

# PBA

Super Pty Ltd

**ACTUARIAL CERTIFICATE  
FOR  
DANIEL H L CHOY PTY LTD SUPERANNUATION FUND  
FOR THE YEAR ENDED 30 JUNE 2023**

To: Danwin Pty Ltd (Trustee)

I have been requested to prepare this certificate by Anthony Djaja of Courtney & Co on behalf of the Trustee of the above fund.

The certificate has been prepared under Section 295-390 of the Income Tax Assessment Act 1997 which relates to the proportion of assessable income of a complying superannuation fund which is exempt from tax. It also has regard to the Institute of Actuaries of Australia's Professional Standard 406 which requires that certain information be provided.

The certificate is based on Fund data supplied and the fact that the pensioners concerned are being paid retirement phase (account-based, allocated and/or market-linked) pensions which, in any one tax year, must remain between the legislated minima and maxima. The value of superannuation liabilities is taken to be the account balances of members at the relevant date. The value of pension liabilities is taken to be the account balances of members in receipt of retirement phase pensions at the relevant date.

The average value during the 2022/23 year of income of unsegregated pension liabilities and unsegregated superannuation liabilities are as follows:

Unsegregated pension liabilities	\$2,662,466
Unsegregated non pension liabilities	\$2,827,179
Unsegregated superannuation liabilities	\$5,489,645

There were no segregated current pension assets and no segregated non-current pension assets held at any time during the year .

I am satisfied that the value at 30 June, 2023 of the Fund's assets at that date, together with the future contributions in respect of the superannuation benefits concerned, if accumulated after that date at the rate of the Fund's earnings on assets, would provide the amount required to discharge in full the liabilities as they fall due. No specific assumption has been made regarding rates of return on the Fund's assets nor has any assumption regarding pension increase rates been made.

The proportion of exempt investment income during the year 2022/23 is:

Average value of unsegregated pension liabilities	\$2,662,466	
Average value of unsegregated superannuation liabilities	\$5,489,645	= 48.5%



Paul B. Anderson  
Fellow of the Institute of Actuaries of Australia  
19 January 2024

**SUMMARY OF DATA PROVIDED FOR  
AN ACTUARIAL CERTIFICATE  
FOR THE YEAR ENDED 30 JUNE 2023**

**DANIEL H L CHOY PTY LTD SUPERANNUATION FUND**

Data Provider: Anthony Djaja of Courtney & Co

Trustee: Danwin Pty Ltd

Financial Information:

Net Fund Assets at 30/06/22		\$5,562,521
<i>Represented by:</i>		
Retirement Phase Pension Member Balances **	\$2,735,341	
Other Member Balances	\$2,827,179	
Plus Member Transactions During the year		
Contributions		\$0
Transfer In (rollovers / internal transfers)		\$0
Transfer out (lump sums / internal transfers)		\$0
Other		\$0
Pension Payments		-\$123,500
Net Fund Assets at 30/06/23 *		\$5,439,021
<i>Represented by:</i>		
Retirement Phase Pension Member Balances **	\$2,611,841	
Other Member Balances	\$2,827,179	

The value of segregated current pension assets held at 30/06/23:		\$0
The value of retirement phase pension pensions at 30/06/23 ***		\$2,611,841
The value super of superannuation liabilities at 30/06/23 ***		\$5,439,021

The above amounts are each rounded to the nearest dollar

\* excludes all taxes, expenses & net earnings

\*\* Retirement Phase Pensions exclude transition to retirement pensions

\*\*\* excludes segregated current and non-current pension assets

There were no unallocated reserves during the year.

Courtney & Co confirms:

- (a) the Trust Deed governing the Fund permits the payment of the relevant pensions;
- (b) the data supplied is a true representation of the draft financial statements and any changes to the member transactions may require a revision of this certificate; and
- (c) the pensions provided throughout the year met the payment standards under SIS.

There were no segregated current pension assets and no segregated non-current pension assets held at any time during the year .



## Income tax 551

<b>Date generated</b>	22 January 2024
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

6 results found - from **01 July 2021** to **31 December 2023** sorted by **processed date** ordered **oldest to newest**

<b>Processed date</b>	<b>Effective date</b>	<b>Description</b>	<b>Debit (DR)</b>	<b>Credit (CR)</b>	<b>Balance</b>
20 Jun 2022	8 Jun 2022	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21		\$19,816.25	\$19,816.25 CR
21 Jun 2022	21 Jun 2022	Interest on overpayment for Income Tax for the period from 01 Jul 20 to 30 Jun 21		\$0.66	\$19,816.91 CR
21 Jun 2022	24 Jun 2022	EFT refund for Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$19,816.91		\$0.00
13 Jul 2023	15 May 2023	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 21 to 30 Jun 22		\$51,133.69	\$51,133.69 CR
14 Jul 2023	14 Jul 2023	Interest on overpayment for Income Tax for the period from 01 Jul 21 to 30 Jun 22		\$333.31	\$51,467.00 CR
14 Jul 2023	19 Jul 2023	EFT refund for Income Tax for the period from 01 Jul 21 to 30 Jun 22	\$51,467.00		\$0.00



**ASIC**  
Australian Securities & Investments Commission

ABN 86 768 265 615

**Inquiries**  
www.asic.gov.au/invoices  
1300 300 630

1052 0329  
1000

DANWIN PTY LTD  
COURTNEY & CO  
PO BOX 590 NORTH SYDNEY NSW 2059

**INVOICE STATEMENT**

Issue date 30 May 22

**DANWIN PTY LTD**

ACN 619 431 935

Account No. 22 619431935

**Summary**

Opening Balance	\$0.00
New items	\$56.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$56.00</b>

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

*Transaction details are listed on the back of this page*

**Please pay**

Immediately	\$0.00
By 30 Jul 22	<b>\$56.00</b> ✓

*If you have already paid please ignore this invoice statement.*

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



**ASIC**  
Australian Securities & Investments Commission

**PAYMENT SLIP**  
DANWIN PTY LTD

<b>TOTAL DUE</b>	<b>\$56.00</b>
<b>Immediately</b>	<b>\$0.00</b>
<b>By 30 Jul 22</b>	<b>\$56.00</b>

*Payment options are listed on the back of this payment slip*

ACN 619 431 935 Account No: 22 619431935



22 619431935



**Billers Code: 17301**  
**Ref: 2296194319358**



\*814 129 0002296194319358 11