

# Statement of Financial Position

As at 30 June 2023

	Note	2023 \$	2022 \$
<b>INVESTMENTS</b>			
Unit Trusts (Unlisted)	6	1,024,241 <sup>21</sup>	848,633
		<b>1,024,241</b>	<b>848,633</b>
<b>OTHER ASSETS</b>			
Cash at Bank	7	237,794 <sup>1</sup>	198,660
Sundry Debtors - Fund Level	8	54,541 <sup>31</sup>	63,411
		<b>292,335</b>	<b>262,071</b>
<b>TOTAL ASSETS</b>		<b>1,316,576</b>	<b>1,110,704</b>
<b>LIABILITIES</b>			
Provisions for Tax - Fund	9	71,452 <sup>31</sup>	50,547
		<b>71,452</b>	<b>50,547</b>
<b>TOTAL LIABILITIES</b>		<b>71,452</b>	<b>50,547</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<b>1,245,124</b>	<b>1,060,157</b>
<b>REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS</b>			
Allocated to Members' Accounts	10	1,245,124	1,060,157
		<b>1,245,124</b>	<b>1,060,157</b>

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

# Operating Statement

For the year ended 30 June 2023

	Note	2023 \$	2022 \$
<b>REVENUE</b>			
<b>Investment Revenue</b>			
Unit Trusts (Unlisted)	2	36,171	23,382
		<b>36,171</b>	<b>23,382</b>
<b>Other Revenue</b>			
Market Movement Non-Realised	3	175,608	-
		<b>175,608</b>	<b>-</b>
<b>Total Revenue</b>		<b>211,779</b>	<b>23,382</b>
<b>EXPENSES</b>			
<b>General Expense</b>			
Fund Administration Expenses	4	4,501	260
		<b>4,501</b>	<b>260</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>		<b>207,278</b>	<b>23,122</b>
<b>Tax Expense</b>			
Fund Tax Expenses	5	22,312	3,468
		<b>22,312</b>	<b>3,468</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		<b>184,966</b>	<b>19,654</b>

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

# Member Account Balances

For the year ended 30 June 2023

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
<b>Perosin, Franca (61)</b>									
<b>Accumulation</b>									
Accum (00004)	149,140.28	-	-	-	-	-	-	26,020.70	175,160.98
	<b>149,140.28</b>							<b>26,020.70</b>	<b>175,160.98</b>
<b>Perosin, Gary (67)</b>									
<b>Accumulation</b>									
Accum (00003)	380,462.59	-	-	-	-	-	-	66,379.82	446,842.41
	<b>380,462.59</b>							<b>66,379.82</b>	<b>446,842.41</b>
<b>Sala, Joseph (64)</b>									
<b>Accumulation</b>									
Accum (00001)	380,397.52	-	-	-	-	-	-	66,368.47	446,765.99
	<b>380,397.52</b>							<b>66,368.47</b>	<b>446,765.99</b>
<b>Sala, Tiziana (64)</b>									
<b>Accumulation</b>									
Accum (00002)	150,156.29	-	-	-	-	-	-	26,197.97	176,354.26
	<b>150,156.29</b>							<b>26,197.97</b>	<b>176,354.26</b>
<b>Reserve</b>									
<b>TOTALS</b>	<b>1,060,156.68</b>							<b>184,966.96</b>	<b>1,245,123.64</b>

CALCULATED FUND EARNING RATE: 17.4471 %  
 APPLIED FUND EARNING RATE: 17.4471 %

# Trial Balance

As at 30 June 2023

Account Number	Account Description	Units	2023		2022	
			Debit \$	Credit \$	Debit \$	Credit \$
<b>125</b>	<b>Accumulation Member Balance</b>					
125 00001	Sala, Joseph			380,397.52		373,345.26
125 00002	Sala, Tiziana			150,156.29		147,372.51
125 00003	Perosin, Gary			380,462.59		373,409.13
125 00004	Perosin, Franca			149,140.28		146,375.34
<b>208</b>	<b>Unit Trusts (Unlisted)</b>					
208 8381	Units in Unlisted Unit Trust	341,241.0000	1,024,240.85		848,633.25	
<b>290</b>	<b>Cash at Bank</b>					
290 0001	Cash at Bank		237,794.09		198,660.34	
<b>300</b>	<b>Sundry Debtors - Fund Level</b>					
300 0001	Sundry Debtors Number 1		52,253.61		63,198.03	
300 0002	Sundry Debtors Number 2		2,286.57		212.74	
<b>450</b>	<b>Provisions for Tax - Fund</b>					
450 0006	Provision for Deferred Tax (Fund)			68,299.98		50,739.23
450 0009	Provision for Income Tax (Fund)			3,151.50		(191.55)
<b>608</b>	<b>Unit Trusts (Unlisted)</b>					
608 8298	Managed Investments			6,990.73		308.96
608 8381	Units in Unlisted Unit Trust			29,180.38		23,073.23
<b>780</b>	<b>Market Movement Non-Realised</b>					
780 0018	Market Movement Non-Realised - Trusts - Unit			175,607.60		-
<b>801</b>	<b>Fund Administration Expenses</b>					
801 0011	Professional Fees		4,240.50			-
801 0017	Bank Charges (Admin)		1.00			0.60
801 0019	Subscriptions and Registrations (Admin)		259.00			259.00
<b>860</b>	<b>Fund Tax Expenses</b>					
860 0004	Income Tax Expense		4,750.50		3,468.15	
860 0008	Tax Accrued During Period (Deferred Tax)		17,560.75			-
			<b>1,343,386.87</b>	<b>1,343,386.87</b>	<b>1,114,432.11</b>	<b>1,114,432.11</b>

# Tax Reconciliation

For the year ended 30 June 2023

**INCOME**

<b>Gross Interest Income</b>	-	
<b>Gross Dividend Income</b>		
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	-	
<b>Gross Rental Income</b>	-	
<b>Gross Foreign Income</b>	-	
<b>Gross Trust Distributions</b>	-	
<b>Gross Assessable Contributions</b>		
Employer Contributions/Untaxed Transfers	-	
Member Contributions	-	
<b>Gross Capital Gain</b>		
Net Capital Gain	-	
Pension Capital Gain Revenue	-	
<b>Non-arm's length income</b>	-	
<b>Net Other Income</b>	36,171.00	
<b>Gross Income</b>		<b>36,171.00</b>
Less Exempt Current Pension Income	-	
<b>Total Income</b>		<b>36,171.00</b>
<b>LESS DEDUCTIONS</b>		
<b>Other Deduction</b>	4,501.00	
<b>Total Deductions</b>		<b>4,501.00</b>
<b>TAXABLE INCOME</b>		<b>31,670.00</b>
Gross Income Tax Expense (15% of Standard Component)	4,750.50	
(45% of Non-arm's length income)	-	
Less Foreign Tax Offset	-	
Less Other Tax Credit	-	
<b>Tax Assessed</b>		<b>4,750.50</b>
Less Imputed Tax Credit	-	
Less Amount Already paid (for the year)	-	
<b>TAX DUE OR REFUNDABLE</b>		<b>4,750.50</b>
<b>Supervisory Levy</b>		<b>259.00</b>
<b>AMOUNT DUE OR REFUNDABLE</b>		<b>5,009.50</b>

23 tax 4,750.50  
 Sep (533)  
 Dec (533)  
 Mar (533)  
3,151.50

**Printing Edge Executive Superannuation Fund**  
Notes to the Financial Statements

For the year ended 30 June 2023

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**Note 1: Summary of Significant Accounting Policies**

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

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

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

**a. Measurement of Investments**

The fund initially recognises:

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

Investments of the fund have been measured at their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

Market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed interest securities by reference to the redemption price at the end of the reporting period; and
- iv. investment properties at trustees' assessment of their realisable value.

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

**b. Cash and Cash Equivalents**

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

**c. Revenue**

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

Interest revenue

## Printing Edge Executive Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2023

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

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Contributions and Transfers

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

### Remeasurement changes in market values

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

### d. Expenses

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

### e. Benefits Paid

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

### f. Liability for Accrued Benefits

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

### g. Income Tax

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

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

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

## Printing Edge Executive Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2023

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

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

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

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

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

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

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

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

### i. Critical Accounting Estimates and Judgments

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

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

### j. Events Subsequent to Balance Date

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



**Printing Edge Executive Superannuation Fund**  
**Notes to the Financial Statements**  
For the year ended 30 June 2023

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Note 2: Unit Trusts (Unlisted)</b>		
Managed Investments	6,991	309
Units in Unlisted Unit Trust	29,180	23,073
	<b>36,171</b>	<b>23,382</b>
<b>Note 3: Market Movement Non-Realised</b>		
Market Movement Non-Realised - Trusts - Unit	175,608	-
	<b>175,608</b>	<b>-</b>
<b>Note 4: Fund Administration Expenses</b>		
Bank Charges (Admin)	1	1
Professional Fees	4,241	-
Subscriptions and Registrations (Admin)	259	259
	<b>4,501</b>	<b>260</b>
<b>Note 5: Fund Tax Expenses</b>		
Income Tax Expense	4,751	3,468
Tax Accrued During Period (Deferred Tax)	17,561	-
	<b>22,312</b>	<b>3,468</b>
<b>Note 6: Unit Trusts (Unlisted)</b>		
Units in Unlisted Unit Trust	1,024,241	848,633
	<b>1,024,241</b>	<b>848,633</b>
<b>Note 7: Cash at Bank</b>		
Cash at Bank	237,794	198,660
	<b>237,794</b>	<b>198,660</b>
<b>Note 8: Sundry Debtors - Fund Level</b>		
Sundry Debtors Number 1	52,254 <sup>15</sup>	63,198
Sundry Debtors Number 2	2,287 <sup>3</sup>	213
	<b>54,541</b>	<b>63,411</b>
<b>Note 9: Provisions for Tax - Fund</b>		
Provision for Deferred Tax (Fund)	68,300	50,739
Provision for Income Tax (Fund)	3,152 <sup>35</sup>	(192)
	<b>71,452</b>	<b>50,547</b>

**Printing Edge Executive Superannuation Fund**  
Notes to the Financial Statements  
For the year ended 30 June 2023

	<b>2023</b>	<b>2022</b>
	<b>\$</b>	<b>\$</b>
<b>Note 10A: Movements in Members' Benefits</b>		
Liability for Members' Benefits Beginning:	1,060,157	1,040,502
Add: Increase (Decrease) in Members' Benefits	184,967	19,654
<b>Liability for Members' Benefits End</b>	<b>1,245,124</b>	<b>1,060,157</b>

**Note 10B: Members' Other Details**

Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	764,586	645,999
Total Vested Benefits	1,245,124	1,060,157

# Net Capital Gain/Loss Summary

For the year ended 30 June 2023

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## CAPITAL GAINS SUMMARY

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

# Notes to the Tax Reconciliation

## Deductions

For the year ended 30 June 2023

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
801 0011		30/06/2023	walkers	4,240.50	100.00	4,240.50	Yes	1.0000		4,240.50
801 0017		30/06/2023	banke fees	1.00	100.00	1.00	Yes	1.0000		1.00
801 0019		30/06/2023	super levy	259.00	100.00	259.00	Yes	1.0000		259.00
<b>TOTALS</b>				<b>4,500.50</b>		<b>4,500.50</b>				<b>4,500.50</b>

# Notes to the Tax Reconciliation

## Revenue Summary

For the year ended 30 June 2023

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
<b>Assessable Revenue Accounts</b>							
608 8298	Managed Investments	30/06/2023	6,990.73	-	-	-	
608 8381	Units in Unlisted Unit Trust	30/06/2023	29,180.38	-	-	-	
	<b>Total Assessable Revenue</b>		<b>36,171.11</b>				
<b>Non-assessable Revenue Accounts</b>							
	<b>Total Non-assessable Revenue</b>						
	<b>Total Revenue</b>		<b>36,171.11</b>				

**Notes:**

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

# Notes to the Tax Reconciliation

## Non-Trust Income - Assessable Amounts

For the year ended 30 June 2023

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
608 8298	Managed Investments	30/06/2023	-	-	-	-	-	-	-	6,990.73	6,990.73
608 8381	Units in Unlisted Unit Trust	30/06/2023	-	-	-	-	-	-	-	29,180.38	29,180.38
<b>TOTALS</b>			-	-	-	-	-	-	-	<b>36,171.11</b>	<b>36,171.11</b>

# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2023

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### EXEMPT CURRENT PENSION INCOME

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

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

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

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# Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2023

## APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

### Fund Income:

Gross Income	36,171.00
PLUS Non-assessable Contributions	-
PLUS Rollins	-
	36,171.00

### Reduced Fund Income:

Fund Income	36,171.00
LESS Exempt Current Pension Income	-
	36,171.00

### Apportionment Factor:

Reduced Fund Income	36,171.00
Fund Income	36,171.00
	1.0000000000

## APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

### Assessable Investment Income:

Gross Income	36,171.00
LESS Gross Taxable Contributions	-
LESS Exempt Current Pension Income	-
	36,171.00

### Total Investment Income:

Gross Income	36,171.00
LESS Gross Taxable Contributions	-
	36,171.00

### Apportionment Factor:

Assessable Investment Income	36,171.00
Total Investment Income	36,171.00
	1.0000000000



# Accrued Capital Gains

For the year ended 30 June 2023

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
<b>Capital Gains Tax Assets</b>								
208 8381 Units in Unlisted Unit Trust	1/07/2001	341,241.0000	1,024,240.85	341,241.00	-	Discount	341,241.00	682,999.85
		<b>341,241.0000</b>	<b>1,024,240.85</b>	<b>341,241.00</b>	<b>-</b>		<b>341,241.00</b>	<b>682,999.85</b>
Less Discounting								(227,666.62)
<b>TOTALS</b>			<b>1,024,240.85</b>	<b>341,241.00</b>	<b>-</b>		<b>341,241.00</b>	<b>455,333.23</b>
<b>GRAND TOTAL</b>								<b>455,333.23</b>

Provision for Deferred Income Tax = 455,333.23 x 0.15 = 68,299.98

# Market Value Movements

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

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
<b>Unit Trusts</b>									
2088381	Units in Unlisted Unit Trust		848,633.25	-	-	-	1,024,240.85	-	175,607.60
			<b>848,633.25</b>	-	-	-	<b>1,024,240.85</b>	-	<b>175,607.60</b>
	<b>TOTALS</b>		<b>848,633.25</b>	-	-	-	<b>1,024,240.85</b>	-	<b>175,607.60</b>

# Investment Summary

As at 30 June 2023

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
<b>Cash</b>									
Cash at Bank	-	-	-	-	237,794.09	237,794.09	-	-	18.84
					<b>237,794.09</b>	<b>237,794.09</b>			<b>18.84</b>
<b>Unit Trusts</b>									
Units in Unlisted Unit Trust	-	341,241.0000	1.5	3.0015	341,241.00	1,024,240.85	682,999.85	200.15	81.16
					<b>341,241.00</b>	<b>1,024,240.85</b>	<b>682,999.85</b>	<b>200.15</b>	<b>81.16</b>
<b>Total Investments</b>					<b>579,035.09</b>	<b>1,262,034.94</b>	<b>682,999.85</b>	<b>117.95</b>	<b>100.00</b>

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

PRINTING EDGE PROPERTY TRUST  
( TRUSTEE: GARY FRANCIS PEROSIN AND FRANCA TERESA PEROSIN  
AND JOSEPH SALA AND TIZIANNA SALA )  
ABN: 15 831 641 732

MANAGEMENT REPORT  
FOR THE PERIOD ENDED  
30 JUNE 2023

PRINTING EDGE PROPERTY TRUST  
( TRUSTEE: GARY FRANCIS PEROSIN AND FRANCA TERESA PEROSIN  
AND JOSEPH SALA AND TIZIANNA SALA )  
ABN: 15 831 641 732

CONTENTS

Detailed Profit and Loss Statement

Detailed Balance Sheet

Notes to the Financial Statements

Compilation Report

Detailed Rental Statement

**PRINTING EDGE PROPERTY TRUST**  
**( TRUSTEE: GARY FRANCIS PEROSIN AND FRANCA TERESA PEROSIN**  
**AND JOSEPH SALA AND TIZIANNA SALA )**  
**ABN: 15 831 641 732**

**TRUSTEES' DECLARATION**

The trustees declare that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

The trustees declare that:

- 1 The financial statements and notes present fairly the trust's financial position as at 30 June 2023 and its performance for the period ended on that date in accordance with the accounting policies described in Note 2 to the financial statements; and
- 2 In the trustees' opinion, there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the trustees.

**Trustee:** \_\_\_\_\_  
Mr Gary Francis Perosin

**Trustee:** \_\_\_\_\_  
Mr Joseph Sala

**Dated this 18th day of December 2023**

**PRINTING EDGE PROPERTY TRUST**  
**( TRUSTEE: GARY FRANCIS PEROSIN AND FRANCA TERESA PEROSIN**  
**AND JOSEPH SALA AND TIZIANNA SALA )**  
**ABN: 15 831 641 732**

**PROFIT AND LOSS STATEMENT**  
**FOR THE PERIOD ENDED 30 JUNE 2023**

	Note	This Year \$	Last Year \$
<b>INCOME</b>			
Rent Received		34,450.62	25,785.98
<b>LESS: RENTAL EXPENSES</b>			
Agent's Fees		1,605.24	1,212.75
Land Tax		385.00	-
		1,990.24	1,212.75
<b>GROSS PROFIT FROM RENTAL OPERATIONS</b>		<b>32,460.38</b>	<b>24,573.23</b>
<b>EXPENSES</b>			
Accountancy Fees		3,160.00	1,380.00
Bank Charges		120.00	120.00
		3,280.00	1,500.00
<b>Profit before income tax</b>		<b>29,180.38</b>	<b>23,073.23</b>

The accompanying notes form part of these financial statements.  
 These statements should be read in conjunction with the attached compilation  
 report of Walker Partners (Aust) Pty Ltd.

**PRINTING EDGE PROPERTY TRUST**  
**( TRUSTEE: GARY FRANCIS PEROSIN AND FRANCA TERESA PEROSIN**  
**AND JOSEPH SALA AND TIZIANNA SALA )**  
**ABN: 15 831 641 732**

**PROFIT AND LOSS STATEMENT**  
**FOR THE PERIOD ENDED 30 JUNE 2023**

	Note	This Year \$	Last Year \$
<b>Profit</b>		29,180.38	23,073.23
<b>Total available for distribution</b>		29,180.38	23,073.23
Distribution to beneficiaries		29,180.38	23,073.23
Units Issued @ \$1		(341,241.00)	(341,241.00)
Asset Revaluation Reserve		(682,999.85)	(507,392.25)
		<u>(1,024,240.85)</u>	<u>(848,633.25)</u>
<b>Retained earnings at the end of the financial period</b>		<u>1,024,240.85</u>	<u>848,633.25</u>
<b>Beneficiaries distribution</b>			
Printing Edge Executive Superannuation Fund		29,180.38	23,073.23
		<u>29,180.38</u>	<u>23,073.23</u>

The accompanying notes form part of these financial statements.  
 These statements should be read in conjunction with the attached compilation  
 report of Walker Partners (Aust) Pty Ltd.



**PRINTING EDGE PROPERTY TRUST**  
**( TRUSTEE: GARY FRANCIS PEROSIN AND FRANCA TERESA PEROSIN**  
**AND JOSEPH SALA AND TIZIANNA SALA )**  
**ABN: 15 831 641 732**

**BALANCE SHEET**  
**AS AT 30 JUNE 2023**

	Note	This Year \$	Last Year \$
<b>TRUST FUNDS</b>			
Profit Earned This Year		29,180.38	23,073.23
Distribution to Beneficiaries		(29,180.38)	(23,073.23)
Units Issued @ \$1		341,241.00	341,241.00
Asset Revaluation Reserve		682,999.85	507,392.25
<b>TOTAL TRUST FUNDS</b>		<u>1,024,240.85</u>	<u>848,633.25</u>
Represented by:			
<b>CURRENT ASSETS</b>			
Cash on Hand		10.00	10.00
Cash at Bank - (WBC - 6754)		89,386.34	104,958.77
<b>TOTAL CURRENT ASSETS</b>		<u>89,396.34</u>	<u>104,968.77</u>
<b>NON CURRENT ASSETS</b>			
<b>Fixed Assets</b>			
Property - Unit 8 -1 Bell Street Preston	2	990,000.00	807,747.60
<b>Total Fixed Assets</b>		<u>990,000.00</u>	<u>807,747.60</u>
<b>TOTAL NON CURRENT ASSETS</b>		<u>990,000.00</u>	<u>807,747.60</u>
<b>TOTAL ASSETS</b>		<u>1,079,396.34</u>	<u>912,716.37</u>
<b>CURRENT LIABILITIES</b>			
Printing Edge Executive Superannuation Fund	3	52,253.61	63,198.03
Sundry Creditors		1,738.00	-
Input Tax Credits		(964.45)	77.54
GST Payable		2,138.32	817.54
GST Adjustments		(9.99)	(9.99)
<b>TOTAL CURRENT LIABILITIES</b>		<u>55,155.49</u>	<u>64,083.12</u>
<b>TOTAL LIABILITIES</b>		<u>55,155.49</u>	<u>64,083.12</u>
<b>NET ASSETS</b>		<u>1,024,240.85</u>	<u>848,633.25</u>

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached compilation  
report of Walker Partners (Aust) Pty Ltd.

**PRINTING EDGE PROPERTY TRUST**  
**( TRUSTEE: GARY FRANCIS PEROSIN AND FRANCA TERESA PEROSIN**  
**AND JOSEPH SALA AND TIZIANNA SALA )**  
**ABN: 15 831 641 732**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 30 JUNE 2023**

		This Year	Last Year
		\$	\$
<b>1</b>	<b>Statement of Significant Accounting Policies</b>		
	<p>This financial report is a special purpose financial report prepared for use by the trustees of the trust. The trustees have determined that the trust is not a reporting entity.</p> <p>The financial report is prepared on an accruals basis and is based on historic costs and does not take into account changing money values or, except where specifically stated, current valuations of non-current assets.</p>		
	<b>Property - Unit 8 -1 Bell Street</b>		
<b>2</b>	<b>Preston</b>		
	Acquisition Costs	515,000.00	515,000.00
	Property Revaluation	464,607.60	289,000.00
	Legal Fees - Title	3,747.60	3,747.60
	Selling Costs	6,644.80	-
		990,000.00	807,747.60
	<b>Printing Edge Executive</b>		
<b>3</b>	<b>Superannuation Fund</b>		
	Balance at Beginning of Year	63,198.03	40,124.80
	Share of Profit	29,180.38	23,073.23
	Drawings	(40,124.80)	-
		52,253.61	63,198.03

These notes should be read in conjunction with the attached compilation  
 report of Walker Partners (Aust) Pty Ltd.

**COMPILATION REPORT**  
**TO PRINTING EDGE PROPERTY TRUST**  
**( TRUSTEE: GARY FRANCIS PEROSIN AND FRANCA TERESA PEROSIN**  
**AND JOSEPH SALA AND TIZIANNA SALA )**  
**ABN: 15 831 641 732**

We have compiled the accompanying special purpose financial statements of Printing Edge Property Trust ( Trustee: Gary Francis Perosin and Franca Teresa Perosin and Joseph Sala and Tizianna Sala ) which comprise the balance sheet as at 30 June 2023, profit and loss statement for the period then ended, a summary of significant accounting policies and other explanatory notes.

The specific purpose for which the special purpose financial statements have been prepared is set out in the notes to the accounts.

**The responsibility of trustees**

The trustees of Printing Edge Property Trust ( Trustee: Gary Francis Perosin and Franca Teresa Perosin and Joseph Sala and Tizianna Sala ) are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

**Our responsibility**

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

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

**Assurance Disclaimer**

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

The special purpose financial statements were compiled exclusively for the benefit of the trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

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

COMPILATION REPORT  
TO PRINTING EDGE PROPERTY TRUST  
( TRUSTEE: GARY FRANCIS PEROSIN AND FRANCA TERESA PEROSIN  
AND JOSEPH SALA AND TIZIANNA SALA )  
ABN: 15 831 641 732

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

Address: 109/40 Burgundy Street, HEIDELBERG VIC 3084

Dated this 18th day of December 2023

PRINTING EDGE PROPERTY TRUST  
( TRUSTEE: GARY FRANCIS PEROSIN AND FRANCA TERESA PEROSIN  
AND JOSEPH SALA AND TIZIANNA SALA )  
ABN: 15 831 641 732

RENTAL STATEMENT  
FOR THE PERIOD ENDED 30 JUNE 2023

	This Year \$	Last Year \$
<hr/>		
<b>Unit 8 - 1 Bell Street Preston</b>		
Rent Received	<u>34,450.62</u>	<u>25,785.98</u>
<b>Less: Expenses</b>		
Agent's Fees	1,605.24	1,212.75
Land Tax	<u>385.00</u>	<u>-</u>
	<u>1,990.24</u>	<u>1,212.75</u>
<b>Net profit from rental</b>	<u><u>32,460.38</u></u>	<u><u>24,573.23</u></u>

The accompanying notes form part of these financial statements.  
These statements should be read in conjunction with the attached compilation  
report of Walker Partners (Aust) Pty Ltd.

Code 883

# Exclusive Auction Authority<sup>®</sup>



The Real Estate Institute of Victoria Ltd | www.reiv.com.au | ABN 61 004 210 897 |

### Particulars of Appointment.

Agent **CVA Property Consultants Pty Ltd**

Address **18-20 Russell Street MELBOURNE Vic 3000**

ACN

ABN **82596462685**

Attention **Luca Angelico**

Phone **03 9654 2311**

Mobile **0847 772 782**

Fax **03 9654 4264**

Email **luca.angelico@cva.melbourne**

Agent **Haughton Stotts Pty Ltd**

Address **130 Upper Heidelberg Rd, Ivanhoe VIC 3079**

ACN

ABN **72 086 840 379**

Phone **03 9497 1990**

Fax

Mobile **0418 589 811**

Email **chrisdz@haus.com.au**

Vendor **Gary Francis Perosin, Franca Teresa Perosin, Joseph Sala and Tiziana Sala**

Address

ACN

ABN

Phone

Mobile **0418 594 336 & 0418 102 095**

Email **garyfp@me.com & j.sala@bigpond.com**

Property **UNIT B/1 Bell St, Preston VIC 3072**

with goods being **As inspected**

Exclusive authority period until **120** days after the auction date stated below.

Auction date / / 20 (an auction date must be included) Time of auction am/pm

The Property is being sold with vacant possession  **OR**  subject to (a) tenancy

with either vacant possession or subject to (a) tenancy

Vendor's reserve price to be advised payable in days

Agent's estimate of selling price (Section 47A of the Estate Agents Act 1980). Note: if a price range is specified, the difference between the upper and lower amounts cannot be more than +D% of the lower amount.

Single amount \$ 1,125,000.00 or between \$ and \$

### Commission

A fixed \*commission (including GST) of \$  **OR**

A \*commission (including GST) being the following % of the sale price or calculated as follows:

1.50% + GST of the total sale price (split 50% to CVA Property Consultants, 50% to Haughton Stotts)

Dollar amount of estimated commission:

\$18,562.50

including GST of \$1,587.50

if sold at a \*GST-inclusive / \*GST-exclusive price / \*Not subject to GST

of \$1,125,000.00

(\*delete the ones that do NOT apply)

(\*Commission: Vendor please read the payment of commission terms at page 2, item 7, before you sign this Authority)

### Marketing Expenses (including GST)

Advertising \$7,969.28 Other Expenses \$

TOTAL \$7,969.28

THE REAL ESTATE INSTITUTE OF VICTORIA LTD

THE REAL ESTATE INSTITUTE OF VICTORIA LTD (ABN 61 004 210 897) IS A MEMBER OF THE REAL ESTATE ASSOCIATION OF AUSTRALIA

FORM 1000

## PRICE GUIDE

In assessing an approximate price guide, we have reviewed all relevant information and utilised our extensive experience to determine the most accurate estimate of the achievable market price.

### COMPARISON ANALYSIS

COMPONENT	AREA (SQM <sup>2</sup> )	RATE/SQM <sup>2</sup>		ESTIMATED VALUE	
		Low	High	Low	High
Building	300	\$3,200	\$3,400	\$960,000	\$1,020,000

We believe the approximate price guide for this property would be in the vicinity of:

**\$960,000 - \$1,020,000 (excluding GST)**

However, it's important to point out as demonstrated by a number of recent marketing campaigns, a competitive forum with numerous interested parties may drive the sale price beyond our estimate.

960,000 - 1,020,000



# Walker Partners (Aust) Pty. Ltd.

A.C.N. 134 317 516 - A.B.N. 88 255 901 873  
 Level 1, Suites 9-11, 40 Burgundy Street, Heidelberg, Victoria, 3084  
 P.O. Box 706, Heidelberg, Victoria, 3084  
 Phone: (03) 8414 6700 Fax: (03) 8414 6750  
 Email: info@wpaust.com.au

Printing Edge Executive Superannuation Fund  
 46 Clarendon Street  
 COBURG VIC 3058

**Tax Invoice**  
**016008**  
 Client Ref: PRIEDG66  
 31 May, 2023

Description	Amount
<p><b>To our professional Fees and Charges in attending to the following:</b></p> <p>To work carried out up to May 2023, being the finalisation of accounts for the Superannuation Fund in conformity with the requirements of the Australian Taxation Office, to the preparation of the Superannuation Fund Income Tax Return including necessary Minutes etc for the year ended 30 June, 2022.</p> <p>To attending to the Audit of the Superannuation Fund for the year ended 30 June, 2022, in accordance with the regulations as laid down by the Australian Taxation Office.</p> <p>GST 8/6/23,                      Pd Leanne (on phone) using T&amp;J Sala mlc.                      chq 474225 to transfr Amount to T&amp;J Sala</p>	<p>1,980.00</p> <p>198.00</p>

**Terms: 30 Days**      **Date Due: 30 June, 2023**      **Amount Due: \$ 2,178.00** ✓

*Liability limited by a scheme approved under Professional Standards Legislation.*  
 Please detach the portion below and forward with your payment

Printing Edge Executive Superannuation Fund      **Remittance Advice**      Invoice: 016008  
 Client Ref: PRIEDG66  
 31 May, 2023  
 Amount Due: \$ 2,178.00

**WE NOW HAVE CREDIT CARD FACILITIES**

Credit Card: Mastercard/Visa (please circle)  
 Name on Card: \_\_\_\_\_ Exp \_\_\_\_ / \_\_\_\_

Card Number:

Signature: \_\_\_\_\_

**For Direct Deposit:**      **If paying by cheque:**  
 BSB: 063 - 163      Please make cheque payable to Walker Partners (Aust) Pty Ltd  
 Account No. 10565948  
 When making a direct deposit please quote your 'Client Ref' as your reference.





# Payment details

## Processing

**\$23,073.23**

Scheduled for Fri 10 Nov 2023  
(Sydney time)

**To BT INVESTMENT FUND**

**Biller code ...829 Ref .....58**

BPAY receipt no.

**4399524**



**TAX STATEMENT**  
1 July 2022 to 30 June 2023

H 014073 030



MR J & MRS T SALA AND MR G & MRS F  
PEROSIN ATF PRINTING EDGE EXEC S/F  
46 CLARENDON STREET  
COBURG VIC 3058

Investor Number C13746581  
Enquiries 132 135  
Internet bt.com.au  
Issue Date 24 July 2023

**SUMMARY: Information for your 2023 tax return**

tax return instructions item	amount	tax return label
non-primary production income	\$6,990.73	13U
franked distributions	\$0.00	13C
franking credits	\$0.00	13Q
credit for TFN amounts withheld	\$0.00	13R
total capital gains	\$0.00	18H
net capital gains	\$0.00	18A
foreign income	\$0.00	20E/20M
Australian franking credits from a NZ company	\$0.00	20F
other MIT withholding tax	\$0.00	
clean building MIT withholding tax	\$0.00	
NCMI MIT withholding tax	\$0.00	
excluded from NCMI MIT withholding tax	\$0.00	
dividend and interest withholding tax	\$0.00	

If you are a complying Superannuation Fund, your net capital gain is \$0.00.  
If you are a company your net capital gain is \$0.00.  
If you are a non-complying Superannuation Fund, your net capital gain is \$0.00.

The summary shows the taxable components of all the distributions you received from your investments during the financial year. Individual details for each fund are overleaf.

## Please note:

- Your Tax Statement forms a payment summary for the purpose of the Taxation Administration Act 1953. Please retain your Tax Statement for income tax purposes.
- No details are provided for funds that did not distribute over the financial year.

If you are an individual and require help with completing your Australian tax return, please refer to 'A guide to your 2022-2023 BT Tax Statement' and/or 'A guide to your 2022-2023 BT Cash Tax Statement'. All tax guides are available online for viewing or download at [bt.com.au/taxguides](https://bt.com.au/taxguides).

### Capital Gains Tax Statement

If you switched, withdrew or transferred units during the year, you may receive a BT Capital Gains Tax Statement. This will provide a breakdown of the capital gain or loss realised on your investment that you will need to include in your tax return.

### TAX COMPONENTS BY FUND - CASH FUNDS

	Distributions Received
BT Investment Funds	
BT Cash Management Trust - AMMA Statement non-primary production income	\$6,990.73
<b>Total distributions</b>	<b>\$6,989.33</b>
less transaction fee	\$1.40

### STATEMENT INFORMATION

**Westpac Financial Services Limited (ABN 20 000 241 127, AFS Licence No. 233716)**

BT Cash Management Trust

The Responsible Entity listed above (referred to as the 'company') has issued this statement.

An investment in a Fund is not a deposit with, or any other liability of, Westpac Banking Corporation ABN 33 007 457 141 or any other company in the Westpac Group of companies. It is subject to investment risk, including possible delays in repayment or loss of income and principal invested. None of Westpac Banking Corporation or (any of) its related entities stands behind or otherwise guarantees the capital value or investment performance of a Fund.

Non-primary production income from any of the BT or Westpac dollar stable cash funds includes your interest and any interest paid if you withdrew in full from your investment(s).



# TAX STATEMENT

1 July 2022 to 30 June 2023

MR J & MRS T SALA AND MR G & MRS F  
PEROSIN ATF PRINTING EDGE EXEC S/F  
46 CLARENDON STREET  
COBURG VIC 3058

Investor Number C13746581  
Enquiries 132 135  
Internet bt.com.au  
Issue Date 24 July 2023

## STATEMENT INFORMATION (continued)

Capital gains that are classified as 'TARP' in your Tax Statement refer to capital gains that arise from taxable Australian real property. Capital gains classified as 'NTARP' in your Tax Statement refer to capital gains that arise from non-taxable Australian real property.

Where 'Conduit Foreign Income' has been paid to you through your distributions, this has been included in your Tax Statements as 'unfranked dividends - CFI'. Conduit Foreign Income broadly refers to foreign income that is subject to specific Australian tax treatment.

For further information on these components and how they should be included in your tax return, please refer to 'A guide to your BT Tax Statement 2022-2023' at [bt.com.au/taxguides](http://bt.com.au/taxguides).

Note 1: Tax-free amounts and tax deferred amounts (including returns of capital) are included in 'Other non-assessable amounts'.

Note 2: The AMIT cost base net amount is the Responsible Entity's estimate of the adjustment you need to make to the cost base of your units in the Fund. The AMIT cost base net amount-excess will reduce the cost base of your units in the Fund, while a AMIT cost base net amount-shortfall will increase the cost base of your units in the Fund. The specific tax treatment of this adjustment will depend on the investors individual circumstances and the investor should seek their own tax advice in relation to this.

Note 3: Your AMMA statement is your summary of the components of income attributed to you from the funds you have invested in. You may not receive an AMMA statement where the fund has no income to attribute.

### Definitions:

MIT = Managed Investment Trust is the tax description for Managed Investment Schemes.

AMIT = Attribution Managed Investment Trust is the tax description for MITs that satisfy new taxation regulations.

AMMA statement = shows the relevant tax components and dividend information for any AMIT Fund you are invested in.

### Feedback & Complaints

If you have a complaint, contact our dedicated Customer Relations team on 132 135 or write to us at GPO Box 2675, Sydney NSW 2001. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (AFCA). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

Online: [www.afca.org.au](http://www.afca.org.au)

Email: [info@afca.org.au](mailto:info@afca.org.au)

Phone 1800 931 678

Mail: Australian Financial Complaints Authority GPO Box 3 Melbourne VIC 3001



# ANNUAL STATEMENT

30 June 2023

MR J & MRS T SALA AND MR G & MRS F  
 PEROSIN ATF PRINTING EDGE EXEC S/F  
 46 CLARENDON STREET  
 COBURG VIC 3058

Investor Number C13746581  
 Enquiries 132 135  
 Internet [bt.com.au](http://bt.com.au)  
 Issue Date 4 July 2023

This is not a Tax statement. Please refer to your BT Tax statement to assist in completing your return.

## INVESTMENT SUMMARY

<b>Account Balance at 1 July 2022<sup>A</sup></b>		<b>\$198,660.34</b>	<b>(O)</b>
<b>Investments</b>	Deposits	\$41,207.50	
	Reinvested distributions	\$4,915.90	
	<b>Total Investments</b>	<b>\$46,123.40</b>	<b>(I)</b>
<b>Deductions</b>	Withdrawals	\$6,989.65	
	Total Distributions / Flexi Payment	\$4,915.90	
	Plan payments <sup>1</sup>		
	Taxes and charges	\$1.00	
<b>Total Deductions</b>		<b>\$11,906.55</b>	<b>(D)</b>
<b>Net Earnings<sup>2</sup></b>		<b>\$4,916.90</b>	<b>(N)</b>
<b>Account Balance at 30 June 2023</b>		<b>\$237,794.09</b>	<b>(C)</b>
	Less accrued charges	\$0.60	
	Plus accrued income	\$2,286.97	
<b>Withdrawal Value at 30 June 2023</b>		<b>\$240,080.46</b>	

<sup>1</sup> Details of distributions and Flexi Payment Plan payments are contained in your Transaction Details. 1 July distribution amounts listed in your Transaction Details relate to income accrued in the previous period (that is, the previous financial year ended 30 June) and were paid this period. For Australian taxation purposes this amount is deemed to be income for the previous financial year.

### <sup>2</sup> Net Earnings

$$N = C \text{ (balance 30 June 2023) } + D \text{ (deductions) } - I \text{ (investments) } - O \text{ (balance 01 July 2022)}$$

Net earnings reflects the change in market value of the funds underlying investments over the period plus any distribution amounts you have been paid in the period.

<sup>A</sup> The opening balance stated here is the closing balance at 30 June 2022. This value has been calculated with the unit price as at 30 June, prior to the payment of any distribution income.

## SUMMARY OF DISTRIBUTION PAYMENTS FROM 1 JULY 2022 TO 30 JUNE 2023

	payment method	amount
<b>BT Investment Funds</b>		
BT Cash Management Trust	distribution reinvested	\$4,915.90
<b>Total distribution for the period</b>		<b>\$4,915.90</b>

If you elected to have distributions and/or flexi payments made to your nominated bank account then the bank details shown reflect your current distribution bank account details. If you changed your distribution bank account details during the financial year then your previous bank account will not be displayed.

## SUMMARY OF DISTRIBUTION PAYMENTS FOR 1 JULY 2023

	payment method	amount
<b>BT Investment Funds</b>		
BT Cash Management Trust	distribution reinvested	\$2,286.37
<b>Total distribution for 1 July 2023</b>		<b>\$2,286.37</b>

**Distribution payments:** for more information about distributions please refer to "Information about distribution payments" in the Statement Information section.

## SUMMARY OF YOUR INVESTMENT

	units	exit price*	investment value
<b>BT Investment Funds</b>			
BT Cash Management Trust	237,794.09	\$1.0000	\$237,794.09
<b>Total Investment Value</b>			<b>\$237,794.09</b>

\* At 30 June 2023

## TRANSACTION DETAILS CASH FUNDS #

### BT Investment Funds BT Cash Management Trust

Transaction date	Transaction description	Deposits	Withdrawals	Balance
1 Jul 2022	opening balance			\$198,660.34
1 Jul 2022	total distribution	\$213.14 ✓		\$198,873.48
	transaction fees		\$0.20 ✓	\$198,873.28
5 Jul 2022	investment AUSTRALIAN TAXATION OFFICE	\$1,082.70 ✓		\$199,955.98
6 Jul 2022	investment	\$40,124.80 ✓		\$240,080.78

*Investment Suspended All  
Not sure what  
this deposit is?*



MR J & MRS T SALA AND MR G & MRS F  
PEROSIN ATF PRINTING EDGE EXEC S/F  
46 CLARENDON STREET  
COBURG VIC 3058

**Investor Number** C13746581  
**Enquiries Internet** 132 135  
[bt.com.au](http://bt.com.au)  
**Issue Date** 4 July 2023

**TRANSACTION DETAILS CASH FUNDS # (continued)**

**BT Cash Management Trust**

Transaction date	Transaction description	Deposits	Withdrawals	Balance
6 Jul 2022	withdrawal		\$859.00 ✓	\$239,221.78
24 Aug 2022	withdrawal		\$2,062.50 ✓	\$237,159.28
1 Oct 2022	total distribution	\$911.31 ✓		\$238,070.59
	transaction fees		\$0.40 ✓	\$238,070.19
13 Oct 2022	withdrawal		\$533.00 ✓	\$237,537.19
1 Jan 2023	total distribution	\$1,726.42 ✓		\$239,263.61
	transaction fees		\$0.20 ✓	\$239,263.41
6 Jan 2023	withdrawal		\$533.00 ✓	\$238,730.41
1 Apr 2023	total distribution	\$2,066.03 ✓		\$240,796.44
	transaction fees		\$0.20 ✓	\$240,796.24
20 Apr 2023	withdrawal		\$533.00 ✓	\$240,263.24
1 Jun 2023	withdrawal		\$291.15 ✓	\$239,972.09
8 Jun 2023	withdrawal		\$2,178.00 ✓	\$237,794.09
30 Jun 2023	closing balance			\$237,794.09
<b>Net earnings for the period</b>				<b>\$4,916.90</b>

Fees and Costs Summary		
Fees deducted directly from your account	This amount has been deducted directly from your account (reflected in the transactions listed on this statement).	\$1.00
Fees and costs deducted from your investment	This approximate amount has been deducted from your investment and covers amounts that have reduced the return on your investment and that are not reflected as transactions listed on this statement.	\$261.87
<b>TOTAL FEES AND COSTS YOU PAID</b>	This approximate amount includes all the fees and costs that affected your investment during the period.	<b>\$262.87</b>

# This section reports transactions for the \$1.00 Cash Funds.

# Audit Trail

As at 30 June 2023

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
1/07/2022	290 0001	C	5	sd2	213.14	-
1/07/2022	300 0002	C	12	sd2	-	213.14
6/07/2022	290 0001	C	6	sd1	40,124.80	-
6/07/2022	300 0001	C	13	sd1	-	40,124.80
30/06/2023	290 0001	C	2	walkers	-	4,240.50
30/06/2023	290 0001	C	3	super levy	-	518.00
30/06/2023	290 0001	C	4	sd2	-	2,286.97
30/06/2023	290 0001	C	7	dist	6,990.73	-
30/06/2023	290 0001	C	8	banke fees	-	1.00
30/06/2023	290 0001	C	9	ato inst	-	2,458.00
30/06/2023	290 0001	C	10	ato 2022	-	32.15
30/06/2023	290 0001	C	11	ato 2021	1,341.70	-
30/06/2023	801 0011	C	14	walkers	4,240.50	-
30/06/2023	300 0002	C	16	sd2	2,286.97	-
30/06/2023	801 0017	C	17	banke fees	1.00	-
30/06/2023	450 0009	C	18	ato inst	2,458.00	-
30/06/2023	450 0009	C	19	ato 2022	32.15	-
30/06/2023	450 0009	C	20	ato 2021	-	1,341.70
30/06/2023	608 8298	C	21	dist	-	6,990.73
30/06/2023	290 0001	C	22	sd1	-	29,180.38
30/06/2023	290 0001	C	23	dist	29,180.38	-
30/06/2023	801 0019	C	26	super levy	259.00	-
30/06/2023	450 0009	C	27	ato	259.00	-
30/06/2023	300 0001	C	28	sd1	29,180.38	-
30/06/2023	608 8381	C	29	dist	-	29,180.38
30/06/2023	860 0004	J	1	Current year tax expense	4,750.50	-
30/06/2023	450 0009	J	1	Current year tax expense	-	4,750.50
30/06/2023	860 0008	J	1	Deferred tax expense	17,560.75	-
30/06/2023	450 0006	J	1	Provision for deferred tax	-	17,560.75
30/06/2023	208 8381	J	1	Unrealised market movement	175,607.60	-
30/06/2023	780 0018	J	1	Unrealised market movement - Unit Trusts	-	175,607.60

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