

Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
INVESTMENTS			
Unit Trusts (Unlisted)	7	744,078 35	697,019
		744,078	697,019
OTHER ASSETS			
Cash at Bank	8	34,553 35	16,455
Sundry Debtors - Fund Level	9	10,642 35	8,462
		45,195	24,917
TOTAL ASSETS		789,273	721,936
LIABILITIES			
Provisions for Tax - Fund	10	36,343 35	30,127
Financial Position Rounding		-	1
		36,343	30,128
TOTAL LIABILITIES		36,343	30,128
NET ASSETS AVAILABLE TO PAY BENEFITS		752,930	691,808
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	11	752,930	691,808
		752,930	691,808

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

Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
REVENUE			
Investment Revenue			
Unit Trusts (Unlisted)	2	10,726	9,395
		10,726	9,395
Contribution Revenue			
Employer Concessional Contributions		21,159	21,726
		21,159	21,726
Other Revenue			
Cash at Bank	3	538	2
Market Movement Non-Realised	4	38,560	29,010
ATO Interest		4	-
		39,102	29,012
Total Revenue		70,987	60,133
EXPENSES			
General Expense			
Fund Administration Expenses	5	259	1,055
Member Insurance Premium Fully Deductible		1,426	1,138
		1,685	2,193
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		69,302	57,940
Tax Expense			
Fund Tax Expenses	6	8,180	6,972
		8,180	6,972
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		61,122	50,968

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

Member Account Balances

For the year ended 30 June 2023

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
Briedis, Suzanne (37)									
Accumulation									
Accum (00002)	143,213.71	-	736.60	-	110.49	-	-	9,180.96	153,020.78
	143,213.71	-	736.60	-	110.49	-	-	9,180.96	153,020.78
Castillo, Rodrigo (44)									
Accumulation									
Accum (00004)	151,737.44	-	12,699.65	-	1,691.03	1,426.13	-	9,727.39	171,047.32
	151,737.44	-	12,699.65	-	1,691.03	1,426.13	-	9,727.39	171,047.32
Loriente, Anahy (46)									
Accumulation									
Accum (00003)	128,334.54	-	-	-	-	-	-	8,227.11	136,561.65
	128,334.54	-	-	-	-	-	-	8,227.11	136,561.65
Loriente, Pablo (45)									
Accumulation									
Accum (00001)	268,522.09	-	7,723.04	-	1,158.46	-	-	17,214.07	292,300.74
	268,522.09	-	7,723.04	-	1,158.46	-	-	17,214.07	292,300.74
Reserve									
TOTALS	691,807.78	-	21,159.29	-	2,959.98	1,426.13	-	44,349.53	752,930.49

CALCULATED FUND EARNING RATE: 6.4107 %
 APPLIED FUND EARNING RATE: 6.4107 %

Trial Balance

As at 30 June 2023

Account Number	Account Description	Units	2023		2022	
			Debit \$	Credit \$	Debit \$	Credit \$
125	Accumulation Member Balance					
125 00001	Loriente, Pablo			268,522.09		249,567.72
125 00002	Briedis, Suzanne			143,213.71		133,964.63
125 00003	Loriente, Anahy			128,334.54		121,115.32
125 00004	Castillo, Rodrigo			151,737.44		136,192.11
208	Unit Trusts (Unlisted)					
208 0006	Dawson Nine Unit Trust	136,335.0000	195,485.30		163,504.52	
208 0011	VOP Unit Trust	69,000.0000	82,298.37		77,228.09	
208 8312	Burgundy Unit Trust Units	199,000.0000	466,294.81		456,285.70	
290	Cash at Bank					
290 0001	Cash at Bank		34,553.45		16,454.59	
300	Sundry Debtors - Fund Level					
300 0001	Sundry Debtors Number 1		10,641.97		8,462.25	
450	Provisions for Tax - Fund					
450 0006	Provision for Deferred Tax (Fund)			33,032.36		29,088.17
450 0009	Provision for Income Tax			3,311.05		1,039.20
608	Unit Trusts (Unlisted)					
608 0011	Unit Trusts VOP			4,122.43		847.59
608 8312	Asset Income for Burgundy Unit Trust Units			6,604.25		8,546.96
690	Cash at Bank					
690 0001	Cash at Bank - Bank Interest			537.74		1.54
702	Employer Concessional Contributions					
702 00001	Loriente, Pablo			7,723.04		6,965.58
702 00002	Briedis, Suzanne			736.60		2,650.35
702 00003	Loriente, Anahy			-		1,051.75
702 00004	Castillo, Rodrigo			12,699.65		11,058.46
780	Market Movement Non-Realised					
780 0017	Market Movement Non-Realised - Trusts - Non-Public & Non-PST			38,560.17		29,010.21
786	ATO Interest			4.45		-
801	Fund Administration Expenses					
801 0019	Subscriptions and Registrations (Admin)		259.00		1,055.00	
828	Member Insurance Premium Fully Deductible					
828 00004	Castillo, Rodrigo		1,426.13		1,137.61	
860	Fund Tax Expenses					

LBLC Superannuation Fund

Trial Balance

As at 30 June 2023

Account Number	Account Description	Units	2023		2022	
			Debit \$	Credit \$	Debit \$	Credit \$
860 0004	Income Tax Expense		4,236.30		4,339.20	
860 0008	Tax Accrued During Period (Deferred Tax)		3,944.19		2,632.63	
			799,139.52	799,139.52	731,099.59	731,099.59

Tax Reconciliation

For the year ended 30 June 2023

INCOME		
Gross Interest Income		542.00
Gross Dividend Income		
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	-	-
Gross Rental Income		-
Gross Foreign Income		-
Gross Trust Distributions		8,227.00
Gross Assessable Contributions		
Employer Contributions/Untaxed Transfers	21,159.00	
Member Contributions	-	21,159.00
Gross Capital Gain		
Net Capital Gain	-	
Pension Capital Gain Revenue	-	-
Non-arm's length income		-
Net Other Income		-
Gross Income		29,928.00
Less Exempt Current Pension Income		-
Total Income		29,928.00
LESS DEDUCTIONS		
Other Deduction		1,686.00
Total Deductions		1,686.00
TAXABLE INCOME		28,242.00
Gross Income Tax Expense (15% of Standard Component)		4,236.30
(45% of Non-arm's length income)		-
Less Foreign Tax Offset	-	
Less Other Tax Credit	-	-
Tax Assessed		4,236.30
Less Imputed Tax Credit	-	
Less Amount Already paid (for the year)	-	-
TAX DUE OR REFUNDABLE		4,236.30
Supervisory Levy		259.00
AMOUNT DUE OR REFUNDABLE		4,495.30

Tax 2023 - \$4,236.30
 Inst. Sep 2022 - (\$1,119)
 Inst Dec 22 (1,093)
 Inst Mar 23 (1,106)
 RBA 2,393.75
3,312

LBLC Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

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 2023

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 2023

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.

LBLC Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Note 2: Unit Trusts (Unlisted)		
Asset Income for Burgundy Unit Trust Units	6,604	8,547
Unit Trusts VOP	4,122	848
	10,726	9,395
Note 3: Cash at Bank		
Cash at Bank - Bank Interest	538	2
	538	2
Note 4: Market Movement Non-Realised		
Market Movement Non-Realised - Trusts - Non-Public & Non-PST	38,560	29,010
	38,560	29,010
Note 5: Fund Administration Expenses		
Subscriptions and Registrations (Admin)	259	1,055
	259	1,055
Note 6: Fund Tax Expenses		
Income Tax Expense	4,236	4,339
Tax Accrued During Period (Deferred Tax)	3,944	2,633
	8,180	6,972
Note 7: Unit Trusts (Unlisted)		
Burgundy Unit Trust Units	466,295	456,286
Dawson Nine Unit Trust	195,485	163,505
VOP Unit Trust	82,298	77,228
	744,078	697,019
Note 8: Cash at Bank		
Cash at Bank	34,553	16,455
	34,553	16,455
Note 9: Sundry Debtors - Fund Level		
Sundry Debtors Number 1	10,642	8,462
	10,642	8,462
Note 10: Provisions for Tax - Fund		
Provision for Deferred Tax (Fund)	33,032	29,088
Provision for Income Tax	3,311	1,039
	36,343	30,127

LBLC Superannuation Fund
Notes to the Financial Statements
 For the year ended 30 June 2023

	2023	2022
	\$	\$
Note 11A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	691,808	640,840
Add: Increase (Decrease) in Members' Benefits	61,122	50,969
Liability for Members' Benefits End	752,930	691,808

Note 11B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	752,930	691,808
Total Vested Benefits	752,930	691,808

Net Capital Gain/Loss Summary

For the year ended 30 June 2023

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	-

LBLC Superannuation Fund

Notes to the Tax Reconciliation

Deductions

For the year ended 30 June 2023

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
801 0019		30/06/2023	ato supervisory levy	259.00	100.00	259.00	Yes	1.0000		259.00
828	00004	30/06/2023	neos life ins	1,426.13	100.00	1,426.13	No	-	SUPER	1,426.13
TOTALS				1,685.13		1,685.13				1,685.13

Notes to the Tax Reconciliation

Revenue Summary

For the year ended 30 June 2023

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
Assessable Revenue Accounts							
608 0011	Unit Trusts VOP	30/06/2023	4,122.43	-	-	-	
608 8312	Asset Income for Burgundy Unit Trust Units	30/06/2023	6,604.25	-	-	-	
690 0001	Cash at Bank - Bank Interest	30/06/2023	537.74	-	-	-	
786	ATO Interest	16/05/2023	4.45	-	-	-	
	Total Assessable Revenue		11,268.87				
Non-assessable Revenue Accounts							
	Total Non-assessable Revenue						
	Total Revenue		11,268.87				

Notes:

FMSI - Forestry Managed Investment Scheme (FMSI) 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 2023

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
608 0011	Unit Trusts VOP	30/06/2023	-	-	-	-	-	-	-	1,623.00	1,623.00
608 8312	Asset Income for Burgundy Unit Trust Units	30/06/2023	-	-	-	-	-	-	-	6,604.25	6,604.25
TOTALS			-	-	-	-	-	-	-	8,227.25	8,227.25

LBLC Superannuation Fund

Notes to the Tax Reconciliation

Trust Distributions - Non-Assessable Amounts

For the year ended 30 June 2023

Account	Description	Date	Tax exempted	Tax free trust	Tax deferred/ Cost base adj	Total
608.0011	Unit Trusts VOP	30/06/2023	-	2,499.43	-	2,499.43
TOTALS			-	2,499.43	-	2,499.43

LBLC Superannuation Fund

Notes to the Tax Reconciliation

Non-Trust Income - Assessable Amounts

For the year ended 30 June 2023

Account	Description	Date	Rent	Unfranked	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
690 0001	Cash at Bank - Bank Interest	30/06/2023	-	-	-	-	-	-	-	537.74	-	537.74
786	ATO Interest	16/05/2023	-	-	-	-	-	-	-	4.45	-	4.45
TOTALS			-	-	-	-	-	-	-	542.19	-	542.19

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2023

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:

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

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2023

APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

Fund Income:

Gross Income	29,928.00
PLUS Non-assessable Contributions	-
PLUS Rollins	-
	29,928.00

Reduced Fund Income:

Fund Income	29,928.00
LESS Exempt Current Pension Income	-
	29,928.00

Apportionment Factor:

Reduced Fund Income	29,928.00
Fund Income	29,928.00
	1.0000000000

APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

Assessable Investment Income:

Gross Income	29,928.00
LESS Gross Taxable Contributions	21,159.00
LESS Exempt Current Pension Income	-
	8,769.00

Total Investment Income:

Gross Income	29,928.00
LESS Gross Taxable Contributions	21,159.00
	8,769.00

Apportionment Factor:

Assessable Investment Income	8,769.00
Total Investment Income	8,769.00
	1.0000000000

LBLC Superannuation Fund

Accrued Capital Gains

For the year ended 30 June 2023

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
Capital Gains Tax Assets								
208 0006 Dawson Nine Unit Trust	28/12/2017	37,580.0000	53,884.46	37,580.00	-	Discount	37,580.00	16,304.46
	22/02/2018	20,000.0000	28,677.20	20,000.00	-	Discount	20,000.00	8,677.20
	23/02/2018	20,000.0000	28,677.20	20,000.00	-	Discount	20,000.00	8,677.20
	30/06/2018	10,420.0000	14,940.82	10,420.00	-	Discount	10,420.00	4,520.82
	28/05/2019	9,934.0000	14,243.97	9,934.00	-	Discount	9,934.00	4,309.97
	30/06/2019	401.0000	574.98	401.00	-	Discount	401.00	173.98
	30/06/2020	5,500.0000	7,886.23	5,500.00	-	Discount	5,500.00	2,386.23
	30/06/2021	13,000.0000	18,640.18	13,000.00	-	Discount	13,000.00	5,640.18
	30/06/2022	11,000.0000	15,772.46	11,000.00	-	Other	11,000.00	4,772.46
	30/06/2023	5,000.0000	7,169.30	5,000.00	-	Other	5,000.00	2,169.30
	30/06/2023	2,500.0000	3,584.65	2,500.00	-	Other	2,500.00	1,084.65
	30/06/2023	1,000.0000	1,433.86	1,000.00	-	Other	1,000.00	433.86
		136,335.0000	195,485.31	136,335.00	-		136,335.00	59,150.31
208 0011 VOP Unit Trust	30/06/2020	69,000.0000	82,298.37	69,000.00	-	Discount	69,000.00	13,298.37
		69,000.0000	82,298.37	69,000.00	-		69,000.00	13,298.37
208 8312 Burgundy Unit Trust Units	30/06/2011	118,550.0000	277,785.17	118,550.00	-	Discount	118,550.00	159,235.17
	30/06/2011	6,450.0000	15,113.58	6,450.00	-	Discount	6,450.00	8,663.58
	30/06/2012	5,000.0000	11,715.95	5,000.00	-	Discount	5,000.00	6,715.95
	30/06/2013	65,000.0000	152,307.35	78,650.00	-	Discount	78,650.00	73,657.35
	30/06/2013	4,000.0000	9,372.76	4,000.00	-	Discount	4,000.00	5,372.76
		199,000.0000	466,294.81	212,650.00	-		212,650.00	253,644.81
								(105,877.74)
Less Discounting								
TOTALS			744,078.49	417,985.00	-		417,985.00	220,215.75
GRAND TOTAL								220,215.75

Provision for Deferred Income Tax = 220,215.75 x 0.15 = 33,032.36

LBLC Superannuation Fund

Market Value Movements

From 01/07/2022 to 30/06/2023

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
Non-public & Non-pst Trusts									
2080006	Dawson Nine Unit Trust		163,504.52	8,500.00	-	-	195,485.30	-	23,480.78
2080011	VOP Unit Trust		77,228.09	-	-	-	82,298.37	-	5,070.28
2088312	Burgundy Unit Trust Units		456,285.70	-	-	-	466,294.81	-	10,009.11
	TOTALS		697,018.31	8,500.00	-	-	744,078.48	-	38,560.17
			697,018.31	8,500.00	-	-	744,078.48	-	38,560.17

LBLC Superannuation Fund

Investment Summary

As at 30 June 2023

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
Cash at Bank	-	-	-	-	34,553.45	34,553.45	-	-	4.44
					34,553.45				4.44
Non-Public & Non-PST Trusts									
Burgundy Unit Trust Units	-	199,000.0000	1.0686	2.3432	212,650.00	466,294.81	253,644.81	119.28	59.89
Dawson Nine Unit Trust	-	136,335.0000	1.0000	1.4339	136,335.00	195,485.30	59,150.30	43.39	25.11
VOP Unit Trust	-	69,000.0000	1.0000	1.1927	69,000.00	82,298.37	13,298.37	19.27	10.57
					417,985.00	744,078.48	326,093.48	78.02	95.56
Total Investments					452,538.45	778,631.93	326,093.48	72.06	100.00

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.

23

General Ledger

As at 30 June 2023

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
300 0001	Sundry Debtors Number 1			8,462.25	10,641.97
	30/06/2023		(8,462.25) walker partners shc		
	30/06/2023		6,604.25 SD 6		
	30/06/2023		4,037.72 SD 13		

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.



PAYG Instalments report 2023

tax Agent 55610000
Last Updated 10/02/2024

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
16457521	THE TRUSTEE FOR LBLC SUPERANNUATION FUND	1,119.00	1,093.00	1,106.00	1,106.00	4,424.00

Total No of Clients: 1

SECOND SCHEDULE

Cert. No. 16

CERTIFICATE

The undersigned Trustee of a Trust Deed dated 22nd 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 1000 Unit(s) issued this 3rd day of October, 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 3rd day of October 2022



SIGNED for and on behalf of the Trustee

SECOND SCHEDULE

Cert. No. 17

CERTIFICATE

The undersigned Trustee of a Trust Deed dated 22nd 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 5000 Unit(s) issued this 28th day of February, 2023 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 28th day of February 2023



SIGNED for and on behalf of the Trustee

SECOND SCHEDULE

Cert. No. 18

CERTIFICATE

The undersigned Trustee of a Trust Deed dated 22nd 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 2500 Unit(s) issued this 24th day of May, 2023 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 24th day of May, 2023



SIGNED for and on behalf of the Trustee

W.B. Simpson & Son

SINCE 1872

REAL ESTATE AGENTS
AUCTIONEERS
PROPERTY MANAGERS
SWORN VALUERS

7 February 2024

Ms Hazel Butterworth
Dawson Nine Pty Ltd
16/240 Sydney Road
Coburg Vic 3058

Dear Hazel

Re: 19/9 Dawson Street, Coburg North

We have carried out a survey of sales of comparable properties in immediate areas and as a result of these considerations we are of the view that the following property, as at today's date, would most likely have sold in the following range:

19/9 Dawson Street, Coburg North

**\$470,000 to \$520,000 plus GST,
if applicable**

The opinion as to the potential selling price on the current market is not to be construed as a valuation. The opinion is given on the basis that it will not be relied upon for any purpose, and that the client has supplied all relevant information. The agency accepts no responsibility for the opinions expressed.

Finally, in accordance with standard practice, this report is for the use only of the party to whom it is addressed, and no responsibility is accepted to any third party for the whole or any part of its contents, nor may any reference thereto be included in any document, circular or statement without written approval.

Should you have questions, please do not hesitate to call me.

Yours sincerely

W.B. SIMPSON & SON



RICHARD A. SIMPSON
Licensed Estate Agent (Lic. 068155L)

Darrell J. Simpson B.Com. (Hons) FAPI FREI CPA
Licensed Estate Agent, Sworn Valuer

30 Errol Street, North Melbourne VIC 3051
enquiries@wbsimpson.com.au

Office 9328 1213
Fax 9329 9030

Richard A. Simpson B.Com. B.Bus. (Property) CEA (REIV)
Licensed Estate Agent, Auctioneer

www.wbsimpson.com.au

ABN 98 905 633 984

**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 2023, 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

COMPILATION REPORT
TO DAWSON NINE UNIT TRUST

Dated this 09th day of February 2024

DAWSON NINE UNIT TRUST

BALANCE SHEET
AS AT 30 JUNE 2023

	2023	2022
	\$	\$
TRUST FUNDS		
Units Issued	272,670.00	255,670.00
Asset Revaluation Reserve	120,703.77	80,466.77
Accumulated Profits (Losses) Brought Forward	(9,127.73)	(14,119.07)
Profit Earned This Year	6,725.74	4,991.34
	(2,401.99)	(9,127.73)
TOTAL TRUST FUNDS	390,971.78	327,009.04
Represented by:	= <u>\$390,971.78</u>	= <u>\$390,971.78/2</u>
	= <u>\$272,670.00</u>	= <u>\$195,485.89</u>
ASSETS		
CURRENT ASSETS		
Cash at Bank	6,762.75	2,254.86
TOTAL CURRENT ASSETS	= <u>\$1,433.86</u>	2,254.86
NON CURRENT ASSETS		
Fixed Assets		
Freehold Land	516,856.23	476,619.23
Less: Accumulated Depreciation	(33,098.00)	(28,161.00)
Property Improvements	11,991.77	11,991.77
Less: Accumulated Depreciation	(750.00)	(450.00)
	495,000.00	460,000.00
Total Fixed Assets	495,000.00	460,000.00
Intangible Assets		
Borrowing Costs	-	(398.93)
	-	(398.93)
TOTAL NON CURRENT ASSETS	495,000.00	459,601.07
TOTAL ASSETS	501,762.75	461,855.93
LIABILITIES		
CURRENT LIABILITIES		
Tax clearing account	571.31	859.08
TOTAL CURRENT LIABILITIES	571.31	859.08
NON CURRENT LIABILITIES		
Loans - Bank	110,219.66	133,987.81
TOTAL NON CURRENT LIABILITIES	110,219.66	133,987.81
TOTAL LIABILITIES	110,790.97	134,846.89
NET ASSETS	390,971.78	327,009.04

DAWSON NINE UNIT TRUST
PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
INCOME		
Rent Received	22,322.84	18,160.25
OTHER INCOME		
Interest Received	0.31	(0.05)
	22,323.15	18,160.20
EXPENSES		
Bank Charges	870.00	876.09
Borrowing Costs	(398.93)	1,296.53
Body Corp	379.40	-
Depreciation	5,237.00	6,224.00
Interest Paid	6,317.60	3,872.36
Land Tax	213.25	203.88
Management fee	1,411.00	-
Professional Fees	420.00	420.00
Repairs & Maintenance	509.55	-
Subscriptions & Registrations	290.00	276.00
Water Rates	348.54	-
	15,597.41	13,168.86
Profit	6,725.74	4,991.34

14 February 2024

To whom it may concern,

Property: 24/100 Enterprise Drive, Bundoora, Vic 3083

On behalf of Nicholson Real Estate, we thank you for giving us the opportunity to appraise the above property.

We are pleased to be of assistance and extend to you our co-operation, advice, and service.

After due consideration and taking into account the current market, we feel that the value of the property is in the vicinity of \$490,000.00.

Should you require any further assistance with the sale of the above property, please don't hesitate to contact me.

Yours faithfully,
Nicholson Real Estate



Alex Djorgonoski
Director
0411 701 122

Please note: The appraisal is for the use only of the party to whom it is addressed and for no other purpose. No responsibility is accepted to any third party that may use or rely on the whole or any part of the content of this appraisal. This is not a sworn valuation, only an estimate of the market value.

VOP PROPERTY TRUST

BALANCE SHEET
AS AT 30 JUNE 2023

	2023 \$	2022 \$
TRUST FUNDS		
Settlement Sum	414,000.00	414,000.00
Asset Revaluation Reserve		
Opening Balance for the year	49,368.54	43,827.30
Movement 1	<u>30,420.01</u>	<u>5,541.24</u>
	79,788.55	49,368.54
Profit Earned This Year	24,734.55	5,085.52
Distribution to Beneficiaries	<u>(24,734.55)</u>	<u>(5,085.52)</u>
	-	-
TOTAL TRUST FUNDS	<u>493,788.55</u> / 6	<u>463,368.54</u>
Represented by:	= \$493,788.55 \$414,000	= \$82,298
ASSETS		
CURRENT ASSETS		
Cash at Bank	26,397.03	12,860.26
Other Debtors	1,617.79	-
Inserra Super Fund		
Share of Profit	(8,244.85)	(1,695.17)
Payment to Beneficiaries	<u>8,244.85</u>	<u>1,695.17</u>
	-	-
Tran Property Trust		
Share of Profit	(8,244.85)	(1,695.17)
Payment to Beneficiaries	<u>8,244.85</u>	<u>1,695.17</u>
	-	-
LBLC Super Fund		
Share of Profit	(4,122.43)	(847.59)
Payment to Beneficiaries	<u>4,122.43</u>	<u>847.59</u>
	-	-
Pablo Property Trust		
Share of Profit	(4,122.42)	(847.59)
Payment to Beneficiaries	<u>4,122.42</u>	<u>847.59</u>
	-	-
TOTAL CURRENT ASSETS	<u>28,014.82</u>	<u>12,860.26</u>

VOP PROPERTY TRUST

BALANCE SHEET
AS AT 30 JUNE 2023

	2023	2022
	\$	\$
NON CURRENT ASSETS		
Receivables		
Loans - Related Parties		
Loans - V & T Inserra Super Fund	-	169.43
Loans - Tran Property Trust	-	169.43
Loans - LBLC	-	84.71
Loans - Pablo Property Trust	-	84.71
	<u>-</u>	<u>508.28</u>
	<u>-</u>	<u>508.28</u>
Fixed Assets		
Freehold Land	505,751.55	460,331.54
Less: Accumulated Amortisation	(19,265.00)	(13,978.00)
Property Improvements	3,696.77	3,696.77
Less: Accumulated Depreciation	<u>(282.92)</u>	<u>(236.42)</u>
	<u>489,900.40</u>	<u>449,813.89</u>
Plant & Equipment	538.93	538.93
Less: Accumulated Depreciation	<u>(439.33)</u>	<u>(352.82)</u>
	<u>99.60</u>	<u>186.11</u>
Total Fixed Assets	<u>490,000.00</u>	<u>450,000.00</u>
TOTAL NON CURRENT ASSETS	<u>490,000.00</u>	<u>450,508.28</u>
TOTAL ASSETS	<u>518,014.82</u>	<u>463,368.54</u>

VOP PROPERTY TRUST

BALANCE SHEET
AS AT 30 JUNE 2023

	2023	2022
	\$	\$
LIABILITIES		
CURRENT LIABILITIES		
Inserra Super Fund		
Share of Loss	8,244.85	1,695.17
Payment to Beneficiaries	<u>(8,244.85)</u>	<u>(1,695.17)</u>
	-	-
Tran Property Trust		
Share of Loss	8,244.85	1,695.17
Payment to Beneficiaries	<u>(8,244.85)</u>	<u>(1,695.17)</u>
	-	-
LBLC Super Fund		
Share of Loss	4,122.43	847.59
Payment to Beneficiaries	<u>(4,122.43)</u>	<u>(847.59)</u>
	-	-
Pablo Property Trust		
Share of Loss	4,122.42	847.59
Payment to Beneficiaries	<u>(4,122.42)</u>	<u>(847.59)</u>
	-	-
TOTAL CURRENT LIABILITIES	<u>-</u>	<u>-</u>
NON CURRENT LIABILITIES		
Loans - Related Parties		
Loans - V & T Inserra Super Fund	8,075.42	-
Loans - Tran Property Trust	8,075.42	-
Loans - LBLC	4,037.72	-
Loans - Pablo Property Trust	4,037.71	-
	<u>24,226.27</u>	<u>-</u>
TOTAL NON CURRENT LIABILITIES	<u>24,226.27</u>	<u>-</u>
TOTAL LIABILITIES	<u>24,226.27</u>	<u>-</u>
NET ASSETS	<u>493,788.55</u>	<u>463,368.54</u>

VOP PROPERTY TRUST

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	2023 \$	2022 \$
INCOME		
Rent Received	21,395.00	17,919.00
LESS: RENTAL EXPENSES		
Body Corp	1,205.00	1,074.30
Commission	1,511.03	1,283.15
Depreciation	5,420.01	5,541.24
Insurance	349.00	694.00
Rates	1,409.30	1,332.25
Repairs & Maintenance	794.30	1,802.00
Water	561.81	710.54
	11,250.45	12,437.48
GROSS PROFIT FROM RENTAL OPERATIONS	10,144.55	5,481.52
OTHER INCOME		
Other Revenue		
Reserves	15,000.00	-
	25,144.55	5,481.52
EXPENSES		
Bank Charges		
Bank Fees & Government Charges	120.00	120.00
Subscriptions & Registrations	290.00	276.00
	410.00	396.00
Profit	24,734.55	5,085.52

**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 2023, 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 Lorient

Address: 109/40 Burgundy Street, HEIDELBERG VIC 3084

COMPILATION REPORT
TO VOP PROPERTY TRUST

Dated this 14th day of February 2024

**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 2023, 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

COMPILATION REPORT
TO BURGUNDY FORTY UNIT TRUST

Dated this 13th day of February 2024

BURGUNDY FORTY UNIT TRUST

**BALANCE SHEET
AS AT 30 JUNE 2023**

	2023 \$	2022 \$
TRUST FUNDS		
Units Issued	398,000.00	398,000.00
Asset Revaluation Reserve		
Opening Balance for the year	514,571.40	469,550.40
Movement 1	<u>20,021.00</u>	<u>45,021.00</u>
	534,592.40	514,571.40
Accumulated Profits (Losses) Brought Forward	-	63.00
Profit Earned This Year	13,208.50	17,030.93
Distribution to Beneficiaries	<u>(13,208.50)</u>	<u>(17,093.93)</u>
	-	-
TOTAL TRUST FUNDS	<u>932,592.40</u>	<u>912,571.40</u>
	= \$ 932,592.40	
Represented by:	\$ 398,000.00	= \$ 466,296
ASSETS		
CURRENT ASSETS		
Cash at Bank - CBA	31,803.60	41,756.18
LEBL Superannuation Fund		
Share of Profit	(6,604.25)	(8,546.96)
Payment to Beneficiaries	<u>6,604.25</u>	<u>8,546.96</u>
	-	-
Altavilla Superannuation Fund		
Share of Profit	(6,604.25)	(8,546.96)
Payment to Beneficiaries	<u>6,604.25</u>	<u>8,546.96</u>
	-	-
TOTAL CURRENT ASSETS	<u>31,803.60</u>	<u>41,756.18</u>
NON CURRENT ASSETS		
Fixed Assets		
Property Revaluation	534,592.40	514,571.40
Buildings & Improvements	800,821.60	800,821.60
Less: Accumulated Depreciation	(240,414.00)	(220,393.00)
Land	<u>105,000.00</u>	<u>105,000.00</u>
	1,200,000.00	1,200,000.00
Total Fixed Assets	<u>1,200,000.00</u>	<u>1,200,000.00</u>
TOTAL NON CURRENT ASSETS	<u>1,200,000.00</u>	<u>1,200,000.00</u>
TOTAL ASSETS	<u>1,231,803.60</u>	<u>1,241,756.18</u>

BURGUNDY FORTY UNIT TRUST

BALANCE SHEET
AS AT 30 JUNE 2023

	2023	2022
	\$	\$
LIABILITIES		
CURRENT LIABILITIES		
Tax clearing account	1,380.01	1,880.01
LBLC Superannuation Fund		
Share of Loss	6,604.25	8,546.96
Payment to Beneficiaries	<u>(6,604.25)</u>	<u>(8,546.96)</u>
	-	-
Altavilla Superannuation Fund		
Share of Loss	6,604.25	8,546.96
Payment to Beneficiaries	<u>(6,604.25)</u>	<u>(8,546.96)</u>
	-	-
Loans - Bank	<u>284,542.68</u>	<u>310,130.84</u>
TOTAL CURRENT LIABILITIES	<u>285,922.69</u>	<u>312,010.85</u>
NON CURRENT LIABILITIES		
Loans - Related Parties		
Loans - LBLC Superannuation Fund	6,604.25	8,546.96
Loans - Altavilla Superannuation Fund	6,604.26	8,546.97
Loans - Walker Partners	80.00	80.00
	<u>13,288.51</u>	<u>17,173.93</u>
TOTAL NON CURRENT LIABILITIES	<u>13,288.51</u>	<u>17,173.93</u>
TOTAL LIABILITIES	<u>299,211.20</u>	<u>329,184.78</u>
NET ASSETS	<u>932,592.40</u>	<u>912,571.40</u>

BURGUNDY FORTY UNIT TRUST

PROFIT AND LOSS STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
INCOME		
Rent Received	<u>60,000.00</u>	<u>60,000.00</u>
OTHER INCOME		
Interest Received		
Other Corporations	<u>2.70</u>	<u>4.36</u>
	<u>60,002.70</u>	<u>60,004.36</u>
EXPENSES		
Bank Charges		
Bank Fees & Government Charges	60.00	60.00
Depreciation	20,021.00	20,021.00
Interest Paid		
Other Persons/Corporations	20,621.44	14,805.83
Land Tax	1,213.50	907.00
Professional Fees	1,620.00	2,807.00
Rates & Taxes	2,982.26	3,479.60
Subscriptions & Registrations	<u>276.00</u>	<u>893.00</u>
	<u>46,794.20</u>	<u>42,973.43</u>
Profit	<u>13,208.50</u>	<u>17,030.93</u>



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 **\$32,059.88**
as at 30 Dec 22

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

transaction	description	debits	credits	balance
30.06.22	OPENING BALANCE			16,454.59
01.07.22	Deposit ATO ATO007000016086247		615.38	17,069.97
01.07.22	Deposit SuperChoice P/L PC270622-133707860		311.84	17,381.81
27.07.22	Deposit QUICKSUPER QUICKSPR3261382237		985.10	18,366.91
29.07.22	Interest MACQUARIE CMA INTEREST PAID*		5.43	18,372.34
29.07.22	Deposit SuperChoice P/L PC250722-161874167		135.71	18,508.05
23.08.22	Deposit ATO ATO005000016814861		646.15	19,154.20
31.08.22	Interest MACQUARIE CMA INTEREST PAID*		12.54	19,166.74
01.09.22	Deposit WALKER PARTNERS Jul 2010 SGC		8,546.96	27,713.70
06.09.22	Deposit QUICKSUPER QUICKSPR3292067783		10.68	27,724.38
26.09.22	Deposit ATO ATO001100016737940		969.23	28,693.61

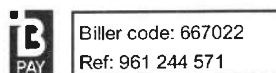
how to make a transaction

online
Log in to www.macquarie.com.au/personal

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



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
30.09.22	Interest	MACQUARIE CMA INTEREST PAID*		24.60	28,718.21
03.10.22	Deposit	QUICKSUPER QUICKSPR3312431366		1,014.21	29,732.42
03.10.22	BPAY	BPAY TO TAX OFFICE PAYMENTS	1,119.00		28,613.42
03.10.22	BPAY	BPAY TO TAX OFFICE PAYMENTS	199.20		28,414.22
03.10.22	Funds transfer	TRANSACT FUNDS TFR TO DAWSON NINE	1,000.00		27,414.22
24.10.22	Deposit	ATO ATO009000017208869		646.15	28,060.37
25.10.22	Deposit	QUICKSUPER QUICKSPR3330417596		1,059.67	29,120.04
31.10.22	Interest	MACQUARIE CMA INTEREST PAID*		33.15	29,153.19
16.11.22	Deposit	QUICKSUPER QUICKSPR3347454071		1,029.36	30,182.55
17.11.22	Deposit	QUICKSUPER QUICKSPR3348329097		1,014.21	31,196.76
22.11.22	BPAY	BPAY TO TAX OFFICE PAYMENTS	900.80		30,295.96
30.11.22	Interest	MACQUARIE CMA INTEREST PAID*		40.00	30,335.96
02.12.22	Deposit	ATO ATO004000017267386		646.15	30,982.11
19.12.22	Deposit	QUICKSUPER QUICKSPR3371230395		1,029.36	32,011.47
30.12.22	Interest	MACQUARIE CMA INTEREST PAID*		48.41	32,059.88

continued on next



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



030 254933

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

1 Shelley Street
Sydney, NSW 2000

account balance **\$34,553.45**
as at 30 Jun 23

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

transaction	description	debits	credits	balance
30.12.22	OPENING BALANCE			32,059.88
05.01.23	Deposit ATO ATO006000017518190		646.15	32,706.03
24.01.23	Deposit QUICKSUPER QUICKSPR3395122804		1,029.36	33,735.39
30.01.23	Deposit ATO ATO001000018024442		646.15	34,381.54
31.01.23	Interest MACQUARIE CMA INTEREST PAID*		57.67	34,439.21
08.02.23	Deposit QUICKSUPER QUICKSPR3405546941		1,029.36	35,468.57
20.02.23	Direct debit NEOS LIFE 112443781/12665145	1,426.13		34,042.44
28.02.23	Interest MACQUARIE CMA INTEREST PAID*		53.68	34,096.12
28.02.23	Funds transfer TRANSACT FUNDS TFR TO DAWSON NINE	5,000.00		29,096.12
08.03.23	Deposit ATO ATO001100017253931		969.23	30,065.35
31.03.23	Interest MACQUARIE CMA INTEREST PAID*		54.45	30,119.80

how to make a transaction

online
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by phone
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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
31.03.23	Deposit	ATO ATO006000017709060		646.15	30,765.95
06.04.23	Deposit	QUICKSUPER QUICKSPR3447976932		1,029.36	31,795.31
24.04.23	Deposit	ATO ATO007000017545131		646.15	32,441.46
28.04.23	Interest	MACQUARIE CMA INTEREST PAID*		54.78	32,496.24
03.05.23	Deposit	QUICKSUPER QUICKSPR3467781653		1,187.16	33,683.40
18.05.23	Deposit	QUICKSUPER QUICKSPR3479480780		1,146.25	34,829.65
24.05.23	Funds transfer	TRANSACT FUNDS TFR TO DAWSON NINE	2,500.00		32,329.65
31.05.23	Interest	MACQUARIE CMA INTEREST PAID*		70.98	32,400.63
05.06.23	Deposit	ATO ATO001100017497043		646.15	33,046.78
08.06.23	Deposit	SuperChoice P/L PC010623-190433018		111.17	33,157.95
12.06.23	Deposit	QUICKSUPER QUICKSPR3497809364		1,146.25	34,304.20
19.06.23	Deposit	SuperChoice P/L PC130623-183603098		88.94	34,393.14
29.06.23	Deposit	SuperChoice P/L PC230623-105065862		88.94	34,482.08
30.06.23	Interest	MACQUARIE CMA INTEREST PAID*		71.37	34,553.45
		CLOSING BALANCE AS AT 30 JUN 23	8,926.13	11,419.70	34,553.45

* Stepped interest rates for the period 31 December to 21 February: balances \$0.00 to \$4,999.99 earned 2.00% balances \$5,000.00 and above earned 2.00% pa (53 days); 22 February to 21 March: balances \$0.00 to \$4,999.99 earned 2.10% balances \$5,000.00 and above earned 2.10% pa (28 days); 22 March to 18 May: balances \$0.00 to \$4,999.99 earned 2.25% balances \$5,000.00 and above earned 2.25% pa (58 days); 19 May to 22 June: balances \$0.00 to \$4,999.99 earned 2.50% balances \$5,000.00 and above earned 2.50% pa (35 days); 23 June to 30 June: balances \$0.00 to \$4,999.99 earned 2.75% balances \$5,000.00 and above earned 2.75% pa (8 days)

annual interest summary 2022/2023

INTEREST PAID	527.06
TOTAL INCOME PAID	527.06

continued on next

Audit Trail

As at 30 June 2023

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
16/05/2023	290 0002	C	25	ato int	4.45	-
16/05/2023	290 0002	C	26	ato intgrtd account	-	4.45
16/05/2023	450 0009	C	30	ato intgrtd account	4.45	-
16/05/2023	786	C	31	ato int	-	4.45
30/06/2023	290 0001	C	2	walker partners shc	8,462.25	-
30/06/2023	290 0001	C	3	tfr	-	5,000.00
30/06/2023	290 0001	C	4	tfr	-	2,500.00
30/06/2023	290 0001	C	5	tfr	-	1,000.00
30/06/2023	290 0001	C	6	tax office	-	1,119.00
30/06/2023	290 0001	C	7	tax office	-	900.80
30/06/2023	290 0001	C	8	tax office	-	199.20
30/06/2023	290 0001	C	9	super choice Su	736.60	-
30/06/2023	290 0001	C	10	quick super Rod	12,699.65	-
30/06/2023	290 0001	C	11	Pablo cont	7,723.04	-
30/06/2023	290 0001	C	12	neos life ins	-	1,426.13
30/06/2023	290 0001	C	13	int	537.74	-
30/06/2023	450 0009	C	14	tax office	1,119.00	-
30/06/2023	450 0009	C	15	tax office	900.80	-
30/06/2023	801 0019	C	16	ato supervisory levy	259.00	-
30/06/2023	450 0009	C	17	tax 2022	-	59.80
30/06/2023	690 0001	C	18	int	-	537.74
30/06/2023	702 00001	C	19	Contribution Employer Concessional Contribu	-	7,723.04
30/06/2023	702 00004	C	20	Contribution Employer Concessional Contribu	-	12,699.65
30/06/2023	702 00002	C	21	Contribution Employer Concessional Contribu	-	736.60
30/06/2023	828 00004	C	22	neos life ins	1,426.13	-
30/06/2023	208 0006	C	27	tfr	5,000.00	-
30/06/2023	208 0006	C	28	tfr	2,500.00	-
30/06/2023	208 0006	C	29	tfr	1,000.00	-
30/06/2023	290 0003	C	32	SD	-	6,604.25
30/06/2023	290 0003	C	33	Dist Burgundy Forty Trust	6,604.25	-
30/06/2023	290 0003	C	34	SD	-	4,037.72
30/06/2023	290 0003	C	35	Dist VOP	4,037.72	-
30/06/2023	290 0001	C	37	walker partners	84.71	-
30/06/2023	300 0001	C	38	walker partners shc	-	8,462.25
30/06/2023	290 0003	C	39	dist VOP	-	4,122.43
30/06/2023	290 0003	C	40	VOP	4,122.43	-
30/06/2023	608 0011	C	41	VOP	-	4,122.43
30/06/2023	300 0001	C	42	SD	6,604.25	-
30/06/2023	300 0001	C	43	SD	4,037.72	-
30/06/2023	608 8312	C	44	Dist Burgundy Forty Trust	-	6,604.25
30/06/2023	860 0004	J	1	Current year tax expense	4,236.30	-
30/06/2023	450 0009	J	1	Current year tax expense	-	4,236.30
30/06/2023	860 0008	J	1	Deferred tax expense	3,944.19	-

Audit Trail

As at 30 June 2023

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
30/06/2023	450 0006	J	1	Provision for deferred tax	-	3,944.19
30/06/2023	208 0006	J	1	Unrealised market movement	23,480.78	-
30/06/2023	208 0011	J	1	Unrealised market movement	5,070.28	-
30/06/2023	208 8312	J	1	Unrealised market movement	10,009.11	-
30/06/2023	780 0017	J	1	Unrealised market movement - Non-Public &	-	38,560.17

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
Capital Gains Tax Assets										
208 8312	Burgundy Unit Trust Units		30/06/2011	118,550.0000	2.34	277,785.17	30/06/2023	Discount	118,550.00	159,235.17
208 8312	Burgundy Unit Trust Units		30/06/2011	6,450.0000	2.34	15,113.58	30/06/2023	Discount	6,450.00	8,663.58
208 8312	Burgundy Unit Trust Units		30/06/2012	5,000.0000	2.34	11,715.95	30/06/2023	Discount	5,000.00	6,715.95
208 8312	Burgundy Unit Trust Units		30/06/2013	65,000.0000	2.34	152,307.35	30/06/2023	Discount	78,650.00	73,657.35
208 8312	Burgundy Unit Trust Units		30/06/2013	4,000.0000	2.34	9,372.76	30/06/2023	Discount	4,000.00	5,372.76
						<u>466,294.81</u>			<u>212,650.00</u>	<u>253,644.81</u>
	TOTALS					<u><u>466,294.81</u></u>			<u><u>212,650.00</u></u>	<u><u>253,644.81</u></u>
	GRAND TOTAL									<u><u>253,644.81</u></u>

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.