
Financial statements and reports for the year ended
30 June 2023

Tassell Family Pension Fund

Tassell Family Pension Fund

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Tassell Family Pension Fund Compilation Report

We have compiled the accompanying special purpose financial statements of the Tassell Family Pension Fund which comprise the statement of financial position as at 30 June 2023, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of Tassell Family Pension Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

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

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

Assurance Disclaimer

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

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

DEBBIE NGUYEN

of

PO Box 162, Moonee Ponds, Victoria 3039

Signed:

Dated: 03/09/2023

Tassell Family Pension Fund

Operating Statement

For the year ended 30 June 2023

	Note	2023	2022
		\$	\$
Income			
Investment Income			
Trust Distributions	8	2,966.43	3,890.40
Dividends Received	7	42,131.92	40,883.08
Interest Received		172.43	11.80
Investment Gains			
Changes in Market Values	9	135,871.19	(104,128.46)
Total Income		<u>181,141.97</u>	<u>(59,343.18)</u>
Expenses			
Accountancy Fees		1,870.00	1,700.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	275.00
ASIC Fees		59.00	56.00
Advisor Fees		91.66	0.00
Bank Charges		0.00	1.25
Portfolio Management Fees		0.00	1,099.92
		<u>2,609.66</u>	<u>3,391.17</u>
Member Payments			
Pensions Paid		137,500.00	65,434.25
Total Expenses		<u>140,109.66</u>	<u>68,825.42</u>
Benefits accrued as a result of operations before income tax			
		<u>41,032.31</u>	<u>(128,168.60)</u>
Income Tax Expense	10	(14,387.96)	(15,141.53)
Benefits accrued as a result of operations		<u>55,420.27</u>	<u>(113,027.07)</u>

Tassell Family Pension Fund

Statement of Taxable Income

For the year ended 30 June 2023

	2023
	\$
Benefits accrued as a result of operations	41,032.31
Less	
Increase in MV of investments	88,409.76
Exempt current pension income	59,237.00
Realised Accounting Capital Gains	47,461.43
Accounting Trust Distributions	2,966.43
	<hr/> 198,074.62
Add	
SMSF non deductible expenses	2,609.00
Pension Payments	137,500.00
Franking Credits	14,387.96
Taxable Trust Distributions	2,547.51
	<hr/> 157,044.47
SMSF Annual Return Rounding	(2.16)
	<hr/> 0.00
Taxable Income or Loss	<hr/> 0.00
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	14,387.96
	<hr/>
CURRENT TAX OR REFUND	<hr/> (14,387.96)
Supervisory Levy	259.00
	<hr/>
AMOUNT DUE OR REFUNDABLE	<hr/> (14,128.96)

* Distribution tax components review process has not been completed for the financial year.

Tassell Family Pension Fund
Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	1,287,425.84	1,219,691.77
Total Investments		<u>1,287,425.84</u>	<u>1,219,691.77</u>
Other Assets			
Formation Expenses		1,250.00	1,250.00
Distributions Receivable		2,966.42	2,334.23
Macquarie #9897		7,836.82	20,029.24
Income Tax Refundable		14,387.96	15,141.53
Total Other Assets		<u>26,441.20</u>	<u>38,755.00</u>
Total Assets		<u>1,313,867.04</u>	<u>1,258,446.77</u>
Net assets available to pay benefits		<u>1,313,867.04</u>	<u>1,258,446.77</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	4, 5		
Tassell, Barrie - Pension (Account Based Pension)		1,313,867.04	1,258,446.77
Total Liability for accrued benefits allocated to members' accounts		<u>1,313,867.04</u>	<u>1,258,446.77</u>

Notes to the Financial Statements

For the year ended 30 June 2023

Note 1: Summary of Significant Accounting Policies

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

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

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

The financial statements were authorised for issue by the Director(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: Shares in Listed Companies (Australian)

	2023 \$	2022 \$
ASX Limited	33,390.00	43,306.30
BHP Group Limited	22,090.09	20,253.75
Commonwealth Bank Of Australia.	155,418.50	140,089.00
Cochlear Limited	87,275.67	75,704.70
CSL Limited	221,904.00	244,844.60

Tassell Family Pension Fund**Notes to the Financial Statements**

For the year ended 30 June 2023

Flinders Mines Limited	8,000.10	6,577.86
Macquarie Group Limited	107,637.72	99,693.06
Qube Holdings Limited	42,750.00	51,051.00
RIO Tinto Limited	54,477.75	48,782.50
South32 Limited	45,120.00	47,280.00
Transurban Group	138,595.50	139,859.88
Telstra Corporation Limited.	51,600.00	46,200.00
Westpac Banking Corporation	110,968.00	101,400.00
Woodside Energy Group Ltd	0.00	2,801.92
Wesfarmers Limited	49,340.00	41,910.00
Woolworths Group Limited	55,105.51	49,377.20
Wisetech Global Limited	103,753.00	60,560.00
	<hr/>	<hr/>
	1,287,425.84	1,219,691.77

Note 3: Banks and Term Deposits

	2023	2022
	\$	\$
Banks		
Macquarie #9897	7,836.82	20,029.24
	<hr/>	<hr/>
	7,836.82	20,029.24

Note 4: Liability for Accrued Benefits

	2023	2022
	\$	\$
Liability for accrued benefits at beginning of year	1,258,446.77	1,371,473.84
Benefits accrued as a result of operations	55,420.27	(113,027.07)
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	1,313,867.04	1,258,446.77

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.

Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Vested Benefits	1,313,867.04	1,258,446.77

Note 6: Guaranteed Benefits

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

Note 7: Dividends

	2023 \$	2022 \$
ASX Limited	1,251.86	1,206.28
BHP Group Limited	1,922.50	4,973.63
CSL Limited	3,075.59	3,070.70
Cochlear Limited	1,143.00	1,123.95
Commonwealth Bank Of Australia.	6,510.00	5,812.50
Endeavour Group Limited	0.00	97.09
Macquarie Group Limited	3,939.00	2,731.50
Qube Holdings Limited	1,449.25	1,425.78
RIO Tinto Limited	3,373.41	6,758.78
South32 Limited	3,895.92	2,329.49
Telstra Corporation Limited.	2,040.00	1,920.00
Transurban Group	2,771.91	0.00
Wesfarmers Limited	1,880.00	1,700.00
Westpac Banking Corporation	6,968.00	6,292.00
Wisetech Global Limited	208.00	137.60
Woodside Energy Group Ltd	330.35	0.00
Woolworths Group Limited	1,373.13	1,303.78
	<u>42,131.92</u>	<u>40,883.08</u>

Note 8: Trust Distributions

	2023 \$	2022 \$
Transurban Group	2,966.43	3,890.40
	<u>2,966.43</u>	<u>3,890.40</u>

Note 9: Changes in Market Values**Unrealised Movements in Market Value**

Notes to the Financial Statements

For the year ended 30 June 2023

	2023 \$	2022 \$
Other Revaluations		
Other Revaluations	0.00	1,107.55
	0.00	1,107.55
Shares in Listed Companies (Australian)		
ASX Limited	(9,916.30)	2,120.00
BHP Group Limited	1,836.34	(3,594.12)
CSL Limited	(17,223.79)	(47,328.95)
Cochlear Limited	11,570.97	(20,181.57)
Commonwealth Bank Of Australia.	15,329.50	(14,709.50)
Endeavour Group Limited	0.00	(3,480.65)
Flinders Mines Limited	1,422.24	(8,088.99)
Macquarie Group Limited	7,944.66	(540.12)
Qube Holdings Limited	(169.54)	(10,730.14)
RIO Tinto Limited	5,695.25	(11,371.50)
South32 Limited	(2,160.00)	12,120.00
Telstra Corporation Limited.	5,400.00	1,080.00
Transurban Group	(1,264.38)	55,270.40
Wesfarmers Limited	7,430.00	(15,190.00)
Westpac Banking Corporation	9,568.00	(32,812.00)
Wisetech Global Limited	47,401.54	9,472.00
Woodside Energy Group Ltd	(183.04)	183.04
Woolworths Group Limited	5,728.31	(3,509.11)
	88,409.76	(91,291.21)
Units in Listed Unit Trusts (Australian)		
Transurban Group	0.00	(50,826.64)
	0.00	(50,826.64)
Total Unrealised Movement	88,409.76	(141,010.30)
Realised Movements in Market Value		
	2023 \$	2022 \$
Shares in Listed Companies (Australian)		
CSL Limited	26,295.65	33,051.33

Tassell Family Pension Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Endeavour Group Limited	0.00	4,535.01
Qube Holdings Limited	3,091.48	2,280.37
Wisetech Global Limited	17,677.58	0.00
Woodside Energy Group Ltd	396.72	0.00
	<hr/>	<hr/>
	47,461.42	39,866.71
	<hr/>	<hr/>
Units in Listed Unit Trusts (Australian)		
Transurban Group	0.00	(2,984.86)
	<hr/>	<hr/>
	0.00	(2,984.86)
	<hr/>	<hr/>
Total Realised Movement	<hr/>	<hr/>
	47,461.42	36,881.85
	<hr/>	<hr/>
Changes in Market Values	<hr/>	<hr/>
	135,871.18	(104,128.45)
	<hr/>	<hr/>
Note 10: Income Tax Expense		
	2023	2022
	\$	\$
The components of tax expense comprise		
Current Tax	(14,387.96)	(15,141.53)
	<hr/>	<hr/>
Income Tax Expense	(14,387.96)	(15,141.53)
	<hr/>	<hr/>
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%	6,154.85	(19,225.29)
Less:		
Tax effect of:		
Increase in MV of Investments	13,261.46	0.00
Exempt Pension Income	8,885.55	8,708.25
Realised Accounting Capital Gains	7,119.21	5,532.28
Accounting Trust Distributions	444.96	583.56
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	21,151.55
SMSF Non-Deductible Expenses	391.35	508.50
Pension Payments	20,625.00	9,815.14
Franking Credits	2,158.19	2,271.23

Tassell Family Pension Fund

Notes to the Financial Statements

For the year ended 30 June 2023

Taxable Trust Distributions	382.13	303.27
Rounding	(0.34)	(0.31)
Less credits:		
Franking Credits	14,387.96	15,141.53
Current Tax or Refund	<u>(14,387.96)</u>	<u>(15,141.53)</u>

Tassell Family Pension Fund

Members Statement

Barrie Tassell
 30 Churchill Street
 Mont Albert, Victoria, 3127, Australia

Your Details

Date of Birth : 15/03/1933
 Age: 90
 Tax File Number: 326468024
 Date Joined Fund: 01/11/1999
 Service Period Start Date: 01/11/1999
 Date Left Fund:
 Member Code: TASBAR00001A
 Account Start Date: 01/11/1999
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries: Helen Tassell
 Nomination Type: Binding Nomination (Non Lapsing)
 Vested Benefits:
 Total Death Benefit:

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 0.00

Tassell Family Pension Fund

Members Statement

Barrie Tassell
 30 Churchill Street
 Mont Albert, Victoria, 3127, Australia

Your Details

Date of Birth : 15/03/1933
 Age: 90
 Tax File Number: 326468024
 Date Joined Fund: 01/11/1999
 Service Period Start Date: 01/11/1999
 Date Left Fund:
 Member Code: TASBAR00002P
 Account Start Date: 01/11/1999
 Account Phase: Retirement Phase
 Account Description: Account Based Pension

Nominated Beneficiaries: Helen Tassell
 Nomination Type: Binding Nomination (Non Lapsing)
 Vested Benefits: 1,313,867.04
 Total Death Benefit: 1,313,867.04

Your Balance

Total Benefits 1,313,867.04

Preservation Components

Preserved
 Unrestricted Non Preserved 1,313,867.04
 Restricted Non Preserved

Tax Components

Tax Free (100.00%) 1,313,867.04
 Taxable

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2022	1,258,446.77
<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	192,920.27
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	137,500.00
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	1,313,867.04

Tassell Family Pension Fund

Members Statement

Helen Tassell
 30 Churchill Street
 Mont Albert, Victoria, 3127, Australia

Your Details

Date of Birth : 17/11/1935
 Age: 87
 Tax File Number: 327039514
 Date Joined Fund: 01/07/2020
 Service Period Start Date:
 Date Left Fund:
 Member Code: TASHEL00008A
 Account Start Date: 01/07/2020
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries: N/A
 Nomination Type: N/A
 Vested Benefits:
 Total Death Benefit:

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	
<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	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
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	0.00

Tassell Family Pension 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
Bank Accounts													
	Macquarie #9897	172.43			172.43	0.00	0.00	0.00	172.43			0.00	0.00
		172.43			172.43	0.00	0.00	0.00	172.43			0.00	0.00
Shares in Listed Companies (Australian)													
ASX.AX	ASX Limited	1,251.86	1,251.86	0.00		536.51			1,788.37		0.00		
BHP.AX	BHP Group Limited	1,922.50	1,922.50	0.00		823.93			2,746.43		0.00		
COH.AX	Cochlear Limited	1,143.00	427.67	715.33		183.29			1,326.29		0.00		
CBA.AX	Commonwealth Bank Of Australia.	6,510.00	6,510.00	0.00		2,790.00			9,300.00		0.00		
CSL.AX	CSL Limited	3,075.59	160.01	2,915.58		68.58			3,144.17		0.00		
MQG.AX	Macquarie Group Limited	3,939.00	1,575.60	2,363.40		675.26			4,614.26		0.00		
QUB.AX	Qube Holdings Limited	1,449.25	1,449.25	0.00		621.11			2,070.36		0.00		
RIO.AX	RIO Tinto Limited	3,373.41	3,373.41	0.00		1,445.75			4,819.16		0.00		
S32.AX	South32 Limited	3,895.92	3,895.92	0.00		1,669.68			5,565.60		0.00		
TLS.AX	Telstra Corporation Limited.	2,040.00	2,040.00	0.00		874.28			2,914.28		0.00		
TCL.AX	Transurban Group	2,771.91	194.52	2,577.39		83.37			2,855.28		0.00		
TCL.AX	Transurban Group	2,966.43	11.62		2,535.89	4.98	0.00	0.00	2,552.49		0.00	15.82	2,980.49
WES.AX	Wesfarmers Limited	1,880.00	1,880.00	0.00		805.71			2,685.71		0.00		
WBC.AX	Westpac Banking Corporation	6,968.00	6,968.00	0.00		2,986.29			9,954.29		0.00		
WTC.AX	Wisetech Global Limited	208.00	208.00	0.00		89.15			297.15		0.00		
WDS.AX	Woodside Energy Group Ltd	330.35	330.35	0.00		141.58			471.93		0.00		
WOW.AX	Woolworths Group Limited	1,373.13	1,373.13	0.00		588.49			1,961.62		0.00		
		45,098.35	33,571.84	8,571.70	2,535.89	14,387.96	0.00	0.00	59,067.39		0.00	15.82	2,980.49

Tassell Family Pension 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	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
	45,270.78	33,571.84	8,571.70	2,708.32	14,387.96	0.00	0.00	59,239.82		0.00	15.82	2,980.49

Assessable Income (Excl. Capital Gains) **59,239.82**

Net Capital Gain **10.55**

Total Assessable Income 59,250.37

* 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.

Tassell Family Pension Fund

Realised Capital Gains Report

For The Period 01 July 2022 - 30 June 2023

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
CSL.AX - CSL Limited												
30/06/2016	03/04/2023	70.00	3,637.97	19,888.61	16,250.64	3,637.97	3,637.97	0.00	0.00	16,250.64	0.00	0.00
30/06/2016	29/05/2023	40.00	2,078.84	12,123.85	10,045.01	2,078.84	2,078.84	0.00	0.00	10,045.01	0.00	0.00
		110.00	5,716.81	32,012.46	26,295.65	5,716.81	5,716.81	0.00	0.00	26,295.65	0.00	0.00
QUB.AX - Qube Holdings Limited												
30/06/2016	29/05/2023	3,700.00	8,131.46	11,222.94	3,091.48	8,131.46	8,131.46	0.00	0.00	3,091.48	0.00	0.00
		3,700.00	8,131.46	11,222.94	3,091.48	8,131.46	8,131.46	0.00	0.00	3,091.48	0.00	0.00
TCL.AX - Transurban Group												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.82	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.82	0.00	0.00
WDS.AX - Woodside Energy Group Ltd												
01/02/2022	29/05/2023	88.00	2,618.88	3,015.60	396.72	2,618.88	2,618.88	0.00	0.00	396.72	0.00	0.00
		88.00	2,618.88	3,015.60	396.72	2,618.88	2,618.88	0.00	0.00	396.72	0.00	0.00
WTC.AX - Wisetech Global Limited												
22/12/2017	29/05/2023	300.00	4,208.54	21,886.12	17,677.58	4,208.54	4,208.54	0.00	0.00	17,677.58	0.00	0.00
		300.00	4,208.54	21,886.12	17,677.58	4,208.54	4,208.54	0.00	0.00	17,677.58	0.00	0.00
		4,198.00	20,675.69	68,137.12	47,461.43	20,675.69	20,675.69	0.00	0.00	47,477.25	0.00	0.00
		4,198.00	20,675.69	68,137.12	47,461.43	20,675.69	20,675.69	0.00	0.00	47,477.25	0.00	0.00

Tassell Family Pension 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%	
Cash/Bank Accounts									
Macquarie #9897		7,836.820000	7,836.82	7,836.82	7,836.82			0.61 %	
			7,836.82		7,836.82			0.61 %	
Shares in Listed Companies (Australian)									
ASX.AX	ASX Limited	530.00	63.000000	33,390.00	56.11	29,739.78	3,650.22	12.27 %	2.58 %
BHP.AX	BHP Group Limited	491.00	44.990000	22,090.09	40.37	19,820.57	2,269.52	11.45 %	1.71 %
COH.AX	Cochlear Limited	381.00	229.070000	87,275.67	172.41	65,686.89	21,588.78	32.87 %	6.74 %
CBA.AX	Commonwealth Bank Of Australia.	1,550.00	100.270000	155,418.50	82.87	128,452.50	26,966.00	20.99 %	12.00 %
CSL.AX	CSL Limited	800.00	277.380000	221,904.00	51.97	41,576.83	180,327.17	433.72 %	17.13 %
FMS.AX	Flinders Mines Limited	17,778.00	0.450000	8,000.10	1.51	26,889.09	(18,888.99)	(70.25) %	0.62 %
MQG.AX	Macquarie Group Limited	606.00	177.620000	107,637.72	127.57	77,305.35	30,332.37	39.24 %	8.31 %
QUB.AX	Qube Holdings Limited	15,000.00	2.850000	42,750.00	2.14	32,040.26	10,709.74	33.43 %	3.30 %
RIO.AX	RIO Tinto Limited	475.00	114.690000	54,477.75	76.50	36,338.28	18,139.47	49.92 %	4.21 %
S32.AX	South32 Limited	12,000.00	3.760000	45,120.00	3.33	39,949.56	5,170.44	12.94 %	3.48 %
TLS.AX	Telstra Corporation Limited.	12,000.00	4.300000	51,600.00	5.98	71,756.06	(20,156.06)	(28.09) %	3.98 %
TCL.AX	Transurban Group	9,726.00	14.250000	138,595.50	8.70	84,589.48	54,006.02	63.84 %	10.70 %
WES.AX	Wesfarmers Limited	1,000.00	49.340000	49,340.00	36.38	36,375.24	12,964.76	35.64 %	3.81 %
WBC.AX	Westpac Banking Corporation	5,200.00	21.340000	110,968.00	25.76	133,949.99	(22,981.99)	(17.16) %	8.57 %
WTC.AX	Wisetech Global Limited	1,300.00	79.810000	103,753.00	14.03	18,237.01	85,515.99	468.91 %	8.01 %
WOW.AX	Woolworths Group Limited	1,387.00	39.730000	55,105.51	22.86	31,709.05	23,396.46	73.78 %	4.25 %
			1,287,425.84		874,415.94	413,009.90	47.23 %	99.39 %	
			1,295,262.66		882,252.76	413,009.90	46.81 %	100.00 %	

Tassell Family Pension Fund

Investment Strategy

Overview

The aim of this strategy is to provide the Members with an income on retirement.

Investment Objectives

The Trustee(s) will at all times ensure the funds assets are invested in accordance with the trust deed and comply with the applicable legislative requirements.

The Trustee(s) will act prudently to maximise the rate of return, subject to acceptable risk parameters whilst maintaining an appropriate diversification across a broad range of assets whilst assessing the risks where it is determined the fund's portfolio lacks diversification and / or has elected to implement a sector bias.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.
- to consider the need to hold a policy of insurance for one or more members of the fund.

Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	80 - 90 %	99 %
International Shares	0 - 0 %	0 %
Cash	1 - 3 %	1 %
Australian Fixed Interest	0 - 0 %	0 %
International Fixed Interest	0 - 0 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 0 %	0 %
Other	10 - 20 %	0 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date: 30/06/2023

**Tassell Family Pension Fund
Investment Strategy**

.....
Helen Tassell

.....
Barrie Tassell

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>Transurban Group (TCL.AX)</u>					
30/06/2023	Transurban - June 2023 Distribution Receivable			2,966.43	2,966.43 CR
30/06/2023	TCL annual tax 2023				2,966.43 CR
			0.00	2,966.43	2,966.43 CR
Dividends Received (23900)					
<u>ASX Limited (ASX.AX)</u>					
28/09/2022	Deposit ASX FNL DIV 001284449116			636.00	636.00 CR
29/03/2023	Deposit ASX ITM DIV 001294710826 [System Matched Income Data]			615.86	1,251.86 CR
				1,251.86	1,251.86 CR
<u>BHP Group Limited (BHP.AX)</u>					
23/09/2022	Deposit BHP GROUP DIV AF386/00497708 [System Matched Income Data]			1,252.95	1,252.95 CR
30/03/2023	Deposit BHP GROUP DIV AI387/00486499 [System Matched Income Data]			669.55	1,922.50 CR
				1,922.50	1,922.50 CR
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
29/09/2022	Deposit CBA FNL DIV 001280938399			3,255.00	3,255.00 CR
30/03/2023	Deposit CBA DIV 001291446021 [System Matched Income Data]			3,255.00	6,510.00 CR
				6,510.00	6,510.00 CR
<u>Cochlear Limited (COH.AX)</u>					
17/10/2022	Deposit COCHLEAR PAY OCT22/00833451 [System Matched Income Data]			552.45	552.45 CR
14/04/2023	Deposit COCHLEAR PAY APR23/00832015 [System Matched Income Data]			590.55	1,143.00 CR
				1,143.00	1,143.00 CR
<u>CSL Limited (CSL.AX)</u>					
05/10/2022	Deposit CSL LTD DIVIDEND AUF22/01062564 [System Matched Income Data]			1,600.06	1,600.06 CR
05/04/2023	Deposit CSL LTD DIVIDEND 23AUD/00957181 [System Matched Income Data]			1,475.53	3,075.59 CR
				3,075.59	3,075.59 CR
<u>Macquarie Group Limited (MQG.AX)</u>					
04/07/2022	Deposit MQG FNL DIV 001277452916 [System Matched Income Data]			2,121.00	2,121.00 CR
13/12/2022	Deposit MQG ITM DIV 001286000987 [System Matched Income Data]			1,818.00	3,939.00 CR
				3,939.00	3,939.00 CR
<u>Qube Holdings Limited (QUB.AX)</u>					
18/10/2022	Deposit QUBE DIVIDEND 22OCT/00818716			748.00	748.00 CR
13/04/2023	Deposit QUBE DIVIDEND 23APR/00817810 [System Matched Income Data]			701.25	1,449.25 CR
				1,449.25	1,449.25 CR
<u>RIO Tinto Limited (RIO.AX)</u>					
21/09/2022	Deposit RIO TINTO LTD AUI22/00193115			1,822.58	1,822.58 CR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/04/2023	Deposit RIO TINTO LTD AUF22/00187747 [System Matched Income Data]			1,550.83	3,373.41 CR
				3,373.41	3,373.41 CR
<u>South32 Limited (S32.AX)</u>					
13/10/2022	Deposit SOUTH32 DIVIDEND RAU22/01022738			3,015.73	3,015.73 CR
06/04/2023	Deposit SOUTH32 DIVIDEND AI013/01019971 [System Matched Income Data]			880.19	3,895.92 CR
				3,895.92	3,895.92 CR
<u>Transurban Group (TCL.AX)</u>					
23/08/2022	Deposit TCL DIV/DIST AUF22/00878367 [System Matched Income Data] 2023 dividend & 2022 distribution receivable			194.52	194.52 CR
13/02/2023	Deposit TCL DISTRIBUTION AUI23/00876311 [System Matched Income Data]			2,577.39	2,771.91 CR
				2,771.91	2,771.91 CR
<u>Telstra Corporation Limited. (TLS.AX)</u>					
21/09/2022	Deposit TLS FNL DIV 001282144649 [System Matched Income Data]			1,020.00	1,020.00 CR
31/03/2023	Deposit TLS ITM DIV 001293114814 [System Matched Income Data]			1,020.00	2,040.00 CR
				2,040.00	2,040.00 CR
<u>Westpac Banking Corporation (WBC.AX)</u>					
20/12/2022	Deposit WBC DIVIDEND 001286455368			3,328.00	3,328.00 CR
27/06/2023	Deposit WBC DIVIDEND 001296358812 [System Matched Income Data]			3,640.00	6,968.00 CR
				6,968.00	6,968.00 CR
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
06/10/2022	Deposit WOODSIDE INT22/00978278 [System Matched Income Data]			140.76	140.76 CR
05/04/2023	Deposit WOODSIDE FIN22/00998536 [System Matched Income Data]			189.59	330.35 CR
				330.35	330.35 CR
<u>Wesfarmers Limited (WES.AX)</u>					
06/10/2022	Deposit WESFARMERS LTD FIN22/01111336 [System Matched Income Data]			1,000.00	1,000.00 CR
28/03/2023	Deposit WESFARMERS LTD INT23/01106025 [System Matched Income Data]			880.00	1,880.00 CR
				1,880.00	1,880.00 CR
<u>Woolworths Group Limited (WOW.AX)</u>					
27/09/2022	Deposit WOW FNL DIV 001283488476			735.11	735.11 CR
13/04/2023	Deposit WOW DIV 001294340284 [System Matched Income Data]			638.02	1,373.13 CR
				1,373.13	1,373.13 CR
<u>Wisetech Global Limited (WTC.AX)</u>					
07/10/2022	Deposit WTC DIV 001284567122 [System Matched Income Data]			102.40	102.40 CR
06/04/2023	Deposit WTC DIV 001295128387 [System Matched Income Data]			105.60	208.00 CR
				208.00	208.00 CR

Changes in Market Values of Investments (24700)

Changes in Market Values of Investments (24700)

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/12/2022	Revaluation - 30/12/2022 @ \$287.760000 (System Price) - 910.000000 Units on hand (CSL.AX)			17,017.00	17,017.00 CR
31/12/2022	Revaluation - 30/12/2022 @ \$166.960000 (System Price) - 606.000000 Units on hand (MQG.AX)			1,484.70	18,501.70 CR
31/12/2022	Revaluation - 30/12/2022 @ \$12.980000 (System Price) - 9,726.000000 Units on hand (TCL.AX)		13,616.40		4,885.30 CR
31/12/2022	Revaluation - 30/12/2022 @ \$4.000000 (System Price) - 12,000.000000 Units on hand (S32.AX)			720.00	5,605.30 CR
31/12/2022	Revaluation - 30/12/2022 @ \$33.560000 (System Price) - 1,387.000000 Units on hand (WOW.AX)		2,829.48		2,775.82 CR
31/12/2022	Revaluation - 30/12/2022 @ \$45.910000 (System Price) - 1,000.000000 Units on hand (WES.AX)			4,000.00	6,775.82 CR
31/12/2022	Revaluation - 30/12/2022 @ \$68.020000 (System Price) - 530.000000 Units on hand (ASX.AX)		7,255.70		479.88 DR
31/12/2022	Revaluation - 30/12/2022 @ \$116.410000 (System Price) - 475.000000 Units on hand (RIO.AX)			6,512.25	6,032.37 CR
31/12/2022	Revaluation - 30/12/2022 @ \$50.750000 (System Price) - 1,600.000000 Units on hand (WTC.AX)			20,640.00	26,672.37 CR
31/12/2022	Revaluation - 30/12/2022 @ \$45.630000 (System Price) - 491.000000 Units on hand (BHP.AX)			2,150.58	28,822.95 CR
31/12/2022	Revaluation - 30/12/2022 @ \$2.810000 (System Price) - 18,700.000000 Units on hand (QUB.AX)			1,496.00	30,318.95 CR
31/12/2022	Revaluation - 30/12/2022 @ \$102.600000 (System Price) - 1,550.000000 Units on hand (CBA.AX)			18,941.00	49,259.95 CR
31/12/2022	Revaluation - 30/12/2022 @ \$35.440000 (System Price) - 88.000000 Units on hand (WDS.AX)			316.80	49,576.75 CR
31/12/2022	Revaluation - 30/12/2022 @ \$3.990000 (System Price) - 12,000.000000 Units on hand (TLS.AX)			1,680.00	51,256.75 CR
31/12/2022	Revaluation - 30/12/2022 @ \$204.120000 (System Price) - 381.000000 Units on hand (COH.AX)			2,065.02	53,321.77 CR
31/12/2022	Revaluation - 30/12/2022 @ \$23.350000 (System Price) - 5,200.000000 Units on hand (WBC.AX)			20,020.00	73,341.77 CR
31/12/2022	Revaluation - 30/12/2022 @ \$0.405000 (System Price) - 17,778.000000 Units on hand (FMS.AX)			622.23	73,964.00 CR
31/01/2023	Revaluation - 30/01/2023 @ \$293.000000 (System Price) - 910.000000 Units on hand (CSL.AX)			4,768.40	78,732.40 CR
31/01/2023	Revaluation - 30/01/2023 @ \$186.970000 (System Price) - 606.000000 Units on hand (MQG.AX)			12,126.06	90,858.46 CR
31/01/2023	Revaluation - 30/01/2023 @ \$13.760000 (System Price) - 9,726.000000 Units on hand (TCL.AX)			7,586.28	98,444.74 CR
31/01/2023	Revaluation - 30/01/2023 @ \$4.670000 (System Price) - 12,000.000000 Units on hand (S32.AX)			8,040.00	106,484.74 CR
31/01/2023	Revaluation - 30/01/2023 @ \$34.770000 (System Price) - 1,387.000000 Units on hand (WOW.AX)			1,678.27	108,163.01 CR
31/01/2023	Revaluation - 30/01/2023 @ \$49.470000 (System Price) - 1,000.000000 Units on hand (WES.AX)			3,560.00	111,723.01 CR
31/01/2023	Revaluation - 30/01/2023 @ \$69.280000 (System Price) - 530.000000 Units on			667.80	112,390.81 CR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	hand (ASX.AX)				
31/01/2023	Revaluation - 30/01/2023 @ \$125.520000 (System Price) - 475.000000 Units on hand (RIO.AX)			4,327.25	116,718.06 CR
31/01/2023	Revaluation - 30/01/2023 @ \$60.590000 (System Price) - 1,600.000000 Units on hand (WTC.AX)			15,744.00	132,462.06 CR
31/01/2023	Revaluation - 30/01/2023 @ \$49.230000 (System Price) - 491.000000 Units on hand (BHP.AX)			1,767.60	134,229.66 CR
31/01/2023	Revaluation - 30/01/2023 @ \$3.020000 (System Price) - 18,700.000000 Units on hand (QUB.AX)			3,927.00	138,156.66 CR
31/01/2023	Revaluation - 30/01/2023 @ \$109.760000 (System Price) - 1,550.000000 Units on hand (CBA.AX)			11,098.00	149,254.66 CR
31/01/2023	Revaluation - 30/01/2023 @ \$36.300000 (System Price) - 88.000000 Units on hand (WDS.AX)			75.68	149,330.34 CR
31/01/2023	Revaluation - 30/01/2023 @ \$4.110000 (System Price) - 12,000.000000 Units on hand (TLS.AX)			1,440.00	150,770.34 CR
31/01/2023	Revaluation - 30/01/2023 @ \$208.770000 (System Price) - 381.000000 Units on hand (COH.AX)			1,771.65	152,541.99 CR
31/01/2023	Revaluation - 30/01/2023 @ \$23.750000 (System Price) - 5,200.000000 Units on hand (WBC.AX)			2,080.00	154,621.99 CR
31/01/2023	Revaluation - 30/01/2023 @ \$0.475000 (System Price) - 17,778.000000 Units on hand (FMS.AX)			1,244.46	155,866.45 CR
28/02/2023	Revaluation - 27/02/2023 @ \$297.790000 (System Price) - 910.000000 Units on hand (CSL.AX)			4,358.90	160,225.35 CR
28/02/2023	Revaluation - 27/02/2023 @ \$188.450000 (System Price) - 606.000000 Units on hand (MQG.AX)			896.88	161,122.23 CR
28/02/2023	Revaluation - 27/02/2023 @ \$14.120000 (System Price) - 9,726.000000 Units on hand (TCL.AX)			3,501.36	164,623.59 CR
28/02/2023	Revaluation - 27/02/2023 @ \$4.290000 (System Price) - 12,000.000000 Units on hand (S32.AX)		4,560.00		160,063.59 CR
28/02/2023	Revaluation - 27/02/2023 @ \$36.970000 (System Price) - 1,387.000000 Units on hand (WOW.AX)			3,051.40	163,114.99 CR
28/02/2023	Revaluation - 27/02/2023 @ \$48.540000 (System Price) - 1,000.000000 Units on hand (WES.AX)		930.00		162,184.99 CR
28/02/2023	Revaluation - 27/02/2023 @ \$67.820000 (System Price) - 530.000000 Units on hand (ASX.AX)		773.80		161,411.19 CR
28/02/2023	Revaluation - 27/02/2023 @ \$115.460000 (System Price) - 475.000000 Units on hand (RIO.AX)		4,778.50		156,632.69 CR
28/02/2023	Revaluation - 27/02/2023 @ \$62.250000 (System Price) - 1,600.000000 Units on hand (WTC.AX)			2,656.00	159,288.69 CR
28/02/2023	Revaluation - 27/02/2023 @ \$44.550000 (System Price) - 491.000000 Units on hand (BHP.AX)		2,297.88		156,990.81 CR
28/02/2023	Revaluation - 27/02/2023 @ \$3.180000 (System Price) - 18,700.000000 Units on hand (QUB.AX)			2,992.00	159,982.81 CR
28/02/2023	Revaluation - 27/02/2023 @ \$101.390000 (System Price) - 1,550.000000 Units on hand (CBA.AX)		12,973.50		147,009.31 CR
28/02/2023	Revaluation - 27/02/2023 @ \$35.130000 (System Price) - 88.000000 Units on hand (WDS.AX)		102.96		146,906.35 CR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/02/2023	Revaluation - 27/02/2023 @ \$4.160000 (System Price) - 12,000.000000 Units on hand (TLS.AX)			600.00	147,506.35 CR
28/02/2023	Revaluation - 27/02/2023 @ \$226.780000 (System Price) - 381.000000 Units on hand (COH.AX)			6,861.81	154,368.16 CR
28/02/2023	Revaluation - 27/02/2023 @ \$22.730000 (System Price) - 5,200.000000 Units on hand (WBC.AX)		5,304.00		149,064.16 CR
28/02/2023	Revaluation - 23/02/2023 @ \$0.430000 (System Price) - 17,778.000000 Units on hand (FMS.AX)		800.01		148,264.15 CR
31/03/2023	Revaluation - 30/03/2023 @ \$285.500000 (System Price) - 910.000000 Units on hand (CSL.AX)		11,183.90		137,080.25 CR
31/03/2023	Revaluation - 30/03/2023 @ \$171.770000 (System Price) - 606.000000 Units on hand (MQG.AX)		10,108.08		126,972.17 CR
31/03/2023	Revaluation - 30/03/2023 @ \$14.210000 (System Price) - 9,726.000000 Units on hand (TCL.AX)			875.34	127,847.51 CR
31/03/2023	Revaluation - 30/03/2023 @ \$4.320000 (System Price) - 12,000.000000 Units on hand (S32.AX)			360.00	128,207.51 CR
31/03/2023	Revaluation - 30/03/2023 @ \$38.050000 (System Price) - 1,387.000000 Units on hand (WOW.AX)			1,497.96	129,705.47 CR
31/03/2023	Revaluation - 30/03/2023 @ \$49.760000 (System Price) - 1,000.000000 Units on hand (WES.AX)			1,220.00	130,925.47 CR
31/03/2023	Revaluation - 30/03/2023 @ \$65.020000 (System Price) - 530.000000 Units on hand (ASX.AX)		1,484.00		129,441.47 CR
31/03/2023	Revaluation - 30/03/2023 @ \$117.250000 (System Price) - 475.000000 Units on hand (RIO.AX)			850.25	130,291.72 CR
31/03/2023	Revaluation - 30/03/2023 @ \$64.600000 (System Price) - 1,600.000000 Units on hand (WTC.AX)			3,760.00	134,051.72 CR
31/03/2023	Revaluation - 30/03/2023 @ \$46.080000 (System Price) - 491.000000 Units on hand (BHP.AX)			751.23	134,802.95 CR
31/03/2023	Revaluation - 30/03/2023 @ \$2.900000 (System Price) - 18,700.000000 Units on hand (QUB.AX)		5,236.00		129,566.95 CR
31/03/2023	Revaluation - 30/03/2023 @ \$97.750000 (System Price) - 1,550.000000 Units on hand (CBA.AX)		5,642.00		123,924.95 CR
31/03/2023	Revaluation - 30/03/2023 @ \$33.840000 (System Price) - 88.000000 Units on hand (WDS.AX)		113.52		123,811.43 CR
31/03/2023	Revaluation - 30/03/2023 @ \$4.200000 (System Price) - 12,000.000000 Units on hand (TLS.AX)			480.00	124,291.43 CR
31/03/2023	Revaluation - 30/03/2023 @ \$231.050000 (System Price) - 381.000000 Units on hand (COH.AX)			1,626.87	125,918.30 CR
31/03/2023	Revaluation - 30/03/2023 @ \$21.690000 (System Price) - 5,200.000000 Units on hand (WBC.AX)		5,408.00		120,510.30 CR
31/03/2023	Revaluation - 30/03/2023 @ \$0.400000 (System Price) - 17,778.000000 Units on hand (FMS.AX)		533.34		119,976.96 CR
03/04/2023	Deposit S CSL 70 156862991 (CSL.AX)			16,250.64	136,227.60 CR
03/04/2023	Unrealised Gain writeback as at 03/04/2023 (CSL.AX)		16,347.03		119,880.57 CR
29/05/2023	Deposit NET PROCEEDS sell 40 CSL SELL 3700 QUB SELL 88 WDS			31,210.79	151,091.36 CR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	SELL 300 WTC (CSL.AX)				
29/05/2023	Unrealised Gain writeback as at 29/05/2023 (CSL.AX)		9,341.16		141,750.20 CR
29/05/2023	Unrealised Gain writeback as at 29/05/2023 (WTC.AX)		15,171.46		126,578.74 CR
29/05/2023	Unrealised Gain writeback as at 29/05/2023 (QUB.AX)		2,781.58		123,797.16 CR
29/05/2023	Unrealised Gain writeback as at 29/05/2023 (WDS.AX)		359.04		123,438.12 CR
30/06/2023	TCL annual tax 2023				123,438.12 CR
30/06/2023	Revaluation - 30/06/2023 @ \$277.380000 (System Price) - 800.000000 Units on hand (CSL.AX)		6,496.00		116,942.12 CR
30/06/2023	Revaluation - 30/06/2023 @ \$177.620000 (System Price) - 606.000000 Units on hand (MQG.AX)			3,545.10	120,487.22 CR
30/06/2023	Revaluation - 30/06/2023 @ \$14.250000 (System Price) - 9,726.000000 Units on hand (TCL.AX)			389.04	120,876.26 CR
30/06/2023	Revaluation - 30/06/2023 @ \$3.760000 (System Price) - 12,000.000000 Units on hand (S32.AX)		6,720.00		114,156.26 CR
30/06/2023	Revaluation - 30/06/2023 @ \$39.730000 (System Price) - 1,387.000000 Units on hand (WOW.AX)			2,330.16	116,486.42 CR
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (System Price) - 1,000.000000 Units on hand (WES.AX)		420.00		116,066.42 CR
30/06/2023	Revaluation - 30/06/2023 @ \$63.000000 (System Price) - 530.000000 Units on hand (ASX.AX)		1,070.60		114,995.82 CR
30/06/2023	Revaluation - 30/06/2023 @ \$114.690000 (System Price) - 475.000000 Units on hand (RIO.AX)		1,216.00		113,779.82 CR
30/06/2023	Revaluation - 30/06/2023 @ \$79.810000 (System Price) - 1,300.000000 Units on hand (WTC.AX)			19,773.00	133,552.82 CR
30/06/2023	Revaluation - 30/06/2023 @ \$44.990000 (System Price) - 491.000000 Units on hand (BHP.AX)		535.19		133,017.63 CR
30/06/2023	Revaluation - 30/06/2023 @ \$2.850000 (System Price) - 15,000.000000 Units on hand (QUB.AX)		566.96		132,450.67 CR
30/06/2023	Revaluation - 30/06/2023 @ \$100.270000 (System Price) - 1,550.000000 Units on hand (CBA.AX)			3,906.00	136,356.67 CR
30/06/2023	Revaluation - 30/06/2023 @ \$4.300000 (System Price) - 12,000.000000 Units on hand (TLS.AX)			1,200.00	137,556.67 CR
30/06/2023	Revaluation - 30/06/2023 @ \$229.070000 (System Price) - 381.000000 Units on hand (COH.AX)		754.38		136,802.29 CR
30/06/2023	Revaluation - 30/06/2023 @ \$21.340000 (System Price) - 5,200.000000 Units on hand (WBC.AX)		1,820.00		134,982.29 CR
30/06/2023	Revaluation - 30/06/2023 @ \$0.450000 (System Price) - 17,778.000000 Units on hand (FMS.AX)			888.90	135,871.19 CR
			159,530.47	295,401.66	135,871.19 CR

Interest Received (25000)

Macquarie #9897 (MBL0969979897)

29/07/2022	Interest MACQUARIE CMA INTEREST PAID*			3.72	3.72 CR
31/08/2022	Interest MACQUARIE CMA INTEREST PAID*			2.04	5.76 CR
30/09/2022	Interest MACQUARIE CMA INTEREST PAID*			4.51	10.27 CR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/10/2022	Interest MACQUARIE CMA INTEREST PAID*			20.03	30.30 CR
30/11/2022	Interest MACQUARIE CMA INTEREST PAID*			8.97	39.27 CR
30/12/2022	Interest MACQUARIE CMA INTEREST PAID*			16.30	55.57 CR
31/01/2023	Interest MACQUARIE CMA INTEREST PAID*			37.46	93.03 CR
28/02/2023	Interest MACQUARIE CMA INTEREST PAID*			6.27	99.30 CR
31/03/2023	Interest MACQUARIE CMA INTEREST PAID*			7.17	106.47 CR
28/04/2023	Interest MACQUARIE CMA INTEREST PAID*			24.62	131.09 CR
31/05/2023	Interest MACQUARIE CMA INTEREST PAID*			31.32	162.41 CR
30/06/2023	Interest MACQUARIE CMA INTEREST PAID*			10.02	172.43 CR
				172.43	172.43 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
16/12/2022	Funds transfer TRANSACT FUNDS TFR TO DHN CONSULTING		1,870.00		1,870.00 DR
			1,870.00		1,870.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
21/12/2022	Deposit ATO ATO007000017276397		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
16/12/2022	Funds transfer TRANSACT FUNDS TFR TO DHN CONSULTING		330.00		330.00 DR
			330.00		330.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
20/01/2023	BPAY BPAY TO ASIC		59.00		59.00 DR
			59.00		59.00 DR
Advisor Fees (30900)					
<u>Advisor Fees (30900)</u>					
01/07/2022	Bank Recs - Advisor fees were charged in the 2022 cash account from Ord Minett 2022 tax reports. However these transactions are now appeared in the July 2022 transactions. Reversal entry to the cash account (The advisor fees were allocated to the cash balance by \$274.98)			274.98	274.98 CR
14/07/2022	Funds transfer PARS FEE 01MAR2022 TO 31MAR2022		91.66		183.32 CR
14/07/2022	Funds transfer PARS FEE 01APR2022 TO 30APR2022		91.66		91.66 CR
14/07/2022	Funds transfer PARS FEE 01MAY2022 TO 31MAY2022		91.66		0.00 DR
14/07/2022	Funds transfer PARS FEE 01JUNE2022 TO 30JUNE2022		91.66		91.66 DR
			366.64	274.98	91.66 DR

Pensions Paid (41600)

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Pensions Paid) Tassell, Barrie - Pension (Account Based Pension) (TASBAR00002P)</u>					
15/07/2022	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL		15,000.00		15,000.00 DR
11/08/2022	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL		6,500.00		21,500.00 DR
07/11/2022	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL		15,000.00		36,500.00 DR
31/01/2023	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL		15,000.00		51,500.00 DR
09/02/2023	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL		6,000.00		57,500.00 DR
04/04/2023	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL		20,000.00		77,500.00 DR
24/05/2023	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL		10,000.00		87,500.00 DR
30/05/2023	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL		50,000.00		137,500.00 DR
			137,500.00		137,500.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023			14,387.96	14,387.96 CR
				14,387.96	14,387.96 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
15/07/2022	System Member Journals			15,000.00	15,000.00 CR
11/08/2022	System Member Journals			6,500.00	21,500.00 CR
07/11/2022	System Member Journals			15,000.00	36,500.00 CR
31/12/2022	Profit/Loss Allocation - 31/12/2022		73,964.00		37,464.00 DR
31/01/2023	Profit/Loss Allocation - 31/01/2023		81,902.45		119,366.45 DR
31/01/2023	System Member Journals			15,000.00	104,366.45 DR
09/02/2023	System Member Journals			6,000.00	98,366.45 DR
28/02/2023	Profit/Loss Allocation - 28/02/2023			7,602.30	90,764.15 DR
31/03/2023	Profit/Loss Allocation - 31/03/2023			28,287.19	62,476.96 DR
04/04/2023	System Member Journals			20,000.00	42,476.96 DR
24/05/2023	System Member Journals			10,000.00	32,476.96 DR
30/05/2023	System Member Journals			50,000.00	17,523.04 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023		72,943.31		55,420.27 DR
			228,809.76	173,389.49	55,420.27 DR
Opening Balance (50010)					
<u>(Opening Balance) Tassell, Barrie - Pension (Account Based Pension) (TASBAR00002P)</u>					
01/07/2022	Opening Balance				1,371,473.84 CR
01/07/2022	Close Period Journal		113,027.07		1,258,446.77 CR
			113,027.07		1,258,446.77 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Tassell, Barrie - Pension (Account Based Pension) (TASBAR00002P)</u>					
01/07/2022	Opening Balance				47,592.82 DR
01/07/2022	Close Period Journal			47,592.82	0.00 DR
31/12/2022	Profit/Loss Allocation - 31/12/2022			73,964.00	73,964.00 CR
31/01/2023	Profit/Loss Allocation - 31/01/2023			81,902.45	155,866.45 CR
28/02/2023	Profit/Loss Allocation - 28/02/2023		7,602.30		148,264.15 CR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/03/2023	Profit/Loss Allocation - 31/03/2023		28,287.19		119,976.96 CR
30/06/2023	Create Entries - Profit/Loss Allocation - 30/06/2023			72,943.31	192,920.27 CR
			35,889.49	276,402.58	192,920.27 CR

Pensions Paid (54160)

(Pensions Paid) Tassell, Barrie - Pension (Account Based Pension) (TASBAR00002P)

01/07/2022	Opening Balance				65,434.25 DR
01/07/2022	Close Period Journal			65,434.25	0.00 DR
15/07/2022	System Member Journals		15,000.00		15,000.00 DR
11/08/2022	System Member Journals		6,500.00		21,500.00 DR
07/11/2022	System Member Journals		15,000.00		36,500.00 DR
31/01/2023	System Member Journals		15,000.00		51,500.00 DR
09/02/2023	System Member Journals		6,000.00		57,500.00 DR
04/04/2023	System Member Journals		20,000.00		77,500.00 DR
24/05/2023	System Member Journals		10,000.00		87,500.00 DR
30/05/2023	System Member Journals		50,000.00		137,500.00 DR
			137,500.00	65,434.25	137,500.00 DR

Bank Accounts (60400)

Macquarie #9897 (MBL0969979897)

01/07/2022	Opening Balance				20,029.24 DR
01/07/2022	Bank Recs - Advisor fees were charged in the 2022 cash account from Ord Minett 2022 tax reports. However these transactions are now appeared in the July 2022 transactions. Reversal entry to the cash account (The advisor fees were allocated to the cash balance by \$274.98)		274.98		20,304.22 DR
04/07/2022	Deposit MQG FNL DIV 001277452916 [System Matched Income Data]		2,121.00		22,425.22 DR
14/07/2022	Funds transfer PARS FEE 01MAR2022 TO 31MAR2022			91.66	22,333.56 DR
14/07/2022	Funds transfer PARS FEE 01APR2022 TO 30APR2022			91.66	22,241.90 DR
14/07/2022	Funds transfer PARS FEE01MAY2022 TO 31MAY2022			91.66	22,150.24 DR
14/07/2022	Funds transfer PARS FEE 01JUNE2022 TO 30JUNE2022			91.66	22,058.58 DR
15/07/2022	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL			15,000.00	7,058.58 DR
29/07/2022	Interest MACQUARIE CMA INTEREST PAID*		3.72		7,062.30 DR
11/08/2022	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL			6,500.00	562.30 DR
23/08/2022	Deposit TCL DIV/DIST AUF22/00878367 [System Matched Income Data] 2023 dividend & 2022 distribution receivable		2,528.76		3,091.06 DR
31/08/2022	Interest MACQUARIE CMA INTEREST PAID*		2.04		3,093.10 DR
21/09/2022	Deposit TLS FNL DIV 001282144649 [System Matched Income Data]		1,020.00		4,113.10 DR
21/09/2022	Deposit RIO TINTO LTD AUI22/00193115		1,822.58		5,935.68 DR
23/09/2022	Deposit BHP GROUP DIV AF386/00497708 [System Matched Income Data]		1,252.95		7,188.63 DR
27/09/2022	Deposit WOW FNL DIV 001283488476		735.11		7,923.74 DR
28/09/2022	Deposit ASX FNL DIV 001284449116		636.00		8,559.74 DR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
29/09/2022	Deposit CBA FNL DIV 001280938399		3,255.00		11,814.74 DR
30/09/2022	Interest MACQUARIE CMA INTEREST PAID*		4.51		11,819.25 DR
05/10/2022	Deposit CSL LTD DIVIDEND AUF22/01062564 [System Matched Income Data]		1,600.06		13,419.31 DR
06/10/2022	Deposit WESFARMERS LTD FIN22/01111336 [System Matched Income Data]		1,000.00		14,419.31 DR
06/10/2022	Deposit WOODSIDE INT22/00978278 [System Matched Income Data]		140.76		14,560.07 DR
07/10/2022	Deposit WTC DIV 001284567122 [System Matched Income Data]		102.40		14,662.47 DR
13/10/2022	Deposit SOUTH32 DIVIDEND RAU22/01022738		3,015.73		17,678.20 DR
17/10/2022	Deposit COCHLEAR PAY OCT22/00833451 [System Matched Income Data]		552.45		18,230.65 DR
18/10/2022	Deposit QUBE DIVIDEND 22OCT/00818716		748.00		18,978.65 DR
31/10/2022	Interest MACQUARIE CMA INTEREST PAID*		20.03		18,998.68 DR
07/11/2022	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL			15,000.00	3,998.68 DR
30/11/2022	Interest MACQUARIE CMA INTEREST PAID*		8.97		4,007.65 DR
13/12/2022	Deposit MQG ITM DIV 001286000987 [System Matched Income Data]		1,818.00		5,825.65 DR
16/12/2022	Funds transfer TRANSACT FUNDS TFR TO DHN CONSULTING			2,200.00	3,625.65 DR
20/12/2022	Deposit WBC DIVIDEND 001286455368		3,328.00		6,953.65 DR
21/12/2022	Deposit ATO ATO007000017276397		14,882.53		21,836.18 DR
30/12/2022	Interest MACQUARIE CMA INTEREST PAID*		16.30		21,852.48 DR
20/01/2023	BPAY BPAY TO ASIC			59.00	21,793.48 DR
31/01/2023	Interest MACQUARIE CMA INTEREST PAID*		37.46		21,830.94 DR
31/01/2023	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL			15,000.00	6,830.94 DR
09/02/2023	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL			6,000.00	830.94 DR
13/02/2023	Deposit TCL DISTRIBUTION AUI23/00876311 [System Matched Income Data]		2,577.39		3,408.33 DR
28/02/2023	Interest MACQUARIE CMA INTEREST PAID*		6.27		3,414.60 DR
28/03/2023	Deposit WESFARMERS LTD INT23/01106025 [System Matched Income Data]		880.00		4,294.60 DR
29/03/2023	Deposit ASX ITM DIV 001294710826 [System Matched Income Data]		615.86		4,910.46 DR
30/03/2023	Deposit CBA DIV 001291446021 [System Matched Income Data]		3,255.00		8,165.46 DR
30/03/2023	Deposit BHP GROUP DIV AI387/00486499 [System Matched Income Data]		669.55		8,835.01 DR
31/03/2023	Interest MACQUARIE CMA INTEREST PAID*		7.17		8,842.18 DR
31/03/2023	Deposit TLS ITM DIV 001293114814 [System Matched Income Data]		1,020.00		9,862.18 DR
03/04/2023	Deposit S CSL 70 156862991		19,888.61		29,750.79 DR
04/04/2023	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL			20,000.00	9,750.79 DR
05/04/2023	Deposit WOODSIDE FIN22/00998536 [System Matched Income Data]		189.59		9,940.38 DR
05/04/2023	Deposit CSL LTD DIVIDEND 23AUD/00957181 [System Matched Income Data]		1,475.53		11,415.91 DR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
06/04/2023	Deposit WTC DIV 001295128387 [System Matched Income Data]		105.60		11,521.51 DR
06/04/2023	Deposit SOUTH32 DIVIDEND AI013/01019971 [System Matched Income Data]		880.19		12,401.70 DR
13/04/2023	Deposit QUBE DIVIDEND 23APR/00817810 [System Matched Income Data]		701.25		13,102.95 DR
13/04/2023	Deposit WOW DIV 001294340284 [System Matched Income Data]		638.02		13,740.97 DR
14/04/2023	Deposit COCHLEAR PAY APR23/00832015 [System Matched Income Data]		590.55		14,331.52 DR
20/04/2023	Deposit RIO TINTO LTD AUF22/00187747 [System Matched Income Data]		1,550.83		15,882.35 DR
28/04/2023	Interest MACQUARIE CMA INTEREST PAID*		24.62		15,906.97 DR
24/05/2023	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL			10,000.00	5,906.97 DR
29/05/2023	Deposit NET PROCEEDS sell 40 CSL SELL 3700 QUB SELL 88 WDS SELL 300 WTC		48,248.51		54,155.48 DR
30/05/2023	Funds transfer TRANSACT FUNDS TFR TO BE HM TASSELL			50,000.00	4,155.48 DR
31/05/2023	Interest MACQUARIE CMA INTEREST PAID*		31.32		4,186.80 DR
27/06/2023	Deposit WBC DIVIDEND 001296358812 [System Matched Income Data]		3,640.00		7,826.80 DR
30/06/2023	Interest MACQUARIE CMA INTEREST PAID*		10.02		7,836.82 DR
			127,933.22	140,125.64	7,836.82 DR

Distributions Receivable (61800)

Transurban Group (TCL.AX)

01/07/2022	Opening Balance				2,334.24 DR
23/08/2022	Deposit TCL DIV/DIST AUF22/00878367 [System Matched Income Data] 2023 dividend & 2022 distribution receivable			2,334.24	0.00 DR
30/06/2023	Transurban - June 2023 Distribution Receivable		2,966.43		2,966.43 DR
			2,966.43	2,334.24	2,966.43 DR

Transurban Group (TCL.AX1)

01/07/2022	Opening Balance				0.01 CR
					0.01 CR

Formation Expenses (64000)

Formation Expenses (64000)

01/07/2022	Opening Balance				1,250.00 DR
					1,250.00 DR

Shares in Listed Companies (Australian) (77600)

ASX Limited (ASX.AX)

01/07/2022	Opening Balance	530.00			43,306.30 DR
31/12/2022	Revaluation - 30/12/2022 @ \$68.020000 (System Price) - 530.000000 Units on hand			7,255.70	36,050.60 DR
31/01/2023	Revaluation - 30/01/2023 @ \$69.280000 (System Price) - 530.000000 Units on hand		667.80		36,718.40 DR
28/02/2023	Revaluation - 27/02/2023 @ \$67.820000 (System Price) - 530.000000 Units on			773.80	35,944.60 DR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	hand				
31/03/2023	Revaluation - 30/03/2023 @ \$65.020000 (System Price) - 530.000000 Units on hand			1,484.00	34,460.60 DR
30/06/2023	Revaluation - 30/06/2023 @ \$63.000000 (System Price) - 530.000000 Units on hand			1,070.60	33,390.00 DR
		530.00	667.80	10,584.10	33,390.00 DR
BHP Group Limited (BHP.AX)					
01/07/2022	Opening Balance	491.00			20,253.75 DR
31/12/2022	Revaluation - 30/12/2022 @ \$45.630000 (System Price) - 491.000000 Units on hand		2,150.58		22,404.33 DR
31/01/2023	Revaluation - 30/01/2023 @ \$49.230000 (System Price) - 491.000000 Units on hand		1,767.60		24,171.93 DR
28/02/2023	Revaluation - 27/02/2023 @ \$44.550000 (System Price) - 491.000000 Units on hand			2,297.88	21,874.05 DR
31/03/2023	Revaluation - 30/03/2023 @ \$46.080000 (System Price) - 491.000000 Units on hand		751.23		22,625.28 DR
30/06/2023	Revaluation - 30/06/2023 @ \$44.990000 (System Price) - 491.000000 Units on hand			535.19	22,090.09 DR
		491.00	4,669.41	2,833.07	22,090.09 DR
Commonwealth Bank Of Australia. (CBA.AX)					
01/07/2022	Opening Balance	1,550.00			140,089.00 DR
31/12/2022	Revaluation - 30/12/2022 @ \$102.600000 (System Price) - 1,550.000000 Units on hand		18,941.00		159,030.00 DR
31/01/2023	Revaluation - 30/01/2023 @ \$109.760000 (System Price) - 1,550.000000 Units on hand		11,098.00		170,128.00 DR
28/02/2023	Revaluation - 27/02/2023 @ \$101.390000 (System Price) - 1,550.000000 Units on hand			12,973.50	157,154.50 DR
31/03/2023	Revaluation - 30/03/2023 @ \$97.750000 (System Price) - 1,550.000000 Units on hand			5,642.00	151,512.50 DR
30/06/2023	Revaluation - 30/06/2023 @ \$100.270000 (System Price) - 1,550.000000 Units on hand		3,906.00		155,418.50 DR
		1,550.00	33,945.00	18,615.50	155,418.50 DR
Cochlear Limited (COH.AX)					
01/07/2022	Opening Balance	381.00			75,704.70 DR
31/12/2022	Revaluation - 30/12/2022 @ \$204.120000 (System Price) - 381.000000 Units on hand		2,065.02		77,769.72 DR
31/01/2023	Revaluation - 30/01/2023 @ \$208.770000 (System Price) - 381.000000 Units on hand		1,771.65		79,541.37 DR
28/02/2023	Revaluation - 27/02/2023 @ \$226.780000 (System Price) - 381.000000 Units on hand		6,861.81		86,403.18 DR
31/03/2023	Revaluation - 30/03/2023 @ \$231.050000 (System Price) - 381.000000 Units on hand		1,626.87		88,030.05 DR
30/06/2023	Revaluation - 30/06/2023 @ \$229.070000 (System Price) - 381.000000 Units on hand			754.38	87,275.67 DR
		381.00	12,325.35	754.38	87,275.67 DR
CSL Limited (CSL.AX)					

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2022	Opening Balance	910.00			244,844.60 DR
31/12/2022	Revaluation - 30/12/2022 @ \$287.760000 (System Price) - 910.000000 Units on hand		17,017.00		261,861.60 DR
31/01/2023	Revaluation - 30/01/2023 @ \$293.000000 (System Price) - 910.000000 Units on hand		4,768.40		266,630.00 DR
28/02/2023	Revaluation - 27/02/2023 @ \$297.790000 (System Price) - 910.000000 Units on hand		4,358.90		270,988.90 DR
31/03/2023	Revaluation - 30/03/2023 @ \$285.500000 (System Price) - 910.000000 Units on hand			11,183.90	259,805.00 DR
03/04/2023	Deposit S CSL 70 156862991	(70.00)		3,637.97	256,167.03 DR
03/04/2023	Unrealised Gain writeback as at 03/04/2023			16,347.03	239,820.00 DR
29/05/2023	Deposit NET PROCEEDS sell 40 CSL SELL 3700 QUB SELL 88 WDS SELL 300 WTC	(40.00)		2,078.84	237,741.16 DR
29/05/2023	Unrealised Gain writeback as at 29/05/2023			9,341.16	228,400.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$277.380000 (System Price) - 800.000000 Units on hand			6,496.00	221,904.00 DR
		800.00	26,144.30	49,084.90	221,904.00 DR
Flinders Mines Limited (FMS.AX)					
01/07/2022	Opening Balance	17,778.00			6,577.86 DR
31/12/2022	Revaluation - 30/12/2022 @ \$0.405000 (System Price) - 17,778.000000 Units on hand		622.23		7,200.09 DR
31/01/2023	Revaluation - 30/01/2023 @ \$0.475000 (System Price) - 17,778.000000 Units on hand		1,244.46		8,444.55 DR
28/02/2023	Revaluation - 23/02/2023 @ \$0.430000 (System Price) - 17,778.000000 Units on hand			800.01	7,644.54 DR
31/03/2023	Revaluation - 30/03/2023 @ \$0.400000 (System Price) - 17,778.000000 Units on hand			533.34	7,111.20 DR
30/06/2023	Revaluation - 30/06/2023 @ \$0.450000 (System Price) - 17,778.000000 Units on hand		888.90		8,000.10 DR
		17,778.00	2,755.59	1,333.35	8,000.10 DR
Macquarie Group Limited (MQG.AX)					
01/07/2022	Opening Balance	606.00			99,693.06 DR
31/12/2022	Revaluation - 30/12/2022 @ \$166.960000 (System Price) - 606.000000 Units on hand		1,484.70		101,177.76 DR
31/01/2023	Revaluation - 30/01/2023 @ \$186.970000 (System Price) - 606.000000 Units on hand		12,126.06		113,303.82 DR
28/02/2023	Revaluation - 27/02/2023 @ \$188.450000 (System Price) - 606.000000 Units on hand		896.88		114,200.70 DR
31/03/2023	Revaluation - 30/03/2023 @ \$171.770000 (System Price) - 606.000000 Units on hand			10,108.08	104,092.62 DR
30/06/2023	Revaluation - 30/06/2023 @ \$177.620000 (System Price) - 606.000000 Units on hand		3,545.10		107,637.72 DR
		606.00	18,052.74	10,108.08	107,637.72 DR
Qube Holdings Limited (QUB.AX)					
01/07/2022	Opening Balance	18,700.00			51,051.00 DR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/12/2022	Revaluation - 30/12/2022 @ \$2.810000 (System Price) - 18,700.000000 Units on hand		1,496.00		52,547.00 DR
31/01/2023	Revaluation - 30/01/2023 @ \$3.020000 (System Price) - 18,700.000000 Units on hand		3,927.00		56,474.00 DR
28/02/2023	Revaluation - 27/02/2023 @ \$3.180000 (System Price) - 18,700.000000 Units on hand		2,992.00		59,466.00 DR
31/03/2023	Revaluation - 30/03/2023 @ \$2.900000 (System Price) - 18,700.000000 Units on hand			5,236.00	54,230.00 DR
29/05/2023	Deposit NET PROCEEDS sell 40 CSL SELL 3700 QUB SELL 88 WDS SELL 300 WTC	(3,700.00)		8,131.46	46,098.54 DR
29/05/2023	Unrealised Gain writeback as at 29/05/2023			2,781.58	43,316.96 DR
30/06/2023	Revaluation - 30/06/2023 @ \$2.850000 (System Price) - 15,000.000000 Units on hand			566.96	42,750.00 DR
		15,000.00	8,415.00	16,716.00	42,750.00 DR
RIO Tinto Limited (RIO.AX)					
01/07/2022	Opening Balance	475.00			48,782.50 DR
31/12/2022	Revaluation - 30/12/2022 @ \$116.410000 (System Price) - 475.000000 Units on hand		6,512.25		55,294.75 DR
31/01/2023	Revaluation - 30/01/2023 @ \$125.520000 (System Price) - 475.000000 Units on hand		4,327.25		59,622.00 DR
28/02/2023	Revaluation - 27/02/2023 @ \$115.460000 (System Price) - 475.000000 Units on hand			4,778.50	54,843.50 DR
31/03/2023	Revaluation - 30/03/2023 @ \$117.250000 (System Price) - 475.000000 Units on hand		850.25		55,693.75 DR
30/06/2023	Revaluation - 30/06/2023 @ \$114.690000 (System Price) - 475.000000 Units on hand			1,216.00	54,477.75 DR
		475.00	11,689.75	5,994.50	54,477.75 DR
South32 Limited (S32.AX)					
01/07/2022	Opening Balance	12,000.00			47,280.00 DR
31/12/2022	Revaluation - 30/12/2022 @ \$4.000000 (System Price) - 12,000.000000 Units on hand		720.00		48,000.00 DR
31/01/2023	Revaluation - 30/01/2023 @ \$4.670000 (System Price) - 12,000.000000 Units on hand		8,040.00		56,040.00 DR
28/02/2023	Revaluation - 27/02/2023 @ \$4.290000 (System Price) - 12,000.000000 Units on hand			4,560.00	51,480.00 DR
31/03/2023	Revaluation - 30/03/2023 @ \$4.320000 (System Price) - 12,000.000000 Units on hand		360.00		51,840.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$3.760000 (System Price) - 12,000.000000 Units on hand			6,720.00	45,120.00 DR
		12,000.00	9,120.00	11,280.00	45,120.00 DR
Transurban Group (TCL.AX)					
01/07/2022	Opening Balance	9,726.00			139,859.88 DR
31/12/2022	Revaluation - 30/12/2022 @ \$12.980000 (System Price) - 9,726.000000 Units on hand			13,616.40	126,243.48 DR
31/01/2023	Revaluation - 30/01/2023 @ \$13.760000		7,586.28		133,829.76 DR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(System Price) - 9,726.000000 Units on hand				
28/02/2023	Revaluation - 27/02/2023 @ \$14.120000 (System Price) - 9,726.000000 Units on hand		3,501.36		137,331.12 DR
31/03/2023	Revaluation - 30/03/2023 @ \$14.210000 (System Price) - 9,726.000000 Units on hand		875.34		138,206.46 DR
30/06/2023	Revaluation - 30/06/2023 @ \$14.250000 (System Price) - 9,726.000000 Units on hand		389.04		138,595.50 DR
		9,726.00	12,352.02	13,616.40	138,595.50 DR
<u>Telstra Corporation Limited. (TLS.AX)</u>					
01/07/2022	Opening Balance	12,000.00			46,200.00 DR
31/12/2022	Revaluation - 30/12/2022 @ \$3.990000 (System Price) - 12,000.000000 Units on hand		1,680.00		47,880.00 DR
31/01/2023	Revaluation - 30/01/2023 @ \$4.110000 (System Price) - 12,000.000000 Units on hand		1,440.00		49,320.00 DR
28/02/2023	Revaluation - 27/02/2023 @ \$4.160000 (System Price) - 12,000.000000 Units on hand		600.00		49,920.00 DR
31/03/2023	Revaluation - 30/03/2023 @ \$4.200000 (System Price) - 12,000.000000 Units on hand		480.00		50,400.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$4.300000 (System Price) - 12,000.000000 Units on hand		1,200.00		51,600.00 DR
		12,000.00	5,400.00		51,600.00 DR
<u>Westpac Banking Corporation (WBC.AX)</u>					
01/07/2022	Opening Balance	5,200.00			101,400.00 DR
31/12/2022	Revaluation - 30/12/2022 @ \$23.350000 (System Price) - 5,200.000000 Units on hand		20,020.00		121,420.00 DR
31/01/2023	Revaluation - 30/01/2023 @ \$23.750000 (System Price) - 5,200.000000 Units on hand		2,080.00		123,500.00 DR
28/02/2023	Revaluation - 27/02/2023 @ \$22.730000 (System Price) - 5,200.000000 Units on hand			5,304.00	118,196.00 DR
31/03/2023	Revaluation - 30/03/2023 @ \$21.690000 (System Price) - 5,200.000000 Units on hand			5,408.00	112,788.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$21.340000 (System Price) - 5,200.000000 Units on hand			1,820.00	110,968.00 DR
		5,200.00	22,100.00	12,532.00	110,968.00 DR
<u>Woodside Energy Group Ltd (WDS.AX)</u>					
01/07/2022	Opening Balance	88.00			2,801.92 DR
31/12/2022	Revaluation - 30/12/2022 @ \$35.440000 (System Price) - 88.000000 Units on hand		316.80		3,118.72 DR
31/01/2023	Revaluation - 30/01/2023 @ \$36.300000 (System Price) - 88.000000 Units on hand		75.68		3,194.40 DR
28/02/2023	Revaluation - 27/02/2023 @ \$35.130000 (System Price) - 88.000000 Units on hand			102.96	3,091.44 DR
31/03/2023	Revaluation - 30/03/2023 @ \$33.840000 (System Price) - 88.000000 Units on hand			113.52	2,977.92 DR
29/05/2023	Deposit NET PROCEEDS sell 40 CSL SELL 3700 QUB SELL 88 WDS	(88.00)		2,618.88	359.04 DR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
	SELL 300 WTC				
29/05/2023	Unrealised Gain writeback as at 29/05/2023			359.04	0.00 DR
		0.00	392.48	3,194.40	0.00 DR
<u>Wesfarmers Limited (WES.AX)</u>					
01/07/2022	Opening Balance	1,000.00			41,910.00 DR
31/12/2022	Revaluation - 30/12/2022 @ \$45.910000 (System Price) - 1,000.000000 Units on hand		4,000.00		45,910.00 DR
31/01/2023	Revaluation - 30/01/2023 @ \$49.470000 (System Price) - 1,000.000000 Units on hand		3,560.00		49,470.00 DR
28/02/2023	Revaluation - 27/02/2023 @ \$48.540000 (System Price) - 1,000.000000 Units on hand			930.00	48,540.00 DR
31/03/2023	Revaluation - 30/03/2023 @ \$49.760000 (System Price) - 1,000.000000 Units on hand		1,220.00		49,760.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$49.340000 (System Price) - 1,000.000000 Units on hand			420.00	49,340.00 DR
		1,000.00	8,780.00	1,350.00	49,340.00 DR
<u>Woolworths Group Limited (WOW.AX)</u>					
01/07/2022	Opening Balance	1,387.00			49,377.20 DR
31/12/2022	Revaluation - 30/12/2022 @ \$33.560000 (System Price) - 1,387.000000 Units on hand			2,829.48	46,547.72 DR
31/01/2023	Revaluation - 30/01/2023 @ \$34.770000 (System Price) - 1,387.000000 Units on hand		1,678.27		48,225.99 DR
28/02/2023	Revaluation - 27/02/2023 @ \$36.970000 (System Price) - 1,387.000000 Units on hand		3,051.40		51,277.39 DR
31/03/2023	Revaluation - 30/03/2023 @ \$38.050000 (System Price) - 1,387.000000 Units on hand		1,497.96		52,775.35 DR
30/06/2023	Revaluation - 30/06/2023 @ \$39.730000 (System Price) - 1,387.000000 Units on hand		2,330.16		55,105.51 DR
		1,387.00	8,557.79	2,829.48	55,105.51 DR
<u>Wisetech Global Limited (WTC.AX)</u>					
01/07/2022	Opening Balance	1,600.00			60,560.00 DR
31/12/2022	Revaluation - 30/12/2022 @ \$50.750000 (System Price) - 1,600.000000 Units on hand		20,640.00		81,200.00 DR
31/01/2023	Revaluation - 30/01/2023 @ \$60.590000 (System Price) - 1,600.000000 Units on hand		15,744.00		96,944.00 DR
28/02/2023	Revaluation - 27/02/2023 @ \$62.250000 (System Price) - 1,600.000000 Units on hand		2,656.00		99,600.00 DR
31/03/2023	Revaluation - 30/03/2023 @ \$64.600000 (System Price) - 1,600.000000 Units on hand		3,760.00		103,360.00 DR
29/05/2023	Deposit NET PROCEEDS sell 40 CSL SELL 3700 QUB SELL 88 WDS SELL 300 WTC	(300.00)		4,208.54	99,151.46 DR
29/05/2023	Unrealised Gain writeback as at 29/05/2023			15,171.46	83,980.00 DR
30/06/2023	Revaluation - 30/06/2023 @ \$79.810000 (System Price) - 1,300.000000 Units on hand		19,773.00		103,753.00 DR
		1,300.00	62,573.00	19,380.00	103,753.00 DR

Tassell Family Pension Fund

General Ledger

As at 30 June 2023

Transaction Date	Description	Units	Debit	Credit	Balance \$
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2022	Opening Balance				15,141.53 DR
21/12/2022	Deposit ATO ATO007000017276397			15,141.53	0.00 DR
30/06/2023	Create Entries - Franking Credits Adjustment - 30/06/2023		14,387.96		14,387.96 DR
			14,387.96	15,141.53	14,387.96 DR

Total Debits: 1,208,369.27

Total Credits: 1,208,369.27

Tassell Family Pension Fund

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(3,890.40)	23800/TCL.AX	Transurban Group			2,966.43
	23900	Dividends Received			
(1,206.28)	23900/ASX.AX	ASX Limited			1,251.86
(4,973.63)	23900/BHP.AX	BHP Group Limited			1,922.50
(5,812.50)	23900/CBA.AX	Commonwealth Bank Of Australia.			6,510.00
(1,123.95)	23900/COH.AX	Cochlear Limited			1,143.00
(3,070.70)	23900/CSL.AX	CSL Limited			3,075.59
(97.09)	23900/EDV.AX	Endeavour Group Limited			
(2,731.50)	23900/MQG.AX	Macquarie Group Limited			3,939.00
(1,425.78)	23900/QUB.AX	Qube Holdings Limited			1,449.25
(6,758.78)	23900/RIO.AX	RIO Tinto Limited			3,373.41
(2,329.49)	23900/S32.AX	South32 Limited			3,895.92
	23900/TCL.AX	Transurban Group			2,771.91
(1,920.00)	23900/TLS.AX	Telstra Corporation Limited.			2,040.00
(6,292.00)	23900/WBC.AX	Westpac Banking Corporation			6,968.00
	23900/WDS.AX	Woodside Energy Group Ltd			330.35
(1,700.00)	23900/WES.AX	Wesfarmers Limited			1,880.00
(1,303.78)	23900/WOW.AX	Woolworths Group Limited			1,373.13
(137.60)	23900/WTC.AX	Wisetech Global Limited			208.00
104,128.46	24700	Changes in Market Values of Investments			135,871.19
	25000	Interest Received			
(8.68)	25000/CashatBank	Cash at Bank			
(3.12)	25000/MBL0969979897	Macquarie #9897			172.43
1,700.00	30100	Accountancy Fees		1,870.00	
259.00	30400	ATO Supervisory Levy		259.00	
275.00	30700	Auditor's Remuneration		330.00	
56.00	30800	ASIC Fees		59.00	
	30900	Advisor Fees		91.66	
1.25	31500	Bank Charges			
1,099.92	39900	Portfolio Management Fees			
	41600	Pensions Paid			
65,434.25	41600/TASBAR00002P	(Pensions Paid) Tassell, Barrie - Pension (Account Based Pension)		137,500.00	

Tassell Family Pension Fund

Trial Balance

As at 30 June 2023

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(15,141.53)	48500	Income Tax Expense			14,387.96
(113,027.07)	49000	Profit/Loss Allocation Account		55,420.27	
	50010	Opening Balance			
(1,371,473.84)	50010/TASBAR00002P	(Opening Balance) Tassell, Barrie - Pension (Account Based Pension)			1,258,446.77
	53100	Share of Profit/(Loss)			
47,592.82	53100/TASBAR00002P	(Share of Profit/(Loss)) Tassell, Barrie - Pension (Account Based Pension)			192,920.27
	54160	Pensions Paid			
65,434.25	54160/TASBAR00002P	(Pensions Paid) Tassell, Barrie - Pension (Account Based Pension)		137,500.00	
	60400	Bank Accounts			
20,029.24	60400/MBL0969979897	Macquarie #9897		7,836.82	
	61800	Distributions Receivable			
2,334.24	61800/TCL.AX	Transurban Group		2,966.43	
(0.01)	61800/TCL.AX1	Transurban Group			0.01
1,250.00	64000	Formation Expenses		1,250.00	
	77600	Shares in Listed Companies (Australian)			
43,306.30	77600/ASX.AX	ASX Limited	530.0000	33,390.00	
20,253.75	77600/BHP.AX	BHP Group Limited	491.0000	22,090.09	
140,089.00	77600/CBA.AX	Commonwealth Bank Of Australia.	1,550.0000	155,418.50	
75,704.70	77600/COH.AX	Cochlear Limited	381.0000	87,275.67	
244,844.60	77600/CSL.AX	CSL Limited	800.0000	221,904.00	
6,577.86	77600/FMS.AX	Flinders Mines Limited	17,778.0000	8,000.10	
99,693.06	77600/MQG.AX	Macquarie Group Limited	606.0000	107,637.72	
51,051.00	77600/QUB.AX	Qube Holdings Limited	15,000.0000	42,750.00	
48,782.50	77600/RIO.AX	RIO Tinto Limited	475.0000	54,477.75	
47,280.00	77600/S32.AX	South32 Limited	12,000.0000	45,120.00	
139,859.88	77600/TCL.AX	Transurban Group	9,726.0000	138,595.50	
46,200.00	77600/TLS.AX	Telstra Corporation Limited.	12,000.0000	51,600.00	
101,400.00	77600/WBC.AX	Westpac Banking Corporation	5,200.0000	110,968.00	
2,801.92	77600/WDS.AX	Woodside Energy Group Ltd	0.0000		0.00
41,910.00	77600/WES.AX	Wesfarmers Limited	1,000.0000	49,340.00	
49,377.20	77600/WOW.AX	Woolworths Group Limited	1,387.0000	55,105.51	
60,560.00	77600/WTC.AX	Wisetech Global Limited	1,300.0000	103,753.00	
15,141.53	85000	Income Tax Payable/Refundable		14,387.96	

1,646,896.98

1,646,896.98

Current Year Profit/(Loss): 41,032.31

Tassell Family Pension Fund
Trustees Declaration

Ginkgo Churchill Pty Ltd ACN: 623763459

The directors of the trustee company 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 directors of the trustee company 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 directors of the trustee company by:

.....
Helen Tassell
Ginkgo Churchill Pty Ltd
Director

.....
Barrie Tassell
Ginkgo Churchill Pty Ltd
Director

30 June 2023

Minutes of a meeting of the Director(s)

held on 30 June 2023 at 30 CHURCHILL STREET, MONT ALBERT, Victoria 3127

PRESENT:	Helen Tassell and Barrie Tassell
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, 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>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>DHN Consulting Pty Ltd</p> <p>act as tax agents of the Fund for the next financial year.</p>
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.
CONTRIBUTIONS RECEIVED:	It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.
ACCEPTANCE OF ROLLOVERS:	<p>The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:</p> <ol style="list-style-type: none">1. making rollover between Funds; and,2. breaching the Fund or the member investment strategy. <p>The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on</p>

Minutes of a meeting of the Director(s)

held on 30 June 2023 at 30 CHURCHILL STREET, MONT ALBERT, Victoria 3127

behalf of the member.

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 –

.....

Barrie Tassell

Chairperson

03 September 2023

Anthony Boys
Box 3376
Rundle Mall, South Australia 5000

Dear Sir/Madam,

**Re: Tassell Family Pension Fund
Trustee Representation Letter**

This representation letter is provided in connection with your audit of the financial report of the Tassell Family Pension Fund (the Fund) and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR), for the year ended 30/06/2023, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2023 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the Fund. Accordingly, the financial report prepared is a special purpose financial report which is for distribution to members of the Fund and to satisfy the requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

1. Sole Purpose Test

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

2. Trustees are not disqualified

No disqualified person acts as a director of the trustee company/an individual trustee.

3. Fund's Governing Rules, Trustees' Responsibilities and Fund Conduct

The Fund meets the definition of a self-managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee/director of the corporate trustee, receives any remuneration for any duties or services performed by the trustee/director in relation to the fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The Trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The Trustees are not subject to any contract or obligation which would prevent or hinder the Trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with the SISA, the SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report or we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary contravention report.

4. Investment Strategy

The investment strategy has been determined and reviewed with due regard to risk, including recoverability of investments, return, liquidity, diversity and the insurance needs of Fund members, and the assets of the Fund are in line with this strategy.

5. Accounting Policies

All the significant accounting policies of the Fund are adequately described in the Financial Report and the Notes attached thereto. These policies are consistent with the policies adopted last year.

6. Fund Books and Records

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the Trustees.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Fund and involves the Trustees or others.

In instances where the fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected misstatements that would affect the financial report of the fund.

Information retention obligations have been complied with, including:

- Accounting records and financial reports are being kept for five (5) years,
- Minutes and records of trustees'/directors of the corporate trustee meetings/decisions are being kept for ten (10) years;
- Records of trustees'/directors of the corporate trustees' changes and trustees' consents are being kept for at least ten (10) years;
- Copies of all member or beneficiary reports are being kept for ten (10) years; and
- Trustee declarations in the approved form have been signed and are being kept for each Trustee appointed after 30 June 2007.

7. Fraud, error and non-compliance

There have been no:

- a) Frauds, error or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure that could have a material effect on the financial report.
- b) Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- c) Violations or possible violations of laws or regulations whose effects should have been considered for disclosure in the financial report or as a basis for recording an expense.

8. Asset Form and Valuation

The assets of the Fund are being held in a form suitable for the benefit of the Members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at their net market value. Such amounts are considered reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

We have assessed their recoverability and we are comfortable that the SMSF will be able, if needed, to realise these assets.

There are no commitments, fixed or contingent, for the purchase or sale of long term investments.

9. Safeguarding Assets

We have considered the importance of safeguarding the assets of the fund, and we confirm we have the following procedures in place to achieve this:

- Authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- Tangible assets are, where appropriate, adequately insured and appropriately stored.

10. Significant Assumptions

We believe that significant assumptions used by us in making accounting estimates are reasonable.

11. Ownership and Pledging of Assets

The Fund has satisfactory title to all assets appearing in the Statement of Financial Position. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective manager/Trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the Trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

12. Payment of benefits

Benefits have been calculated and provided to members in accordance with the provisions of the Fund's governing rules and the relevant legislation.

The Trustee has revalued Member/s benefits to market value just prior to paying out a portion or all of a member's account balance.

13. Related Parties

We have disclosed to you the identity of the Fund's related parties and all related party transactions and relationships. Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report.

[Delete this paragraph if not applicable]

Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

If the Fund owns residential property the members of the Fund or associates or other related parties do not lease, or use the property for personal use.

14. Acquisitions from related parties

No assets have been acquired by the Fund from members or associates or other related parties of the Fund other than those assets specifically exempted by Section 66 of SISA.

15. Borrowings

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

16. Subsequent Events

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of such significance in relation to the Fund as to require mention in the notes to the Financial Statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

17. Outstanding Legal Action

[Delete this paragraph if not applicable]

We confirm that you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for, and been appropriately disclosed in the financial report. There have been no communications from the ATO concerning a contravention of the SISA or SISR which has occurred, is occurring or is about to occur.

18. Going Concern

We confirm we have no knowledge of any event or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

19. Residency

The Trustees declare that the Fund was a resident Australian superannuation fund at all times during the year of income.

20. Investment Returns

Investment returns of the Fund have been allocated to members in a manner that is fair and reasonable.

21. Insurance

Where the Fund has taken out a life insurance policy on behalf of a member, the Trustee confirms that the Fund is the beneficial owner.

The Trustee also confirms that the Fund has not purchased a policy over the life of a member, where the purchase is a condition and consequence of a buy-sell agreement the member has entered into with another individual.

22. Limiting powers of Trustees

The Trustees have not entered into a contract or done anything else, that would prevent the Trustees from, or hinder the Trustees in, properly performing or exercising the Trustees' functions and powers.

23. Collectables and Personal Use Assets

If the Trustees own collectables and/or personal use assets these assets are not being used for personal use.

24. Uncorrected misstatements

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. A summary of such items is attached.

25. Additional Matters

Include any additional matters relevant to the particular circumstances of the audit, for example:

- The work of an expert has been used; or
- Justification for a change in accounting policy

We understand that your examination was made in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the Fund taken as a whole, and on the compliance of the Fund with specified requirements of SISA and SISR, and that your tests of the financial and compliance records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours sincerely,
For and on behalf of the Trustee(s)

.....
Helen Tassell
Ginkgo Churchill Pty Ltd
Director
03 September 2023

.....
Barrie Tassell
Ginkgo Churchill Pty Ltd
Director
03 September 2023

03/09/2023

To the trustee of the
Tassell Family Pension Fund
30 Churchill Street,
Mont Albert
Victoria, 3127

Dear Trustee,

The Objective and Scope of the Audit

You have requested that we audit the Tassell Family Pension Fund (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2023 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

The Responsibilities of the Auditor

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

Financial Audit

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a trustee letter.

Compliance Engagement

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

The Responsibilities of the Trustees

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances; and
- Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit.

Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

Independence

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

Report on Matters Identified

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

Compliance Program

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

Limitation of Liability

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

Fees

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the Fund for the year ended 30 June 2023.

Yours sincerely

Anthony Boys
100014140

Acknowledged on behalf of the Trustee(s) of the Tassell Family Pension Fund by:

(Signed).....
(dated) / /
Helen Tassell
Ginkgo Churchill Pty Ltd
Director

(Signed).....

(dated) / /

Barrie Tassell
Ginkgo Churchill Pty Ltd
Director

.....**Electronic Lodgment Declaration (SMSF)**

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax File Number	Name of Fund	Year
-----------------	--------------	------

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

Important

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

Declaration:

I declare that:

- ■ All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

Date

/ /

ELECTRONIC FUNDS TRANSFER CONSENT

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

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

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

5 Wt i bhBUa Y.....

.....

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

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

I declare that:

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

Agent's signature.....

Date

Contact name

Client Reference

Agent's Phone Number.....

HU '5 [YbhBi a VYf



Self-managed superannuation fund annual return **2023**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2023* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2023* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ➖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	I	T	#		S	T			
---	---	---	---	---	--	---	---	--	--	--
- Place in ALL applicable boxes.

- Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- To assist processing, write the fund's TFN at the top of pages 3, 5, 7, 9 and 11.

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

Is this an amendment to the SMSF's 2023 return?

A No Yes

Is this the first required return for a newly registered SMSF?

B No Yes

Tax File Number

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** / /

Was Part A of the audit report qualified? **B** No Yes

Was Part B of the audit report qualified? **C** No Yes

If Part B of the audit report was qualified, have the reported issues been rectified? **D** No Yes

7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number Fund account number

Fund account name

I would like my tax refunds made to this account. Go to C.

B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

Tax File Number

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up / / Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

No Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 and you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2023*.

Have you applied an exemption or rollover? **M** No Yes Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income		Loss <input type="checkbox"/>
D1 \$ <input type="text"/>	Net foreign income	D \$ <input type="text"/>

Australian franking credits from a New Zealand company **E** \$ Number

Transfers from foreign funds **F** \$ Number

Gross payments where ABN not quoted **H** \$ Loss

Gross distribution from partnerships **I** \$ Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$ Code

*Gross trust distributions **M** \$

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

Assessable contributions **R** \$
(R1 plus R2 plus R3 less R6)

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$ Code

*Assessable income due to changed tax status of fund **T** \$

Net non-arm's length income **U** \$
(subject to 45% tax rate (U1 plus U2 plus U3))

#This is a mandatory label.

*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME **W** \$ Loss
(Sum of labels A to U)

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME **V** \$ Loss
(W less Y)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

⊖ Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input type="text"/>		A2 \$ <input type="text"/>
Interest expenses overseas	B1 \$ <input type="text"/>		B2 \$ <input type="text"/>
Capital works expenditure	D1 \$ <input type="text"/>		D2 \$ <input type="text"/>
Decline in value of depreciating assets	E1 \$ <input type="text"/>		E2 \$ <input type="text"/>
Insurance premiums – members	F1 \$ <input type="text"/>		F2 \$ <input type="text"/>
SMSF auditor fee	H1 \$ <input type="text"/>		H2 \$ <input type="text" value="330"/>
Investment expenses	I1 \$ <input type="text"/>		I2 \$ <input type="text"/>
Management and administration expenses	J1 \$ <input type="text"/>		J2 \$ <input type="text" value="2,279"/>
Forestry managed investment scheme expense	U1 \$ <input type="text"/>		U2 \$ <input type="text"/>
Other amounts	L1 \$ <input type="text"/>	Code <input type="text"/>	L2 \$ <input type="text"/>
Tax losses deducted	M1 \$ <input type="text"/>		

TOTAL DEDUCTIONS
N \$
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss
O \$
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$
 (N plus Y)

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2023* on how to complete the calculation statement.

*Taxable income	A	\$	<input style="width: 95%;" type="text" value="0"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	T1	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	J	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<i>(an amount must be included even if it is zero)</i>				
Gross tax	B	\$	<input style="width: 95%;" type="text" value="0.00"/>	
<i>(T1 plus J)</i>				

Foreign income tax offset	C1	\$	<input style="width: 95%;" type="text"/>	
Rebates and tax offsets	C2	\$	<input style="width: 95%;" type="text"/>	
Non-refundable non-carry forward tax offsets				
C \$ <input style="width: 95%;" type="text"/>				
<i>(C1 plus C2)</i>				

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset	D3	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	D4	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Non-refundable carry forward tax offsets				
D \$ <input style="width: 95%;" type="text" value="0.00"/>				
<i>(D1 plus D2 plus D3 plus D4)</i>				
SUBTOTAL 2				
T3 \$ <input style="width: 95%;" type="text" value="0.00"/>				
<i>(T2 less D – cannot be less than zero)</i>				

Complying fund's franking credits tax offset	E1	\$	<input style="width: 95%;" type="text" value="14,387.96"/>	
No-TFN tax offset	E2	\$	<input style="width: 95%;" type="text"/>	
National rental affordability scheme tax offset	E3	\$	<input style="width: 95%;" type="text"/>	
Exploration credit tax offset	E4	\$	<input style="width: 95%;" type="text" value="0.00"/>	
Refundable tax offsets				
E \$ <input style="width: 95%;" type="text" value="14,387.96"/>				
<i>(E1 plus E2 plus E3 plus E4)</i>				

#TAX PAYABLE T5 \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

H2	\$ <input type="text"/>	Credit for tax withheld – foreign resident withholding (excluding capital gains)
H3	\$ <input type="text"/>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)
H5	\$ <input type="text" value="0.00"/>	Credit for TFN amounts withheld from payments from closely held trusts
H6	\$ <input type="text"/>	Credit for interest on no-TFN tax offset
H8	\$ <input type="text" value="0.00"/>	Credit for foreign resident capital gains withholding amounts
Eligible credits		
H	\$ <input type="text"/>	(H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds (Remainder of refundable tax offsets)	I	\$ <input type="text" value="14,387.96"/>	(unused amount from label E – an amount must be included even if it is zero)
---	----------	---	---

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S	\$ <input type="text" value="-14,128.96"/>	(T5 plus G less H less I less K plus L less M plus N)
---	----------	--	---

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a Losses schedule 2023.

Tax losses carried forward to later income years **U** \$

Net capital losses carried forward to later income years **V** \$

Section F: **Member information**

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name **Tassell**

First given name **Barrie** Other given names

Member's TFN **Provided** Date of birth **Provided**

Contributions OPENING ACCOUNT BALANCE \$ **1,258,446.77**

- A** \$ Employer contributions
- A1** ABN of principal employer
- B** \$ Personal contributions
- C** \$ CGT small business retirement exemption
- D** \$ CGT small business 15-year exemption amount
- E** \$ Personal injury election
- F** \$ Spouse and child contributions
- G** \$ Other third party contributions
- TOTAL CONTRIBUTIONS N** \$
(Sum of labels **A** to **M**)

- H** \$ Proceeds from primary residence disposal
- H1** Receipt date / / Assessable foreign superannuation fund amount
- I** \$ Non-assessable foreign superannuation fund amount
- J** \$ Transfer from reserve: assessable amount
- K** \$ Transfer from reserve: non-assessable amount
- L** \$ Contributions from non-complying funds and previously non-complying funds
- T** \$ Any other contributions (including Super Co-contributions and Low Income Super Amounts)
- M** \$

Other transactions

- S1** \$ 0.00 Accumulation phase account balance
- S2** \$ 1,313,867.04 Retirement phase account balance - Non CDBIS
- S3** \$ 0.00 Retirement phase account balance - CDBIS
- TRIS Count
- CLOSING ACCOUNT BALANCE S** \$ 1,313,867.04
(**S1** plus **S2** plus **S3**)

- O** \$ 192,920.27 Allocated earnings or losses Loss
- P** \$ Inward rollovers and transfers
- Q** \$ Outward rollovers and transfers
- R1** \$ Lump Sum payments Code
- R2** \$ 137,500.00 Income stream payments Code **M**

- Accumulation phase value **X1** \$
- Retirement phase value **X2** \$
- Outstanding limited recourse borrowing arrangement amount **Y** \$

Tax File Number

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

H1 Receipt date / /

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

Contributions from non-complying funds and previously non-complying funds
T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)
M \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

Allocated earnings or losses
O \$ Loss

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$ Code

Income stream payments
R2 \$ Code

TRIS Count **CLOSING ACCOUNT BALANCE S \$**
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Outstanding limited recourse borrowing arrangement amount **Y \$**

Section H: **Assets and liabilities**

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

<p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ <input type="text"/></p> <p>Australian non-residential real property J2 \$ <input type="text"/></p> <p>Overseas real property J3 \$ <input type="text"/></p> <p>Australian shares J4 \$ <input type="text"/></p> <p>Overseas shares J5 \$ <input type="text"/></p> <p>Other J6 \$ <input type="text"/></p> <p>Property count J7 <input type="text"/></p>	<p>Cash and term deposits E \$ <input type="text" value="7,837"/></p> <p>Debt securities F \$ <input type="text"/></p> <p>Loans G \$ <input type="text"/></p> <p>Listed shares H \$ <input type="text" value="1,287,426"/></p> <p>Unlisted shares I \$ <input type="text"/></p> <p>Limited recourse borrowing arrangements J \$ <input type="text"/></p> <p>Non-residential real property K \$ <input type="text"/></p> <p>Residential real property L \$ <input type="text"/></p> <p>Collectables and personal use assets M \$ <input type="text"/></p> <p>Other assets O \$ <input type="text" value="18,604"/></p>
---	---

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS	U \$ <input type="text" value="1,313,867"/>
<small>(Sum of labels A to T)</small>	

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

A No Yes \$

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text"/>	
Permissible temporary borrowings	V2 \$ <input type="text"/>	
Other borrowings	V3 \$ <input type="text"/>	
	Borrowings	V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W \$	<input type="text" value="1,313,867"/>
Reserve accounts	X \$	<input type="text"/>
Other liabilities	Y \$	<input type="text"/>
TOTAL LIABILITIES	Z \$	<input type="text" value="1,313,867"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2022–23 income year, write 2023). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2023*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2023* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2023*. **D**

Section K: Declarations

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2023* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number