

Self-managed superannuation fund annual return 2023

Section A: Fund Information

1 Your tax file number

97 051 134

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)

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND

3 ABN

95 573 433 574

4 Current postal address

Street

C/- COURTNEY & CO

GPO BOX 3889

Suburb/State/P'code

SYDNEY

NSW

2001

5 Annual return status

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

N

6 SMSF auditor

Auditor's name

Title

MR

Family name

BOYS

Given names

ANTHONY

SMSF Auditor Number

100 014 140

Auditor's phone number

1300 283486

Postal address

Street

P O BOX 3376

RUNDLE MALL

Suburb/State/P'code

ADELAIDE

SA

5000

Date audit was completed

A

Was Part A of the audit report qualified?

B

N

Was Part B of the audit report qualified?

C

N

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no

062240

Account no

00800516

Fund account name

DANIEL HL CHOY PL SUPER FUND

I would like my tax refunds made to this account.

Y

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?

A	Y
B	A
C	Y

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

Unsegregated assets method

Was an actuarial certificate obtained?

Did the fund have any other income that was assessable?

A	125467
C	Y
D	Y
E	Y

Section B: Income
11 Income

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

G ☐ Y
M ☐ N ☐

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

A
B
C
D ☐

Gross foreign income

D1

Unfranked dividend amount

J

Franked dividend amount

K

Dividend franking credit

L

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

Deductions

Non-deductible expenses

Decline in value of depreciating assets

E1

E2

Investment expenses

I1

I2

Management and administration expenses

J1

J2

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

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

N

Other transactions

Allocated earnings or losses **O**

Income stream payment **R2**

Accumulation phase account balance **S1**

Retirement phase account bal. - Non CDBIS **S2**

Retirement phase account balance - CDBIS **S3**

TRIS Count

CLOSING ACCOUNT BALANCE **S**

MEMBER NUMBER: 2

Title Account status

First name

Other names

Surname

Suffix

Member's TFN Date of birth

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE

TOTAL CONTRIBUTIONS

(Sum of labels A to M)

N

Other transactions

Allocated earnings or losses **O**

Income stream payment **R2**

Accumulation phase account balance **S1**

Retirement phase account bal. - Non CDBIS **S2**

Retirement phase account balance - CDBIS **S3**

TRIS Count

CLOSING ACCOUNT BALANCE **S**

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Other managed investments **D**

DANIEL H L CHOY PTY LTD SUPERANNUATION FUND

Client ref

CHOYSF

File no 97 051 134

ABN 95 573 433 574

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property **J1**

Australian non-residential real property **J2**

Overseas real property **J3**

Australian shares **J4**

Overseas shares **J5**

Other **J6**

Property count **J7**

Cash and term deposits	E	<input type="text" value="733701"/>
Debt securities	F	<input type="text"/>
Loans	G	<input type="text"/>
Listed shares	H	<input type="text" value="2282626"/>
Unlisted shares	I	<input type="text"/>
Limited recourse borrowing arrangements (J1 to J6)	J	<input type="text"/>
Non-residential real property	K	<input type="text"/>
Residential real property	L	<input type="text" value="2575000"/>
Collectables and personal use assets	M	<input type="text"/>
Other assets	O	<input type="text" value="237857"/>

TOTAL AUSTRALIAN AND OVERSEAS ASSETS

(sum of labels A to T)

U

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**

Permissible temporary borrowings **V2**

Other borrowings **V3**

Borrowings	V	<input type="text"/>
Total member closing account balances	W	<input type="text" value="5891648"/>
Reserve accounts	X	<input type="text"/>
Other liabilities	Y	<input type="text"/>
TOTAL LIABILITIES	Z	<input type="text" value="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)**J**

0

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

24/01/2024

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

Shares in companies listed
on an Australian securities exchange
Amount of capital gains from a trust
(including a managed fund)
Total current year capital gains

Capital gain		Capital loss	
A	11246	K	
G	21		
J	11267		

2. Capital losses

Total prior year net capital losses applied
Total capital losses applied

C	11267
E	11267

3. Unapplied net capital losses carried forward

Other net capital losses carried forward
to later income years

B	76575
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6. Net capital gain

Net capital gain **A** 0

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

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	<input type="text" value="97 051 134"/>	Year of return	<input type="text" value="2023"/>
Name of Partnership, Trust, Fund or Entity	<input type="text" value="DANIEL H L CHOY PTY LTD SUPERANNUATION FUND"/>		

Total Income/Loss	Total Deductions	Taxable Income/Loss
<input type="text" value="133227"/>	<input type="text" value="19084"/>	<input type="text" value="114143"/>

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

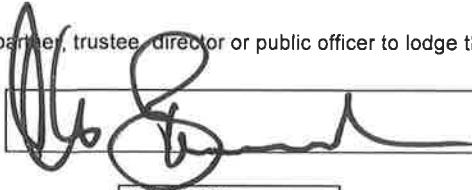
PART D

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

Client's reference

CHOYSF

Agent's Contact Name

NB BIANCHI

Agent's reference number

26172472

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

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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)
		<u>1,555.79</u>	<u>970.71</u>
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	<u>2,575,000.00</u>	<u>2,540,000.00</u>
TOTAL INVESTMENTS		<u>4,979,036.07</u>	<u>4,715,993.71</u>
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		<u>430,000.00</u>	<u>403,093.19</u>
		<u>733,700.85</u>	<u>633,647.05</u>
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		<u>322.93</u>	<u>285.93</u>
TOTAL OTHER ASSETS		<u>835,316.32</u>	<u>795,134.12</u>
TOTAL ASSETS		<u>5,814,352.39</u>	<u>5,511,127.83</u>

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	(83,059.59)	(51,392.69)
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	5,891,647.98	5,562,520.52
		<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>506,806.48</u>	<u>228,834.08</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

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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>1,132,016.48</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.

Asset Code	Description	Acquisition Date	Priv. Use %	Cost	Open Adj. Value	Disposal Date	Term. Value	Disposals		Decline in Value		Deduction for Decline		Close Adj. Value
								Assessable	Deductible	Eff. Life or %	YTD	Prime Cost	Diminishing Value	
1	904/28 MACLEAY ST, POTTS POINT (FURNITURE & FITTINGS)													
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
				17201	11126			0	0			331	55	10740
2	905/28 MACLEAY ST, POTTS POINT (FURNITURE & FITTINGS)													
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
				16788	10779			0	0			320	55	10404
3	28/35 ORCHARD RD, CHATSWOOD (FURNITURE & FITTINGS)													
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
				6570	4261			0	0			600	0	3661
4	LOW VALUE POOL - POTTS POINT													
01	New Bed - April 2014	01/01/2014	-	540	10		-	-	-	100.00 D	10	-	10	-
				540	10			0	0			0	10	0

Asset Code	Description	Acquisition Date	Priv. Use %	Cost	Open Adj. Value	Disposal Date	Term. Value	Disposals		Decline in Value		Deduction for Decline		Close Adj. Value
								Assessable	Deductible	Eff. Life or %	YTD	Prime Cost	Diminishing Value	
TOTAL				41099	26176			0	0			1251	120	24805
					Less balancing adjustment offset			0						
					Assessable income			0					1371	
										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							
	27/09/2022	750.00	-	-	750.00	-	-
	24/03/2023	600.00	-	-	600.00	-	-
	28/09/2022	808.98	-	-	808.98	-	-
	13/12/2022	911.15	-	-	911.15	-	-
	21/03/2023	810.85	-	-	810.85	-	-
	20/06/2023	863.81	-	-	863.81	-	-
	03/04/2023	30.00	-	6.00	24.00	2.57	-
	01/07/2022	2439.36	-	2439.36	-	1045.44	-
	15/12/2022	2674.36	-	2674.36	-	1146.15	-
	23/09/2022	19730.82	-	19730.82	-	8456.07	-
	30/03/2023	10543.64	-	10543.64	-	4518.70	-
	12/10/2022	64.50	-	-	64.50	-	-
	28/03/2023	64.50	-	64.50	-	27.64	-
	29/09/2022	2940.00	-	2940.00	-	1260.00	-
	29/09/2022	3570.00	-	3570.00	-	1530.00	-
	30/03/2023	2940.00	-	2940.00	-	1260.00	-
	30/03/2023	3570.00	-	3570.00	-	1530.00	-
	28/09/2022	467.70	-	467.70	-	200.44	-
	30/03/2023	561.24	-	561.24	-	240.53	-
	21/09/2022	441.60	-	441.60	-	189.26	-
	23/03/2023	240.00	-	240.00	-	102.86	-
	16/09/2022	397.71	-	397.71	-	170.45	-
	20/03/2023	738.60	-	738.60	-	316.54	-
	06/09/2022	218.40	-	218.40	-	93.60	-
	07/03/2023	163.80	-	163.80	-	70.20	-
	30/09/2022	500.00	-	500.00	-	214.29	-
	30/03/2023	400.00	-	400.00	-	171.43	-
	05/07/2022	5299.80	-	5299.80	-	2271.34	-
	14/12/2022	5662.80	-	5662.80	-	2426.91	-
	10/10/2022	268.34	-	-	268.34	-	-
	10/10/2022	4.34	4.34	-	4.34	-	-
	12/04/2023	268.51	-	-	268.51	-	-
	12/04/2023	4.34	4.34	-	4.34	-	-
	22/09/2022	12608.38	12608.38	12608.38	-	5403.59	-
	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	-
		120084.06	31954.39	113639.15	6444.91	48702.47	-
Total							

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

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

	Units	Open	Cost	Units	Close	Cost	Capital Gain/Loss	Profit/Loss	Quote	Market Value
Units in Stapled Securities										
ATLAS ARTERIA(prev.MACQ ATLAS)	49	265.64		49	265.64		-	-	6.210	304.29
APA GROUP UNITS FULLY PAID	1091	8829.25		1091	8506.32		-	-	9.690	10571.79
LENDLEASE GROUP	3603	60466.78		3603	60380.44		-	-	7.750	27923.25
REGION GRP (prev SCA PROP GRP)	1033	2156.14		1033	2112.64		-	-	2.270	2344.91
SCENTRE GROUP (Prev WRT)	5410	22107.48		5410	21946.71		-	-	2.650	14336.50
UNIBAIL-RODAMCO WESTFIELD CDIS	900	13199.31		900	13199.31		-	-	3.850	3465.00
		107024.60			106411.06		-	-		58945.74
Unlisted Equities										
PM CAPITAL LTD	14570	36447.08		10939	27364.08		7278.00	10917.00	5.568	60908.35
		36447.08			27364.08		7278.00	10917.00		60908.35
		\$2053257.21			\$2079454.73		\$7607.67	\$11246.67		\$2402480.28
Total										