b>	<b>2,839.87</b>
<b>NON CURRENT ASSETS</b>		
<b>Fixed Assets</b>		
730 Freehold Land	476,619.23	470,395.23
731 Less: Accumulated Depreciation	(28,161.00)	(22,237.00)
738 Property Improvements	11,991.77	11,991.77
739 Less: Accumulated Depreciation	(450.00)	(150.00)
	460,000.00	460,000.00
<b>Total Fixed Assets</b>	<b>460,000.00</b>	<b>460,000.00</b>
<b>Intangible Assets</b>		
852 Borrowing Costs	(398.93)	897.60
	(398.93)	897.60
<b>TOTAL NON CURRENT ASSETS</b>	<b>459,601.07</b>	<b>460,897.60</b>
<b>TOTAL ASSETS</b>	<b>461,855.93</b>	<b>463,737.47</b>
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
899 Tax clearing account	859.08	543.06
<b>TOTAL CURRENT LIABILITIES</b>	<b>859.08</b>	<b>543.06</b>
<b>NON CURRENT LIABILITIES</b>		
932 Loans - Bank	133,987.81	169,400.71
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>133,987.81</b>	<b>169,400.71</b>
<b>TOTAL LIABILITIES</b>	<b>134,846.89</b>	<b>169,943.77</b>
<b>NET ASSETS</b>	<b>327,009.04</b>	<b>293,793.70</b>

**DAWSON NINE UNIT TRUST**

**PROFIT AND LOSS STATEMENT**

**FOR THE YEAR ENDED 30 JUNE 2022**

		2022	2021
		\$	\$
<b>INCOME</b>			
217	Rent Received	18,160.25	13,068.24
<b>OTHER INCOME</b>			
199	Interest Received	(0.05)	-
		18,160.20	13,068.24
<b>EXPENSES</b>			
309	Bank Charges	876.09	876.08
310	Borrowing Costs	1,296.53	1,097.08
311	Body Corp	-	440.77
330	Depreciation	6,224.00	7,313.00
383	Interest Paid	3,872.36	4,987.61
386	Land Tax	203.88	-
391	Light & Power	-	193.50
395	Management fee	-	785.58
415	Professional Fees	420.00	273.00
422	Rates & Taxes	-	1,242.55
454	Subscriptions & Registrations	276.00	-
469	Water Rates	-	740.51
		13,168.86	17,949.68
	<b>Profit (Loss)</b>	4,991.34	(4,881.44)



# Macquarie Cash Management Account

MACQUARIE BANK LIMITED  
ABN 46 008 583 542 AFSL 237502

enquiries 1800 806 310  
transact@macquarie.com  
www.macquarie.com.au

GPO Box 2520  
Sydney, NSW 2001



MR P LORIENTE & MR R CASTILLO &  
MS A LORIENTE & MISS S BRIEDIS  
C/- WALKER PARTNERS (VIC) PTY LTD  
PO BOX 706  
HEIDELBERG VIC 3084

1 Shelley Street  
Sydney, NSW 2000

account balance **\$7,754.33**  
as at 31 Dec 21

account name PABLO LORIENTE & RODRIGO CASTILLO &  
ANAHY LORIENTE & SUZANNE BRIEDIS  
ATF LBLC SUPERANNUATION FUND  
account no. 961244571

transaction	description	debits	credits	balance
30.06.21	OPENING BALANCE			19,020.22
06.07.21	Cheque CHEQUE WITHDRAWAL 000048 <i>TAX</i>	3,069.00		15,951.22
06.07.21	Cheque CHEQUE WITHDRAWAL 000049 <i>2019 + 2020 TAX</i>	10,377.25		5,573.97
14.07.21	Deposit <i>R</i> QUICKSUPER QUICKSPR3005121395		<i>bol</i> 867.58	6,441.55
16.07.21	Deposit <i>S</i> SuperChoice P/L PC120721-105387067		<i>Sm</i> 167.22	6,608.77
27.07.21	Funds transfer TRANSACT FUNDS TFR TO DAWSON NINE <i>Dist</i>	5,000.00		1,608.77
02.08.21	Deposit SuperChoice P/L PC270721-159893108		<i>Sill</i> 200.46	1,809.23
16.08.21	Deposit QUICKSUPER QUICKSPR3026191627		<i>Rod</i> 909.09	2,718.32
30.08.21	Deposit ATO ATO009000015325388		<i>Pale</i> 196.38	2,914.70
30.08.21	Deposit ATO ATO009000015325387		<i>Ant</i> 615.38	3,530.08
09.09.21	Deposit SuperChoice P/L PC030921-157544948		<i>Sue</i> 233.89	3,763.97

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by phone  
Call 133 275 to make a phone transaction

transfers from another bank account  
Transfer funds from another bank to this account:  
BSB 182 512  
ACCOUNT NO. 961244571

deposits using BPay  
From another bank



Billers code: 667022  
Ref: 961 244 571

continued on next





Macquarie Cash Management Account

enquiries 1800 806 310

account name PABLO LORIENTE & RODRIGO CASTILLO &  
ANAHY LORIENTE & SUZANNE BRIEDIS  
ATF LBLC SUPERANNUATION FUND  
account no. 961244571

transaction	description	debits	credits	balance
15.09.21	Deposit		909.09	4,673.06
			<i>Rod</i>	
01.10.21	Deposit		225.57	4,898.63
			<i>Ani</i>	
01.10.21	Deposit		923.08	5,821.71
			<i>PL</i>	
12.10.21	Deposit		930.30	6,752.01
			<i>Rod</i>	
12.10.21	Deposit		198.28	6,950.29
			<i>Su</i>	
26.10.21	Deposit		43.24	6,993.53
			<i>Ani</i>	
26.10.21	Deposit		615.38	7,608.91
			<i>Pob</i>	
09.11.21	Funds transfer	3,000.00		4,608.91
	TRANSACT FUNDS TFR TO DAWSON NINE	<i>Unit</i>		
10.11.21	Deposit		930.30	5,539.21
			<i>Rod</i>	
26.11.21	Deposit		400.20	5,939.41
			<i>Suz</i>	
29.11.21	Deposit		615.38	6,554.79
			<i>Pub</i>	
29.11.21	Deposit		43.24	6,598.03
			<i>Ani</i>	
10.12.21	Deposit		930.30	7,528.33
			<i>Rod</i>	
30.12.21	Deposit		226.00	7,754.33
			<i>Su</i>	
	CLOSING BALANCE AS AT 31 DEC 21	21,446.25	10,180.36	7,754.33

\* Stepped interest rates for the period 1 July to 31 December: balances \$0.00 to \$4,999.99 earned 0.00%  
balances \$5,000.00 and above earned 0.00% pa (184 days)

continued on next



## Macquarie Cash Management Account

enquiries 1800 806 310

account name PABLO LORIENTE & RODRIGO CASTILLO &  
ANAHY LORIENTE & SUZANNE BRIEDIS  
ATF LBLC SUPERANNUATION FUND  
account no. 961244571

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- BPAY payments (subject to BPAY biller code limits) free of charge via online and mobile banking.
- Make the switch to free online statements by updating your preference online.

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MACQUARIE

# Macquarie Cash Management Account

MACQUARIE BANK LIMITED  
ABN 46 008 583 542 AFSL 237502

enquiries 1800 806 310  
transact@macquarie.com  
www.macquarie.com.au

GPO Box 2520  
Sydney, NSW 2001



MR P LORIENTE & MR R CASTILLO &  
MS A LORIENTE & MISS S BRIEDIS  
C/- WALKER PARTNERS (VIC) PTY LTD  
PO BOX 706  
HEIDELBERG VIC 3084

1 Shelley Street  
Sydney, NSW 2000

account balance **\$16,454.59**  
as at 30 Jun 22

account name PABLO LORIENTE & RODRIGO CASTILLO &  
ANAHY LORIENTE & SUZANNE BRIEDIS  
ATF LBLC SUPERANNUATION FUND  
account no. 961244571

transaction	description	debits	credits	balance
31.12.21	OPENING BALANCE			7,754.33
06.01.22	Deposit ATO ATO001000016319828		Ani 43.24	7,797.57
06.01.22	Deposit ATO ATO001000016319827		Pab 615.38	8,412.95
13.01.22	Deposit QUICKSUPER QUICKSPR3123184008		Rod 930.30	9,343.25
20.01.22	Cheque CHEQUE WITHDRAWAL 000050 TAX	3,223.00		6,120.25
27.01.22	Deposit ATO ATO007000015719315		Ani 43.24	6,163.49
27.01.22	Deposit ATO ATO007000015719314		Pablo 615.38	6,778.87
27.01.22	Funds transfer TRANSACT FUNDS TFR TO DAWSON NINE Dots	3,000.00		3,778.87
09.02.22	Deposit QUICKSUPER QUICKSPR3140881434		Rod 930.30	4,709.17
11.02.22	Deposit SuperChoice P/L PC040222-164424365		Su 200.20	4,909.37
21.02.22	Direct debit NEOS LIFE 112443781/7691294 - Rod Lifes.	1,137.61		3,771.76

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by phone  
Call 133 275 to make a phone transaction

transfers from another bank account  
Transfer funds from another bank to this account:  
BSB 182 512  
ACCOUNT NO. 961244571

deposits using BPay  
From another bank



Bill code: 667022  
Ref: 961 244 571

continued on next



Macquarie Cash Management Account

enquiries 1800 806 310

account name PABLO LORIENTE & RODRIGO CASTILLO &  
ANAHY LORIENTE & SUZANNE BRIEDIS  
ATF LBLC SUPERANNUATION FUND  
account no. 961244571

transaction	description	debits	credits	balance
07.03.22	Deposit		Ani 37.84	3,809.60
07.03.22	Deposit		Rob 615.38	4,424.98
09.03.22	Deposit		Ad 930.30	5,355.28
10.03.22	Deposit		Su 209.83	5,565.11
10.03.22	Deposit		Su 230.03	5,795.14
28.03.22	BPAY	TAX 1,099.00		4,696.14
29.03.22	Deposit		Rob 615.38	5,311.52
05.04.22	Deposit		Su 283.94	5,595.46
05.04.22	Deposit		S/D. 6,170.95	11,766.41
11.04.22	Deposit		Rob 930.30	12,696.71
28.04.22	Deposit		Rob 923.08	13,619.79
10.05.22	Deposit		Rob 930.30	14,550.09
10.05.22	Deposit		Su 300.30	14,850.39
20.05.22	Deposit		Rob 615.38	15,465.77
26.05.22	BPAY	21 TAX 558.40		14,907.37
09.06.22	Deposit		Rob 930.30	15,837.67
22.06.22	Deposit		Rob 615.38	16,453.05
30.06.22	Interest		1.54	16,454.59

continued on next



**Macquarie Cash Management Account**

enquiries 1800 806 310

account name PABLO LORIENTE & RODRIGO CASTILLO &  
ANAHY LORIENTE & SUZANNE BRIEDIS  
ATF LBLC SUPERANNUATION FUND  
account no. 961244571

transaction	description	debits	credits	balance
	CLOSING BALANCE AS AT 30 JUN 22	9,018.01	17,718.27	16,454.59

\* Stepped interest rates for the period 1 January to 16 June: balances \$0.00 to \$4,999.99 earned 0.00%  
balances \$5,000.00 and above earned 0.00% pa (167 days); 17 June to 30 June: balances \$0.00 to \$4,999.99  
earned 0.25% balances \$5,000.00 and above earned 0.25% pa (14 days)

**annual interest summary 2021/2022**

INTEREST PAID	1.54
TOTAL INCOME PAID	1.54



## Macquarie Cash Management Account

enquiries 1800 806 310

account name PABLO LORIENTE & RODRIGO CASTILLO &  
ANAHY LORIENTE & SUZANNE BRIEDIS  
ATF LBLC SUPERANNUATION FUND  
account no. 961244571

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LBLC Superannuation Fund

# Audit Trail

As at 30 June 2022

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
30/06/2022	290 0001	C	2	QUICKSUPER	11,058.46	-
30/06/2022	290 0001	C	3	PABLO	6,965.58	-
30/06/2022	290 0001	C	4	SD	6,170.95	-
30/06/2022	290 0001	C	5	SUPER	2,650.35	-
30/06/2022	290 0001	C	6	ANI	1,051.75	-
30/06/2022	290 0001	C	7	INT	1.54	-
30/06/2022	290 0001	C	8	DAWSON NINE	-	11,000.00
30/06/2022	290 0001	C	9	19/20 TAX	-	10,377.25
30/06/2022	290 0001	C	10	TAX	-	7,391.00
30/06/2022	290 0001	C	11	NEOS LIFE	-	1,137.61
30/06/2022	290 0001	C	12	21 TAX	-	558.40
30/06/2022	690 0001	C	16	INT	-	1.54
30/06/2022	702 00003	C	17	Contribution Employer Concessional Contribu	-	1,051.75
30/06/2022	702 00001	C	18	Contribution Employer Concessional Contribu	-	6,965.58
30/06/2022	300 0001	C	19	SD	-	6,170.95
30/06/2022	702 00002	C	20	Contribution Employer Concessional Contribu	-	2,650.35
30/06/2022	702 00004	C	21	Contribution Employer Concessional Contribu	-	11,058.46
30/06/2022	828 00004	C	22	NEOS LIFE	1,137.61	-
30/06/2022	208 0006	C	23	DAWSON NINE	11,000.00	-
30/06/2022	290 0007	C	29	SD	-	847.59
30/06/2022	290 0007	C	30	Dist VOP	847.59	-
30/06/2022	290 0007	C	31	SD	-	8,546.96
30/06/2022	290 0007	C	32	DIST BUR	8,546.96	-
30/06/2022	801 0019	C	37	Super Levy	259.00	-
30/06/2022	450 0009	C	38	20 tax	9,689.70	-
30/06/2022	450 0009	C	39	19 tax	428.55	-
30/06/2022	801 0019	C	40	super levy	259.00	-
30/06/2022	450 0009	C	41	2021 tax	299.40	-
30/06/2022	300 0001	C	42	SD	847.59	-
30/06/2022	608 0011	C	43	Dist VOP	-	847.59
30/06/2022	300 0001	C	44	SD	8,546.96	-
30/06/2022	608 8312	C	45	DIST BUR	-	8,546.96
30/06/2022	290 0007	C	47	super levy	-	259.00
30/06/2022	290 0007	C	48	tax	259.00	-
30/06/2022	801 0019	C	49	super levy	259.00	-
30/06/2022	450 0009	C	50	tax	-	259.00
30/06/2022	450 0009	C	52	Payg Installment 22	1,099.00	-
30/06/2022	450 0009	C	53	Payg Installment 21	3,223.00	-
30/06/2022	450 0009	C	54	Payg Installment 20/21	3,069.00	-
30/06/2022	801 0019	C	55	2018 ato fee	278.00	-
30/06/2022	450 0009	C	56	18 tax	-	278.00
30/06/2022	860 0004	J	1	Current year tax expense	4,339.20	-
30/06/2022	450 0009	J	1	Current year tax expense	-	4,339.20
30/06/2022	860 0008	J	1	Deferred tax expense	2,632.63	-

LBLC Superannuation Fund

# Audit Trail

As at 30 June 2022

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
30/06/2022	450 0006	J	1	Provision for deferred tax	-	2,632.63
30/06/2022	208 0006	J	1	Unrealised market movement	5,607.67	-
30/06/2022	208 0011	J	1	Unrealised market movement	923.54	-
30/06/2022	208 8312	J	1	Unrealised market movement	22,479.00	-
30/06/2022	780 0017	J	1	Unrealised market movement - Non-Public &	-	29,010.21

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.



**LBLC Superannuation Fund  
Capital Gains Analysis (2017)**

For the year ended 30 June 2017

Account Number	Account Description	Investment Code	Date Acquired	Units	Highest Price	Highest Market Value	Highest Price Date	Purchase/Sale	Adjusted Cost	Gain/Loss
<b>Capital Gains Tax Assets</b>										
208 8312	Burgundy Unit Trust Units		30/06/2011	118,550.0000	2.29	271,822.46	30/06/2022	Discount	118,550.00	153,272.46
208 8312	Burgundy Unit Trust Units		30/06/2011	6,450.0000	2.29	14,789.16	30/06/2022	Discount	6,450.00	8,339.16
208 8312	Burgundy Unit Trust Units		30/06/2012	5,000.0000	2.29	11,464.46	30/06/2022	Discount	5,000.00	6,464.46
208 8312	Burgundy Unit Trust Units		30/06/2013	65,000.0000	2.29	149,038.04	30/06/2022	Discount	78,650.00	70,388.04
208 8312	Burgundy Unit Trust Units		30/06/2013	4,000.0000	2.29	9,171.57	30/06/2022	Discount	4,000.00	5,171.57
						<u>456,285.70</u>			<u>212,650.00</u>	<u>243,635.70</u>
						<u><u>456,285.70</u></u>			<u><u>212,650.00</u></u>	<u><u>243,635.70</u></u>
										<u><u>243,635.70</u></u>
										<u><u>243,635.70</u></u>

**TOTALS**

**GRAND TOTAL**

The Capital Gains Tax Relief measures allow an unsegregated super fund with members affected by the transfer balance cap or TRIS pension integrity measures, to apply CGT relief to all eligible assets as at 30 June 2017.  
This fund does not contain any active pensioners as at 30 June 2017.