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Financial statements and reports for the year ended  
30 June 2023

Tallie Super Fund

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Prepared for: Double D Gc Pty Ltd

# Tallie Super Fund

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# Tallie Super Fund

## Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	12	512.48	666.03
Dividends Received	11	1,450.00	1,345.00
Interest Received		1,519.40	939.24
Property Income	13	152,755.02	153,375.11
<b>Investment Gains</b>			
Changes in Market Values	14	370,656.00	9,166.55
<b>Contribution Income</b>			
Employer Contributions		0.00	9,600.00
<b>Total Income</b>		<u>526,892.90</u>	<u>175,091.93</u>
<b>Expenses</b>			
Accountancy Fees		7,506.12	5,343.37
Administration Costs		0.00	2,500.00
ATO Supervisory Levy		259.00	518.00
Auditor's Remuneration		330.00	330.00
ASIC Fees		349.00	332.00
Bank Charges		23.88	23.88
Borrowing Expenses		119.62	88.90
Depreciation		18,169.20	18,328.60
Interest Paid		35,991.95	28,532.23
Insurance		0.00	290.91
		<u>62,748.77</u>	<u>56,287.89</u>
<b>Member Payments</b>			
Insurance Premiums		18,001.84	26,697.54
Benefits Paid/Transfers Out		255,000.00	0.00
<b>Total Expenses</b>		<u>335,750.61</u>	<u>82,985.43</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>191,142.29</u>	<u>92,106.50</u>
Income Tax Expense	15	10,702.97	11,856.13
<b>Benefits accrued as a result of operations</b>		<u>180,439.32</u>	<u>80,250.37</u>

# Tallie Super Fund

## Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>Assets</b>			
<b>Investments</b>			
Fixed Interest Securities (Australian)	2	0.00	255,585.76
Fixtures and Fittings (at written down value)	3	15,174.60	16,611.10
Real Estate Properties ( Australian - Residential)	4	2,045,250.00	1,700,000.00
Shares in Listed Companies (Australian)	5	60,462.10	53,072.00
Units in Listed Unit Trusts (Australian)	6	15,957.20	14,674.00
<b>Total Investments</b>		<u>2,136,843.90</u>	<u>2,039,942.86</u>
<b>Other Assets</b>			
NAB Cash Manager		30,355.80	32,320.25
NAB Trade Account		109.56	109.56
Borrowing Expenses		840.00	445.00
Less Armotisation		(354.66)	(235.04)
Sundry Debtors		3,911.00	6,712.00
One Account Business		1,317.02	37.26
Distributions Receivable		177.76	323.84
Income Tax Refundable		1,389.03	3,518.87
<b>Total Other Assets</b>		<u>37,745.51</u>	<u>43,231.74</u>
<b>Total Assets</b>		<u>2,174,589.41</u>	<u>2,083,174.60</u>
Less:			
<b>Liabilities</b>			
GST Payable		3,318.00	3,473.98
PAYG Payable		3,023.00	5,571.00
Sundry Creditors		10,180.78	0.00
GST Adjustments Liability		41.48	901.09
BOQ Specialist Mortgage		449,979.90	545,621.60
<b>Total Liabilities</b>		<u>466,543.16</u>	<u>555,567.67</u>
<b>Net assets available to pay benefits</b>		<u>1,708,046.25</u>	<u>1,527,606.93</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	8, 9		
De Viana, Daniel Paul - Accumulation		1,708,046.25	367,868.78
Fernandez De Viana, Jennifer - Accumulation		0.00	1,159,738.15

Tallie Super Fund

# Statement of Financial Position

As at 30 June 2023

	Note	2023	2022
		\$	\$
Total Liability for accrued benefits allocated to members' accounts		1,708,046.25	1,527,606.93

# Notes to the Financial Statements

For the year ended 30 June 2023

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## Note 1: Summary of Significant Accounting Policies

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

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

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

The financial statements were authorised for issue by the 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. Goods and Services Tax (GST)

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

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

## f. 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.

## g. 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: Fixed Interest Securities (Australian)

	2023 \$	2022 \$
BOQ Term Deposits	0.00	255,585.76

# Notes to the Financial Statements

For the year ended 30 June 2023

	0.00	255,585.76
<b>Note 3: Fixtures and Fittings (at written down value)</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Level 6 Premion Place	15,174.60	16,611.10
	15,174.60	16,611.10
<b>Note 4: Real Estate Properties ( Australian - Residential)</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Level 6, Premion Place, Southport	(224,539.10)	(207,806.40)
Level 6, Premion Place, Southport	2,269,789.10	1,907,806.40
	2,045,250.00	1,700,000.00
<b>Note 5: Shares in Listed Companies (Australian)</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Commonwealth Bank Of Australia.	10,027.00	9,038.00
Cochlear Limited	6,872.10	5,961.00
Flight Centre Travel Group Limited	3,810.00	3,472.00
Pwr Holdings Limited	21,675.00	15,800.00
Ramsay Health Care Limited	5,629.00	7,324.00
Sonic Healthcare Limited	7,114.00	6,602.00
Westpac Banking Corporation	5,335.00	4,875.00
	60,462.10	53,072.00
<b>Note 6: Units in Listed Unit Trusts (Australian)</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Ishares Global 100 Etf	3,415.80	2,826.60
Spdr S&p/asx 200 Fund	3,893.40	3,567.60
Vanguard Australian Fixed Interest Index Etf	1,113.50	1,104.50
Vanguard Australian Property Securities Index Etf	2,319.00	2,280.00
Vanguard Diversified Growth Index Etf	2,731.50	2,546.50
Vanguard Msci Australian Small Companies Index Etf	2,484.00	2,348.80
	15,957.20	14,674.00



# Notes to the Financial Statements

For the year ended 30 June 2023

## Note 7: Banks and Term Deposits

	2023 \$	2022 \$
<b>Banks</b>		
NAB Cash Manager	30,355.80	32,320.25
NAB Trade Account	109.56	109.56
One Account Business	1,317.02	37.26
	<u>31,782.38</u>	<u>32,467.07</u>

## Note 8: Liability for Accrued Benefits

	2023 \$	2022 \$
Liability for accrued benefits at beginning of year	1,527,606.93	1,447,356.56
Benefits accrued as a result of operations	180,439.32	80,250.37
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<u>1,708,046.25</u>	<u>1,527,606.93</u>

## Note 9: Vested Benefits

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

	2023 \$	2022 \$
Vested Benefits	<u>1,708,046.25</u>	<u>1,527,606.93</u>

## Note 10: Guaranteed Benefits

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

## Note 11: Dividends

	2023 \$	2022 \$
Cochlear Limited	90.00	88.50
Commonwealth Bank Of Australia.	420.00	375.00
Pwr Holdings Limited	302.50	237.50
Ramsay Health Care Limited	98.50	151.50
Sonic Healthcare Limited	204.00	190.00
Westpac Banking Corporation	335.00	302.50

# Notes to the Financial Statements

For the year ended 30 June 2023

	1,450.00	1,345.00
<b>Note 12: Trust Distributions</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Vanguard Diversified Growth Index Etf	65.59	98.94
Ishares Global 100 Etf	61.76	58.05
Spdr S&p/asx 200 Fund	181.12	250.91
Vanguard Australian Fixed Interest Index Etf	10.31	18.58
Vanguard Australian Property Securities Index Etf	93.92	103.95
Vanguard Msci Australian Small Companies Index Etf	99.78	135.60
	512.48	666.03
<b>Note 13: Rental Income</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
Level 6, Premion Place, Southport	152,755.02	153,375.11
	152,755.02	153,375.11
<b>Note 14: Changes in Market Values</b>		
<b>Unrealised Movements in Market Value</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Real Estate Properties ( Australian - Residential)</b>		
Level 6, Premion Place, Southport	361,982.70	16,732.70
	361,982.70	16,732.70
<b>Shares in Listed Companies (Australian)</b>		
Cochlear Limited	911.10	(1,589.10)
Commonwealth Bank Of Australia.	989.00	(949.00)
Flight Centre Travel Group Limited	338.00	502.00
Pwr Holdings Limited	5,875.00	(1,925.00)
Ramsay Health Care Limited	(1,695.00)	1,029.00
Sonic Healthcare Limited	512.00	(1,078.00)
Westpac Banking Corporation	460.00	(1,577.50)
	7,390.10	(5,587.60)

## Notes to the Financial Statements

For the year ended 30 June 2023

<b>Units in Listed Unit Trusts (Australian)</b>		
Ishares Global 100 Etf	589.20	(32.40)
Spdr S&p/asx 200 Fund	325.80	(499.80)
Vanguard Australian Fixed Interest Index Etf	9.00	(159.75)
Vanguard Australian Property Securities Index Etf	39.00	(434.70)
Vanguard Diversified Growth Index Etf	185.00	(383.50)
Vanguard Msci Australian Small Companies Index Etf	135.20	(468.40)
	1,283.20	(1,978.55)
<b>Total Unrealised Movement</b>	370,656.00	9,166.55
<b>Realised Movements in Market Value</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0.00	0.00
<b>Changes in Market Values</b>	370,656.00	9,166.55
<b>Note 15: Income Tax Expense</b>		
	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	10,702.97	11,856.13
Income Tax Expense	10,702.97	11,856.13
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%	28,671.34	13,815.98
Less:		
Tax effect of:		
Increase in MV of Investments	55,598.40	1,374.98
Accounting Trust Distributions	76.87	99.90
Add:		
Tax effect of:		
Benefit Payments	38,250.00	0.00
Franking Credits	104.41	95.28

Tallie Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2023

Foreign Credits	1.68	1.66
Taxable Trust Distributions	47.01	53.29
Distributed Foreign Income	10.98	11.04
Rounding	0.05	(0.02)
Income Tax on Taxable Income or Loss	11,410.20	12,502.35
Less credits:		
Franking Credits	696.05	635.17
Foreign Credits	11.18	11.05
Current Tax or Refund	10,702.97	11,856.13

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:

.....  
Daniel Paul De Viana  
Double D Gc Pty Ltd  
Director

23 November 2023

# Tallie Super Fund

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the Tallie Super 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 Tallie Super 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.

Clear Accounting Solutions

of

Suite 7/153 Cotlew Street, Ashmore, Queensland 4214

Signed:

Dated: 23/11/2023

## Statement of Taxable Income

For the year ended 30 June 2023

	<b>2023</b>
	<b>\$</b>
Benefits accrued as a result of operations	191,142.29
<b>Less</b>	
Increase in MV of investments	370,656.00
Accounting Trust Distributions	512.48
	<u>371,168.48</u>
<b>Add</b>	
Franking Credits	696.05
Foreign Credits	11.18
Taxable Trust Distributions	313.41
Distributed Foreign income	73.17
Benefits Paid/Transfers Out	255,000.00
	<u>256,093.81</u>
SMSF Annual Return Rounding	0.38
<b>Taxable Income or Loss</b>	<u>76,068.00</u>
Income Tax on Taxable Income or Loss	11,410.20
<b>Less</b>	
Franking Credits	696.05
Foreign Credits	11.18
	<u>10,702.97</u>
<b>CURRENT TAX OR REFUND</b>	<u>10,702.97</u>
Supervisory Levy	259.00
Income Tax Instalments Raised	(12,092.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(1,130.03)</u>

## Minutes of a meeting of the Director(s)

held on 23 November 2023 at Q1 Unit 605 9 Hamilton Avenue, SURFERS PARADISE,  
Queensland 4217

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<b>PRESENT:</b>	Daniel Paul De Viana
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the 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>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2023, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2023.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2023.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Super Audits Pty Ltd</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Clear Accounting Solutions</p>



Minutes of a meeting of the Director(s)

held on 23 November 2023 at Q1 Unit 605 9 Hamilton Avenue, SURFERS PARADISE,  
Queensland 4217

	act as tax agents of the Fund for the next financial year.
TRUSTEE STATUS:	Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.
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"><li>1. making rollover between Funds; and,</li><li>2. breaching the Fund or the member investment strategy.</li></ol> <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 behalf of the member.</p>
PAYMENT OF BENEFITS:	<p>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:</p> <ol style="list-style-type: none"><li>1. making payments to members; and,</li><li>2. breaching the Fund or the member investment strategy.</li></ol> <p>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.</p>
CLOSURE:	<p>All resolutions for this meeting were made in accordance with the SISA and Regulations.</p> <p>There being no further business the meeting then closed.</p> <p>Signed as a true record –</p> <p>.....</p> <p>Daniel Paul De Viana</p> <p>Chairperson</p>

Tallie Super Fund

Members Summary

As at 30 June 2023

Opening Balances	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Daniel Paul De Viana (Age: 57)											
DE DAN00002A - Accumulation											
367,868.78		952,595.85	409,019.17				3,435.71		18,001.84		1,708,046.25
367,868.78		952,595.85	409,019.17				3,435.71		18,001.84		1,708,046.25
Jennifer Fernandez De Viana (Age: 58)											
DE JEN00002A - Accumulation											
1,159,738.15			55,832.19				7,974.49	1,207,595.85			
1,159,738.15			55,832.19				7,974.49	1,207,595.85			
1,527,606.93		952,595.85	464,851.36				11,410.20	1,207,595.85	18,001.84		1,708,046.25

Tallie Super Fund

Members Statement

Daniel Paul De Viana  
Q1 Unit 605 9 Hamilton Avenue  
SURFERS PARADISE, Queensland, 4217, Australia

Your Details		Nominated Beneficiaries:	Imogen Fernandez De Viana
Date of Birth :	Provided		Sebastian Fernandez De Viana
Age:	57		Amelia Fernandez De Viana
Tax File Number:	Provided		Oliver Fernandez De Viana
Date Joined Fund:	01/07/2016	Nomination Type:	Binding Nomination (Non Lapsing)
Service Period Start Date:		Vested Benefits:	1,708,046.25
Date Left Fund:		Total Death Benefit:	1,708,046.25
Member Code:	DE DAN00002A		
Account Start Date:	01/07/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance		Your Detailed Account Summary		
Total Benefits	1,708,046.25		This Year	Last Year
<u>Preservation Components</u>		Opening balance at 01/07/2022	367,868.78	366,554.94
Preserved	1,708,046.25	<u>Increases to Member account during the period</u>		
Unrestricted Non Preserved		Employer Contributions		
Restricted Non Preserved		Personal Contributions (Concessional)		
<u>Tax Components</u>		Personal Contributions (Non Concessional)		
Tax Free	7,833.15	Government Co-Contributions		
Taxable	1,700,213.10	Other Contributions		
		Proceeds of Insurance Policies		
		Transfers In		
		Net Earnings	409,019.17	26,682.62
		Internal Transfer In	952,595.85	
		<u>Decreases to Member account during the period</u>		
		Pensions Paid		
		Contributions Tax		
		Income Tax	3,435.71	(171.23)
		No TFN Excess Contributions Tax		
		Excess Contributions Tax		
		Refund Excess Contributions		
		Division 293 Tax		
		Insurance Policy Premiums Paid	18,001.84	25,540.01
		Management Fees		
		Member Expenses		
		Benefits Paid/Transfers Out		
		Superannuation Surcharge Tax		
		Internal Transfer Out		
		Closing balance at 30/06/2023	1,708,046.25	367,868.78

Tallie Super Fund

Members Statement

Jennifer Fernandez De Viana  
Unit 1 109 Sunshine Parade  
Miami, Queensland, 4220, Australia

Your Details

Date of Birth : Provided  
Age: 58  
Tax File Number: Provided  
Date Joined Fund: 01/07/2016  
Service Period Start Date: 01/07/2016  
Date Left Fund: 17/11/2022  
Member Code: DE JEN00002A  
Account Start Date: 01/07/2016  
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	Last Year
Opening balance at 01/07/2022	1,159,738.15	1,080,801.62
<u>Increases to Member account during the period</u>		
Employer Contributions		9,600.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	55,832.19	83,167.64
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		1,440.00
Income Tax	7,974.49	11,233.58
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		1,157.53
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out	255,000.00	
Superannuation Surcharge Tax		
Internal Transfer Out	952,595.85	
Closing balance at 30/06/2023	0.00	1,159,738.15

Tallie Super 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									
	NAB Cash Manager		30,355.800000	30,355.80	30,355.80	30,355.80			1.27 %
	NAB Trade Account		109.560000	109.56	109.56	109.56			0.00 %
	One Account Business		1,317.020000	1,317.02	1,317.02	1,317.02			0.06 %
				31,782.38		31,782.38			1.33 %
Fixtures and Fittings (at written down value)									
	Level 6 Premion Place		15,174.600000	15,174.60	15,174.60	15,174.60			0.63 %
				15,174.60		15,174.60			0.63 %
Real Estate Properties ( Australian - Residential)									
TALLIE	Level 6, Premion Place, Southport	1.00	2,269,789.100000	2,269,789.10	1,666,822.06	1,666,822.06	602,967.04	36.17 %	94.84 %
				2,269,789.10		1,666,822.06	602,967.04	36.17 %	94.84 %
Shares in Listed Companies (Australian)									
COH.AX	Cochlear Limited	30.00	229.070000	6,872.10	204.23	6,126.90	745.20	12.16 %	0.29 %
CBA.AX	Commonwealth Bank Of Australia.	100.00	100.270000	10,027.00	77.20	7,719.95	2,307.05	29.88 %	0.42 %
FLT.AX	Flight Centre Travel Group Limited	200.00	19.050000	3,810.00	34.96	6,991.95	(3,181.95)	(45.51) %	0.16 %
PWH.AX	Pwr Holdings Limited	2,500.00	8.670000	21,675.00	3.01	7,519.95	14,155.05	188.23 %	0.91 %
RHC.AX	Ramsay Health Care Limited	100.00	56.290000	5,629.00	75.22	7,521.95	(1,892.95)	(25.17) %	0.24 %
SHL.AX	Sonic Healthcare Limited	200.00	35.570000	7,114.00	22.47	4,494.75	2,619.25	58.27 %	0.30 %
WBC.AX	Westpac Banking Corporation	250.00	21.340000	5,335.00	30.01	7,502.45	(2,167.45)	(28.89) %	0.22 %
				60,462.10		47,877.90	12,584.20	26.28 %	2.53 %
Units in Listed Unit Trusts (Australian)									
IOO.AX	Ishares Global 100 Etf	30.00	113.860000	3,415.80	71.01	2,130.25	1,285.55	60.35 %	0.14 %
STW.AX	Spdr S&p/asx 200 Fund	60.00	64.890000	3,893.40	59.53	3,571.75	321.65	9.01 %	0.16 %
VAF.AX	Vanguard Australian Fixed Interest Index Etf	25.00	44.540000	1,113.50	54.01	1,350.20	(236.70)	(17.53) %	0.05 %
VAP.AX	Vanguard Australian Property Securities Index Etf	30.00	77.300000	2,319.00	87.02	2,610.55	(291.55)	(11.17) %	0.10 %

Tallie Super 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%
VDGR.AX	Vanguard Diversified Growth Index Etf	50.00	54.630000	2,731.50	56.02	2,800.95	(69.45)	(2.48) %	0.11 %
VSO.AX	Vanguard Msci Australian Small Companies Index Etf	40.00	62.100000	2,484.00	55.74	2,229.75	254.25	11.40 %	0.10 %
				15,957.20		14,693.45	1,263.75	8.60 %	0.67 %
				2,393,165.38		1,776,350.39	616,814.99	34.72 %	100.00 %

Tallie Super Fund

# Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
NAB Cash Manager		32,320.25		223,016.55		(224,981.00)			30,355.80	30,355.80
NAB Trade Account		109.56							109.56	109.56
One Account Business		37.26		256,279.76		(255,000.00)			1,317.02	1,317.02
		32,467.07		479,296.31		(479,981.00)			31,782.38	31,782.38
Fixed Interest Securities (Australian)										
BOQTD - BOQ Term Deposits		255,585.76		257.69		(255,843.45)			0.00	0.00
		255,585.76		257.69		(255,843.45)			0.00	0.00
Fixtures and Fittings (at written down value)										
PL - Level 6 Premion Place		16,611.10				(1,436.50)			15,174.60	15,174.60
		16,611.10				(1,436.50)			15,174.60	15,174.60
Real Estate Properties ( Australian - Residential)										
TALLIE - Level 6, Premion Place, Southport	1.00	1,666,822.06						1.00	1,666,822.06	2,269,789.10
		1,666,822.06							1,666,822.06	2,269,789.10
Shares in Listed Companies (Australian)										
COH.AX - Cochlear Limited										

Tallie Super Fund

Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
	30.00	6,126.90						30.00	6,126.90	6,872.10
CBA.AX - Commonwealth Bank Of Australia.	100.00	7,719.95						100.00	7,719.95	10,027.00
FLT.AX - Flight Centre Travel Group Limited	200.00	6,991.95						200.00	6,991.95	3,810.00
PWH.AX - Pwr Holdings Limited	2,500.00	7,519.95						2,500.00	7,519.95	21,675.00
RHC.AX - Ramsay Health Care Limited	100.00	7,521.95						100.00	7,521.95	5,629.00
SHL.AX - Sonic Healthcare Limited	200.00	4,494.75						200.00	4,494.75	7,114.00
WBC.AX - Westpac Banking Corporation	250.00	7,502.45						250.00	7,502.45	5,335.00
		47,877.90							47,877.90	60,462.10
Units in Listed Unit Trusts (Australian)										
IOO.AX - Ishares Global 100 Etf	30.00	2,130.25						30.00	2,130.25	3,415.80
STW.AX1 - Spdr S&p/asx 200 Fund	60.00	3,571.75						60.00	3,571.75	3,893.40
VAF.AX - Vanguard Australian Fixed Interest Index Etf	25.00	1,350.20						25.00	1,350.20	1,113.50
VAP.AX1 - Vanguard Australian Property Securities Index Etf	30.00	2,610.55						30.00	2,610.55	2,319.00
VDGR.AX - Vanguard Diversified Growth Index Etf										



Tallie Super Fund

# Investment Movement Report

As at 30 June 2023

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
VSO.AX - Vanguard Msci Australian Small Companies Index Etf	50.00	2,800.95						50.00	2,800.95	2,731.50
	40.00	2,229.75						40.00	2,229.75	2,484.00
		14,693.45							14,693.45	15,957.20
		2,034,057.34		479,554.00		(737,260.95)			1,776,350.39	2,393,165.38

## Tallie Super Fund

## Investment Income Report

As at 30 June 2023

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>													
	NAB Cash Manager	825.40			825.40	0.00	0.00	0.00	825.40			0.00	0.00
	One Account Business	436.31			436.31	0.00	0.00	0.00	436.31			0.00	0.00
		<b>1,261.71</b>			<b>1,261.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,261.71</b>			<b>0.00</b>	<b>0.00</b>
<b>Fixed Interest Securities (Australian)</b>													
	BOQ Term Deposits	257.69			257.69	0.00	0.00	0.00	257.69			0.00	0.00
		<b>257.69</b>			<b>257.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>257.69</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties ( Australian - Residential)</b>													
TALLIE	Level 6, Premion Place, Southport	152,755.02							152,755.02				
		<b>152,755.02</b>							<b>152,755.02</b>				
<b>Shares in Listed Companies (Australian)</b>													
COH.AX	Cochlear Limited	90.00	33.67	56.33		14.43			104.43		0.00		
CBA.AX	Commonwealth Bank Of Australia.	420.00	420.00	0.00		180.00			600.00		0.00		
PWH.AX	Pwr Holdings Limited	302.50	302.50	0.00		129.64			432.14		0.00		
RHC.AX	Ramsay Health Care Limited	98.50	98.50	0.00		42.22			140.72		0.00		
SHL.AX	Sonic Healthcare Limited	204.00	204.00	0.00		87.43			291.43		0.00		
WBC.AX	Westpac Banking Corporation	335.00	335.00	0.00		143.57			478.57		0.00		
		<b>1,450.00</b>	<b>1,393.67</b>	<b>56.33</b>		<b>597.29</b>			<b>2,047.29</b>		<b>0.00</b>		
<b>Units in Listed Unit Trusts (Australian)</b>													
IOO.AX	Ishares Global 100 Etf	61.76	0.00	0.00	0.00	0.00	47.89	8.43	56.32	0.00	0.00	13.86	0.00
STW.AX	Spdr S&p/asx 200 Fund	181.12	139.10	13.78	7.11	61.08	3.74	0.28	225.09	0.00	0.00	12.90	4.50
VAE.AX	Vanguard Australian Fixed Interest Index Etf	10.31	0.00	0.00	10.08	0.00	1.59	0.00	11.67	0.00	0.00	0.00	(1.36)
VAP.AX	Vanguard Australian Property Securities Index Etf	93.92	7.75	1.18	34.67	3.62	1.39	0.06	48.67	0.00	0.00	53.25	(4.33)
VDGR.AX	Vanguard Diversified Growth Index Etf	65.59	25.01	2.77	3.03	11.44	14.51	2.16	58.92	0.00	0.00	26.00	(5.72)
VSO.AX	Vanguard Msci Australian Small Companies Index Etf	99.78	48.43	10.16	10.34	22.62	4.05	0.25	95.85	0.00	0.00	30.22	(3.44)
		<b>512.48</b>	<b>220.29</b>	<b>27.89</b>	<b>65.23</b>	<b>98.76</b>	<b>73.17</b>	<b>11.18</b>	<b>496.52</b>	<b>0.00</b>	<b>0.00</b>	<b>136.23</b>	<b>(10.35)</b>

Tallie Super 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				
	156,236.90	1,613.96	84.22	1,584.63	696.05	73.17	11.18	156,818.23	0.00	0.00	136.23	(10.35)

Assessable Income (Excl. Capital Gains)	156,818.23
Net Capital Gain	90.82
<hr/>	
Total Assessable Income	156,909.05

\* 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.

Tallie Super 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
Units in Listed Unit Trusts (Australian)												
IOO.AX - Ishares Global 100 Etf												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.86	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.86	0.00	0.00
STW.AX1 - Spdr S&p/asx 200 Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.90	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12.90	0.00	0.00
VAP.AX1 - Vanguard Australian Property Securities Index Etf												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.25	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53.25	0.00	0.00
VDGR.AX - Vanguard Diversified Growth Index Etf												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.99	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.99	0.00	0.00
VSO.AX - Vanguard Msci Australian Small Companies Index Etf												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.23	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.23	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136.23	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	136.23	0.00	0.00