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Financial statements and reports for the year ended  
30 June 2023

MOONDANCE SUPERANNUATION FUND

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Prepared for: Joan Esther Fell and Ross Amott

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**MOONDANCE SUPERANNUATION FUND**  
**Statement of Financial Position**

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)	2	584,134	545,445
<b>Total Investments</b>		<u>584,134</u>	<u>545,445</u>
<b>Other Assets</b>			
Sundry Debtors		17,982	24,673
Cash at Bank		19,221	16,332
Bank of Melbourne 355 580 569		0	50,000
BT Cash Management Account		42,303	22,260
BOM Term Deposit 357829911		836,000	860,000
Interest Receivable		36,151	4,035
Westpac Term Deposit		50,000	0
<b>Total Other Assets</b>		<u>1,001,657</u>	<u>977,300</u>
<b>Total Assets</b>		<u>1,585,791</u>	<u>1,522,745</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		3,423	546
Sundry Creditors		0	465
<b>Total Liabilities</b>		<u>3,423</u>	<u>1,011</u>
<b>Net assets available to pay benefits</b>		<u>1,582,368</u>	<u>1,521,734</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Fell, Joan Esther - Pension (Pension)		898,748	870,405
Fell, Joan Esther - Pension (Pension)		83,808	80,985
Fell, Joan Esther - Pension (Pension)		7,600	7,343
Fell, Joan Esther - Pension (Pension)		81,344	78,618
Fell, Joan Esther - Accumulation		508,586	482,157
Amott, Ross - Pension (Pension)		1,672	1,632
Amott, Ross - Pension (Pension)		610	594
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,582,368</u>	<u>1,521,734</u>

**MOONDANCE SUPERANNUATION FUND****Operating Statement**

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	7	34,212	38,289
Interest Received		37,087	4,051
<b>Investment Gains</b>			
Changes in Market Values	8	24,946	(104,454)
<b>Total Income</b>		<u>96,245</u>	<u>(62,114)</u>
<b>Expenses</b>			
Actuarial Fee		132	0
Accountancy Fees		1,584	1,518
Administration Costs		7,939	8,636
ATO Supervisory Levy		259	259
Auditor's Remuneration		330	495
		<u>10,244</u>	<u>10,908</u>
<b>Member Payments</b>			
Pensions Paid		27,870	29,483
<b>Total Expenses</b>		<u>38,114</u>	<u>40,391</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>58,131</u>	<u>(102,506)</u>
Income Tax Expense	9	(2,503)	(5,381)
<b>Benefits accrued as a result of operations</b>		<u>60,634</u>	<u>(97,126)</u>

# MOONDANCE SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2023

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### Note 1: Summary of Significant Accounting Policies

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

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

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

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

#### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

##### Interest revenue

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

##### Dividend revenue



# Notes to the Financial Statements

For the year ended 30 June 2023

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

## Rental revenue

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

## Distribution revenue

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

## Remeasurement changes in market values

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

## Contributions

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

## d. Liability for Accrued Benefits

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

## e. Trade and Other Payables

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

## f. Critical Accounting Estimates and Judgements

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

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

## Note 2: Managed Investments (Australian)

	2023 \$	2022 \$
Bt Panorama	584,134	545,445
	584,134	545,445

## Note 3: Banks and Term Deposits

MOONDANCE SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
<b>Banks</b>		
BOM Term Deposit 357829911	836,000	860,000
BT Cash Management Account	42,303	22,260
Bank of Melbourne 355 580 569	0	50,000
Cash at Bank	19,221	16,332
Westpac Term Deposit	50,000	0
	947,524	948,592

**Note 4: Liability for Accrued Benefits**

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	1,521,734	1,618,860
Benefits accrued as a result of operations	60,634	(97,126)
Current year member movements	0	0
	1,582,369	1,521,734

**Note 5: Vested Benefits**

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

	2023 \$	2022 \$
Vested Benefits	1,582,369	1,521,734

**Note 6: Guaranteed Benefits**

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

**Note 7: Trust Distributions**

	2023 \$	2022 \$
Bt Panorama	34,212	38,289
	34,212	38,289

**Note 8: Changes in Market Values**

## MOONDANCE SUPERANNUATION FUND

**Notes to the Financial Statements**

For the year ended 30 June 2023

**Unrealised Movements in Market Value**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Managed Investments (Australian)</b>		
Bt Panorama	24,946	(104,454)
	<u>24,946</u>	<u>(104,454)</u>
<b>Total Unrealised Movement</b>	<u>24,946</u>	<u>(104,454)</u>

**Realised Movements in Market Value**

	<b>2023</b>	<b>2022</b>
	\$	\$
<b>Total Realised Movement</b>	<u>0</u>	<u>0</u>
<b>Changes in Market Values</b>	<u>24,946</u>	<u>(104,454)</u>

**Note 9: Income Tax Expense**

	<b>2023</b>	<b>2022</b>
	\$	\$
The components of tax expense comprise		
Current Tax	(2,503)	(5,380)
Income Tax Expense	<u>(2,503)</u>	<u>(5,380)</u>

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

Prima facie tax payable on benefits accrued before income tax at 15%	8,720	(15,376)
Less:		
Tax effect of:		
Increase in MV of Investments	3,742	0
Exempt Pension Income	7,207	5,113
Accounting Trust Distributions	5,132	5,743
Tax Adjustment – Investment Expenses (I1)	0	0
Other Non-Taxable Income	51	27
Add:		
Tax effect of:		
Decrease in MV of Investments	0	15,668
SMSF Non-Deductible Expenses	1,041	1,114
Pension Payments	4,180	4,422

**MOONDANCE SUPERANNUATION FUND****Notes to the Financial Statements**

For the year ended 30 June 2023

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Franking Credits	779	1,060
Foreign Credits	68	51
Net Capital Gains	1,366	1,752
Taxable Trust Distributions	2,225	3,255
Distributed Foreign Income	585	728
Rounding	0	1
Income Tax on Taxable Income or Loss	2,832	1,792
Less credits:		
Franking Credits	5,191	7,067
Foreign Credits	144	106
Current Tax or Refund	<u>(2,504)</u>	<u>(5,380)</u>

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**MOONDANCE SUPERANNUATION FUND**  
**Members Statement**

Joan Esther Fell  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	74	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	898,747
Date Joined Fund:	01/07/2013	Total Death Benefit:	898,747
Service Period Start Date:	01/07/2003	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	FELJOA00001P	Disability Benefit:	0
Account Start Date:	01/07/2013		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	<b>898,747</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	898,747
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (92.22%)	828,789
Taxable	69,958

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	870,406
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	51,961
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	23,620
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	898,747

**MOONDANCE SUPERANNUATION FUND**

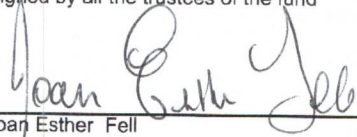
**Members Statement**

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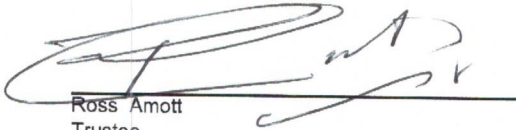
**Trustee's Disclaimer**

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

Signed by all the trustees of the fund



Joan Esther Fell  
Trustee



Ross Amott  
Trustee

**MOONDANCE SUPERANNUATION FUND**  
**Members Statement**

Joan Esther Fell  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth : Provided  
 Age: 74  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2013  
 Service Period Start Date: 01/07/2003  
 Date Left Fund:  
 Member Code: FELJOA00002P  
 Account Start Date: 01/07/2015  
 Account Phase: Retirement Phase  
 Account Description: Pension

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits: 83,808  
 Total Death Benefit: 83,808  
 Current Salary: 0  
 Previous Salary: 0  
 Disability Benefit: 0

**Your Balance**

Total Benefits 83,808

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 83,808  
 Restricted Non Preserved

Tax Components  
 Tax Free (91.93%) 77,044  
 Taxable 6,763

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	80,985
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	4,843
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	2,020
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	83,808

**MOONDANCE SUPERANNUATION FUND**

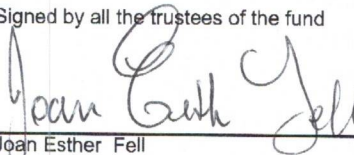
**Members Statement**

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**Trustee's Disclaimer**

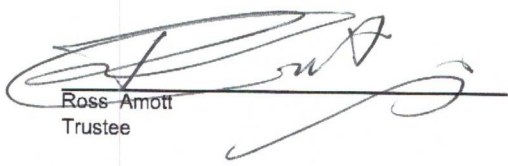
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Signed by all the trustees of the fund



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Joan Esther Fell  
Trustee



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Ross Amott  
Trustee



**MOONDANCE SUPERANNUATION FUND**  
**Members Statement**

Joan Esther Fell  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth : Provided  
 Age: 74  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2013  
 Service Period Start Date: 01/07/2003  
 Date Left Fund:  
 Member Code: FELJOA00003P  
 Account Start Date: 30/06/2015  
 Account Phase: Retirement Phase  
 Account Description: Pension

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits: 7,600  
 Total Death Benefit: 7,600  
 Current Salary: 0  
 Previous Salary: 0  
 Disability Benefit: 0



**Your Balance**

Total Benefits 7,600

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 7,600  
 Restricted Non Preserved

Tax Components  
 Tax Free (1.48%) 112  
 Taxable 7,488

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	7,343
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	437
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	180
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	7,600

# MOONDANCE SUPERANNUATION FUND

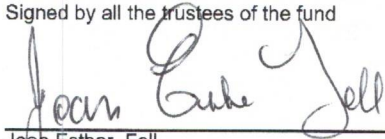
## Members Statement

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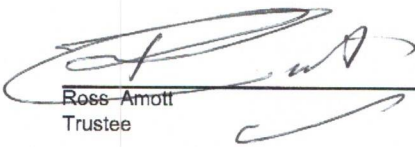
### Trustee's Disclaimer

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

Signed by all the trustees of the fund



Joan Esther Fell  
Trustee



Ross Amott  
Trustee

**MOONDANCE SUPERANNUATION FUND**  
**Members Statement**

Joan Esther Fell  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	74	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	81,344
Date Joined Fund:	01/07/2013	Total Death Benefit:	81,344
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	FELJOA00004P	Disability Benefit:	0
Account Start Date:	01/07/2016		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	81,344
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	81,344
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (100.00%)	81,344
Taxable	

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	78,618
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	4,696
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	1,970
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	81,344

**MOONDANCE SUPERANNUATION FUND**

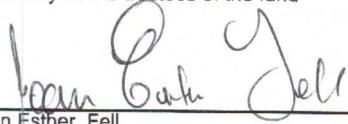
**Members Statement**

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**Trustee's Disclaimer**

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Signed by all the trustees of the fund



Joan Esther Fell  
Trustee



Ross Amott  
Trustee



**MOONDANCE SUPERANNUATION FUND**  
**Members Statement**

Joan Esther Fell  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	74	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	508,586
Date Joined Fund:	01/07/2013	Total Death Benefit:	508,586
Service Period Start Date:		Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	FELJOA00005A	Disability Benefit:	0
Account Start Date:	01/07/2017		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

**Your Balance**

<b>Total Benefits</b>	508,586
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	508,586
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	91,706
Taxable	416,880

**Your Detailed Account Summary**

	<b>This Year</b>
Opening balance at 01/07/2022	482,157
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	29,261
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	2,832
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	508,586

**MOONDANCE SUPERANNUATION FUND**

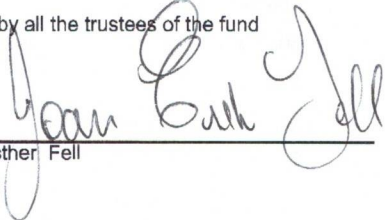
**Members Statement**

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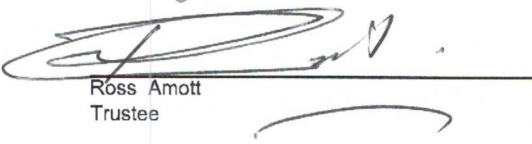
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Signed by all the trustees of the fund



Joan Esther Fell  
Trustee



Ross Amott  
Trustee

**MOONDANCE SUPERANNUATION FUND**  
**Members Statement**

Ross Amott  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	81	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	1,672
Date Joined Fund:	01/07/2003	Total Death Benefit:	1,672
Service Period Start Date:	01/07/2003	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	AMOROS00001P	Disability Benefit:	0
Account Start Date:	01/07/2013		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	1,672
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,672
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (91.78%)	1,535
Taxable	138

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	1,632
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	100
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	60
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	1,672

**MOONDANCE SUPERANNUATION FUND**

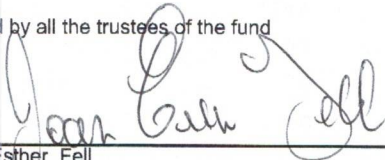
**Members Statement**

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**Trustee's Disclaimer**

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

Signed by all the trustees of the fund



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Joan Esther Fell  
Trustee



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Ross Amott  
Trustee



**MOONDANCE SUPERANNUATION FUND**  
**Members Statement**

Ross Amott  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	81	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	610
Date Joined Fund:	01/07/2003	Total Death Benefit:	610
Service Period Start Date:	01/07/2003	Current Salary:	0
Date Left Fund:		Previous Salary:	0
Member Code:	AMOROS00002P	Disability Benefit:	0
Account Start Date:	01/07/2015		
Account Phase:	Retirement Phase		
Account Description:	Pension		

**Your Balance**

<b>Total Benefits</b>	<b>610</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	610
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (2.93%)	18
Taxable	592

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2022	594
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	36
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	20
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2023	610

**MOONDANCE SUPERANNUATION FUND**

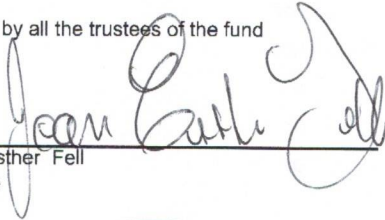
**Members Statement**

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Signed by all the trustees of the fund



Joan Esther Fell  
Trustee



Ross Amott  
Trustee

**MOONDANCE SUPERANNUATION FUND**  
**Members Statement**

Ross Amott  
 33 Halifax Street  
 Brighton, Victoria, 3186, Australia

**Your Details**

Date of Birth : Provided  
 Age: 81  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2003  
 Service Period Start Date: 01/07/2003  
 Date Left Fund:  
 Member Code: AMOROS00003A  
 Account Start Date: 01/07/2003  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries: N/A  
 Nomination Type: N/A  
 Vested Benefits:  
 Total Death Benefit: 0  
 Current Salary: 0  
 Previous Salary: 0  
 Disability Benefit: 0

**Your Balance**

**Total Benefits**

Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free  
 Taxable

**Your Detailed Account Summary**

This Year

Opening balance at 01/07/2022

Increases to Member account during the period

Employer Contributions  
 Personal Contributions (Concessional)  
 Personal Contributions (Non Concessional)  
 Government Co-Contributions  
 Other Contributions  
 Proceeds of Insurance Policies  
 Transfers In  
 Net Earnings  
 Internal Transfer In

Decreases to Member account during the period

Pensions Paid  
 Contributions Tax  
 Income Tax  
 No TFN Excess Contributions Tax  
 Excess Contributions Tax  
 Refund Excess Contributions  
 Division 293 Tax  
 Insurance Policy Premiums Paid  
 Management Fees  
 Member Expenses  
 Benefits Paid/Transfers Out  
 Superannuation Surcharge Tax  
 Internal Transfer Out

Closing balance at 30/06/2023

0

**MOONDANCE SUPERANNUATION FUND**

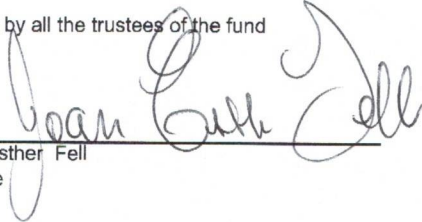
**Members Statement**

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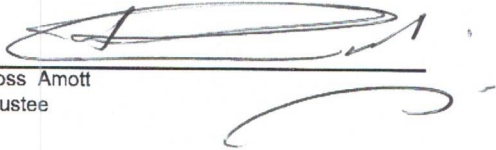
**Trustee's Disclaimer**

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Signed by all the trustees of the fund



Joan Esther Fell  
Trustee



Ross Amott  
Trustee

**MOONDANCE SUPERANNUATION FUND**  
**Investment Summary Report**

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
BOM Term Deposit 357829911		836,000.000000	836,000.00	836,000.00	836,000.00			54.58 %
BT Cash Management Account		42,303.390000	42,303.39	42,303.39	42,303.39			2.76 %
Cash at Bank		19,220.630000	19,220.63	19,220.63	19,220.63			1.25 %
Westpac Term Deposit		50,000.000000	50,000.00	50,000.00	50,000.00			3.26 %
			<b>947,524.02</b>		<b>947,524.02</b>			<b>61.86 %</b>
<b>Managed Investments (Australian)</b>								
BTPAN BI Panorama	1.00	584,134.030000	584,134.03	575,835.68	575,835.68	8,298.35	1.44 %	38.14 %
			<b>584,134.03</b>		<b>575,835.68</b>	<b>8,298.35</b>	<b>1.44 %</b>	<b>38.14 %</b>
			<b>1,531,658.05</b>		<b>1,523,359.70</b>	<b>8,298.35</b>	<b>0.54 %</b>	<b>100.00 %</b>



**MOONDANCE SUPERANNUATION FUND**

**Investment Summary with Market Movement**

As at 30 June 2023

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>								
BOM Term Deposit 357829911	836,000.000000		836,000.00	836,000.00	836,000.00			
BT Cash Management Account	42,303.390000		42,303.39	42,303.39	42,303.39			
Cash at Bank	19,220.630000		19,220.63	19,220.63	19,220.63			
Westpac Term Deposit	50,000.000000		50,000.00	50,000.00	50,000.00			
			<b>947,524.02</b>		<b>947,524.02</b>			
<b>Managed Investments (Australian)</b>								
BTPAN	1.00	584,134.030000	584,134.03	575,835.68	575,835.68	8,298.35	24,946.25	0.00
			<b>584,134.03</b>		<b>575,835.68</b>	<b>8,298.35</b>	<b>24,946.25</b>	<b>0.00</b>
			<b>1,531,658.05</b>		<b>1,523,359.70</b>	<b>8,298.35</b>	<b>24,946.25</b>	<b>0.00</b>

**MOONDANCE SUPERANNUATION FUND**  
**Investment Movement Report**

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals		Closing Balance	
	Units	Cost	Units	Cost	Units	Cost	Units	Cost
<b>Bank Accounts</b>								
Bank of Melbourne 355 580 569		50,000.00		165.34		(50,165.34)		0.00
BOM Term Deposit 357829911		860,000.00				(24,000.00)		836,000.00
BT Cash Management Account		22,259.95		20,043.44				42,303.39
Cash at Bank		16,332.34		2,888.29				19,220.63
Westpac Term Deposit				50,000.00				50,000.00
		<b>948,592.29</b>		<b>73,097.07</b>		<b>(74,165.34)</b>		<b>947,524.02</b>
<b>Managed Investments (Australian)</b>								
BTPAN - Bt Panorama	1.00	575,835.68					1.00	575,835.68
		<b>575,835.68</b>						<b>575,835.68</b>
		<b>1,524,427.97</b>		<b>73,097.07</b>		<b>(74,165.34)</b>		<b>1,523,359.70</b>
								<b>1,531,658.05</b>

**MOONDANCE SUPERANNUATION FUND**  
**Investment Income Report**

As at 30 June 2023

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits *1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
<b>Bank Accounts</b>												
Bank of Melbourne 355 580 569	0.34			0.34	0.00	0.00	0.00	0.34			0.00	0.00
BOM Term Deposit 357829911	34,276.09			34,276.09	0.00	0.00	0.00	34,276.09			0.00	0.00
BT Cash Management Account	823.27			823.27	0.00	0.00	0.00	823.27			0.00	0.00
Cash at Bank	112.74			112.74	0.00	0.00	0.00	112.74			0.00	0.00
Westpac Term Deposit	1,875.00			1,875.00	0.00	0.00	0.00	1,875.00			0.00	0.00
	<b>37,087.44</b>			<b>37,087.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>37,087.44</b>			<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>												
BTPAN BTPanorama	34,211.92	11,520.87	830.76	2,480.22	5,191.45	3,900.59	451.59	24,375.48	338.50	338.50	9,109.60	2,066.76
	<b>34,211.92</b>	<b>11,520.87</b>	<b>830.76</b>	<b>2,480.22</b>	<b>5,191.45</b>	<b>3,900.59</b>	<b>451.59</b>	<b>24,375.48</b>	<b>338.50</b>	<b>338.50</b>	<b>9,109.60</b>	<b>2,066.76</b>
	<b>71,299.36</b>	<b>11,520.87</b>	<b>830.76</b>	<b>39,567.66</b>	<b>5,191.45</b>	<b>3,900.59</b>	<b>451.59</b>	<b>61,462.92</b>	<b>338.50</b>	<b>338.50</b>	<b>9,109.60</b>	<b>2,066.76</b>

Assessable Income (Excl. Capital Gains) **61,462.92**

Net Capital Gain **9,109.60**

**Total Assessable Income 70,572.52**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

# MOONDANCE SUPERANNUATION FUND

## Trustees Declaration

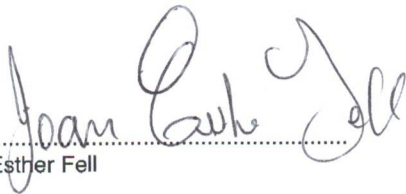
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The trustees have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The trustees declare that:

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

Signed in accordance with a resolution of the trustees by:



.....  
Joan Esther Fell

Trustee



.....  
Ross Amott

Trustee

01 November 2023



# Minutes of a meeting of the Trustee(s)

held on 01 November 2023 at 33 Halifax Street, Brighton, Victoria 3186

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



# Minutes of a meeting of the Trustee(s)

held on 01 November 2023 at 33 Halifax Street, Brighton, Victoria 3186

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

**TRUSTEE STATUS:**

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

**PAYMENT OF BENEFITS:**

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

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

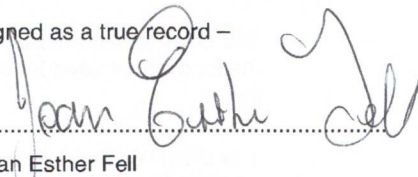
The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

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

There being no further business the meeting then closed.

Signed as a true record –

  
.....

Joan Esther Fell

Chairperson