

Maurice J Costello (Dental) Pty Ltd
Superannuation Fund

ABN: 96 380 354 235

Trustees: Maurice Costello & Glenda Costello

Financial Statements & Tax Return
For the year ended 30 June 2023

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Statement of Financial Position
as at 30 June 2023

	Note	2023 \$	2022 \$
Assets			
Investments			
Derivative Investments	6A	11	375
Direct Property	6B	352,000	360,000
Foreign Managed Investments	6C	57,060	49,668
Managed Investments	6D	62,617	105,555
Other Fixed Interest Securities	6E	145,013	69,220
Shares in Listed Companies	6F	1,400,473	1,859,487
Stapled Securities	6G	104,461	98,741
Units In Listed Unit Trusts	6H	145,268	96,338
Units In Unlisted Unit Trusts	6I	49,299	47,856
Other Assets			
Cash At Bank		70,188	21,155
Receivables		10,096	6,216
Current Tax Assets		31,764	47,406
Other Taxes Refundable		2,470	2,310
Total Assets		2,430,721	2,764,325
Liabilities			
Other Creditors and Accruals		-	500
Total Liabilities		-	500
Net Assets Available to Pay Benefits		2,430,721	2,763,825
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Maurice Costello		818,707	1,222,910
Mrs Glenda Costello		1,612,014	1,540,915
Total Liability for Accrued Benefits		2,430,721	2,763,825

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Maurice J Costello (Dental) Pty Ltd Superannuation Fund**Operating Statement****For the period 1 July 2022 to 30 June 2023**

	Note	2023 \$	2022 \$
Income			
Investment Gains			
Realised Capital Gains	8A	114,683	63,759
Realised Traditional Security Gains	8B	-	(3,275)
Investment Income			
Distributions	7A	29,793	21,866
Dividends	7B	79,971	114,861
Foreign Income	7C	1,998	2,362
General Taxable Income	7D	-	-
Interest	7E	6,066	1,512
Rent	7F	29	4,160
Other Income		9	-
		232,549	205,246
Expenses			
Member Payments			
Lump Sums Paid		445,970	37,340
Pensions Paid		89,030	87,660
Other Expenses			
Accountancy Fee		3,254	2,819
Auditor Fee		550	550
Foreign Expenses		830	925
Investment Management Fee		21,047	22,635
Property Expenses		-	7,487
SMSF Supervisory Levy		259	259
Investment Losses			
Decrease in Market Value	8C	36,178	250,619
		597,118	410,294
Benefits Accrued as a Result of Operations before Income Tax		(364,570)	(205,048)
Income Tax			
Income Tax Expense		(31,466)	(47,070)
		(31,466)	(47,070)
Benefits Accrued as a Result of Operations		(333,104)	(157,978)

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

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 *Regulations 1994*, the trust deed of the fund and the needs of members.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of 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. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *S/ISA 1993*, in relation to an asset, means 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:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Maurice J Costello (Dental) Pty Ltd Superannuation Fund

Notes to the Financial Statements

As at 30 June 2023

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

Distributions from unit trusts and managed funds 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 at market value.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date 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). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers 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.

This report should be read in conjunction with the accompanying compilation report.

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

The financial report was authorised for issue on 16 January 2024 by the trustee of the fund.

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	2,763,825	2,921,803
Benefits Accrued during the period	201,896	(32,978)
Benefits Paid during the period	(535,000)	(125,000)
Liability for Accrued Benefits at end of period	2,430,721	2,763,825

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which 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 reporting period.

	Current	Previous
Vested Benefits at beginning of period	2,763,825	2,921,803
Benefits Accrued during the period	201,896	(32,978)
Benefits Paid during the period	(535,000)	(125,000)
Vested Benefits at end of period	2,430,721	2,763,825

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Derivative Investments

	Current	Previous
At market value:		
Laneway Resources Ltd - Option Expiring 30-Sep-2022	0	333
Magellan Financial Group Limited - Option Expiring 16-Apr-2027	11	42
Deferred		
	11	375

Note 6B – Direct Property

	Current	Previous
At market value:		
100 Farnborough Road	352,000	360,000
	352,000	360,000

Note 6C – Foreign Managed Investments

	Current	Previous
At market value:		
Burrell World Equity Trust	57,060	49,668
	57,060	49,668

This report should be read in conjunction with the accompanying compilation report.

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
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Note 6D – Managed Investments

	Current	Previous
At market value:		
DDH Preferred Income Fund	0	47,437
Redcape Hotel Group	25,353	24,774
Walter Scott Global Equity Fund (Hedged)	37,264	33,344
	62,617	105,555

Note 6E – Other Fixed Interest Securities

	Current	Previous
At market value:		
BOQ SNR Fixed 4.7% 01/2027	24,949	0
Canadian Imperial Bank Fxd 4.40% July 2025	25,000	0
Centuria Capital No.2 Fund - Bond 3-Bbsw+4.25% 20-04-26 Qly Sec Red	19,990	19,220
Challenger Life Fxd 7.186% 16 September 2027 6Mnth	25,074	0
ME Bank Floating Capital Note 5.00% Margin	50,000	50,000
	145,013	69,220

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
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Note 6F – Shares in Listed Companies

	Current	Previous
At market value:		
Allkem Limited	24,030	30,930
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse	35,664	43,296
Apiam Animal Health Limited	0	10,346
Appen Limited	0	3,927
Australia And New Zealand Banking Group Limited Fpo	111,295	96,932
Bank Of Queensland Limited.	21,960	26,680
Beach Energy Limited	0	29,325
Bega Cheese Limited	11,400	15,280
Bendigo And Adelaide Bank Limited	15,874	16,761
Bhp Billiton Limited Fpo	130,651	144,540
Boral Limited.	0	7,770
Brambles Limited	0	21,420
Central Petroleum Limited	0	8,250
Challenger Limited	25,920	54,720
Challenger Limited - Cap Note 3-Bbsw+4.40% Perp Non-Cum Red T-05-23	0	15,024
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26	30,177	0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-22	0	39,984
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	15,327	15,255
Commonwealth Bank Of Australia. Fpo	60,162	75,196
Csl Limited Fpo	53,534	51,929
Endeavour Group Limited	12,620	22,710
Gryphon Capital Income Trust - Ordinary Units Fully Paid	42,879	65,499
Inghams Group Limited - Ordinary Fully Paid Deferred Settlement	0	15,480
Laneway Resources Ltd	0	10,667
Link Administration Holdings Limited	0	15,160
Macquarie Group Limited Fpo	138,721	128,482
Magellan Financial Group Limited	4,271	5,814
Motorcycle Holdings Limited	5,800	8,320
National Australia Bank Limited - Cap Note 3-Bbsw+2.20% 20-09-28 Cum Red T-09-23	15,072	15,075
National Australia Bank Limited Fpo	71,199	105,808
Nextdc Limited Fpo	49,540	113,550
Ooh!Media Limited	0	9,680
Orica Limited Fpo	0	15,770
Plato Income Maximiser Limited.	0	20,475
Pm Capital Global Opportunities Fund Limited	13,948	39,012
Qube Holdings Limited	0	16,454
Ramsay Health Care Limited	11,258	0
Resmed Inc - Chess Depository Interests 10:1	32,810	30,690
Santos Limited	53,753	53,038
Sonic Healthcare Limited	21,342	19,806
South32 Limited - Ordinary Fully Paid Deferred Settlement	18,800	19,700
Suncorp Group Limited	32,754	26,659
Suncorp Group Limited - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-26	20,290	19,800
Tassal Group Limited	0	33,530
Telstra Corporation Limited. Fpo	64,500	57,750
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 Def Set	13,860	13,536
Wesfarmers Limited Fpo	0	28,080
Westpac Banking Corporation - Cap Note 3-Bbsw+3.05% Perp Non-Cum Red T-09-22	0	19,942
Westpac Banking Corporation Fpo	133,162	121,680
Woodside Energy Group Ltd	107,901	99,755

This report should be read in conjunction with the accompanying compilation report.

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

1,400,473 **1,859,487**

Note 6G – Stapled Securities

	Current	Previous
At market value:		
Abacus Property Group - Fully Paid Ordinary/Units Stapled Securities	16,982	16,224
Dexus - Fully Paid Units Stapled Securities	31,200	23,088
Garda Property Group - Fully Paid Ordinary/Units Stapled Securities	16,900	19,955
Lend Lease Group Unit/Fpo Stapled Securities	16,779	19,723
Mirvac Group - Stapled Securities	22,600	19,750
	104,461	98,741

Note 6H – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Carindale Property Trust - Units Fully Paid	20,400	13,560
Centuria Industrial REIT - Ordinary Units Fully Paid	24,800	0
Equity Trustees Limited - Xtb Eqd Aid 4.00% Apr-25	24,690	0
Kkr Credit Income Fund - Ordinary Units Fully Paid	15,360	14,560
Nb Global Corporate Income Trust - Ordinary Units Fully Paid	20,475	19,950
Qualitas Real Estate Income Fund - Ordinary Units Fully Paid	18,563	17,188
Scentre Group - Stapled Securities Deferred Settlement	0	31,080
Spdr S&P/Asx 200 Listed Property Fund Etf Units Fully Paid	20,980	0
	145,268	96,338

Note 6I – Units In Unlisted Unit Trusts

	Current	Previous
At market value:		
Burrell SmallCap, MidCap & Resources Trust	13,054	11,611
Clarence Property Diversified Fund	36,245	36,245
	49,299	47,856

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 7A – Distributions

	Current	Previous
Burrell World Equity Trust	2,440	3,527
DDH Preferred Income Fund	812	1,663
Redcape Hotel Group	1,500	983
Walter Scott Global Equity Fund (Hedged)	3,180	885
Gryphon Capital Income Trust - Ordinary Units Fully Paid	3,910	3,157
Macquarie Bank Limited - Cap Note 3-Bbsw+2.90% Perp Non-Cum Red T-09-28	0	69
Abacus Property Group - Fully Paid Ordinary/Units Stapled Securities	1,203	1,036
Dexus - Fully Paid Units Stapled Securities	1,878	1,262
Garda Property Group - Fully Paid Ordinary/Units Stapled Securities	936	702
Lend Lease Group Unit/Fpo Stapled Securities	377	401
Mirvac Group - Stapled Securities	1,050	510
Carindale Property Trust - Units Fully Paid	1,313	750
Centuria Industrial REIT - Ordinary Units Fully Paid	1,160	0
Equity Trustees Limited - Xtb Eqd Ald 4.00% Apr-25	1,000	0
Kkr Credit Income Fund - Ordinary Units Fully Paid	1,050	1,002
Nb Global Corporate Income Trust - Ordinary Units Fully Paid	1,584	1,480
Qualitas Real Estate Income Fund - Ordinary Units Fully Paid	1,537	696
Russell Investments Australian Select Corporate Bond ETF - Russell Investments Aus Select Corporate Bond ETF	0	81
Scentre Group - Stapled Securities Deferred Settlement	906	1,363
Spdr S&P/Asx 200 Listed Property Fund Etf Units Fully Paid	1,383	0
Burrell SmallCap, MidCap & Resources Trust	532	317
Clarence Property Diversified Fund	2,043	664
Westlawn Property Trust	0	1,318
	29,793	21,866

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 7B – Dividends

	Current	Previous
ME Bank Floating Capital Note 5.00% Margin	2,660	1,765
Apiam Animal Health Limited	60	0
Appen Limited	0	70
Australia And New Zealand Banking Group Limited Fpo	6,642	6,248
Bank Of Queensland Limited.	1,760	1,760
Beach Energy Limited	510	270
Bega Cheese Limited	400	220
Bendigo And Adelaide Bank Limited	1,026	979
Bhp Billiton Limited Fpo	12,902	35,643
Boral Limited.	0	210
Brambles Limited	345	586
Carsales.Com Limited.	0	225
Challenger Limited	1,400	1,760
Challenger Limited - Cap Note 3-Bbsw+4.40% Perp Non-Cum Red T-05-23	722	464
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26	934	0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-22	706	802
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	653	364
Commonwealth Bank Of Australia. Fpo	3,007	24,911
Csl Limited Fpo	652	434
Endeavour Group Limited	286	585
Inghams Group Limited - Ordinary Fully Paid Deferred Settlement	30	930
Link Administration Holdings Limited	320	120
Macquarie Group Limited Fpo	5,077	3,794
Magellan Financial Group Limited	521	1,009
Motorcycle Holdings Limited	640	0
National Australia Bank Limited Fpo	4,926	4,906
Ooh!Media Limited	120	80
Orica Limited Fpo	422	240
Over The Wire Holdings Limited	0	223
Plato Income Maximiser Limited.	193	735
Pm Capital Global Opportunities Fund Limited	1,676	2,567
Qube Holdings Limited	354	392
Qv Equities Limited	0	460
Ramsay Health Care Limited	100	0
Santos Limited	2,380	1,394
Sonic Healthcare Limited	612	790
South32 Limited - Ordinary Fully Paid Deferred Settlement	1,623	971
Suncorp Group Limited	1,214	1,724
Suncorp Group Limited - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-26	1,204	112
Tassal Group Limited	0	840
Telstra Corporation Limited. Fpo	2,550	2,400
Wesfarmers Limited Fpo	934	1,139
Westpac Banking Corporation - Cap Note 3-Bbsw+3.05% Perp Non-Cum Red T-09-22	169	437
Westpac Banking Corporation Fpo	8,362	7,550
Woodside Energy Group Ltd	11,761	0
Woodside Petroleum Limited Fpo	0	4,680
Dexus - Fully Paid Units Stapled Securities	121	74
	79,971	114,861

This report should be read in conjunction with the accompanying compilation report.

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 7C – Foreign Income

	Current	Previous
AmcOR PLC - Cdi 1:1 Foreign Exempt Nyse	1,738	1,571
Resmed Inc - Chess Depository Interests 10:1	259	236
Z Energy Limited. - Ordinary Fully Paid Foreign Exempt NzX	0	554
	1,998	2,362

Note 7D – General Taxable Income

	Current	Previous
Insurance Australia Group Limited - Capital Notes Deferred Settlement	0	0
	0	0

Note 7E – Interest

	Current	Previous
DDH Graham Bank Of Qld	2,559	314
Canadian Imperial Bank Fxd 4.40% July 2025	550	0
Centuria Capital No.2 Fund - Bond 3-Bbsw+4.25% 20-04-26 Qly Sec Red	1,294	858
Challenger Life Fxd 7.186% 16 September 2027 6Mnth	898	0
National Australia Bank Limited - Cap Note 3-Bbsw+2.20% 20-09-28 Cum Red T-09-23	765	340
	6,066	1,512

Note 7F – Rent

	Current	Previous
100 Farnborough Road	29	4,160
	29	4,160

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
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Note 8A – Realised Capital Gains

	Current	Previous
Managed Investments		
DDH Preferred Income Fund	(1,753)	0
Shares in Listed Companies		
Allkem Limited	13,875	0
Apiam Animal Health Limited	(2,735)	0
Appen Limited	(14,586)	0
Aussie Broadband Limited	0	3,540
Beach Energy Limited	(1,502)	0
Bhp Billiton Limited Fpo	5,980	0
Boral Limited.	(2,087)	0
Brambles Limited	3,946	0
Carsales.Com Limited.	0	6,743
Central Petroleum Limited	(2,806)	0
Challenger Limited	11,119	0
Challenger Limited - Cap Note 3-Bbsw+4.40% Perp Non-Cum Red T-05-23	(326)	0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-22	(471)	0
Commonwealth Bank Of Australia. Fpo	11,971	(8,831)
Endeavour Group Limited	5,009	0
Gryphon Capital Income Trust - Ordinary Units Fully Paid	(474)	0
Inghams Group Limited - Ordinary Fully Paid Deferred Settlement	(1,392)	0
Link Administration Holdings Limited	(4,102)	0
Macquarie Bank Limited - Cap Note 3-Bbsw+2.90% Perp Non-Cum Red T-09-28	0	8
Morella Corporation Limited	0	(12,332)
NABPH	0	804
National Australia Bank Limited Fpo	15,628	0
Nextdc Limited Fpo	51,589	0
Ooh!Media Limited	(5,112)	0
Orica Limited Fpo	2,099	0
Over The Wire Holdings Limited	0	30,978
Plato Income Maximiser Limited.	125	0
Pm Capital Global Opportunities Fund Limited	10,395	0
Qube Holdings Limited	605	0
Qv Equities Limited	0	(1,449)
Resmed Inc - Chess Depository Interests 10:1	0	15,607
Savannah Goldfields Limited	(1,504)	0
Sonic Healthcare Limited	0	8,366
Suncorp Group Limited - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-26	51	0
Tassal Group Limited	8,722	0
Telstra Corporation Limited. Fpo	0	7,377
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	0	558
Wesfarmers Limited Fpo	17,610	0
Westpac Banking Corporation - Cap Note 3-Bbsw+3.05% Perp Non-Cum Red T-09-22	(185)	0
Z Energy Limited. - Ordinary Fully Paid Foreign Exempt Nzx	0	3,130
Stapled Securities		
Mirvac Group - Stapled Securities	0	9,972
Units In Listed Unit Trusts		
Russell Investments Australian Select Corporate Bond ETF - Russell Investments Aus Select Corporate Bond ETF	0	(712)
Scentre Group - Stapled Securities Deferred Settlement	(5,006)	0
	114,683	63,759

This report should be read in conjunction with the accompanying compilation report.

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
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Note 8B – Realised Traditional Security Gains

	Current	Previous
Other Fixed Interest Securities		
Crown Resorts Limited - Hybrid 3-Bbsw+4.00% 23-04-75 Sub Cum Red T-07-21	0	(3,275)
	0	(3,275)

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

Note 8C – Decrease in Market Value

	Current	Previous
Derivative Investments		
Laneway Resources Ltd - Option Expiring 30-Sep-2022	333	(333)
Magellan Financial Group Limited - Option Expiring 16-Apr-2027 Deferred	31	(42)
Direct Property		
100 Farnborough Road	12,417	31,643
Foreign Managed Investments		
Burrell World Equity Trust	(5,627)	4,384
Managed Investments		
DDH Preferred Income Fund	(3,075)	2,957
Redcape Hotel Group	(579)	(8,994)
Walter Scott Global Equity Fund (Hedged)	(3,920)	6,491
Other Fixed Interest Securities		
BOQ SNR Fixed 4.7% 01/2027	202	0
Canadian Imperial Bank Fxd 4.40% July 2025	155	0
Centuria Capital No.2 Fund - Bond 3-Bbsw+4.25% 20-04-26 Qly Sec Red	(770)	1,756
Challenger Life Fxd 7.186% 16 September 2027 6Mnth	485	0
Crown Resorts Limited - Hybrid 3-Bbsw+4.00% 23-04-75 Sub Cum Red T-07-21	0	(989)
Shares in Listed Companies		
Allkem Limited	1,506	(18,504)
Altura Mining Limited	0	(14,189)
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse	7,632	(6,984)
Apiam Animal Health Limited	(1,610)	1,610
Appen Limited	(12,384)	5,593
Australia And New Zealand Banking Group Limited Fpo	(8,806)	26,928
Bank Of Queensland Limited.	4,720	9,760
Beach Energy Limited	4,131	(9,482)
Bega Cheese Limited	3,880	6,128
Bendigo And Adelaide Bank Limited	887	2,624
Bhp Billiton Limited Fpo	(7,417)	25,649
Boral Limited.	(2,829)	2,829
Brambles Limited	1,336	1,460
Carsales.Com Limited.	0	1,985
Central Petroleum Limited	(498)	563
Challenger Limited	10,099	(11,440)
Challenger Limited - Cap Note 3-Bbsw+4.40% Perp Non-Cum Red T- 05-23	(302)	654
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26	434	0
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-22	(487)	556
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	(72)	345
Commonwealth Bank Of Australia. Fpo	3,440	23,779
Csl Limited Fpo	(1,606)	1,320
Endeavour Group Limited	4,837	(4,293)
Gryphon Capital Income Trust - Ordinary Units Fully Paid	620	2,167
Inghams Group Limited - Ordinary Fully Paid Deferred Settlement	(4,180)	8,400
Laneway Resources Ltd	(2,677)	2,677
Link Administration Holdings Limited	(2,530)	2,530
Macquarie Group Limited Fpo	(10,239)	(874)
Magellan Financial Group Limited	1,544	18,423
Motorcycle Holdings Limited	2,520	3,551
NABPH	0	1,000
National Australia Bank Limited - Cap Note 3-Bbsw+2.20% 20-09-28 Cum Red T-09-23	3	171

This report should be read in conjunction with the accompanying compilation report.

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2023

National Australia Bank Limited Fpo	14,929	(4,520)
Nextdc Limited Fpo	47,924	13,020
Ooh!Media Limited	(6,644)	4,320
Orica Limited Fpo	3,525	(2,490)
Orocobre Limited	0	6,984
Over The Wire Holdings Limited	0	25,373
Plato Income Maximiser Limited.	(241)	241
Pm Capital Global Opportunities Fund Limited	5,715	1,198
Qube Holdings Limited	(1,026)	2,652
Qv Equities Limited	0	(1,437)
Ramsay Health Care Limited	2,365	0
Resmed Inc - Chess Depository Interests 10:1	(2,120)	15,659
Santos Limited	(715)	(2,359)
Sonic Healthcare Limited	(1,536)	10,584
South32 Limited - Ordinary Fully Paid Deferred Settlement	900	(4,778)
Suncorp Group Limited	(6,094)	316
Suncorp Group Limited - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-26	(490)	577
Tassal Group Limited	5,980	(8,572)
Telstra Corporation Limited. Fpo	(6,750)	5,102
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 Def Set	(324)	6,912
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	0	537
Wesfarmers Limited Fpo	12,444	10,177
Westpac Banking Corporation - Cap Note 3-Bbsw+3.05% Perp Non-Cum Red T-09-22	(243)	382
Westpac Banking Corporation Fpo	(11,482)	39,374
Woodside Energy Group Ltd	(8,146)	(18,068)
Woodside Petroleum Limited Fpo	0	(7,324)
Z Energy Limited. - Ordinary Fully Paid Foreign Exempt Nzx	0	(3,172)
Stapled Securities		
Abacus Property Group - Fully Paid Ordinary/Units Stapled Securities	(758)	4,003
Dexus - Fully Paid Units Stapled Securities	2,724	4,349
Garda Property Group - Fully Paid Ordinary/Units Stapled Securities	3,055	498
Lend Lease Group Unit/Fpo Stapled Securities	2,944	5,088
Mirvac Group - Stapled Securities	(2,850)	12,542
Redcape Hotel Group - Fully Paid Units Stapled Securities	0	(255)
Units In Listed Unit Trusts		
Carindale Property Trust - Units Fully Paid	1,988	(180)
Centuria Industrial REIT - Ordinary Units Fully Paid	436	0
Equity Trustees Limited - Xtb Eqt Ald 4.00% Apr-25	670	0
Kkr Credit Income Fund - Ordinary Units Fully Paid	(800)	3,680
Nb Global Corporate Income Trust - Ordinary Units Fully Paid	(525)	7,812
Qualitas Real Estate Income Fund - Ordinary Units Fully Paid	(1,375)	2,813
Russell Investments Australian Select Corporate Bond ETF - Russell Investments Aus Select Corporate Bond ETF	0	(372)
Scentre Group - Stapled Securities Deferred Settlement	(8,813)	3,144
Spdr S&P/Asx 200 Listed Property Fund Etf Units Fully Paid	428	0
Units In Unlisted Unit Trusts		
Burrell SmallCap, MidCap & Resources Trust	(522)	604
Clarence Property Diversified Fund	0	15,076
Westlawn Property Trust	0	(20,677)
	36,178	250,619

This report should be read in conjunction with the accompanying compilation report.

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
DDH Graham Bank Of Qld				70,188	70,188			3%
				70,188	70,188			3%
<u>Foreign Investment Assets</u>								
Burrell World Equity Trust	38,040	0.9532	1.5000	36,261	57,060	20,799	57%	2%
				36,261	57,060	20,799	57%	2%
<u>Listed Derivatives Market</u>								
Magellan Financial Group Limited - Option Expiring 16-Apr-2027 Deferred (ASX:IMFGO)	57	0.0000	0.2000	0	11	11	0%	-%
				0	11	11	0%	-%
<u>Listed Securities Market</u>								
Abacus Property Group - Fully Paid Ordinary/Units Stapled Securities (ASX:ABP)	6,313	3.5212	2.6900	22,229	16,982	(5,247)	(24)%	1%
Alkem Limited (ASX:AKE)	1,500	4.6878	16.0200	7,032	24,030	16,998	242%	1%
Ancor PLC - Cdi 1:1 Foreign Exempt Nyse (ASX:AMC)	2,400	15.0479	14.8600	36,115	35,664	(451)	(1)%	1%
Australia And New Zealand Banking Group Limited Fpo (ASX:ANZ)	4,694	24.9565	23.7100	117,146	111,295	(5,851)	(5)%	5%
Bendigo And Adelaide Bank Limited (ASX:BEN)	1,848	10.6266	8.5900	19,638	15,874	(3,764)	(19)%	1%
Bega Cheese Limited (ASX:BGA)	4,000	5.3519	2.8500	21,408	11,400	(10,008)	(47)%	-%
Bhp Billiton Limited Fpo (ASX:BHP)	2,904	39.2255	44.9900	113,911	130,651	16,740	15%	5%
Bank Of Queensland Limited. (ASX:BOQ)	4,000	9.9510	5.4900	39,804	21,960	(17,844)	(45)%	1%
Centuria Capital No.2 Fund - Bond 3-Bbsw+4.25% 20-04-26 Qly Sec Red (ASX:C2FHA)	200	100.0000	99.9500	20,000	19,990	(10)	0%	1%
Commonwealth Bank Of Australia. Fpo (ASX:CBA)	600	51.6974	100.2700	31,018	60,162	29,144	94%	3%
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25 (ASX:CBAPG)	150	100.0000	102.1800	15,000	15,327	327	2%	1%
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26 (ASX:CBAPJ)	300	102.0367	100.5900	30,611	30,177	(434)	(1)%	1%

Maurice J Costello (Dental) Pty Ltd Superannuation Fund

Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
Listed Securities Market								
Carindale Property Trust - Units Fully Paid (ASX:CDP)	5,000	5.9703	4.0800	29,852	20,400	(9,452)	(32)%	1%
Challenger Limited (ASX:CGF)	4,000	7.5164	6.4800	30,066	25,920	(4,146)	(14)%	1%
Centuria Industrial REIT - Ordinary Units Fully Paid (ASX:CIIP)	8,000	3.1545	3.1000	25,236	24,800	(436)	(2)%	1%
Csl Limited Fpo (ASX:CSL)	193	277.8704	277.3800	53,629	53,534	(95)	0%	2%
Dexus - Fully Paid Units Stapled Securities (ASX:DXS)	4,000	8.9789	7.8000	35,915	31,200	(4,715)	(13)%	1%
Endeavour Group Limited (ASX:EDV)	2,000	6.5820	6.3100	13,164	12,620	(544)	(4)%	1%
Gryphon Capital Income Trust - Ordinary Units Fully Paid (ASX:GCI)	22,333	2.0037	1.9200	44,749	42,879	(1,870)	(4)%	2%
Garda Property Group - Fully Paid Ordinary/Units Stapled Securities (ASX:GDF)	13,000	1.5733	1.3000	20,453	16,900	(3,553)	(17)%	1%
Kkr Credit Income Fund - Ordinary Units Fully Paid (ASX:KKC)	8,000	2.4678	1.9200	19,742	15,360	(4,382)	(22)%	1%
Lend Lease Group Unit/Fpo Stapled Securities (ASX:LLC)	2,165	10.6526	7.7500	23,063	16,779	(6,284)	(27)%	1%
Magellan Financial Group Limited (ASX:MFG)	450	46.4257	9.4900	20,892	4,271	(16,621)	(80)%	-%
Mirvac Group - Stapled Securities (ASX:MGR)	10,000	2.3550	2.2600	23,550	22,600	(950)	(4)%	1%
Macquarie Group Limited Fpo (ASX:MQG)	781	100.3038	177.6200	78,337	138,721	60,384	77%	6%
Motorcycle Holdings Limited (ASX:MTO)	4,000	2.9677	1.4500	11,871	5,800	(6,071)	(51)%	-%
National Australia Bank Limited Fpo (ASX:NAB)	2,700	28.1095	26.3700	75,896	71,199	(4,697)	(6)%	3%
National Australia Bank Limited - Cap Note 3-Bbww+2.20% 20-09-28 Cum Red T-09-23 (ASX:NABPE)	150	102.4851	100.4800	15,373	15,072	(301)	(2)%	1%
Nb Global Corporate Income Trust - Ordinary Units Fully Paid (ASX:NBI)	15,000	1.9308	1.3650	28,962	20,475	(8,487)	(29)%	1%
Nextdc Limited Fpo (ASX:NXT)	3,938	8.1339	12.5800	32,031	49,540	17,509	55%	2%
Pm Capital Global Opportunities Fund Limited (ASX:PGF)	7,858	1.5908	1.7750	12,501	13,948	1,447	12%	1%
Qualitas Real Estate Income Fund - Ordinary Units Fully Paid (ASX:QRI)	12,500	1.6000	1.4850	20,000	18,563	(1,438)	(7)%	1%
Ramsay Health Care Limited (ASX:RHC)	200	68.1148	56.2900	13,623	11,258	(2,365)	(17)%	-%

Maurice J Costello (Dental) Pty Ltd Superannuation Fund

Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
Listed Securities Market								
Reamed Inc - Chess Depository Interests 10:1 (ASX:RMD)	1,000	5.5827	32.8100	5,583	32,810	27,227	488%	1%
South32 Limited - Ordinary Fully Paid Deferred Settlement (ASX:S32)	5,000	2.9843	3.7600	14,922	18,800	3,878	26%	1%
Sonic Healthcare Limited (ASX:SHL)	600	21.6588	35.5700	12,995	21,342	8,347	64%	1%
Spdr S&P/Asx 200 Listed Property Fund Etf Units Fully Paid (ASX:SLF)	2,000	10.7038	10.4900	21,408	20,980	(428)	(2)%	1%
Santos Limited (ASX:STO)	7,148	8.3681	7.5200	59,815	53,753	(6,062)	(10)%	2%
Suncorp Group Limited (ASX:SUN)	2,428	10.1870	13.4900	24,734	32,754	8,020	32%	1%
Suncorp Group Limited - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-26 (ASX:SUNPH)	200	101.8859	101.4500	20,377	20,290	(87)	0%	1%
Teastra Corporation Limited - Fpo (ASX:TLS)	15,000	3.2831	4.3000	49,246	64,500	15,254	31%	3%
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 Def Set (ASX:URW)	3,600	9.7237	3.8500	35,005	13,860	(21,145)	(60)%	1%
Westpac Banking Corporation Fpo (ASX:WBC)	6,240	22.2444	21.3400	138,805	133,162	(5,643)	(4)%	6%
Woodside Energy Group Ltd (ASX:WDS)	3,133	26.0731	34.4400	81,687	107,901	26,214	32%	5%
Equity Trustees Limited - Xtb EqtAid 4.00% Apr-25 (ASX:YTMALD)	250	101.4410	98.7600	25,360	24,690	(670)	(3)%	1%
				1,592,753	1,670,191	77,439	5%	70%
Managed Funds Market								
Redcape Hotel Group	15,000	1.0520	1.6902	15,780	25,353	9,573	61%	1%
Walter Scott Global Equity Fund (Hedged)	35,608	1.0105	1.0465	35,984	37,264	1,280	4%	2%
				51,764	62,617	10,853	21%	3%
Money Market								
ME Bank Floating Capital Note 5.00% Margin	50,000	1.0000	1.0000	50,000	50,000	0	0%	2%
BOQ SNR Fixed 4.7% 01/2027	250	100.6032	99.7950	25,151	24,949	(202)	(1)%	1%
Challenger Life Fxd 7.186% 16 September 2027 6Mnth	250	102.2369	100.2970	25,559	25,074	(485)	(2)%	1%
Canadian Imperial Bank Fxd 4.40% July 2025	250	100.6193	100.0000	25,155	25,000	(155)	(1)%	1%
				125,865	125,023	(842)	(1)%	5%

Maurice J Costello (Dental) Pty Ltd Superannuation Fund

Investment Summary as at 30 June 2023

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Property Direct Market</u>								
100 Farnborough Road	1	435,169.5700	352,000.0000	435,170	352,000	(83,170)	(19)%	15%
				435,170	352,000	(83,170)	(19)%	15%
<u>Unlisted Market</u>								
Burnell SmallCap, MidCap & Resources Trust	15,358	0.9161	0.8500	14,070	13,054	(1,015)	(7)%	1%
ABP_R (ASX:ABP_R)	1,128	0.0000	0.0000	0	0	0	0%	-%
Clarence Property Diversified Fund	32,950	1.5575	1.1000	51,321	36,245	(15,076)	(29)%	2%
				65,390	49,299	(16,091)	(25)%	2%
				2,377,390	2,366,390	9,000	0%	100%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Maurice J Costello (Dental) Pty Ltd Superannuation Fund

Investment Income Summary For the period 1 July 2022 to 30 June 2023

	Add			Less			Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred					
Bank											
DDH Graham Bank Of Qld											
	0	0	0	0	0	0	2,559	0	0	0	0
	2,559						2,559	0	0	0	0
	0	0	0	0	0	0	2,559	0	0	0	0
Foreign Investment Assets											
Burrell World Equity Trust											
	42	135	0	0	0	0	1,524	0	923	35	0
	2,305						1,524	0	923	35	0
	42	135	0	0	0	0	1,524	0	923	35	0
Listed Securities Market											
Abacus Property Group - Fully Paid Ordinary/Units Stapled Securities (ASX:ABP)											
	1,162	0	42	0	4	726	190	0	127	0	155
Amcor PLC - Cdi 1:1 Foreign Exempt Nyse (ASX:AMC)											
	1,738	0	0	0	0	0	1,738	0	0	0	0
Apiam Animal Health Limited (ASX:AHX)											
	60	26	0	0	0	0	86	0	0	0	0
Australia And New Zealand Banking Group Limited Fpo (ASX:ANZ)											
	6,642	2,846	0	0	0	0	9,488	0	0	0	0
Bank Of Queensland Limited. (ASX:BOQ)											
	1,760	754	0	0	0	0	2,514	0	0	0	0
Beach Energy Limited (ASX:BPT)											
	510	219	0	0	0	0	729	0	0	0	0
Bega Cheese Limited (ASX:BGA)											
	400	171	0	0	0	0	571	0	0	0	0
Bendigo And Adelaide Bank Limited (ASX:BEN)											
	1,026	440	0	0	0	0	1,465	0	0	0	0
Bhp Billiton Limited Fpo (ASX:BHP)											
	12,902	5,528	0	0	0	0	18,431	0	0	0	0

Maurice J Costello (Dental) Pty Ltd Superannuation Fund

Investment Income Summary

For the period 1 July 2022 to 30 June 2023

	Add			Less			Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Total Income	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt					
Gryphon Capital Income Trust - Ordinary Units Fully Paid (ASX:GCI)	936	0	0	0	0	936	0	0	0	0	0
3,910	0	0	0	0	0	0	3,910	0	0	0	0
Inghams Group Limited - Ordinary Fully Paid Deferred Settlement (ASX:ING)	30	13	0	0	0	0	43	0	0	0	0
Kkr Credit Income Fund - Ordinary Units Fully Paid (ASX:KKC)	1,050	0	0	0	0	803	247	0	0	0	0
Lend Lease Group Unit/Fpo Stapled Securities (ASX:LLC)	369	40	7	0	0	52	364	0	0	0	0
Link Administration Holdings Limited (ASX:LINK)	320	137	0	0	0	0	457	0	0	0	0
Macquarie Group Limited Fpo (ASX:MQG)	5,077	870	0	0	0	0	5,947	0	0	0	0
Magellan Financial Group Limited (ASX:MFG)	521	183	0	0	0	0	704	0	0	0	0
Mirvac Group - Stapled Securities (ASX:MGR)	1,050	0	0	0	0	115	555	0	190	0	190
Motorcycle Holdings Limited (ASX:MTO)	640	274	0	0	0	0	914	0	0	0	0
National Australia Bank Limited - Cap Note 3-Bbsw+2.20% 20-09-28 Cum Red T-09-23 (ASX:NABPE)	765	0	0	0	0	0	765	0	0	0	0
National Australia Bank Limited Fpo (ASX:NAB)	4,926	2,111	0	0	0	0	7,037	0	0	0	0
Nb Global Corporate Income Trust - Ordinary Units Fully Paid (ASX:NBI)	1,584	0	0	0	0	1,583	1	0	0	0	0
Ooh!Media Limited (ASX:OML)	120	51	0	0	0	0	171	0	0	0	0
Orica Limited Fpo (ASX:ORI)	422	0	0	0	0	0	422	0	0	0	0

Maurice J Costello (Dental) Pty Ltd Superannuation Fund

Investment Income Summary

For the period 1 July 2022 to 30 June 2023

Total Income	Add			Less			Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred					
934	400	0	0	0	0	0	1,334	0	0	0	0
Westpac Banking Corporation - Cap Note 3-Bbsw+3.05% Perp Non-Cum Red T-09-22 (ASX:WBCPE)											
169	72	0	0	0	0	0	242	0	0	0	0
Westpac Banking Corporation Fpo (ASX:WBC)											
8,362	3,584	0	0	0	0	0	11,945	0	0	0	0
Woodside Energy Group Ltd (ASX:WDS)											
11,761	5,040	0	0	0	0	0	16,802	0	0	0	0
100,559	30,304	95	0	3,684	726	3,918	122,629	0	1,945	0	1,973
<u>Managed Funds Market</u>											
DDH Preferred Income Fund											
812	38	0	0	40	0	0	810	0	0	0	0
Redcape Hotel Group											
1,500	0	0	0	1,236	0	0	264	0	0	0	0
Walter Scott Global Equity Fund (Hedged)											
3,118	0	63	0	0	0	2,456	724	0	1,228	0	1,228
5,430	38	63	0	1,276	0	2,456	1,799	0	1,228	0	1,228
<u>Money Market</u>											
Canadian Imperial Bank Fxd 4.40% July 2025											
550	0	0	0	0	0	0	550	0	0	0	0
Challenger Life Fxd 7.186% 16 September 2027 6Mnth											
898	0	0	0	0	0	0	898	0	0	0	0
ME Bank Floating Capital Note 5.00% Margin											
2,660	906	0	0	0	0	0	3,566	0	0	0	0
4,108	906	0	0	0	0	0	5,015	0	0	0	0
<u>Property Direct Market</u>											
100 Farnborough Road											
29	0	0	0	0	0	0	29	0	0	0	0

Maurice J Costello (Dental) Pty Ltd Superannuation Fund

Investment Income Summary

For the period 1 July 2022 to 30 June 2023

	Add			Less			Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred					
Total	0	0	0	0	0	0	29	0	0	0	0
Unlisted Market											
Burrell SmallCap, MidCap & Resources Trust	177	6	0	0	35	0	571	0	103	0	0
Clarence Property Diversified Fund	297	0	0	0	0	0	1,366	0	835	0	139
	473	6	0	0	35	0	1,936	0	938	0	139
	31,764	298	0	0	4,995	726	135,491	0	5,034	0	3,340

* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
(ABN: 96 380 354 235)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 – 30 June 2023	Residential Address: 73 Church Road MITCHELTON QLD 4053
Member	Number: COSTEG1
Mrs Glenda Costello	Date of Birth: 25 June 1943 Date Joined Fund: 28 June 1990 Eligible Service Date: 7 June 1977 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	
Withdrawal Benefit as at 01 Jul 2022	
2011/12 Pension Account - 42% tax free	1,540,915
Total as at 01 Jul 2022	1,540,915
Withdrawal Benefit as at 30 Jun 2023	
2011/12 Pension Account - 42% tax free	1,612,014
Total as at 30 Jun 2023	1,612,014

Your Tax Components	
Tax Free	690,229
Taxable Taxed	921,785
Taxable Untaxed	-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,612,014

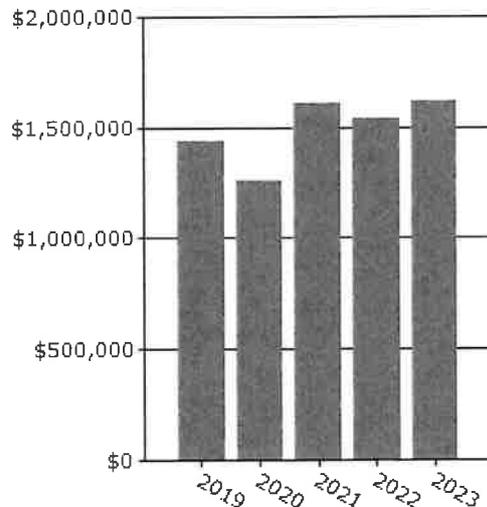
Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*
Non lapsing nomination:
Husband (Maurice James Costello) 100%
* Nomination in effect from **1 December 2011** to/...../.....

Member Balance History



For Enquiries:

email elizabethm@virtusuper.com.au
mail Mrs Elizabeth Meiklejohn, 1454 Logan Road, MOUNT GRAVATT, QLD 4122

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
(ABN: 96 380 354 235)

Member Benefit Statement

Period
1 July 2022 – 30 June 2023
Member Number: COSTEG1
Mrs Glenda Costello
Pension Account
2011/12 Pension Account - 42% tax free

Member Account Details	
Residential Address:	73 Church Road MITCHELTON QLD 4053
Date of Birth:	25 June 1943
Date Joined Fund:	28 June 1990
Eligible Service Date:	7 June 1977
Tax File Number Held:	Yes
Account Start Date:	1 July 2011

Your Account Summary

Withdrawal Benefit as at 01 Jul 2022	1,540,915
<i>Increases to your account:</i>	
Share Of Net Fund Income	98,715
Tax on Net Fund Income	18,615
<u>Total Increases</u>	<u>117,329</u>
<i>Decreases to your account:</i>	
Pension Payments	46,230
<u>Total Decreases</u>	<u>46,230</u>
Withdrawal Benefit as at 30 Jun 2023	1,612,014

Your Tax Components

Tax Free	43%	690,229
Taxable Taxed		921,785
Taxable Untaxed		-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,612,014

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Maurice Costello has been selected as the Reversionary Beneficiary for this Pension Account.

For Enquiries:

email elizabethm@virtusuper.com.au
mail Mrs Elizabeth Meiklejohn, 1454 Logan Road, MOUNT GRAVATT, QLD 4122

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
(ABN: 96 380 354 235)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2022 – 30 June 2023	Residential Address: 73 Church Street MITCHELTON QLD 4053
Member	Number: COSTEM0
Mr Maurice Costello	Date of Birth: 17 October 1941 Date Joined Fund: 28 June 1990 Eligible Service Date: 7 June 1977 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	
Withdrawal Benefit as at 01 Jul 2022	
2011/12 Pension Account - 36% tax free	1,062,267
2013/14 Pension Account - 100% tax free	160,643
Total as at 01 Jul 2022	1,222,910
Withdrawal Benefit as at 30 Jun 2023	
2011/12 Pension Account - 36% tax free	651,491
2013/14 Pension Account - 100% tax free	167,215
Total as at 30 Jun 2023	818,707

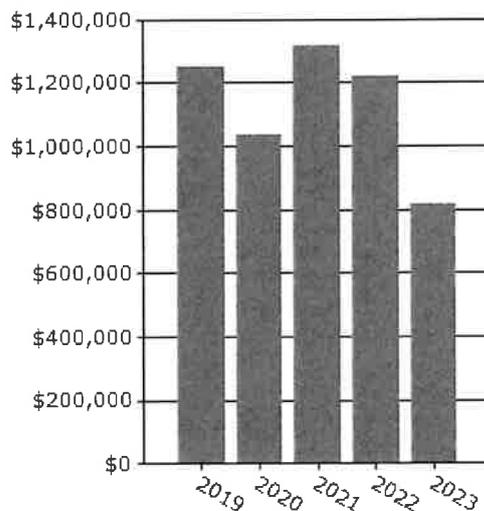
Your Tax Components	
Tax Free	407,831
Taxable Taxed	410,876
Taxable Untaxed	-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	818,707

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Binding Beneficiary Nomination*	
Non lapsing nomination:	
Wife (Glenda Ann Costello) 100%	
* Nomination in effect from 1 December 2011 to/...../.....	

Member Balance History



For Enquiries:

email elizabethm@virtusuper.com.au
mail Mrs Elizabeth Meiklejohn, 1454 Logan Road, MOUNT GRAVATT, QLD 4122

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
(ABN: 96 380 354 235)

Member Benefit Statement

Period	Member Account Details
1 July 2022 – 30 June 2023	Residential Address: 73 Church Street MITCHELTON QLD 4053
Member	Number: COSTEM0
Mr Maurice Costello	Date of Birth: 17 October 1941
Pension Account	Date Joined Fund: 28 June 1990
2011/12 Pension Account - 36% tax free	Eligible Service Date: 7 June 1977
	Tax File Number Held: Yes
	Account Start Date: 1 July 2011

Your Account Summary	
Withdrawal Benefit as at 01 Jul 2022	1,062,267
<i><u>Increases to your account:</u></i>	
Share Of Net Fund Income	61,457
Tax on Net Fund Income	10,917
<i><u>Total Increases</u></i>	72,375
<i><u>Decreases to your account:</u></i>	
Lump Sum Cash Payments	445,970
Pension Payments	37,180
<i><u>Total Decreases</u></i>	483,150
Withdrawal Benefit as at 30 Jun 2023	651,491

Your Tax Components		
Tax Free	37%	240,615
Taxable Taxed		410,876
Taxable Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	651,491

Your Insurance Benefits
No insurance details have been recorded

Your Beneficiaries
Glenda Costello has been selected as the Reversionary Beneficiary for this Pension Account.

For Enquiries:

email elizabethm@virtusuper.com.au
mail Mrs Elizabeth Meiklejohn, 1454 Logan Road, MOUNT GRAVATT, QLD 4122

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
(ABN: 96 380 354 235)

Member Benefit Statement

Period
1 July 2022 – 30 June 2023
Member Number: COSTEM0
Mr Maurice Costello
Pension Account
2013/14 Pension Account - 100% tax free

Member Account Details	
Residential Address:	73 Church Street MITCHELTON QLD 4053
Date of Birth:	17 October 1941
Date Joined Fund:	28 June 1990
Eligible Service Date:	7 June 1977
Tax File Number Held:	Yes
Account Start Date:	7 March 2014

Your Account Summary	
Withdrawal Benefit as at 01 Jul 2022	160,643
<i>Increases to your account:</i>	
Share Of Net Fund Income	10,258
Tax on Net Fund Income	1,934
<u>Total Increases</u>	<u>12,192</u>
<i>Decreases to your account:</i>	
Pension Payments	5,620
<u>Total Decreases</u>	<u>5,620</u>
Withdrawal Benefit as at 30 Jun 2023	167,215

Your Tax Components		
Tax Free	100%	167,215
Taxable Taxed		-
Taxable Untaxed		-

Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		167,215

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Glenda Costello has been selected as the Reversionary Beneficiary for this Pension Account.	

For Enquiries:

email elizabethm@virtusuper.com.au
mail Mrs Elizabeth Meiklejohn, 1454 Logan Road, MOUNT GRAVATT, QLD 4122

Maurice J Costello (Dental) Pty Ltd Superannuation Fund

Trustee Declaration

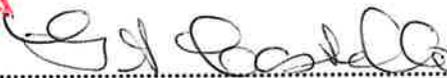
In the opinion of the Trustees of the Maurice J Costello (Dental) Pty Ltd Superannuation Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly the financial position of the Fund at 30 June 2023 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2023.

Signed in accordance with a resolution of the trustees by:

SIGN
ATK 
..... Dated: 03/03/2024
Maurice Costello
Trustee

SIGN

..... Dated: 03/03/2024
Glenda Costello
Trustee

**MINUTES OF THE MEETING OF THE TRUSTEES OF
MAURICE J COSTELLO (DENTAL) PTY LTD SUPERANNUATION FUND
HELD ON 16 JANUARY 2024 AT
73 CHURCH ROAD, MITCHELTON QLD**

PRESENT



Maurice Costello

Glenda Costello

CATHERINE COSTELLO AS TRUSTEE
FOR MAURICE COSTELLO.

**APPROVAL OF
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting be signed as a true and correct record.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the fund meet the requirement of the fund's deed and do not breach the superannuation laws in relation to:

1. making payment to members; and
2. breaching the fund's or the member's investment strategy.

The trustees have reviewed the payment of benefits 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 following benefits on behalf of the members:

Member Name/Payment Type	Amount
Mrs Glenda Costello Pension	46,230
Mr Maurice Costello Lump Sum	445,970
Pension	42,800

PURCHASE OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2023 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Unlisted Market</i>			
<i>ABP_R</i>			
16 Jun 2023	0.0000	264.00	0
16 Jun 2023	0.0000	149.00	0
16 Jun 2023	0.0000	715.00	0
<i>Burrell SmallCap, MidCap & Resources Trust</i>			
19 Dec 2022	0.9000	717.00	645
28 Apr 2023	0.9004	307.00	276
<i>NXT_R</i>			
16 May 2023	0.0000	438.00	0
<i>Listed Securities Market</i>			
<i>Australia And New Zealand Banking Group Limited Fpo</i>			
25 Aug 2022	18.9000	294.00	5,557
03 Jan 2023	20.7301	1,500.00	31,095
03 Jan 2023	21.8677	1,100.00	24,054
03 Jan 2023	31.7619	600.00	19,057
03 Jan 2023	32.3094	780.00	25,201
03 Jan 2023	29.0026	420.00	12,181
<i>Australia And New Zealand Banking Group Limited - Ordinary Fully Paid Deferred Settlement</i>			
03 Jan 2023	29.0026	420.00	12,181
03 Jan 2023	20.7301	1,500.00	31,095
03 Jan 2023	21.8677	1,100.00	24,054
03 Jan 2023	31.7619	600.00	19,057
03 Jan 2023	32.3094	780.00	25,201
<i>Australia And New Zealand Banking Group Limited - Ordinary Fully Paid Deferred</i>			
09 Aug 2022	18.9000	294.00	5,557
<i>Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.75% Perp Non-Cum Red T-10-26</i>			
29 Nov 2022	102.0367	300.00	30,611
<i>Carindale Property Trust - Units Fully Paid</i>			
02 Nov 2022	4.4141	2,000.00	8,828
<i>Centuria Industrial REIT - Ordinary Units Fully Paid</i>			
09 Sep 2022	3.1076	5,000.00	15,538
28 Nov 2022	3.2327	3,000.00	9,698
<i>Dexus - Fully Paid Units Stapled Securities</i>			
12 Oct 2022	7.7403	1,400.00	10,836
<i>Endeavour Group Limited</i>			
25 Jan 2023	6.5820	2,000.00	13,164
<i>Nextdc Limited Fpo</i>			
08 Jun 2023	0.0000	438.00	0
<i>Orica Limited Fpo</i>			
02 Sep 2022	15.2439	328.00	5,000

<i>Pm Capital Global Opportunities Fund Limited</i>			
13 Mar 2023	1.7495	2,858.00	5,000
<i>Ramsay Health Care Limited</i>			
17 Jan 2023	68.1148	200.00	13,623
<i>Spdr S&P/Asx 200 Listed Property Fund Etf Units Fully Paid</i>			
09 Nov 2022	10.7038	2,000.00	21,408
<i>Suncorp Group Limited - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-26</i>			
10 Aug 2022	101.7849	200.00	20,357
<i>Savannah Goldfields Limited</i>			
19 Oct 2022	0.2002	66,667.00	13,344
<i>Telstra Corporation Limited. Fpo</i>			
01 Nov 2022	3.4615	10,500.00	36,346
01 Nov 2022	2.8003	3,050.00	8,541
01 Nov 2022	2.6847	850.00	2,282
01 Nov 2022	3.4615	600.00	2,077
<i>Telstra Corporation Limited. - Ordinary Fully Paid Deferred Settlement</i>			
31 Oct 2022	3.4615	600.00	2,077
31 Oct 2022	2.6847	850.00	2,282
31 Oct 2022	2.8003	3,050.00	8,541
31 Oct 2022	3.4615	10,500.00	36,346
<i>Equity Trustees Limited - Xtb Eqd Ald 4.00% Apr-25</i>			
29 Sep 2022	101.4410	250.00	25,360
<i>Listed Derivatives Market ANZR</i>			
28 Jul 2022	0.0000	28.00	0
28 Jul 2022	0.0000	100.00	0
28 Jul 2022	0.0000	74.00	0
28 Jul 2022	0.0000	52.00	0
28 Jul 2022	0.0000	40.00	0
<i>Money Market</i>			
<i>BOQ SNR Fixed 4.7% 0 1/2027</i>			
25 Jan 2023	100.6032	250.00	25,151
<i>Challenger Life Fxd 7.18 6% 16 September 2027 6Mnth</i>			
22 Nov 2022	102.2369	250.00	25,559
<i>Canadian Imperial Bank Fxd 4.40% July 2025</i>			
15 Jul 2022	100.6193	250.00	25,155
<i>Foreign Investment Assets</i>			
<i>Burrell World Equity Trust</i>			
31 Oct 2022	1.3901	978.00	1,359
28 Apr 2023	1.4982	271.00	406

DISPOSAL OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2023 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Listed Securities Market</i>			
<i>Apiam Animal Health Limited</i>			
06 Feb 2023	0.6105	15,104.00	9,221
<i>Allkem Limited</i>			
06 Feb 2023	12.8463	1,500.00	19,269
<i>Australia And New Zealand Banking Group Limited Fpo</i>			
03 Jan 2023	20.7301	1,500.00	31,095
03 Jan 2023	21.8677	1,100.00	24,054
03 Jan 2023	31.7619	600.00	19,057
03 Jan 2023	32.3094	780.00	25,201
03 Jan 2023	29.0026	420.00	12,181
<i>Australia And New Zealand Banking Group Limited - Ordinary Fully Paid Deferred Settlement</i>			
03 Jan 2023	20.7301	1,500.00	31,095
03 Jan 2023	21.8677	1,100.00	24,054
03 Jan 2023	31.7619	600.00	19,057
03 Jan 2023	32.3094	780.00	25,201
03 Jan 2023	29.0026	420.00	12,181
<i>Australia And New Zealand Banking Group Limited - Ordinary Fully Paid Deferred</i>			
25 Aug 2022	18.9000	294.00	5,557
<i>Appen Limited</i>			
06 Feb 2023	2.4633	700.00	1,724
<i>Bhp Billiton Limited Fpo</i>			
15 Dec 2022	45.4773	600.00	27,286
<i>Boral Limited.</i>			
31 Oct 2022	2.8373	3,000.00	8,512
<i>Beach Energy Limited</i>			
13 Mar 2023	1.3936	17,000.00	23,691
<i>Brambles Limited</i>			
21 Dec 2022	12.0150	2,000.00	24,030
<i>Commonwealth Bank Of Australia. Fpo</i>			
07 Nov 2022	101.5742	232.00	23,565
<i>Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-22</i>			
15 Dec 2022	100.0000	400.00	40,000
<i>Challenger Limited</i>			
21 Dec 2022	7.4550	4,000.00	29,820
<i>Challenger Limited - Cap Note 3-Bbsw+4.40% Perp Non-Cum Red T-05-23</i>			
22 May 2023	100.0000	150.00	15,000
<i>Central Petroleum Limited</i>			
30 Jan 2023	0.0792	75,000.00	5,942
<i>Endeavour Group Limited</i>			
12 Jul 2022	7.8088	3,000.00	23,426

<i>Gryphon Capital Income Trust - Ordinary Units Fully Paid</i>			
20 Dec 2022	1.9569	11,000.00	21,526
<i>Inghams Group Limited - Ordinary Fully Paid Deferred Settlement</i>			
13 Mar 2023	3.0447	6,000.00	18,268
<i>Link Administration Holdings Limited</i>			
17 Nov 2022	3.3971	4,000.00	13,588
<i>Laneway Resources Ltd</i>			
19 Oct 2022	0.0050	2,666,667.00	13,344
<i>National Australia Bank Limited Fpo</i>			
03 Aug 2022	30.3589	1,163.00	35,307
<i>Nextdc Limited Fpo</i>			
06 Feb 2023	10.1682	3,672.00	37,338
13 Mar 2023	10.0194	3,500.00	35,068
<i>Ooh!Media Limited</i>			
30 Jan 2023	1.4016	8,000.00	11,213
<i>Orica Limited Fpo</i>			
30 Jan 2023	14.5658	1,328.00	19,343
<i>Pm Capital Global Opportunities Fund Limited</i>			
21 Dec 2022	1.6109	12,666.00	20,403
13 Mar 2023	1.7927	8,000.00	14,342
<i>Plato Income Maximiser Limited.</i>			
02 Sep 2022	1.1909	17,500.00	20,841
<i>Qube Holdings Limited</i>			
09 Feb 2023	2.9860	3,027.00	9,039
13 Mar 2023	3.0156	3,000.00	9,047
<i>Scentre Group - Stapled Securities Deferred Settlement</i>			
28 Nov 2022	2.9073	12,000.00	34,888
<i>Suncorp Group Limited - Cap Note 3-Bbsw+3.00% Perp Non-Cum Red T-06-26</i>			
30 Jan 2023	102.0380	200.00	20,408
<i>Savannah Goldfields Limited</i>			
09 Feb 2023	0.1776	66,667.00	11,840
<i>Tassal Group Limited</i>			
06 Sep 2022	5.0948	2,500.00	12,737
10 Nov 2022	5.2300	4,500.00	23,535
<i>Telstra Corporation Limited. Fpo</i>			
31 Oct 2022	2.6847	850.00	2,282
31 Oct 2022	2.8003	3,050.00	8,541
31 Oct 2022	3.4615	600.00	2,077
31 Oct 2022	3.4615	10,500.00	36,346
<i>Telstra Corporation Limited. - Ordinary Fully Paid Deferred Settlement</i>			
01 Nov 2022	2.8003	3,050.00	8,541
01 Nov 2022	2.6847	850.00	2,282
01 Nov 2022	3.4615	600.00	2,077
01 Nov 2022	3.4615	10,500.00	36,346
<i>Westpac Banking Corporation - Cap Note 3-Bbsw+3.05% Perp Non-Cum Red T-09-22</i>			
23 Sep 2022	100.0000	200.00	20,000
<i>Wesfarmers Limited Fpo</i>			

30 Jan 2023	48.9035	370.00	18,094
11 May 2023	50.5034	300.00	15,151
<i>Listed Derivatives Market</i>			
<i>ANZR</i>			
09 Aug 2022	0.0000	294.00	0
<i>Laneway Resources Ltd</i>			
<i>- Option Expiring 30-Sep-2022</i>			
01 Oct 2022	0.0000	333,334.00	0
<i>Managed Funds Market</i>			
<i>DDH Preferred Income Fund</i>			
17 Feb 2023	0.8410	57,977.74	48,759
<i>Unlisted Market</i>			
<i>NXT_R</i>			
08 Jun 2023	0.0000	438.00	0

PROPERTY VALUATIONS:

In respect of the year ending 30 June 2023, it was resolved that the trustees revalue the properties set out below in respect of the effective dates specified.

Giving consideration to the fund's circumstances and the value of the fund's assets that property represents, the trustees have obtained property valuations from the sources listed below.

The trustees have reviewed the content and assumptions within and believe the valuations supplied fairly represent the value and attributes of the properties held.

The trustees resolved to accept the valuations obtained on the basis that the valuations are based on objective and supportable data; are representative of the assets owned by the fund; and are indicative of market conditions as at the effective dates.

After consideration from the trustees, it was also resolved to carry forward valuations from prior years where appropriate. The trustees are of the opinion that the valuations continue to be relevant and appropriate and have been obtained within a suitable time frame to still be applied.

Address: 100 Farnborough Road Meikleville Hill QLD 4703
Australia

Valuation	Effective Date	Valuation Date	Type	Source
352,000	30 Jun 2023	10 Jul 2023	Automated Valuation	RP Data - Modified

ALLOCATION OF NET INCOME:

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	Income	Fund Tax	Conts Tax	Direct Tax
<i>Mrs Glenda Costello</i>				
2011/12 Pension Account - 42% tax free	98,715	(18,615)	0	0
<i>Mr Maurice Costello</i>				
2011/12 Pension Account - 36% tax free	61,457	(10,917)	0	0
2013/14 Pension Account - 100% tax free	10,258	(1,934)	0	0

**REPORTING ENTITY
CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND
STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report and Member Statement for the period ended 30 June 2023 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2023, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2023.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2023 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2023 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2023 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

TRUSTEE AND MEMBER 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 Section 120 of the S/SA.

AUDITOR:

It was resolved that

Anthony Boys
of
Super Audits

act as the auditor of the fund for the next financial year.

TAX AGENT:

It was resolved that

Mr David Tincknell
of
VIRTU SUPER PTY LTD
1454 Logan Road
Mount Gravatt, QLD 4122

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.

SIGN



Dated: 03/02/2024

Glenda Costello
Chairperson

**Compilation Report to the Trustees and Members of
Maurice J Costello (Dental) Pty Ltd Superannuation Fund**

**ABN 96 380 354 235
For the period 1 July 2022 to 30 June 2023**

On the basis of the information provided by the Trustees of Maurice J Costello (Dental) Pty Ltd Superannuation Fund, we have compiled the accompanying special purpose financial statements of Maurice J Costello (Dental) Pty Ltd Superannuation Fund for the period ended 30 June 2023, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes.

The specific purpose for which the special purpose financial statements have been prepared is to provide information relating to the performance and financial position of Maurice J Costello (Dental) Pty Ltd Superannuation Fund that satisfies the information needs of the trustees and the members.

The Responsibility of Trustees

The Trustees of Maurice J Costello (Dental) Pty Ltd Superannuation Fund are solely responsible for the information contained in the special purpose financial statements and have determined that the basis of accounting adopted and financial reporting framework used are appropriate to meet the needs of the members.

Our Responsibility

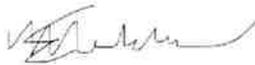
On the basis of information provided by the Trustees of Maurice J Costello (Dental) Pty Ltd Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the same financial reporting framework/basis of accounting used above and **APES 315: *Compilation of Financial Information***.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Trustees provided, in compiling the financial statements. Virtu Super has not conducted any audit or review and accordingly no assurance by Virtu Super is expressed. A separate report issued by the Fund Auditor will provide a level of assurance, as detailed in the report and audit engagement letter.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees and members of the fund and purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Signature of Accountant

Dated: 16 January 2024



.....
Name of Signatory: Mrs Elizabeth Meiklejohn

Address: 1454 Logan Road
MOUNT GRAVATT, QLD 4122

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

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 H 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 and 9.

- ❗ 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)**

Maurice J Costello (Dental) Pty Ltd Superannuation Fund

3 **Australian business number (ABN)** (if applicable)

4 **Current postal address**

PO Box 83

Suburb/town

Mount Gravatt

State/territory

QLD

Postcode

4122

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

Fund's tax file number (TFN) *****

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO Box 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

Date audit was completed

A

Day	Month	Year

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 124001

Fund account number 998759159

Fund account name

Maurice J Costello Dental Pty Ltd Super Fund

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.

smsfdataflow

Fund's tax file number (TFN)

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** **A** 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** \$ ~~00~~

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.

Fund's tax file number (TFN)

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 or 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** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

Gross foreign income **D1** \$ -00 Net foreign income **D** \$ -00 Loss

Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00 Number

Gross payments where ABN not quoted **H** \$ -00

Gross distribution from partnerships **I** \$ -00 Loss

*Unfranked dividend amount **J** \$ -00

*Franked dividend amount **K** \$ -00

*Dividend franking credit **L** \$ -00

*Gross trust distributions **M** \$ -00 Code

Calculation of assessable contributions

Assessable employer contributions **R1** \$ -00

plus Assessable personal contributions **R2** \$ -00

plus ****No-TFN-quoted contributions** **R3** \$ -00
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$ -00

Assessable contributions **R** \$ -00
(R1 plus R2 plus R3 less R6)

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$ -00

plus *Net non-arm's length trust distributions **U2** \$ -00

plus *Net other non-arm's length income **U3** \$ -00

*Other income **S** \$ -00 Code

*Assessable income due to changed tax status of fund **T** \$ -00

Net non-arm's length income **U** \$ -00
(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** \$ -00 Loss
(Sum of labels A to U)

Exempt current pension income **Y** \$ -00

TOTAL ASSESSABLE INCOME **V** \$ -00 Loss
(W less Y)

Fund's tax file number (TFN)

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" value="0.00"/>	A2 \$	<input type="text" value="0.00"/>
Interest expenses overseas	B1 \$	<input type="text" value="0.00"/>	B2 \$	<input type="text" value="0.00"/>
Capital works expenditure	D1 \$	<input type="text" value="0.00"/>	D2 \$	<input type="text" value="0.00"/>
Decline in value of depreciating assets	E1 \$	<input type="text" value="0.00"/>	E2 \$	<input type="text" value="0.00"/>
Insurance premiums – members	F1 \$	<input type="text" value="0.00"/>	F2 \$	<input type="text" value="0.00"/>
SMSF auditor fee	H1 \$	<input type="text" value="0.00"/>	H2 \$	<input type="text" value="550.00"/>
Investment expenses	I1 \$	<input type="text" value="0.00"/>	I2 \$	<input type="text" value="21046.00"/>
Management and administration expenses	J1 \$	<input type="text" value="0.00"/>	J2 \$	<input type="text" value="3254.00"/>
Forestry managed investment scheme expense	U1 \$	<input type="text" value="0.00"/>	U2 \$	<input type="text" value="0.00"/>
Other amounts	L1 \$	<input type="text" value="0.00"/>	L2 \$	<input type="text" value="259.00"/>
Tax losses deducted	M1 \$	<input type="text" value="0.00"/>		

Code

Code

TOTAL DEDUCTIONS
N \$
 (Total A1 to M1)

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

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

TOTAL SMSF EXPENSES
Z \$
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN)

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** \$ **00**
(an amount must be included even if it is zero)

*Tax on taxable income **T1** \$
(an amount must be included even if it is zero)

*Tax on no-TFN-quoted contributions **J** \$
(an amount must be included even if it is zero)

Gross tax **B** \$
(T1 plus J)

Foreign income tax offset **C1** \$

Rebates and tax offsets **C2** \$

Non-refundable non-carry forward tax offsets **C** \$
(C1 plus C2)

SUBTOTAL 1 **T2** \$
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset **D1** \$

Early stage venture capital limited partnership tax offset carried forward from previous year **D2** \$

Early stage investor tax offset **D3** \$

Early stage investor tax offset carried forward from previous year **D4** \$

Non-refundable carry forward tax offsets **D** \$
(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2 **T3** \$
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset **E1** \$

No-TFN tax offset **E2** \$

National rental affordability scheme tax offset **E3** \$

Exploration credit tax offset **E4** \$

Refundable tax offsets **E** \$
(E1 plus E2 plus E3 plus E4)

*TAX PAYABLE **T5** \$
(T3 less E – cannot be less than zero)

Section 102AAM interest charge **G** \$

Fund's tax file number (TFN) *****

Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$	<input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$	<input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$	<input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$	<input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$	<input type="text"/>
Eligible credits	H \$	<input type="text" value="0"/> <i>(H2 plus H3 plus H5 plus H6 plus H8)</i>

*Tax offset refunds (Remainder of refundable tax offsets)	I \$	<input type="text" value="31764.47"/> <i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	-------------	--

PAYG instalments raised	K \$	<input type="text" value="0"/>
Supervisory levy	L \$	<input type="text" value="259"/>
Supervisory levy adjustment for wound up funds	M \$	<input type="text"/>
Supervisory levy adjustment for new funds	N \$	<input type="text"/>

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="-31505.47"/> <i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#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 \$	<input type="text" value="0"/> .00
Net capital losses carried forward to later income years	V \$	<input type="text" value="108701"/> .00

Fund's tax file number (TFN) *****

Section F: Member information

MEMBER 1

Title: MRS

Family name Costello

First given name Glenda

Other given names

Member's TFN See the Privacy note in the Declaration. *****

Date of birth 25/06/1943

Contributions

OPENING ACCOUNT BALANCE \$ 1540915.08

Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 0

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

Contributions from non-complying funds and previously non-complying funds

T \$ 0

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

M \$ 0

TOTAL CONTRIBUTIONS N \$ 0

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ 117329.24

Loss

Inward rollovers and transfers

P \$ 0

Outward rollovers and transfers

Q \$ 0

Lump Sum payments

R1 \$

Income stream payments

R2 \$ 46230

Code

Code M

Accumulation phase account balance

S1 \$ 0

Retirement phase account balance - Non CDBIS

S2 \$ 1612014.32

Retirement phase account balance - CDBIS

S3 \$ 0

TRIS Count

CLOSING ACCOUNT BALANCE S \$ 1612014.32

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Fund's tax file number (TFN) *****

MEMBER 2

Title: MR

Family name Costello

First given name Maurice

Other given names

Member's TFN See the Privacy note in the Declaration, *****

Date of birth 17/10/1941

Contributions

OPENING ACCOUNT BALANCE \$ 1222909.76

Refer to instructions for completing these labels.

Employer contributions A \$ 0

ABN of principal employer A1

Personal contributions B \$ 0

CGT small business retirement exemption C \$ 0

CGT small business 15-year exemption amount D \$ 0

Personal injury election E \$ 0

Spouse and child contributions F \$ 0

Other third party contributions G \$ 0

Proceeds from primary residence disposal H \$ 0

Receipt date H1

Assessable foreign superannuation fund amount I \$ 0

Non-assessable foreign superannuation fund amount J \$ 0

Transfer from reserve: assessable amount K \$ 0

Transfer from reserve: non-assessable amount L \$ 0

Contributions from non-complying funds and previously non-complying funds T \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts) M \$ 0

TOTAL CONTRIBUTIONS N \$ 0 (Sum of labels A to M)

Other transactions

Allocated earnings or losses O \$ 84566.94

Accumulation phase account balance S1 \$ 0

Inward rollovers and transfers P \$ 0

Retirement phase account balance - Non CDBIS S2 \$ 818706.70

Outward rollovers and transfers Q \$ 0

Retirement phase account balance - CDBIS S3 \$ 0

Lump Sum payments R1 \$ 445970

Income stream payments R2 \$ 42800

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 818706.70 (S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Fund's tax file number (TFN)

Section H: **Assets and liabilities**

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -00

Unlisted trusts **B** \$ -00

Insurance policy **C** \$ -00

Other managed investments **D** \$ -00

15b Australian direct investments

Cash and term deposits **E** \$ -00

Limited recourse borrowing arrangements	
Australian residential real property	J1 \$ <input type="text" value="0"/> -00
Australian non-residential real property	J2 \$ <input type="text" value="0"/> -00
Overseas real property	J3 \$ <input type="text" value="0"/> -00
Australian shares	J4 \$ <input type="text" value="0"/> -00
Overseas shares	J5 \$ <input type="text" value="0"/> -00
Other	J6 \$ <input type="text" value="0"/> -00
Property count	J7 <input type="text" value="0"/>

Debt securities **F** \$ -00

Loans **G** \$ -00

Listed shares **H** \$ -00

Unlisted shares **I** \$ -00

Limited recourse borrowing arrangements **J** \$ -00

Non-residential real property **K** \$ -00

Residential real property **L** \$ -00

Collectables and personal use assets **M** \$ -00

Other assets **O** \$ -00

15c Other investments

Crypto-Currency **N** \$ -00

15d Overseas direct investments

Overseas shares **P** \$ -00

Overseas non-residential real property **Q** \$ -00

Overseas residential real property **R** \$ -00

Overseas managed investments **S** \$ -00

Other overseas assets **T** \$ -00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ -00
(Sum of labels **A** to **T**)

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 \$ -00

Fund's tax file number (TFN)

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" value=""/>	.00	
Permissible temporary borrowings	V2 \$ <input type="text" value=""/>	.00	
Other borrowings	V3 \$ <input type="text" value=""/>	.00	
	Borrowings	V \$ <input type="text" value="0"/>	.00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="2430721"/>	.00
	Reserve accounts	X \$ <input type="text" value="0"/>	.00
	Other liabilities	Y \$ <input type="text" value="0"/>	.00
TOTAL LIABILITIES		Z \$ <input type="text" value="2430721"/>	.00

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**

Fund's tax file number (TFN) *****

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 Day / Month / Year

Preferred trustee or director contact details:

Title:

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 Day / Month / Year

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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	Fund name	Year of return
*****	Maurice J Costello (Dental) Pty Ltd Superannuation Fund	2023

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 of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director	<input type="text"/>	Date	<input type="text"/>
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Part B: 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.

Agent's reference number	Account name
79673007	Maurice J Costello Dental Pty Ltd Super Fund

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

Signature of trustee or director	<input type="text"/>	Date	<input type="text"/>
----------------------------------	----------------------	------	----------------------

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

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

Signature of tax agent	<input type="text"/>	Date	<input type="text"/>
------------------------	----------------------	------	----------------------

Agent's contact name	Agent's phone	Agent's reference	Client's reference
MR David Tincknell	07 33491452	79673007	COS02SB

Maurice J Costello (Dental) Pty Ltd Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2022 to 30 June 2023

Description	Tax Return Ref.	Amount
Income		
Section B		
Total Gross Rent and Other Leasing & Hiring Income	B	28
Total Gross Interest	C	6,075
Total Net Foreign Income	D	2,931
Total Unfranked Dividend Amount	J	6,783
Total Franked Dividend Amount	K	73,187
Total Dividend Franking Credit	L	31,132
Total Gross Trust Distributions	M	14,530
Total Exempt Current Pension Income	Y	(134,666)
Total Assessable Income	■	0
Deductions		
Section C		
Total Deductions	■	0
Taxable Income or Loss	(V - N) O	0.00
Income Tax Calculation Statement		
Section D		
Gross Tax	■	0
Total Gross Tax	■	0
Rebates and Offsets	C	0
SUBTOTAL	■	0
Total Credit: Refundable Franking Credits	E1	31,764
Total Eligible Credits	■	0
Net Tax Payable	■	(31,764)
Total Supervisory Levy	L	259
Total Amount Due / (Refundable)	■	(31,505)

P

Maurice J Costello (Dental) Pty Ltd Superannuation Fund

Status : Saved with changes

Annual GST return

Receipt Date :

Document ID 47822032055

ABN 96380354235 001

When completing this form:

- print clearly using a black pen
- show whole dollars only (do not show cents)
- if reporting a zero amount, print '0', (do not use NIL)
- leave boxes blank if not applicable (do not use N/A, NIL)
- do not use symbols such as +, -, /, \$.

Contact person who completed the form

Contact phone number

Why have you received this annual GST return?

You have chosen to pay GST **annually** or by **instalments**. Please complete this form to calculate and pay any amount you owe the Tax Office, or to calculate any amount the Tax Office owes you.

When is this form due?

You **must** return this form (even if nil activity) and make any payment by

How to complete this form

- Complete the boxes (G1, G2, G3, G10 & G11) that apply to your business for the period shown above, using information from your accounts or by using the GST calculation sheet.
- Indicate whether the G1 amount includes GST by writing **X** in the appropriate box.

GST accounting method

Total sales **G1** \$ 6 0 9 4 .00

Does the amount shown at G1 include GST? (indicate with X) Yes No

Export sales **G2** \$.00

Other GST-free sales **G3** \$.00

Capital purchases **G10** \$.00

Non-capital purchases **G11** \$.00

Report GST and any wine equalisation tax and luxury car tax amounts for the period in the Summary section over the page

Methods of payment



BPAY: contact your financial institution to make this payment from your cheque or savings account. Quote biller code 75556 and your EFT code (shown on the front of the payment slip) as the customer reference number.

Direct credit: you can electronically transfer funds to the Tax Office's direct credit bank account using online banking facilities. Use BSB 093 003, Account number 316 335 and your EFT code. Phone 1800 815 886 for assistance if required.

Direct debit: have your payment deducted from your financial institution account (not credit cards). Phone 1800 802 308 for a direct debit request form and/or details.

Mail payments: mail the payment slip together with your cheque or money order using the envelope provided. Please do not use pins or staples. Do not send cash. See below for cheque information.

Post office: payments can be made at any post office by cash, cheque or EFTPOS (where available and subject to daily limits). A \$3,000 limit applies to cash payments. Your payment slip must be presented with your payment.

Cheques/money orders should be for amounts in Australian dollars and payable to 'Deputy Commissioner of Taxation'. Cheques should be crossed 'Not Negotiable'. Payments cannot be made by credit card, or in person at any Tax Office branch or shopfront.

