

Self-managed superannuation fund annual return 2023

Section A: Fund Information

1 Your tax file number

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

2 Name of self-managed superannuation fund (SMSF)

3 ABN

4 Current postal address

Street

Suburb/State/P'code

5 Annual return status

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

6 SMSF auditor

Auditor's name

Title

Family name

Given names

SMSF Auditor Number

Auditor's phone number

Postal address

Street

Suburb/State/P'code

Date audit was completed

Was Part A of the audit report qualified?

Was Part B of the audit report qualified?

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no

Account no

Fund account name

I would like my tax refunds made to this account.

8 Status of SMSF

Australian superannuation fund

Fund benefit structure

Does the fund trust deed allow acceptance

of the Government's Super Co-contributions and Low Income Super-Contribution?

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND

Client ref

CHOYSF

File no 97 051 134

ABN 95 573 433 574

9 Was the fund wound up during the income year?

N

10 Exempt current pension income

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

Y

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.

Exempt current pension amount

A	125467
----------	--------

Unsegregated assets method

C	Y
----------	---

Was an actuarial certificate obtained?

D	Y
----------	---

Did the fund have any other income that was assessable?

E	Y
----------	---

Section B: Income
11 Income

Did you have a CGT event during the year?
 Have you applied an exemption or rollover?

G	<input type="checkbox"/> Y
M	<input type="checkbox"/> N

Net capital gain
 Gross rent and other leasing and hiring income
 Gross interest
 Net foreign income

A	<input type="text" value="0"/>
B	<input type="text" value="75872"/>
C	<input type="text" value="12820"/>
D	<input type="text" value="159"/>

Gross foreign income

D1

Unfranked dividend amount
 Franked dividend amount
 Dividend franking credit

J	<input type="text" value="6445"/>
K	<input type="text" value="113639"/>
L	<input type="text" value="48702"/>

Gross trust distributions

M **P**

Calculation of assessable contributions

R

plus No-TFN-quoted contributions

R3

GROSS INCOME

W

Exempt current pension income

Y

TOTAL ASSESSABLE INCOME

V

Section C: Deductions and non-deductible expenses
12 Deductions and non-deductible expenses

Decline in value of depreciating assets
 Investment expenses
 Management and administration expenses

Deductions

Non-deductible expenses

E1	<input type="text" value="706"/>
I1	<input type="text" value="15381"/>
J1	<input type="text" value="2997"/>

E2	<input type="text" value="665"/>
I2	<input type="text" value="14485"/>
J2	<input type="text" value="2823"/>

TOTAL DEDUCTIONS (A1 to M1)

N

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)

Y

TOTAL SMSF EXPENSES (N + Y)

Z

TOTAL INCOME OR LOSS

O

(Total assessable income less deductions)

Section D: Income tax calculation statement
13 Income tax calculation statement

		Taxable income	A	114143.00	
		Tax on taxable income	T1	17121.45	
		Tax on no-TFN-quoted contributions	J	0.00	
		Gross tax	B	17121.45	
Foreign inc. tax offsets	C1	Non-refundable non-c/f tax offsets (C1 + C2)	C	16.45	
Rebates and tax offsets	C2				
		SUBTOTAL 1	T2	17105.00	
ESVCLP tax offset	D1	Non-refundable c/f tax offsets (D1+D2+D3+D4)	D		
ESVCLP tax offset c/f from previous year	D2				
ESIC tax offset	D3				
ESIC tax offset c/f from previous year	D4				
		SUBTOTAL 2	T3	17105.00	
Complying fund's franking credits tax offset	E1	Refundable tax offsets (E1 + E2 + E3 + E4)	E	48771.90	
No-TFN tax offset	E2				
NRAS tax offset	E3				
Exploration cr. tax offset	E4				
<i>Credit:</i>		TAX PAYABLE	T5	0.00	
		Section 102AAM int. charge	G		
Foreign res. w/holding (excl. capital gains)	H2	Eligible credits (H2 + H3 + H5 + H6 + H8)	H		
ABN/TFN not quoted	H3				
TFN w/held from closely held trusts	H5	Tax offset refunds	I	31666.90	
Int. on no-TFN tax offset	H6	PAYG installments raised	K		
Credit for foreign res. capital gains w/holding	H8		Supervisory levy	L	259.00
			Supervisory levy adj. for wound up funds	M	
			Supervisory levy adj. for new funds	N	
		TOTAL AMOUNT REFUNDABLE	S	31407.90	
		(T5 + G - H - I - K + L - M + N)			

Section E: Losses
14 Losses information

Net capital losses carried forward to later years **V** 76575

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND

Client ref

CHOYSF

File no 97 051 134

ABN 95 573 433 574

Section F: Member information

MEMBER NUMBER: 1

Title	<input type="text" value="MRS"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="WINSOME"/>		
Other names	<input type="text"/>		
Surname	<input type="text" value="CHOY"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="128 423 713"/>	Date of birth	<input type="text" value="10/02/1934"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE	<input type="text" value="1090581.37"/>
TOTAL CONTRIBUTIONS (Sum of labels A to M)	N <input type="text" value="0.00"/>

Other transactions

Allocated earnings or losses	O <input type="text" value="90835.11"/>	<input type="text"/>
Income stream payment	R2 <input type="text" value="49400.00"/>	M <input type="text"/>
Accumulation phase account balance	S1 <input type="text" value="0.00"/>	
Retirement phase account bal. - Non CDBIS	S2 <input type="text" value="1132016.48"/>	
Retirement phase account balance - CDBIS	S3 <input type="text" value="0.00"/>	
TRIS Count	<input type="text" value="0"/>	
CLOSING ACCOUNT BALANCE	S <input type="text" value="1132016.48"/>	

MEMBER NUMBER: 2

Title	<input type="text" value="DR"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="DANIEL"/>		
Other names	<input type="text" value="HEE LING"/>		
Surname	<input type="text" value="CHOY"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="123 472 348"/>	Date of birth	<input type="text" value="25/11/1937"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE	<input type="text" value="4471939.15"/>
TOTAL CONTRIBUTIONS (Sum of labels A to M)	N <input type="text" value="0.00"/>

Other transactions

Allocated earnings or losses	O <input type="text" value="361792.35"/>	<input type="text"/>
Income stream payment	R2 <input type="text" value="74100.00"/>	M <input type="text"/>
Accumulation phase account balance	S1 <input type="text" value="3051978.52"/>	
Retirement phase account bal. - Non CDBIS	S2 <input type="text" value="1707652.98"/>	
Retirement phase account balance - CDBIS	S3 <input type="text" value="0.00"/>	
TRIS Count	<input type="text" value="0"/>	
CLOSING ACCOUNT BALANCE	S <input type="text" value="4759631.50"/>	

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments	
Other managed investments	D <input type="text" value="62464"/>

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1		Cash and term deposits	E	733701
Australian non-residential real property	J2		Debt securities	F	
Overseas real property	J3		Loans	G	
Australian shares	J4		Listed shares	H	2282626
Overseas shares	J5		Unlisted shares	I	
Other	J6		Limited recourse borrowing arrangements (J1 to J6)	J	
Property count	J7		Non-residential real property	K	
			Residential real property	L	2575000
			Collectables and personal use assets	M	
			Other assets	O	237857

TOTAL AUSTRALIAN AND OVERSEAS ASSETS
 (sum of labels A to T)

U 5891648

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 **N**

16 Liabilities

Borrowings for limited recourse borrowing arrangements	V1		Borrowings	V	
Permissible temporary borrowings	V2		Total member closing account balances	W	5891648
Other borrowings	V3		Reserve accounts	X	
			Other liabilities	Y	
			TOTAL LIABILITIES	Z	5891648

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND

Client ref

CHOYSF

File no 97 051 134

ABN 95 573 433 574

Section K: Declarations**Important**

Before making this declaration check to ensure 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 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 more information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date

Preferred trustee, director or public officer's contact details:

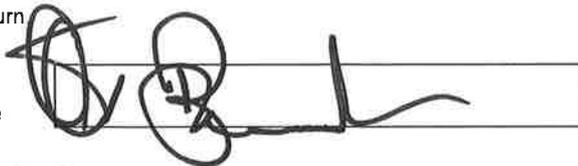
Title	DR
Family name and suffix	CHOY
Given and other names	DANIEL HEE LING
Phone number	02 90602295
Non-individual trustee name	DANWIN PTY LTD

Time taken to prepare and complete this tax return (hours)

TAX AGENT'S DECLARATION:

We 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 us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return

Tax agent's signature



Date

Tax agent's contact details

Title	MR
Family name and suffix	BIANCHI
Given and other names	NB
Tax agent's practice	KAYLANI PARTNERS PTY LTD
Tax agent's phone	02 9060 2295
Reference number	CHOYSF
Tax agent number	26172472

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Sensitive (when completed)

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND

Client ref

CHOYSF

File no 97 051 134

ABN 95 573 433 574

1. Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A 11246	K
Amount of capital gains from a trust (including a managed fund)	G 21	
Total current year capital gains	J 11267	

2. Capital losses

Total prior year net capital losses applied	C 11267
Total capital losses applied	E 11267

3. Unapplied net capital losses carried forward

Other net capital losses carried forward to later income years	B 76575
--	----------------

6. Net capital gain

Net capital gain	A 0
------------------	------------

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND

Client ref

CHOYSF

File no 97 051 134

ABN 95 573 433 574

Part A - Losses carried forward to the 2023-2024 income year -excludes film losses

2 Net capital losses carried forward to later income years

Year of loss

2021-2022	I	18187
2020-2021	J	52415
2019-2020	K	5973
Total	V	76575

Transfer the amount at label V to the corresponding label on your tax return

NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

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.

Tax File Number Year of return

Name of Partnership, Trust, Fund or Entity

Total Income/Loss

Total Deductions

Taxable Income/Loss

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.

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

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

Declaration: I declare that:

- * all the information I have provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- * I authorise the agent to give this document to the Commissioner of Taxation.

Signature of Partner, Trustee or Director

Date

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.

Account name: DANIEL HL CHOY PL SUPER FUND

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

Signature

Date

PART D Tax agent's certificate (shared facilities only)

We, KAYLANI PARTNERS PTY LTD declare that:

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

Agent's Signature

Date 24/01/2024

Agent's phone 02 9060 2295
Agent's Contact Name NB BIANCHI
Agent's reference number 26172472

Client's reference CHOYSF

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2023

**Liability limited by a scheme approved under
Professional Standards Legislation**

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

CONTENTS

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Trustees' Declaration

Auditors' Report

Member's Information Statement

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
ASSETS			
INVESTMENTS			
Mortgage Trusts			
Pacific First Mortgage Fund-On Call (#18478404)		60,723.48	60,723.48
Market Value Movements		(59,857.68)	(60,183.28)
Pacific First Mortgage Fund-180 Day Term (#18478404)		41,249.38	41,029.38
Market Value Movements		(40,664.38)	(40,664.38)
Pacific First Mortgage Fund-Premium (#1000007805)		14,203.25	14,203.25
Market Value Movements		(14,098.26)	(14,137.74)
		1,555.79	970.71
Shares in Listed Companies	2	2,282,626.19	2,046,997.00
Units in Stapled Securities	3	58,945.74	65,725.00
Unlisted Equities	4	60,908.35	62,301.00
Real estate properties	5	2,575,000.00	2,540,000.00
TOTAL INVESTMENTS		4,979,036.07	4,715,993.71
OTHER ASSETS			
CBA #800516		185.59	338.40
CBA #283860		76,302.13	134,686.92
Term Deposits			
CBA Term Deposit - 50186483		303,700.85	230,553.86
CBA Term Deposit - 50180284		430,000.00	403,093.19
		733,700.85	633,647.05
Furniture & Fittings - Chatswood		6,569.82	6,569.82
Less: Accumulated Depreciation		(2,909.00)	(2,309.00)
Furniture & Fittings (904/28)		17,201.00	17,201.00
Less: Accumulated Depreciation		(6,461.00)	(6,075.00)
Furniture & Fittings (905/28)		16,788.00	16,788.00
Less: Accumulated Depreciation		(6,384.00)	(6,009.00)
Low Value Pool (904 & 905)		530.00	530.00
Less: Accumulated Depreciation		(530.00)	(520.00)
Sundry Debtors		322.93	285.93
TOTAL OTHER ASSETS		835,316.32	795,134.12
TOTAL ASSETS		5,814,352.39	5,511,127.83

The accompanying notes form part of these financial statements.

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
LIABILITIES			
Sundry Creditors		5,764.00	-
Current tax liabilities	11	<u>(83,059.59)</u>	<u>(51,392.69)</u>
TOTAL LIABILITIES		<u>(77,295.59)</u>	<u>(51,392.69)</u>
Net assets available to pay members' benefits		<u>5,891,647.98</u>	<u>5,562,520.52</u>
Represented by:			
Liability for accrued members' benefits			
Allocated to members' accounts	9	<u>5,891,647.98</u>	<u>5,562,520.52</u>
		<u>5,891,647.98</u>	<u>5,562,520.52</u>

The accompanying notes form part of these financial statements.

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Investment revenue			
Dividends received	6	168,786.53	250,480.25
Interest Received			
ATO		-	0.66
CBA Term Deposits		11,431.54	3,641.43
Commonwealth Bank		1,388.04	68.23
Change in net market values of investments	7	236,231.30	(75,623.32)
Net investment revenue		<u>417,837.41</u>	<u>178,567.25</u>
Other revenue			
Other revenue	8	88,969.07	50,266.83
Total other revenue		<u>88,969.07</u>	<u>50,266.83</u>
Total revenue		<u><u>506,806.48</u></u>	<u><u>228,834.08</u></u>
Expenses			
Accountancy Fees		5,764.00	5,484.00
Chatswood Expenses			
Agents Commission & Fees		2,305.60	2,108.48
Council Rates		1,423.80	1,453.90
Depreciation		600.00	600.00
Insurance		425.00	465.00
Maintenance Levies		5,201.65	5,021.80
Repairs & Maintenance		758.00	352.00
Water Rates		661.86	624.11
Filing Fees		56.00	55.00
Supervisory Levy		-	259.00
Potts Point Expenses			
Council Rates		3,552.00	3,055.30
Depreciation		771.00	785.00
Maintenance Levies		14,267.64	13,540.08
Water Rates		1,271.02	1,645.64
		<u>37,057.57</u>	<u>35,449.31</u>

The accompanying notes form part of these financial statements.

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Benefits accrued as a result of operations before income tax		469,748.91	193,384.77
Income tax expense		17,121.45	21,760.05
Benefits accrued as a result of operations		<u>452,627.46</u>	<u>171,624.72</u>

The accompanying notes form part of these financial statements.

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

1 Statement of Significant Accounting Policies

The trustee of the fund is Danwin Pty Ltd (A.B.N.:).

The trustees have prepared the financial statements on the basis that the fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of members.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the requirements of members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis.

(a) Measurement of Investments

Investments of the fund have been measured at net market values after allowing for costs of realisation. Changes in the net market value of assets are brought to account in the operating statement in the periods in which they occur.

Net market values have been determined as follows:

- shares and other securities listed on the Australian Stock Exchange by reference to the relevant market quotations at the end of the reporting period;
- units in managed funds by reference to the unit redemption price at the end of the reporting period;
- fixed interest securities by reference to the redemption price at the end of the reporting period; and
- insurance policies by reference to an actuarial assessment of the amount receivable from the insurer in respect of the policy; and
- investment properties at trustees' assessment of their realisable value.

(b) Liability for Accrued Benefits

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

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

(c) Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund and include benefits which members are entitled to receive had they terminated their membership of the fund at the reporting date.

(d) Income Tax

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

The fund does not adopt AASB 112. This is a departure from Accounting Standards but is more applicable to the operations of this fund.

(e) Superannuation Contributions Surcharge

The superannuation fund recognising the superannuation contributions surcharge as an expense at the time of receipt of an assessment from the Australian Taxation Office. The cost of the surcharge is charged to the relevant members' account.

(f) Cash and Cash Equivalents

Cash and cash equivalents comprises cash on hand, demand deposits and short-term, investments which are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

(g) Revenue

Interest revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to the financial assets.

Dividend revenue

Dividend revenue is recognised when the fund has established that it has a right to receive a dividend.

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

Movement in the net market value

Movement in the net market values of investments is calculated as the change in the fair value of the investment between the previous and current reporting dates (or disposal date).

Distribution revenue

Trust distributions are recognised when the right to receive the payment is established.

(h) Contributions

Contributions are recognised when control of the asset has been obtained and is recorded in the period to which they relate.

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
2 Shares in Listed Companies		
Shares in Listed Companies	1,945,679.59	1,909,785.53
Market Value Movements	336,946.60	137,211.47
	<u>2,282,626.19</u>	<u>2,046,997.00</u>
3 Units in Stapled Securities		
Units in Stapled Securities	106,411.06	107,024.60
Market Value Movements	(47,465.32)	(41,299.60)
	<u>58,945.74</u>	<u>65,725.00</u>
4 Unlisted Equities		
Unlisted Equities	27,364.08	36,447.08
Market Value Movements	33,544.27	25,853.92
	<u>60,908.35</u>	<u>62,301.00</u>
5 Investment Property		
28/35 Orchard Road Chatswood		
Amended Cost at 30/6/17	1,100,000.00	1,100,000.00
Increase (Decrease) in Market Value	35,000.00	20,000.00
	<u>1,135,000.00</u>	<u>1,120,000.00</u>
905/28 Macleay St Potts Point		
Amended Cost at 30/6/17	660,000.00	660,000.00
Increase (Decrease) in Market Value	70,000.00	60,000.00
	<u>730,000.00</u>	<u>720,000.00</u>
904/28 Macleay St Potts Point		
Amended Cost at 30/6/17	645,000.00	645,000.00
Increase (Decrease) in Market Value	65,000.00	55,000.00
	<u>710,000.00</u>	<u>700,000.00</u>
	<u>2,575,000.00</u>	<u>2,540,000.00</u>

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
6 Dividends		
Dividends Received		
Franked & Unfranked Amount	120,084.06	178,126.60
Franking Credits	48,702.47	72,353.65
	<u>168,786.53</u>	<u>250,480.25</u>
7 Movement in Net Market Values		
Investments		
Unrealised movements in net market values:		
Rental Properties	35,000.00	100,000.00
Shares in Listed Companies	199,735.13	(163,355.96)
Units in Stapled Securities	(6,779.26)	(7,515.97)
Unlisted Equities	7,690.35	(4,578.52)
Mortgage Trusts	585.08	(172.87)
	<u>236,231.30</u>	<u>(75,623.32)</u>

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND

ABN: 95 573 433 574

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

	2023	2022
	\$	\$
8 Other Revenue		
Rental Income		
904 & 905/28 Macleay Street Potts Point	46,272.00	36,824.80
28/35 Orchard Road Chatswood	29,600.00	27,040.00
	<u>75,872.00</u>	<u>63,864.80</u>
Distributions		
APA Group	587.88	561.55
Lendlease Group	408.72	657.88
Atlas Arteria (prev Macq Atlas)	19.60	17.65
Region Group (prev. SCA Prop Grp)	157.02	157.02
SCentre Group (SCG)	591.30	770.90
Spark Infrastructure (SKI)	-	1,825.00
Foreign Tax Credits	16.45	10.64
Franking Credits	69.43	788.45
	<u>1,850.40</u>	<u>4,789.09</u>
Realised Gain (Loss) - Disposal of Investments	11,246.67	(18,387.06)
	<u>88,969.07</u>	<u>50,266.83</u>
9 Liability for Accrued Benefits		
Changes in the liability for accrued benefits		
Liability for accrued benefits at beginning of year	5,562,520.52	5,500,895.80
Add Benefits accrued as a result of operations	452,627.46	171,624.72
Less Benefits Paid	(123,500.00)	(110,000.00)
Benefits accrued at end of financial year	<u>5,891,647.98</u>	<u>5,562,520.52</u>

10 Guaranteed Benefits

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

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2023

	2023	2022
	\$	\$
11 Tax		
Liabilities		
Current		
Provision for Income Tax		
Provision for Income Tax-2022	(51,392.69)	(51,392.69)
Provision for Income Tax-2023	(31,666.90)	-
	<u>(83,059.59)</u>	<u>(51,392.69)</u>

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

TRUSTEES' DECLARATION

The directors of the trustee company have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 2 to the financial statements.

In the opinion of the directors of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly the financial position of the Superannuation 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 2 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 Superannuation Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2023.

Signed in accordance with a resolution of the directors of the trustee company by:

Director:

Daniel H L Choy

Director:

Winsome Choy

Dated this **day of**

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

MEMBER'S INFORMATION STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

2023
\$

Member - DANIEL H L CHOY - Accumulation Account

Balance at Beginning of Year	2,827,179.28
Allocated Earnings	241,920.69
Income Tax Expense on Earnings	(17,121.45)
Withdrawal benefit at end of year	<u><u>3,051,978.52</u></u>

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of:

- member contributions;
- superannuation guarantee contributions;
- award contributions;
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce and have reached your preservation age, which depends on your date of birth. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

Should you require any assistance in understanding your entitlement benefits or wish to obtain further details of your investment and entitlements, please contact Nino Bianchi on (02) 9060 2295 or write to Courtney & Co , Level 2 350 George Street, Sydney NSW 2000.

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

MEMBER'S INFORMATION STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

2023
\$

Member - DANIEL H L CHOY (Account Based Pension A/c)

Balance at Beginning of Year	1,644,759.87
Allocated Earnings	136,993.11
Benefits Paid During Year	(74,100.00)
Withdrawal benefit at end of year	<u><u>1,707,652.98</u></u>

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of:

- member contributions;
- superannuation guarantee contributions;
- award contributions;
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce and have reached your preservation age, which depends on your date of birth. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

Should you require any assistance in understanding your entitlement benefits or wish to obtain further details of your investment and entitlements, please contact Nino Bianchi on (02) 9060 2295 or write to Courtney & Co , Level 2 350 George Street, Sydney NSW 2000.

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND
ABN: 95 573 433 574

MEMBER'S INFORMATION STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

2023
\$

Member - WINSOME CHOY (Account Based Pension A/c)

Balance at Beginning of Year	1,090,581.37
Allocated Earnings	90,835.11
Benefits Paid During Year	(49,400.00)
Withdrawal benefit at end of year	<u><u>1,132,016.48</u></u>

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of:

- member contributions;
- superannuation guarantee contributions;
- award contributions;
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce and have reached your preservation age, which depends on your date of birth. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

Should you require any assistance in understanding your entitlement benefits or wish to obtain further details of your investment and entitlements, please contact Nino Bianchi on (02) 9060 2295 or write to Courtney & Co , Level 2 350 George Street, Sydney NSW 2000.

DANIEL H. L. CHOY PTY. LIMITED SUPERANNUATION FUND

Taxation Depreciation Schedule - Detailed

Period 1/07/2022 to 30/06/2023

Asset Code	Description	Acquisition Date	Priv. Use %	Cost	Open Adj. Value	Disposal Date	Term. Value	Assessable	Deductible	Eff. Life or %	YTD	Prime Cost	Diminishing Value	Deduction for Decline	Close Adj. Value
904/28 MACLEAY ST, POTTS POINT (FURNITURE & FITTINGS)															
1															
07	New Ceiling	02/04/2008	-	1125	726			-	-	2.50 P	28	28	-	-	698
08	New Kitchen	02/04/2008	-	990	634			-	-	2.50 P	25	25	-	-	609
09	New Furniture	02/04/2008	-	2937	291			-	-	15.00 D	44	-	44	-	247
10	New Carpet	02/04/2008	-	730	71			-	-	15.00 D	11	-	11	-	60
11	New Curtains	02/04/2008	-	315	-			-	-	40.00 D	-	-	-	-	-
12	New Bathroom	20/05/2016	-	11104	9404			-	-	2.50 P	278	278	-	-	9126
				<u>17201</u>	<u>11126</u>			<u>0</u>	<u>0</u>			<u>331</u>	<u>55</u>		<u>10740</u>
905/28 MACLEAY ST, POTTS POINT (FURNITURE & FITTINGS)															
2															
208	New Ceiling	02/04/2008	-	1125	726			-	-	2.50 P	28	28	-	-	698
209	New Kitchen	02/04/2008	-	990	634			-	-	2.50 P	25	25	-	-	609
210	New Furniture	02/04/2008	-	2937	291			-	-	15.00 D	44	-	44	-	247
211	New Carpet	02/04/2008	-	730	71			-	-	15.00 D	11	-	11	-	60
212	New Curtains	02/04/2008	-	315	-			-	-	40.00 D	-	-	-	-	-
213	New Bathroom	20/05/2016	-	10691	9057			-	-	2.50 P	267	267	-	-	8790
				<u>16788</u>	<u>10779</u>			<u>0</u>	<u>0</u>			<u>320</u>	<u>55</u>		<u>10404</u>
28/35 ORCHARD RD, CHATSWOOD (FURNITURE & FITTINGS)															
3															
301	HWS	23/03/2018	-	1421	947			-	-	8.33 P	118	118	-	-	829
302	Carpet	04/06/2018	-	2420	1450			-	-	10.00 P	242	242	-	-	1208
303	Vanity	21/06/2018	-	2210	1545			-	-	7.50 P	166	166	-	-	1379
304	Dryer	18/10/2019	-	519	319			-	-	14.29 P	74	74	-	-	245
				<u>6570</u>	<u>4261</u>			<u>0</u>	<u>0</u>			<u>600</u>	<u>0</u>		<u>3661</u>
LOW VALUE POOL - POTTS POINT															
4															
01	New Bed - April 2014	01/01/2014	-	540	10			-	-	100.00 D	10	-	10	-	-
				<u>540</u>	<u>10</u>			<u>0</u>	<u>0</u>			<u>0</u>	<u>10</u>		<u>0</u>

DANIEL H. L. CHOY PTY. LIMITED SUPERANNUATION FUND

Taxation Depreciation Schedule - Detailed

Period 1/07/2022 to 30/06/2023

Asset Code	Description	Acquisition Date	Priv. Use %	Cost	Open Adj. Value	Disposal Date	Term. Value	Assessable	Deductible	Eff. Life or %	Decline in Value	YTD	Prime Cost	Diminishing Value	Deduction for Decline	Close Adj. Value
TOTAL				41099	26176			0	0				1251	120		24805
					Less balancing adjustment offset			0								
					Assessable income			0								
					Total deduction for decline in value											

* Asset has cost limit

Notes:

1. Assets allocated to taxation pools are not included in this report.
2. Where a taxation pool is set up refer to the relevant pool schedule report for details of decline in value for the pool.
3. For disposed assets that have non-taxable use refer to Capital Gains Schedule report for any gain or loss resulting from a CGT K7 event.
4. The Open Adj. Value includes second element of cost (additional expense) incurred in the current year. Hence, this amount may vary from the Close Adj. Value from the previous year.

Taxpayer's Signature

Dividends Received

For Period 01/07/2022 to 30/06/2023

	Date	Dividend Received	Re-Invest	Franked Amount	Unfranked Amount	Imputation Credit	Withholding Tax
Shares in Listed Companies							
AGL ENERGY LTD FPO	27/09/2022	750.00	-	-	750.00	-	-
AGL ENERGY LTD FPO	24/03/2023	600.00	-	-	600.00	-	-
AMCOR LIMITED FPO	28/09/2022	808.98	-	-	808.98	-	-
AMCOR LIMITED FPO	13/12/2022	911.15	-	-	911.15	-	-
AMCOR LIMITED FPO	21/03/2023	810.85	-	-	810.85	-	-
AMCOR LIMITED FPO	20/06/2023	863.81	-	-	863.81	-	-
AMP LIMITED FPO	03/04/2023	30.00	-	6.00	24.00	2.57	-
ANZ BANK LTD FPO	01/07/2022	2439.36	-	2439.36	-	1045.44	-
ANZ BANK LTD FPO	15/12/2022	2674.36	-	2674.36	-	1146.15	-
BHP BILLITON LIMITED	23/09/2022	19730.82	-	19730.82	-	8456.07	-
BHP BILLITON LIMITED	30/03/2023	10543.64	-	10543.64	-	4518.70	-
BLUESCOPE STEEL LIMITED FPO	12/10/2022	64.50	-	-	64.50	-	-
BLUESCOPE STEEL LIMITED FPO	28/03/2023	64.50	-	64.50	-	27.64	-
COMMONWEALTH BANK OF AUSTRALIA	29/09/2022	2940.00	-	2940.00	-	1260.00	-
COMMONWEALTH BANK OF AUSTRALIA	29/09/2022	3570.00	-	3570.00	-	1530.00	-
COMMONWEALTH BANK OF AUSTRALIA	30/03/2023	2940.00	-	2940.00	-	1260.00	-
COMMONWEALTH BANK OF AUSTRALIA	30/03/2023	3570.00	-	3570.00	-	1530.00	-
COLES GROUP LTD FPO	28/09/2022	467.70	-	467.70	-	200.44	-
COLES GROUP LTD FPO	30/03/2023	561.24	-	561.24	-	240.53	-
DETERRA ROYALTIES LTD FPO	21/09/2022	441.60	-	441.60	-	189.26	-
DETERRA ROYALTIES LTD FPO	23/03/2023	240.00	-	240.00	-	102.86	-
ENDEAVOUR GROUP LTD FPO	16/09/2022	397.71	-	397.71	-	170.45	-
ENDEAVOUR GROUP LTD FPO	20/03/2023	738.60	-	738.60	-	316.54	-
GWA GROUP LTD ORD FULLY PAID	06/09/2022	218.40	-	218.40	-	93.60	-
GWA GROUP LTD ORD FULLY PAID	07/03/2023	163.80	-	163.80	-	70.20	-
ILUKA RESOURCES LTD FPO	30/09/2022	500.00	-	500.00	-	214.29	-
ILUKA RESOURCES LTD FPO	30/03/2023	400.00	-	400.00	-	171.43	-
NATIONAL AUSTRALIA BANK LTD	05/07/2022	5299.80	-	5299.80	-	2271.34	-
NATIONAL AUSTRALIA BANK LTD	14/12/2022	5662.80	-	5662.80	-	2426.91	-
ORORA LIMITED FPO	10/10/2022	268.34	-	-	268.34	-	-
ORORA LIMITED FPO	10/10/2022	4.34	4.34	-	4.34	-	-
ORORA LIMITED FPO	12/04/2023	268.51	-	-	268.51	-	-
ORORA LIMITED FPO	12/04/2023	4.34	4.34	-	4.34	-	-
RIO TINTO LIMITED FPO	22/09/2022	12608.38	12608.38	12608.38	-	5403.59	-
RIO TINTO LIMITED FPO	20/04/2023	11185.55	11185.55	11185.55	-	4793.81	-

Dividends Received

For Period 01/07/2022 to 30/06/2023

	Date	Dividend Received	Re-Invest	Franked Amount	Unfranked Amount	Imputation Credit	Withholding Tax
SOUTH32 LIMITED FPO	13/10/2022	1943.13	-	1943.13	-	832.77	-
SOUTH32 LIMITED FPO	06/04/2023	567.14	-	567.14	-	243.06	-
SANTOS LTD FPO	22/09/2022	218.54	-	-	218.54	-	-
SANTOS LTD FPO	29/03/2023	447.27	-	-	447.27	-	-
SEVEN GROUP HOLDINGS LTD FPO	28/10/2022	1059.38	-	1059.38	-	454.02	-
SEVEN GROUP HOLDINGS LTD FPO	05/05/2023	1059.38	-	1059.38	-	454.02	-
THE LOTTERY CORPORATION LTD	23/03/2023	90.00	-	90.00	-	38.57	-
TELSTRA CORP LTD FPO	21/09/2022	1315.80	-	1315.80	-	563.91	-
TELSTRA CORP LTD FPO	31/03/2023	1315.80	-	1315.80	-	563.91	-
VIRGIN MONEY PLC (Prev.CYBG)	15/03/2023	236.70	-	-	236.70	-	-
VIRGIN MONEY PLC (Prev.CYBG)	21/06/2023	112.20	-	-	112.20	-	-
WESTPAC BANKING CORP LTD FPO	20/12/2022	2194.56	2194.56	2194.56	-	940.53	-
WESTPAC BANKING CORP LTD FPO	27/06/2023	2464.70	2464.70	2464.70	-	1056.30	-
WOODSIDE ENERGY LTD FPO	06/10/2022	2234.54	-	2234.54	-	957.66	-
WOODSIDE ENERGY LTD FPO	05/04/2023	3009.69	-	3009.69	-	1289.87	-
WESFARMERS LIMITED FPO	06/10/2022	1839.00	1839.00	1839.00	-	788.14	-
WESFARMERS LIMITED FPO	28/03/2023	1653.52	1653.52	1653.52	-	708.65	-
WOOLWORTHS LIMITED FPO	27/09/2022	2737.45	-	2737.45	-	1173.19	-
WOOLWORTHS LIMITED FPO	13/04/2023	2375.90	-	2375.90	-	1018.24	-
		119617.78	31954.39	113224.25	6393.53	48524.66	-
Units in Stapled Securities							
LENLEASE GROUP	21/09/2022	205.52	-	154.14	51.38	66.06	-
SCENTRE GROUP (Prev WRT)	28/02/2023	260.76	-	260.76	-	111.75	-
		466.28	-	414.90	51.38	177.81	-
Total		120084.06	31954.39	113639.15	6444.91	48702.47	-

INVESTMENT SCHEDULE

For Period 01/07/2022 to 30/06/2023

	Units	Open	Cost	Units	Close	Cost	Capital Gain/Loss	Profit/Loss	Quote	Market Value
Shares in Listed Companies										
AGL ENERGY LTD FPO	7500	191250.00	191250.00	7500	191250.00	191250.00	-	-	10.810	81075.00
AMCOR LIMITED FPO	4687	75336.01	75336.01	4687	75336.01	75336.01	-	-	14.860	69648.82
AMP LIMITED FPO	1200	7250.00	7250.00	1200	7250.00	7250.00	-	-	1.130	1356.00
ANZ BANK LTD FPO	3388	97303.00	97303.00	3614	101574.40	101574.40	-	-	23.710	85687.94
BHP BILLITON LIMITED	7732	180001.00	180001.00	7732	180001.00	180001.00	-	-	44.990	347862.68
BORAL LIMITED FPO	4170	17931.50	17931.50	4170	17931.50	17931.50	-	-	4.030	16805.10
BLUESCOPE STEEL LIMITED FPO	258	3408.00	3408.00	258	3408.00	3408.00	-	-	20.550	5301.90
COMMONWEALTH BANK OF AUSTRALIA	3100	256711.00	256711.00	3100	256711.00	256711.00	-	-	100.270	310837.00
COLES GROUP LTD FPO	1559	18333.36	18333.36	1559	18333.36	18333.36	-	-	18.420	28716.78
DETERRA ROYALTIES LTD FPO	2000	7827.62	7827.62	2000	7827.62	7827.62	-	-	4.600	9200.00
ENDEAVOUR GROUP LTD FPO	5165	18718.60	18718.60	5165	18718.60	18718.60	-	-	6.310	32591.15
GWA GROUP LTD ORD FULLY PAID	2730	9162.05	9162.05	2730	9162.05	9162.05	-	-	1.750	4777.50
ILUKA RESOURCES LTD FPO	2000	9532.38	9532.38	2000	9200.65	9200.65	-	-	11.110	22220.00
KALNORTH GOLD MINES LTD										
(Prev: CRK Carrick)	22500	3600.00	3600.00	22500	3600.00	3600.00	-	-	0.013	292.50
NATIONAL AUSTRALIA BANK LTD	7260	221551.23	221551.23	7260	221551.23	221551.23	-	-	26.370	191446.20
ORORA LIMITED FPO	3208	9178.31	9178.31	3211	9186.99	9186.99	-	-	3.290	10564.19
RIO TINTO LIMITED FPO	3286	248305.63	248305.63	3521	272099.56	272099.56	-	-	114.690	403823.49
SOUTH32 LIMITED FPO	7732	20722.00	20722.00	7732	20722.00	20722.00	-	-	3.760	29072.32
SIERRA RUTILE HLDGS LTD FPO	-	-	-	-	-	-	329.67	329.67	31.450	-
SANTOS LTD FPO	2000	9795.30	9795.30	2000	9795.30	9795.30	-	-	7.520	15040.00
SEVEN GROUP HOLDINGS LTD FPO	4606	100000.00	100000.00	4606	100000.00	100000.00	-	-	24.650	113537.90
SEVEN WEST (Formerly WA NEWS)	1500	9875.00	9875.00	1500	9875.00	9875.00	-	-	0.375	562.50
THE LOTTERY CORPORATION LTD	1000	4125.53	4125.53	1000	4125.53	4125.53	-	-	5.130	5130.00
TELSTRA CORP LTD FPO	15480	74125.35	74125.35	15480	74125.35	74125.35	-	-	4.300	66564.00
VIRGIN MONEY PLC (Prev.CYBG)	1815	6476.00	6476.00	1815	6476.00	6476.00	-	-	2.850	5172.75
WESTPAC BANKING CORP LTD FPO	3429	101145.24	101145.24	3638	105804.50	105804.50	-	-	21.340	77634.92
WOODSIDE ENERGY LTD FPO	1397	41574.72	41574.72	1397	41574.72	41574.72	-	-	34.440	48112.68
WESFARMERS LIMITED FPO	1839	53351.30	53351.30	1913	56843.82	56843.82	-	-	49.340	94387.42
WOOLWORTHS LIMITED FPO	5165	113195.40	113195.40	5165	113195.40	113195.40	-	-	39.730	205205.45
		1909785.53			1945679.59		329.67	329.67		2282626.19

