

# **Leyden Superannuation Fund**

**ABN: 36 364 090 483**

Trustees: Leyden Investments Pty Ltd

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

**Leyden Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2023**

	Note	2023 \$	2022 \$
<b>Assets</b>			
Investments			
Managed Investments	6A	2,702,582	2,618,630
Shares in Listed Companies	6B	826,860	761,475
Stapled Securities	6C	59,515	56,927
Other Assets			
Cash At Bank		102,347	70,396
Receivables		74,763	86,505
Current Tax Assets		9,260	(47)
Other Taxes Refundable		2,181	(1,761)
<b>Total Assets</b>		<b>3,777,507</b>	<b>3,592,125</b>
<b>Liabilities</b>			
Other Creditors and Accruals		59	8,121
<b>Total Liabilities</b>		<b>59</b>	<b>8,121</b>
<b>Net Assets Available to Pay Benefits</b>		<b>3,777,448</b>	<b>3,584,004</b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Daniel Leyden		1,774,928	1,691,068
Mrs Ann-Maree Leyden		2,002,519	1,892,936
<b>Total Liability for Accrued Benefits</b>		<b>3,777,448</b>	<b>3,584,004</b>

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

**Leyden Superannuation Fund**  
**Operating Statement**  
**For the period 1 July 2022 to 30 June 2023**

	Note	2023 \$	2022 \$
<b>Income</b>			
Member Receipts			
Rollovers In		-	3,107
Contributions			
Member		55,000	55,000
Investment Gains			
Realised Capital Gains	8A	5,914	97,821
Increase in Market Value	8B	49,756	(481,330)
Investment Income			
Distributions	7A	100,424	107,232
Dividends	7B	36,944	44,891
Foreign Income	7C	-	661
Interest	7D	1,342	12
Other Income		-	1,409
		<b>249,380</b>	<b>(171,197)</b>
<b>Expenses</b>			
Member Payments			
Lump Sums Paid		16,484	-
Other Expenses			
Accountancy Fee		2,516	2,344
Administration Fees(GST)		1,141	1,090
Advisor Fee		18,409	18,169
ASIC Annual Lodgement Fee		59	56
Auditor Fee		550	550
General Expenses		76	18
Investment Management Fee		6,704	6,609
SMSF Supervisory Levy		259	259
		<b>46,198</b>	<b>29,094</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>203,182</b>	<b>(200,292)</b>
<b>Income Tax</b>			
Income Tax Expense		9,739	17,083
		<b>9,739</b>	<b>17,083</b>
<b>Benefits Accrued as a Result of Operations</b>		<b>193,444</b>	<b>(217,374)</b>

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

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# Leyden Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2023

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#### **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/SA 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.

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# **Leyden Superannuation Fund**

## **Notes to the Financial Statements**

### **As at 30 June 2023**

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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.

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# Leyden Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2023

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The financial report was authorised for issue on 21 December 2023 by the directors of the trustee company.

#### 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
<b>Liability for Accrued Benefits at beginning of period</b>	3,584,004	3,801,378
Benefits Accrued during the period	209,928	(217,374)
Benefits Paid during the period	(16,484)	0
<b>Liability for Accrued Benefits at end of period</b>	<b>3,777,448</b>	<b>3,584,004</b>

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
<b>Vested Benefits at beginning of period</b>	3,584,004	3,801,378
Benefits Accrued during the period	209,928	(217,374)
Benefits Paid during the period	(16,484)	0
<b>Vested Benefits at end of period</b>	<b>3,777,448</b>	<b>3,584,004</b>

#### 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.

**Leyden Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 6A – Managed Investments**

	<b>Current</b>	<b>Previous</b>
At market value:		
Colchester Global Government Bond Fund - Class I	147,871	0
Dimensional Two-Year Sustainability Fixed Interest Trust AUD Class	132,044	0
Franklin Templeton Global Aggregate Bond Fund - W Class	0	150,998
Fulcrum Diversified Investments Fund	259,858	269,807
Ironbark Karara Wholesale Plus Australian Small Companies Fund	64,404	53,657
Ironbark Paladin Property Securities Fund	0	131,169
Janus Henderson Tactical Income Fund	140,242	132,239
Magellan Wholesale Plus Global Fund	162,945	140,105
Man AHL Wholesale Plus Alpha (AUD)	323,102	337,176
MFS Fully Hedged Global Equity Trust	105,208	89,803
Nikko AM Australian Bond Fund	170,474	182,943
Pendal Property Investment Fund	131,207	0
Pendal Wholesale Plus Fixed Interest Fund	0	130,836
Pendal Wholesale Plus Global Emerging Markets Opportunities Fund	74,147	62,917
PIMCO Wholesale Plus Global Bond Fund	101,331	102,063
Principal Global Credit Opportunities Fund	228,833	225,928
RARE Infrastructure Wholesale Plus Value Fund - Unhedged	159,491	152,218
Resolution Capital Global Property Securities Fund	93,632	99,230
T. Rowe Price Dynamic Global Bond Fund	83,032	84,734
T. Rowe Price Wholesale Plus Global Equity Fund	225,134	174,471
Vanguard International Property Securities Index Fund	99,626	98,335
	<b>2,702,582</b>	<b>2,618,630</b>

**Leyden Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 6B – Shares in Listed Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
Als Limited	25,032	20,943
Aristocrat Leisure Limited	37,848	36,065
BHP Group Limited	83,726	98,711
Carsales.Com Limited.	32,324	0
Computershare Limited.	35,047	31,096
CSL Limited	87,652	81,256
Domino's Pizza Enterprises Limited	22,565	14,416
Endeavour Group Limited	17,567	18,607
IGO Limited	14,030	0
Iress Limited	14,729	16,540
James Hardie Industries PLC - Chess Depositary Interests 1:1	30,409	0
Macquarie Group Limited	20,071	41,292
National Australia Bank Limited	61,811	68,174
QBE Insurance Group Limited	37,859	34,883
Qube Holdings Limited	20,660	16,429
Ramsay Health Care Limited	28,314	0
Rio Tinto Limited	37,389	23,313
Seek Limited	32,450	20,223
Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx	0	12,489
South32 Limited	0	21,114
Suncorp Group Limited	12,006	28,757
Tabcorp Holdings Limited	0	10,754
Telstra Group Limited	34,495	41,526
The Lottery Corporation Limited	39,044	35,157
TPG Telecom Limited.	0	11,486
Woodside Energy Group Ltd	62,543	62,566
Worleyparsons Limited	10,390	15,678
Xero Limited	28,900	0
	<b>826,860</b>	<b>761,475</b>

**Note 6C – Stapled Securities**

	<b>Current</b>	<b>Previous</b>
At market value:		
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	29,334	28,778
Scentre Group - Fully Paid Ordinary/Units Stapled Securities	30,181	28,148
	<b>59,515</b>	<b>56,927</b>



**Leyden Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 7A – Distributions**

	<b>Current</b>	<b>Previous</b>
Colchester Global Government Bond Fund - Class I	1,114	0
Dimensional Two-Year Sustainability Fixed Interest Trust AUD Class	1,072	0
Ironbark Karara Wholesale Plus Australian Small Companies Fund	2,045	8,207
Ironbark Paladin Property Securities Fund	463	3,274
Janus Henderson Tactical Income Fund	3,562	5,080
Magellan Wholesale Plus Global Fund	35,892	24,740
Man AHL Wholesale Plus Alpha (AUD)	1,481	4,060
MFS Fully Hedged Global Equity Trust	0	3,940
Nikko AM Australian Bond Fund	1,384	131
Pendal Property Investment Fund	11,651	0
Pendal Wholesale Plus Fixed Interest Fund	293	742
Pendal Wholesale Plus Global Emerging Markets Opportunities Fund	2,852	5,523
PIMCO Wholesale Plus Global Bond Fund	1,255	623
Principal Global Credit Opportunities Fund	3,540	5,337
RARE Infrastructure Wholesale Plus Value Fund - Unhedged	22,671	15,170
Resolution Capital Global Property Securities Fund	2,919	2,874
T. Rowe Price Dynamic Global Bond Fund	518	3,548
T. Rowe Price Wholesale Plus Global Equity Fund	1,413	15,994
Vanguard International Property Securities Index Fund	4,024	6,414
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	411	334
Scentre Group - Fully Paid Ordinary/Units Stapled Securities	1,862	1,241
	<b>100,424</b>	<b>107,232</b>

**Leyden Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
Als Limited	789	754
Aristocrat Leisure Limited	506	395
Australia And New Zealand Banking Group Limited	0	461
BHP Group Limited	8,567	21,636
Carsales.Com Limited.	326	0
Cleanaway Waste Management Limited	0	82
Coles Group Limited.	0	392
Commonwealth Bank Of Australia.	0	320
Computershare Limited.	689	790
CSL Limited	1,068	531
Domino's Pizza Enterprises Limited	521	247
Endeavour Group Limited	533	287
IGO Limited	129	0
Iress Limited	661	661
Macquarie Group Limited	1,580	2,127
National Australia Bank Limited	3,741	3,467
QBE Insurance Group Limited	1,095	814
Qube Holdings Limited	513	561
Ramsay Health Care Limited	120	0
Rio Tinto Limited	2,006	1,589
Santos Limited	364	0
Seek Limited	455	410
South32 Limited	1,710	1,329
Suncorp Group Limited	1,310	1,833
Tabcorp Holdings Limited	656	1,140
Telstra Group Limited	1,705	1,702
The Lottery Corporation Limited	770	0
TPG Telecom Limited.	0	244
Woodside Energy Group Ltd	6,244	0
Woodside Petroleum Ltd	0	2,875
Worleyparsons Limited	706	0
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	180	245
	<b>36,944</b>	<b>44,891</b>

**Note 7C – Foreign Income**

	<b>Current</b>	<b>Previous</b>
James Hardie Industries PLC - Chess Depositary Interests 1:1	0	210
Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx	0	375
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	0	76
	<b>0</b>	<b>661</b>

**Note 7D – Interest**

	<b>Current</b>	<b>Previous</b>
BT Panorama Cash Account	202	6
DNR Cash Account	978	6
Westpac Account 518254	163	1
	<b>1,342</b>	<b>12</b>

**Leyden Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 8A – Realised Capital Gains**

	Current	Previous
<b>Managed Investments</b>		
Franklin Templeton Global Aggregate Bond Fund - W Class	(23,413)	0
Ironbark Karara Wholesale Plus Australian Small Companies Fund	0	(9,255)
Ironbark Paladin Property Securities Fund	15,981	0
Magellan Wholesale Plus Global Fund	0	15,960
Man AHL Wholesale Plus Alpha (AUD)	692	522
MFS Fully Hedged Global Equity Trust	0	4,350
Nikko AM Australian Bond Fund	(1,563)	0
Paradise Global Small Mid Cap Fund	0	13,958
Pendal Wholesale Plus Fixed Interest Fund	(13,526)	0
Pendal Wholesale Plus Global Emerging Markets Opportunities Fund	0	(4,808)
T. Rowe Price Wholesale Plus Global Equity Fund	0	2,407
<b>Shares in Listed Companies</b>		
Als Limited	0	4,968
Aristocrat Leisure Limited	(557)	5,586
Aristocrat Leisure Limited - Rights-Appsclose 08Nov2021 Us Prohibited	0	195
BHP Group Limited	(5,691)	4,381
Carsales.Com Limited. - Rights-Appsclose 30Mar2023 Us Prohibited	160	0
Cleanaway Waste Management Limited	0	1,608
Coles Group Limited.	0	930
Commonwealth Bank Of Australia.	0	825
Computershare Limited.	1,991	6,330
CSL Limited	(502)	0
Domino's Pizza Enterprises Limited	(1,387)	12,868
Endeavour Group Limited	(370)	43
Iress Limited	0	241
James Hardie Industries PLC - Chess Depositary Interests 1:1	0	22,719
Macquarie Group Limited	14,621	7,740
National Australia Bank Limited	991	(473)
QBE Insurance Group Limited	1,343	225
Qube Holdings Limited	0	(139)
REA Group Ltd	0	6,091
Rio Tinto Limited	0	734
Santos Limited	(1,151)	0
Seek Limited	888	1,561
Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx	(2,432)	(7)
South32 Limited	9,391	5,478
Suncorp Group Limited	5,877	1,197
Tabcorp Holdings Limited	1,997	1,072
Telstra Group Limited	1,494	3,213
The Lottery Corporation Limited	1,315	0
TPG Telecom Limited.	(3,909)	0
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	0	(2,018)
Westpac Banking Corporation	(512)	0
Woodside Energy Group Ltd	1,895	(120)
Woodside Petroleum Ltd	0	(3,272)
Worleyparsons Limited	472	0
Xero Limited	2,027	(4,268)
<b>Stapled Securities</b>		
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	0	(3,716)
Scentre Group - Fully Paid Ordinary/Units Stapled Securities	(210)	697
	<b>5,914</b>	<b>97,821</b>

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

**Leyden Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

**Note 8B – Increase in Market Value**

	Current	Previous
<b>Managed Investments</b>		
Colchester Global Government Bond Fund - Class I	(2,129)	0
Dimensional Two-Year Sustainability Fixed Interest Trust AUD Class	(956)	0
Franklin Templeton Global Aggregate Bond Fund - W Class	25,648	(19,405)
Fulcrum Diversified Investments Fund	(9,949)	1,357
Ironbark Karara Wholesale Plus Australian Small Companies Fund	1,602	(19,141)
Ironbark Paladin Property Securities Fund	(13,365)	(22,361)
Janus Henderson Tactical Income Fund	3,051	(10,384)
Magellan Wholesale Plus Global Fund	(1,522)	(56,630)
Man AHL Wholesale Plus Alpha (AUD)	(1,447)	20,684
MFS Fully Hedged Global Equity Trust	11,465	(20,613)
Nikko AM Australian Bond Fund	4,373	(27,604)
Paradise Global Small Mid Cap Fund	0	(13,554)
Pendal Property Investment Fund	(12,393)	0
Pendal Wholesale Plus Fixed Interest Fund	19,379	(16,755)
Pendal Wholesale Plus Global Emerging Markets Opportunities Fund	5,862	(13,382)
PIMCO Wholesale Plus Global Bond Fund	(1,922)	(13,240)
Principal Global Credit Opportunities Fund	(665)	(47,765)
RARE Infrastructure Wholesale Plus Value Fund - Unhedged	(9,560)	2,432
Resolution Capital Global Property Securities Fund	(9,665)	(16,367)
T. Rowe Price Dynamic Global Bond Fund	(5,223)	(438)
T. Rowe Price Wholesale Plus Global Equity Fund	34,668	(91,304)
Vanguard International Property Securities Index Fund	(4,922)	(20,073)
<b>Shares in Listed Companies</b>		
Als Limited	740	(9,857)
Aristocrat Leisure Limited	4,764	(13,756)
BHP Group Limited	10,715	(21,163)
Carsales.Com Limited.	1,599	0
Cleanaway Waste Management Limited	0	(1,970)
Coles Group Limited.	0	(1,372)
Commonwealth Bank Of Australia.	0	(718)
Computershare Limited.	(3,161)	5,626
CSL Limited	2,716	(4,283)
Domino's Pizza Enterprises Limited	(5,421)	(14,611)
Endeavour Group Limited	(3,096)	1,072
IGO Limited	82	0
Iress Limited	(1,811)	(2,249)
James Hardie Industries PLC - Chess Depositary Interests 1:1	5,534	(21,143)
Macquarie Group Limited	(12,012)	(2,812)
National Australia Bank Limited	(2,772)	3,246
QBE Insurance Group Limited	8,525	2,986
Qube Holdings Limited	1,084	(3,304)
Ramsay Health Care Limited	(5,126)	0
REA Group Ltd	0	(6,427)
Rio Tinto Limited	4,070	(3,216)
Seek Limited	(655)	(12,629)
Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx	922	(2,834)
South32 Limited	(7,938)	3,751
Suncorp Group Limited	(714)	(1,361)
Tabcorp Holdings Limited	(3,148)	(7,478)
Telstra Group Limited	2,791	(1,865)
The Lottery Corporation Limited	4,330	9,744
TPG Telecom Limited.	2,846	(501)
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	0	(838)

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

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**Leyden Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2023**

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Woodside Energy Group Ltd	3,913	10,160
Woodside Petroleum Ltd	0	8,474
Worleyparsons Limited	1,461	(371)
Xero Limited	10,368	0
<b>Stapled Securities</b>		
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	(3,865)	(3,958)
Scentre Group - Fully Paid Ordinary/Units Stapled Securities	682	(3,126)
	<b>49,756</b>	<b>(481,330)</b>

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# Leyden 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 (%)
<b><u>Bank</u></b>								
BT Panorama Cash Account				2,005	2,005			-%
DNR Cash Account				41,572	41,572			1%
Westpac Account 518254				58,770	58,770			2%
				<b>102,347</b>	<b>102,347</b>			<b>3%</b>
<b><u>Listed Securities Market</u></b>								
Aristocrat Leisure Limited (ASX:ALL)	979	26.4296	38.6600	25,875	37,848	11,974	46%	1%
Als Limited (ASX:ALQ)	2,243	8.4885	11.1600	19,040	25,032	5,992	31%	1%
BHP Group Limited (ASX:BHP)	1,861	27.5520	44.9900	51,274	83,726	32,452	63%	2%
Carsales.Com Limited. (ASX:CAR)	1,357	22.6416	23.8200	30,725	32,324	1,599	5%	1%
Computershare Limited. (ASX:CPU)	1,499	15.0763	23.3800	22,599	35,047	12,447	55%	1%
CSL Limited (ASX:CSL)	316	281.6205	277.3800	88,992	87,652	(1,340)	(2)%	2%
Domino's Pizza Enterprises Limited (ASX:DMP)	486	52.9706	46.4300	25,744	22,565	(3,179)	(12)%	1%
Endeavour Group Limited (ASX:EDV)	2,784	7.0371	6.3100	19,591	17,567	(2,024)	(10)%	-%
IGO Limited (ASX:IGO)	923	15.1109	15.2000	13,947	14,030	82	1%	-%
Iress Limited (ASX:IRE)	1,437	11.2557	10.2500	16,174	14,729	(1,445)	(9)%	-%
James Hardie Industries PLC - Chess Depository Interests 1:1 (ASX:JHX)	765	32.5162	39.7500	24,875	30,409	5,534	22%	1%
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities (ASX:LLC)	3,785	11.2907	7.7500	42,735	29,334	(13,401)	(31)%	1%
Macquarie Group Limited (ASX:MQG)	113	124.5001	177.6200	14,069	20,071	6,003	43%	1%
National Australia Bank Limited (ASX:NAB)	2,344	22.1945	26.3700	52,024	61,811	9,787	19%	2%
QBE Insurance Group Limited (ASX:QBE)	2,416	9.4219	15.6700	22,763	37,859	15,095	66%	1%
Qube Holdings Limited (ASX:QUB)	7,249	2.4054	2.8500	17,437	20,660	3,223	18%	1%
Ramsay Health Care Limited (ASX:RHC)	503	66.4800	56.2900	33,439	28,314	(5,126)	(15)%	1%
Rio Tinto Limited (ASX:RIO)	326	98.7425	114.6900	32,190	37,389	5,199	16%	1%
Scentre Group - Fully Paid Ordinary/Units Stapled Securities (ASX:SCG)	11,389	2.4346	2.6500	27,728	30,181	2,453	9%	1%
Seek Limited (ASX:SEK)	1,494	20.1874	21.7200	30,160	32,450	2,290	8%	1%
Suncorp Group Limited (ASX:SUN)	890	8.7621	13.4900	7,798	12,006	4,208	54%	-%
The Lottery Corporation Limited (ASX:TLC)	7,611	3.2808	5.1300	24,970	39,044	14,074	56%	1%
Telstra Group Limited (ASX:TLS)	8,022	3.0845	4.3000	24,744	34,495	9,751	39%	1%
Woodside Energy Group Ltd (ASX:WDS)	1,816	26.6905	34.4400	48,470	62,543	14,073	29%	2%

# Leyden 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 (%)
<b><u>Listed Securities Market</u></b>								
Worleyparsons Limited (ASX:WOR)	658	14.1334	15.7900	9,300	10,390	1,090	12%	-%
Xero Limited (ASX:XRO)	243	76.2641	118.9300	18,532	28,900	10,368	56%	1%
				<b>745,196</b>	<b>886,374</b>	<b>141,179</b>	<b>19%</b>	<b>24%</b>
<b><u>Managed Funds Market</u></b>								
Ironbark Karara Wholesale Plus Australian Small Companies Fund	85,552	1.0748	0.7528	91,955	64,404	(27,552)	(30)%	2%
PIMCO Wholesale Plus Global Bond Fund	118,184	0.9857	0.8574	116,493	101,331	(15,162)	(13)%	3%
T. Rowe Price Wholesale Plus Global Equity Fund	185,846	1.2122	1.2114	225,281	225,134	(147)	0%	6%
RARE Infrastructure Wholesale Plus Value Fund - Unhedged	167,709	0.9889	0.9510	165,843	159,491	(6,352)	(4)%	4%
Pendal Wholesale Plus Global Emerging Markets Opportunities Fund	73,260	1.1904	1.0121	87,210	74,147	(13,064)	(15)%	2%
Magellan Wholesale Plus Global Fund	130,764	1.3133	1.2461	171,730	162,945	(8,785)	(5)%	4%
Man AHL Wholesale Plus Alpha (AUD)	279,839	1.0238	1.1546	286,499	323,102	36,603	13%	9%
Dimensional Two-Year Sustainability Fixed Interest Trust AUD Class	13,567	9.8034	9.7329	133,000	132,044	(956)	(1)%	4%
MFS Fully Hedged Global Equity Trust	112,438	0.9176	0.9357	103,168	105,208	2,040	2%	3%
T. Rowe Price Dynamic Global Bond Fund	86,312	1.0410	0.9620	89,852	83,032	(6,820)	(8)%	2%
Colchester Global Government Bond Fund - Class I	183,531	0.8173	0.8057	150,000	147,871	(2,129)	(1)%	4%
Fulcrum Diversified Investments Fund	154,255	1.7403	1.6846	268,450	259,858	(8,592)	(3)%	7%
Janus Henderson Tactical Income Fund	140,088	1.0615	1.0011	148,698	140,242	(8,456)	(6)%	4%
Principal Global Credit Opportunities Fund	289,370	0.9513	0.7908	275,290	228,833	(46,456)	(17)%	6%
Pendal Property Investment Fund	188,057	0.7636	0.6977	143,600	131,207	(12,393)	(9)%	4%
Nikko AM Australian Bond Fund	184,256	1.0513	0.9252	193,704	170,474	(23,230)	(12)%	5%
Vanguard International Property Securities Index Fund	105,012	1.1867	0.9487	124,622	99,626	(24,996)	(20)%	3%
Resolution Capital Global Property Securities Fund	62,430	1.9168	1.4998	119,665	93,632	(26,032)	(22)%	3%
				<b>2,895,060</b>	<b>2,702,582</b>	<b>(192,478)</b>	<b>(7)%</b>	<b>73%</b>

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**Leyden 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>3,742,603</u>	<u>3,691,303</u>	<u>(51,300)</u>	<u>(1)%</u>	<u>100%</u>

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.



**Leyden 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	Tax Deferred	Distributed Capital Gains	GST					
<b><u>Bank</u></b>													
BT Panorama Cash Account													
202	0	0	0	0	0	0	0	0	202	0	0	0	0
DNR Cash Account													
978	0	0	0	0	0	0	0	0	978	0	0	0	0
Westpac Account 518254													
163	0	0	0	0	0	0	0	0	163	0	0	0	0
<b>1,342</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,342</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

### **Listed Securities Market**

Als Limited (ASX:ALQ)														
789	43	0	0	0	0	0	0	0	0	832	0	0	0	0
Aristocrat Leisure Limited (ASX:ALL)														
506	217	0	0	0	0	0	0	0	0	723	0	0	0	0
BHP Group Limited (ASX:BHP)														
8,567	3,671	0	0	0	0	0	0	0	0	12,238	0	0	0	0
Carsales.Com Limited. (ASX:CAR)														
326	140	0	0	0	0	0	0	0	0	466	0	0	0	0
Computershare Limited. (ASX:CPU)														
689	0	0	0	0	0	0	0	0	0	689	0	0	0	0
CSL Limited (ASX:CSL)														
1,068	23	0	0	0	0	0	0	0	0	1,091	0	0	0	0
Domino's Pizza Enterprises Limited (ASX:DMP)														
521	145	0	0	0	0	0	0	0	0	666	0	0	0	0
Endeavour Group Limited (ASX:EDV)														
533	228	0	0	0	0	0	0	0	0	762	0	0	0	0
IGO Limited (ASX:IGO)														
129	55	0	0	0	0	0	0	0	0	185	0	0	0	0
Iress Limited (ASX:IRE)														

**Leyden 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	Distributed Capital Gains	GST					
661	25	0	0	0	0	0	0	0	686	0	0	0	0
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities (ASX:LLC)													
579	58	12	0	0	83	0	1	0	565	0	1	0	1
Macquarie Group Limited (ASX:MQG)													
1,580	271	0	0	0	0	0	0	0	1,850	0	0	0	0
National Australia Bank Limited (ASX:NAB)													
3,741	1,603	0	0	0	0	0	0	0	5,344	0	0	0	0
QBE Insurance Group Limited (ASX:QBE)													
1,095	47	0	0	0	0	0	0	0	1,142	0	0	0	0
Qube Holdings Limited (ASX:QUB)													
513	220	0	0	0	0	0	0	0	732	0	0	0	0
Ramsay Health Care Limited (ASX:RHC)													
120	51	0	0	0	0	0	0	0	171	0	0	0	0
Rio Tinto Limited (ASX:RIO)													
2,006	860	0	0	0	0	0	0	0	2,865	0	0	0	0
Santos Limited (ASX:STO)													
364	0	0	0	0	0	0	0	0	364	0	0	0	0
Scentre Group - Fully Paid Ordinary/Units Stapled Securities (ASX:SCG)													
1,854	260	8	0	0	339	0	9	0	1,775	0	5	0	5
Seek Limited (ASX:SEK)													
455	195	0	0	0	0	0	0	0	650	0	0	0	0
South32 Limited (ASX:S32)													
1,710	733	0	0	0	0	0	0	0	2,443	0	0	0	0
Suncorp Group Limited (ASX:SUN)													
1,310	561	0	0	0	0	0	0	0	1,871	0	0	0	0
Tabcorp Holdings Limited (ASX:TAH)													
656	281	0	0	0	0	0	0	0	938	0	0	0	0
Telstra Group Limited (ASX:TLS)													
1,705	731	0	0	0	0	0	0	0	2,436	0	0	0	0

**Leyden 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	Distributed Capital Gains	GST						
The Lottery Corporation Limited (ASX:TLC)														
770	330	0	0	0	0	0	0	0	1,100	0	0	0	0	
Woodside Energy Group Ltd (ASX:WDS)														
6,244	2,676	0	0	0	0	0	0	0	8,920	0	0	0	0	
Worleyparsons Limited (ASX:WOR)														
706	0	0	0	0	0	0	0	0	706	0	0	0	0	
39,197	13,424	21	0	0	422	0	10	0	52,209	0	5	0	5	
<b><u>Managed Funds Market</u></b>														
Colchester Global Government Bond Fund - Class I														
1,114	0	0	0	0	1,114	0	0	0	0	0	0	0	0	
Dimensional Two-Year Sustainability Fixed Interest Trust AUD Class														
1,072	0	0	0	0	1,072	0	0	0	0	0	0	0	0	
Ironbark Karara Wholesale Plus Australian Small Companies Fund														
1,966	766	80	0	0	0	0	0	0	2,811	0	0	0	0	
Ironbark Paladin Property Securities Fund														
463	30	0	0	0	129	0	0	0	364	0	0	0	0	
Janus Henderson Tactical Income Fund														
3,560	2	2	0	0	(44)	0	0	0	3,608	0	0	0	0	
Magellan Wholesale Plus Global Fund														
35,354	0	537	0	0	0	0	34,273	0	1,619	0	17,136	0	17,136	
Man AHL Wholesale Plus Alpha (AUD)														
1,481	0	0	0	0	0	0	0	0	1,481	0	0	0	0	
Nikko AM Australian Bond Fund														
1,384	0	0	0	0	1,384	0	0	0	0	0	0	0	0	
Pendal Property Investment Fund														
11,642	219	8	0	0	0	0	9,152	0	2,718	0	7,941	0	1,211	
Pendal Wholesale Plus Fixed Interest Fund														
293	0	0	0	0	249	0	0	0	44	0	0	0	0	

**Leyden 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	Distributed Capital Gains	GST					
Pendal Wholesale Plus Global Emerging Markets Opportunities Fund													
2,597	0	255	0	0	0	0	0	0	2,852	0	0	0	0
PIMCO Wholesale Plus Global Bond Fund													
1,255	0	0	0	0	1,206	0	0	0	50	0	0	0	0
Principal Global Credit Opportunities Fund													
3,540	0	0	0	0	3,540	0	0	0	0	0	0	0	0
RARE Infrastructure Wholesale Plus Value Fund - Unhedged													
22,671	0	0	0	0	130	0	22,167	0	375	0	10,267	1,633	10,267
Resolution Capital Global Property Securities Fund													
2,436	20	483	0	0	20	0	0	0	2,919	0	0	0	0
T. Rowe Price Dynamic Global Bond Fund													
518	0	0	0	0	518	0	0	0	0	0	0	0	0
T. Rowe Price Wholesale Plus Global Equity Fund													
708	0	705	0	0	0	0	0	0	1,413	0	0	0	0
Vanguard International Property Securities Index Fund													
3,465	0	559	0	0	22	0	122	0	3,879	0	0	0	122
<b>95,521</b>	<b>1,037</b>	<b>2,630</b>	<b>0</b>	<b>0</b>	<b>9,341</b>	<b>0</b>	<b>65,713</b>	<b>0</b>	<b>24,133</b>	<b>0</b>	<b>35,344</b>	<b>1,633</b>	<b>28,736</b>
<b>136,060</b>	<b>14,461</b>	<b>2,650</b>	<b>0</b>	<b>0</b>	<b>9,763</b>	<b>0</b>	<b>65,723</b>	<b>0</b>	<b>77,685</b>	<b>0</b>	<b>35,349</b>	<b>1,633</b>	<b>28,741</b>

\* 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.

**Leyden Superannuation Fund**  
(ABN: 36 364 090 483)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2022 – 30 June 2023	Residential Address: 11 McConnell Street BULIMBA QLD 4171
Member Number: 1	Date of Birth: 26 May 1962 Date Joined Fund: 24 December 2015 Eligible Service Date: 21 August 1989
Mr Daniel Noel Leyden	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	
Accumulation	1,691,068
<b>Total as at 01 Jul 2022</b>	<b>1,691,068</b>
Withdrawal Benefit as at 30 Jun 2023	
Accumulation	1,774,928
<b>Total as at 30 Jun 2023</b>	<b>1,774,928</b>

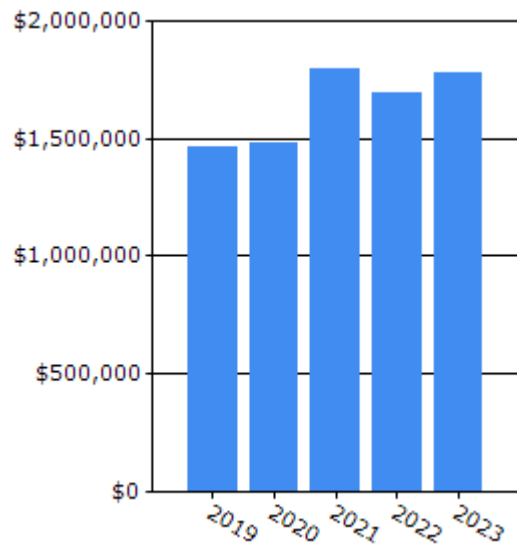
Your Tax Components	
Tax Free	543,067
Taxable Taxed	1,231,862
Taxable Untaxed	-

Your Preservation Components	
Preserved	1,774,928
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
No beneficiary details have been recorded	

**Member Balance History**



**For Enquiries:**

email [elizabethm@virtusuper.com.au](mailto:elizabethm@virtusuper.com.au)  
mail Mrs Elizabeth Meiklejohn, 1454 Logan Road, MOUNT GRAVATT, QLD 4122

**Leyden Superannuation Fund**  
(ABN: 36 364 090 483)

**Member Benefit Statement**

Period	
1 July 2022 – 30 June 2023	
Member	Number: 1
Mr Daniel Noel Leyden	
Accumulation Account	
Accumulation	

Member Account Details	
Residential Address:	11 McConnell Street BULIMBA QLD 4171
Date of Birth:	26 May 1962
Date Joined Fund:	24 December 2015
Eligible Service Date:	21 August 1989
Tax File Number Held:	Yes
Account Start Date:	24 December 2015

Your Account Summary	
Withdrawal Benefit as at 01 Jul 2022	1,691,068
<u>Increases to your account:</u>	
Member Contributions	27,500
Share Of Net Fund Income	77,653
<u>Total Increases</u>	105,153
<u>Decreases to your account:</u>	
Tax on Net Fund Income	684
Contributions Tax	4,125
Lump Sum Cash Payments	16,484
<u>Total Decreases</u>	21,293
Withdrawal Benefit as at 30 Jun 2023	1,774,928

Your Tax Components		
Tax Free	31%	543,067
Taxable Taxed		1,231,862
Taxable Untaxed		-

Your Preservation Components	
Preserved	1,774,928
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
No beneficiary details have been recorded	

**Leyden Superannuation Fund**  
(ABN: 36 364 090 483)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2022 – 30 June 2023	Residential Address: 11 McConnell Street BULIMBA QLD 4171
Member Number: 2	Date of Birth: 4 January 1964 Date Joined Fund: 24 December 2015 Eligible Service Date: 1 December 1980
Mrs Ann-Maree Leyden	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	
Accumulation	1,892,936
<b>Total as at 01 Jul 2022</b>	<b>1,892,936</b>
Withdrawal Benefit as at 30 Jun 2023	
Accumulation	2,002,519
<b>Total as at 30 Jun 2023</b>	<b>2,002,519</b>

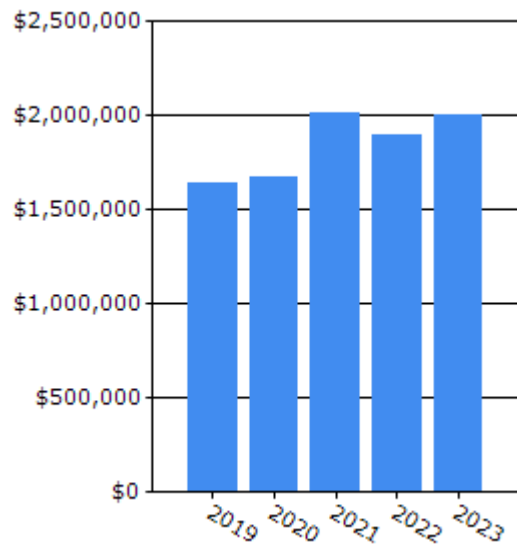
Your Tax Components	
Tax Free	1,088,742
Taxable Taxed	913,777
Taxable Untaxed	-

Your Preservation Components	
Preserved	1,935,085
Restricted Non Preserved	-
Unrestricted Non Preserved	67,434

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
No beneficiary details have been recorded	

**Member Balance History**



**For Enquiries:**

email [elizabethm@virtusuper.com.au](mailto:elizabethm@virtusuper.com.au)  
mail Mrs Elizabeth Meiklejohn, 1454 Logan Road, MOUNT GRAVATT, QLD 4122

**Leyden Superannuation Fund**  
(ABN: 36 364 090 483)

**Member Benefit Statement**

Period	
1 July 2022 – 30 June 2023	
Member	Number: 2
Mrs Ann-Maree Leyden	
Accumulation Account	
Accumulation	

Member Account Details	
Residential Address:	11 McConnell Street BULIMBA QLD 4171
Date of Birth:	4 January 1964
Date Joined Fund:	24 December 2015
Eligible Service Date:	1 December 1980
Tax File Number Held:	Yes
Account Start Date:	24 December 2015

Your Account Summary	
Withdrawal Benefit as at 01 Jul 2022	1,892,936
<u>Increases to your account:</u>	
Member Contributions	27,500
Share Of Net Fund Income	87,013
<u>Total Increases</u>	114,513
<u>Decreases to your account:</u>	
Tax on Net Fund Income	805
Contributions Tax	4,125
<u>Total Decreases</u>	4,930
Withdrawal Benefit as at 30 Jun 2023	2,002,519

Your Tax Components		
Tax Free	54%	1,088,742
Taxable Taxed		913,777
Taxable Untaxed		-

Your Preservation Components	
Preserved	1,935,085
Restricted Non Preserved	-
Unrestricted Non Preserved	67,434

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
No beneficiary details have been recorded	



# Leyden Superannuation Fund

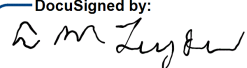
## Trustee Declaration

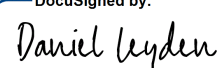
In the opinion of the Trustees of the Leyden Superannuation Fund.

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 directors of Leyden Investments Pty Ltd by:

DocuSigned by:  
  
D94685B4EF7C41E... Dated: 06-Jan-2024  
**Ann-Maree Leyden**  
Director: Leyden Investments Pty Ltd

DocuSigned by:  
  
2CCE950AC9DB421... Dated: 29-Dec-2023  
**Daniel Leyden**  
Director: Leyden Investments Pty Ltd

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE  
LEYDEN INVESTMENTS PTY LTD ATF  
LEYDEN SUPERANNUATION FUND  
HELD ON 21 DECEMBER 2023 AT  
11 MCCONNELL STREET, BULIMBA QLD**

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**PRESENT**

Ann-Maree Leyden

Daniel Leyden

**APPROVAL OF  
PREVIOUS MINUTES:**

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

**ALLOCATION OF  
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

<b>Member Name/Contribution type</b>	<b>Amount</b>
<i>Mrs Ann-Maree Leyden</i> Member	27,500
<i>Mr Daniel Leyden</i> Member	27,500

The contributions will be subject to normal preservation and payment rules under the *Superannuation Industry (Supervision) Regulations 1994 (SISR)*

**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:

<b>Member Name/Payment Type</b>	<b>Amount</b>
<i>Mr Daniel Leyden</i> Lump Sum	16,484

**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.

<b>Asset / Date</b>	<b>Price</b>	<b>Units</b>	<b>Consideration</b>
<i>Listed Securities Market</i>			
<i>Aristocrat Leisure Limited</i>			
03 Feb 2023	36.4757	81.00	2,955
<i>Als Limited</i>			
09 Aug 2022	11.8738	282.00	3,348
<i>BHP Group Limited</i>			
22 Jul 2022	36.8341	54.00	1,989
11 Apr 2023	45.9774	158.00	7,264
<i>Carsales.Com Limited.</i>			
30 Nov 2022	22.8520	774.00	17,687
15 Feb 2023	22.7608	118.00	2,686
15 Mar 2023	21.9744	252.00	5,538
11 Apr 2023	22.6000	213.00	4,814
<i>Computershare Limited.</i>			
08 Sep 2022	24.7209	101.00	2,497
13 Jun 2023	22.7897	300.00	6,837
<i>CSL Limited</i>			
23 Aug 2022	290.6670	10.00	2,907
31 Aug 2022	293.9508	13.00	3,821
18 Jan 2023	293.0400	8.00	2,344
<i>Domino's Pizza Enterprises Limited</i>			
08 Jul 2022	75.4518	67.00	5,055
25 Aug 2022	66.3306	79.00	5,240
31 Aug 2022	63.6945	58.00	3,694
11 Oct 2022	51.9032	68.00	3,529
13 Jun 2023	43.3636	76.00	3,296
22 Jun 2023	43.9960	62.00	2,728
<i>Endeavour Group Limited</i>			
15 Feb 2023	6.9889	874.00	6,108
29 Mar 2023	6.8564	431.00	2,955
<i>IGO Limited</i>			
30 Nov 2022	15.3744	687.00	10,562
18 Jan 2023	14.3438	236.00	3,385
<i>James Hardie Industries PLC - Chess Depositary Interests 1:1</i>			
17 Feb 2023	32.4364	320.00	10,380
29 Mar 2023	32.5736	445.00	14,495
<i>Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities</i>			
15 Mar 2023	7.0612	626.00	4,420
<i>Macquarie Group Limited</i>			
02 Jun 2023	170.8185	13.00	2,221
13 Jun 2023	175.7677	31.00	5,449
<i>National Australia Bank Limited</i>			
10 Mar 2023	29.0251	212.00	6,153
<i>QBE Insurance Group Limited</i>			
08 Sep 2022	12.3764	173.00	2,141
<i>Qube Holdings Limited</i>			
26 Oct 2022	2.5563	1,231.00	3,147
<i>Ramsay Health Care Limited</i>			
06 Dec 2022	66.4005	150.00	9,960
29 Dec 2022	64.6301	90.00	5,817
10 Mar 2023	67.3288	144.00	9,695

13 Mar 2023	66.9524	119.00	7,967
<i>Rio Tinto Limited</i>			
22 Jul 2022	96.4849	43.00	4,149
12 Aug 2022	95.4689	27.00	2,578
13 Jun 2023	113.0928	29.00	3,280
<i>South32 Limited</i>			
08 Sep 2022	4.1005	1,009.00	4,137
<i>Scentre Group - Fully Paid Ordinary/Units</i>			
<i>Stapled Securities</i>			
01 Nov 2022	2.9443	1,723.00	5,073
<i>Seek Limited</i>			
06 Jul 2022	22.4555	262.00	5,883
08 Sep 2022	20.9078	264.00	5,520
10 Mar 2023	23.8596	123.00	2,935
29 Mar 2023	23.3932	116.00	2,714
24 May 2023	24.3494	216.00	5,259
25 May 2023	24.0661	87.00	2,094
13 Jun 2023	21.8666	126.00	2,755
22 Jun 2023	21.6507	124.00	2,685
<i>Santos Limited</i>			
26 Aug 2022	7.9363	1,336.00	10,603
08 Sep 2022	7.7741	293.00	2,278
<i>The Lottery Corporation Limited</i>			
25 Aug 2022	4.4217	611.00	2,702
20 Oct 2022	4.1115	739.00	3,038
<i>Westpac Banking Corporation</i>			
17 Feb 2023	22.8500	457.00	10,442
<i>Woodside Energy Group Ltd</i>			
10 Mar 2023	34.1643	96.00	3,280
29 Mar 2023	33.7855	98.00	3,311
<i>Worleyparsons Limited</i>			
22 Jul 2022	13.9202	311.00	4,329
<i>Xero Limited</i>			
15 Dec 2022	76.2795	185.00	14,112
18 Jan 2023	74.2588	50.00	3,713
15 Mar 2023	88.4420	97.00	8,579
<i>Managed Funds Market</i>			
<i>Ironbark Karara Wholesale Plus Australian Small Companies Fund</i>			
02 Aug 2022	0.7796	10,125.15	7,894
19 Jan 2023	0.7918	1,580.17	1,251
<i>PIMCO Wholesale Plus Global Bond Fund</i>			
02 Aug 2022	0.8960	357.09	320
20 Oct 2022	0.8258	368.88	305
23 Jan 2023	0.8664	366.26	317
18 Apr 2023	0.8615	287.38	248
<i>T. Rowe Price Wholesale Plus Global Equity Fund</i>			
08 Aug 2022	1.1100	14,408.98	15,994
<i>RARE Infrastructure Wholesale Plus Value Fund - Unhedged</i>			
08 Aug 2022	1.0583	7,495.53	7,933
20 Oct 2022	0.9798	3,792.30	3,716
19 Jan 2023	1.0012	3,832.36	3,837
21 Apr 2023	1.0420	1,293.63	1,348
<i>Pendal Wholesale Plus Fixed Interest Fund</i>			
22 Jul 2022	0.8603	363.29	313
17 Oct 2022	0.8417	183.24	154
13 Jan 2023	0.8687	159.97	139

<i>Pendal Wholesale Plus Global Emerging Markets Opportunities Fund</i>			
22 Jul 2022	0.9146	5,868.22	5,367
<i>Magellan Wholesale Plus Global Fund</i>			
22 Jul 2022	1.2930	18,841.64	24,362
<i>Man AHL Wholesale Plus Alpha (AUD)</i>			
08 Aug 2022	1.1099	3,658.27	4,060
<i>Dimensional Two-Year Sustainability Fixed Interest Trust AUD Class</i>			
04 Apr 2023	9.8034	13,566.72	133,000
<i>MFS Fully Hedged Global Equity Trust</i>			
15 Jul 2022	0.8507	4,631.37	3,940
<i>T. Rowe Price Dynamic Global Bond Fund</i>			
18 Jul 2022	1.0205	3,064.83	3,128
11 Oct 2022	1.0444	129.07	135
11 Jan 2023	0.9994	130.05	130
12 Apr 2023	1.0130	126.73	128
<i>Colchester Global Government Bond Fund - Class I</i>			
04 Apr 2023	0.8173	183,531.14	150,000
<i>Janus Henderson Tactical Income Fund</i>			
14 Jul 2022	0.9852	3,943.08	3,885
17 Oct 2022	0.9896	420.20	416
11 Jan 2023	1.0001	375.84	376
17 Apr 2023	1.0100	272.95	276
<i>Ironbark Paladin Property Securities Fund</i>			
21 Jul 2022	1.0969	2,129.10	2,335
14 Oct 2022	0.9670	478.58	463
<i>Principal Global Credit Opportunities Fund</i>			
20 Jul 2022	0.8075	1,186.59	958
14 Oct 2022	0.7382	1,147.63	847
20 Jan 2023	0.8008	1,101.97	882
17 Apr 2023	0.8003	1,102.21	882
<i>Pendal Property Investment Fund</i>			
04 Apr 2023	0.7636	188,056.58	143,600
<i>Nikko AM Australian Bond Fund</i>			
18 Apr 2023	0.9536	755.79	721
<i>Vanguard International Property Securities Index Fund</i>			
11 Jul 2022	1.0182	3,461.36	3,524
17 Oct 2022	0.9438	1,051.17	992
11 Jan 2023	0.9657	828.60	800
17 Apr 2023	0.9528	940.93	897
<i>Resolution Capital Global Property Securities Fund</i>			
26 Jul 2022	1.7244	1,348.49	2,325
26 Oct 2022	1.5010	418.29	628
18 Jan 2023	1.5803	301.35	476
28 Apr 2023	1.5383	415.21	639
<i>Listed Derivatives Market Carsales.Com Limited. - Rights-Appsclose 30Mar2023 Us Prohibited</i>			
15 Mar 2023	0.0000	56.00	0



**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.

<b>Asset / Date</b>	<b>Price</b>	<b>Units</b>	<b>Consideration</b>
<i>Listed Securities Market</i>			
<i>Aristocrat Leisure Limited</i>			
22 Jul 2022	36.0357	99.00	3,568
08 Sep 2022	34.8194	52.00	1,811
<i>BHP Group Limited</i>			
08 Sep 2022	36.7964	321.00	11,812
20 Oct 2022	38.3514	96.00	3,682
26 Oct 2022	38.4842	101.00	3,887
01 Nov 2022	38.1230	69.00	2,630
30 Nov 2022	45.5197	116.00	5,280
17 Feb 2023	48.0673	41.00	1,971
<i>Computershare Limited.</i>			
22 Jul 2022	26.1046	78.00	2,036
09 Aug 2022	25.3087	86.00	2,177
<i>CSL Limited</i>			
12 Aug 2022	292.0211	9.00	2,628
11 Oct 2022	282.8575	8.00	2,263
<i>Domino's Pizza Enterprises Limited</i>			
18 Jan 2023	73.3513	72.00	5,281
11 Apr 2023	51.6416	64.00	3,305
<i>Endeavour Group Limited</i>			
23 Aug 2022	7.2896	603.00	4,396
13 Jun 2023	5.9610	376.00	2,241
<i>Macquarie Group Limited</i>			
06 Oct 2022	162.8900	12.00	1,955
20 Oct 2022	157.1775	16.00	2,515
01 Nov 2022	171.0867	15.00	2,566
30 Nov 2022	178.5888	25.00	4,465
06 Dec 2022	176.6013	88.00	15,541
15 Dec 2022	171.4662	26.00	4,458
<i>National Australia Bank Limited</i>			
12 Aug 2022	30.7285	94.00	2,888
17 Feb 2023	29.8319	263.00	7,846
<i>QBE Insurance Group Limited</i>			
17 Feb 2023	14.4166	255.00	3,676
15 Mar 2023	14.3597	373.00	5,356
<i>South32 Limited</i>			
06 Jul 2022	3.5653	984.00	3,508
18 Jan 2023	4.5093	512.00	2,309
10 Mar 2023	4.3248	1,585.00	6,855
11 Apr 2023	4.2695	3,287.00	14,034
<i>Scentre Group - Fully Paid Ordinary/Units</i>			
<i>Stapled Securities</i>			
15 Mar 2023	2.9217	1,202.00	3,512
<i>Seek Limited</i>			
26 Oct 2022	21.1636	114.00	2,413
30 Nov 2022	22.0371	402.00	8,859
27 Jan 2023	23.3717	161.00	3,763
03 Feb 2023	25.6002	110.00	2,816
<i>Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx</i>			
08 Jul 2022	2.3602	2,830.00	6,679
11 Jul 2022	2.2841	1,883.00	4,301

<i>Santos Limited</i>			
10 Mar 2023	7.2008	1,629.00	11,730
<i>Suncorp Group Limited</i>			
15 Feb 2023	12.6039	186.00	2,344
29 Mar 2023	11.9079	403.00	4,799
13 Jun 2023	12.9568	1,140.00	14,771
<i>Tabcorp Holdings Limited</i>			
31 Aug 2022	0.9542	9,279.00	8,854
06 Sep 2022	0.9147	819.00	749
<i>The Lottery Corporation Limited</i>			
15 Dec 2022	4.7198	571.00	2,695
15 Mar 2023	5.0763	946.00	4,802
<i>Telstra Group Limited</i>			
11 Oct 2022	3.8334	735.00	2,818
15 Dec 2022	4.0564	778.00	3,156
29 Mar 2023	4.2018	616.00	2,588
13 Jun 2023	4.3385	635.00	2,755
<i>TPG Telecom Limited.</i>			
25 Aug 2022	5.4208	1,655.00	8,971
26 Aug 2022	5.3987	269.00	1,452
<i>Westpac Banking Corporation</i>			
10 Mar 2023	21.7297	457.00	9,930
<i>Woodside Energy Group Ltd</i>			
26 Aug 2022	35.8644	246.00	8,823
30 Nov 2022	37.1005	97.00	3,599
<i>Worleyparsons Limited</i>			
29 Mar 2023	13.8347	273.00	3,777
02 Jun 2023	16.4181	194.00	3,185
22 Jun 2023	15.9904	287.00	4,589
<i>Xero Limited</i>			
24 May 2023	109.5107	41.00	4,490
02 Jun 2023	111.9164	25.00	2,798
22 Jun 2023	113.5065	23.00	2,611
<i>Managed Funds Market</i>			
<i>Pendal Wholesale Plus Fixed Interest Fund</i>			
28 Mar 2023	0.8882	154,576.45	137,295
<i>Man AHL Wholesale Plus Alpha (AUD)</i>			
08 Jul 2022	1.1534	1,715.31	1,978
08 Aug 2022	1.1099	1,837.51	2,039
08 Sep 2022	1.1501	1,774.89	2,041
08 Dec 2022	1.1378	2,075.77	2,362
10 Jan 2023	1.1482	1,873.29	2,151
08 Feb 2023	1.1419	1,881.86	2,149
08 Mar 2023	1.1810	1,644.43	1,942
12 Apr 2023	1.1148	1,459.96	1,628
08 Jun 2023	1.1411	953.58	1,088
<i>Franklin Templeton Global Aggregate Bond Fund - W Class</i>			
28 Mar 2023	0.9253	165,604.47	153,234
<i>Ironbark Paladin Property Securities Fund</i>			
27 Mar 2023	1.0436	130,877.57	136,584
<i>Nikko AM Australian Bond Fund</i>			
17 Apr 2023	0.9581	16,699.72	16,000
<i>Listed Derivatives Market</i>			
<i>Carsales.Com Limited. - Rights-Appsclose 30Mar2023 Us Prohibited</i>			
13 Apr 2023	2.5000	64.00	160



**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 Ann-Maree Leyden</i> Accumulation	87,013	805	4,125	0
<i>Mr Daniel Leyden</i> Accumulation	77,653	684	4,125	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 (S/SA)*, 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 SISA.

**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.

DocuSigned by:

*Daniel Leyden*

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29-Dec-2023

Dated: ...../...../.....

Daniel Leyden

Chairperson

# Compilation Report to the Trustees and Members of Leyden Superannuation Fund

**ABN 36 364 090 483**  
**For the period 1 July 2022 to 30 June 2023**

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On the basis of the information provided by the Trustees of Leyden Superannuation Fund, we have compiled the accompanying special purpose financial statements of Leyden 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 Leyden Superannuation Fund that satisfies the information needs of the trustees and the members.

## **The Responsibility of Trustees**

The Trustees of Leyden 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 Leyden 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: 21 December 2023

DocuSigned by:  
  
4847A901C8F640A...

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

**Address:** 1454 Logan Road  
MOUNT GRAVATT, QLD 4122

<sup>1</sup> 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 X 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) \*\*\*\*\*

- ! 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.

- To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

### 2 Name of self-managed superannuation fund (SMSF)

Leyden Superannuation Fund

### 3 Australian business number (ABN) (if applicable) 36364090483

### 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 034111

Fund account number 518254

Fund account name

Leyden Superannuation 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

Day

Month

Year

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** \$ 54269.00

Gross rent and other leasing and hiring income **B** \$ 0.00

Gross interest **C** \$ 1342.00

Forestry managed investment scheme income **X** \$ 0.00

Gross foreign income

**D1** \$ 13574.00

Net foreign income

**D** \$ 13574.00

Loss

☐

Australian franking credits from a New Zealand company

**E** \$ 0.00

Transfers from foreign funds

**F** \$ 0.00

Number

Gross payments where ABN not quoted

**H** \$ 0.00

Gross distribution from partnerships

**I** \$ 0.00

Loss

☐

\*Unfranked dividend amount

**J** \$ 6226.00

\*Franked dividend amount

**K** \$ 30717.00

\*Dividend franking credit

**L** \$ 13164.00

\*Gross trust distributions

**M** \$ 12659.00

Code

Q

## Calculation of assessable contributions

Assessable employer contributions

**R1** \$ 0.00

plus Assessable personal contributions

**R2** \$ 55000.00

plus \*\*No-TFN-quoted contributions

**R3** \$ 0.00

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$ 0.00

**Assessable contributions**  
(**R1** plus **R2**  
plus **R3** less **R6**)

**R** \$ 55000.00

## Calculation of non-arm's length income

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

**U1** \$ 0.00

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

**U2** \$ 0.00

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

**U3** \$ 0.00

\*Other income

**S** \$ 0.00

\*Assessable income due to changed tax status of fund

**T** \$ 0.00

**Net non-arm's length income**  
(subject to 45% tax rate)  
(**U1** plus **U2** plus **U3**)

**U** \$ 0.00

Code

☐

#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**  
(Sum of labels **A** to **U**)

**W** \$ 186951.00

Loss

☐

Exempt current pension income

**Y** \$ 0.00

**TOTAL ASSESSABLE INCOME** (**W** less **Y**)

**V** \$ 186951.00

Loss

☐



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	<b>A1</b> \$	<input type="text" value="0"/>	<b>A2</b> \$	<input type="text" value="0"/>
Interest expenses overseas	<b>B1</b> \$	<input type="text" value="0"/>	<b>B2</b> \$	<input type="text" value="0"/>
Capital works expenditure	<b>D1</b> \$	<input type="text" value="0"/>	<b>D2</b> \$	<input type="text" value="0"/>
Decline in value of depreciating assets	<b>E1</b> \$	<input type="text" value="0"/>	<b>E2</b> \$	<input type="text" value="0"/>
Insurance premiums – members	<b>F1</b> \$	<input type="text" value="0"/>	<b>F2</b> \$	<input type="text" value="0"/>
SMSF auditor fee	<b>H1</b> \$	<input type="text" value="550"/>	<b>H2</b> \$	<input type="text" value="0"/>
Investment expenses	<b>I1</b> \$	<input type="text" value="26330"/>	<b>I2</b> \$	<input type="text" value="0"/>
Management and administration expenses	<b>J1</b> \$	<input type="text" value="2574"/>	<b>J2</b> \$	<input type="text" value="0"/>
Forestry managed investment scheme expense	<b>U1</b> \$	<input type="text" value="0"/>	<b>U2</b> \$	<input type="text" value="0"/>
Other amounts	<b>L1</b> \$	<input type="text" value="259"/>	<b>L2</b> \$	<input type="text" value="0"/>
			Code <input type="text" value="0"/>	Code <input type="text" value="0"/>
Tax losses deducted	<b>M1</b> \$	<input type="text" value="0"/>		

**TOTAL DEDUCTIONS****N** \$ (Total **A1** to **M1**)**TOTAL NON-DEDUCTIBLE EXPENSES****Y** \$ (Total **A2** to **L2**)**#TAXABLE INCOME OR LOSS****O** \$ (TOTAL ASSESSABLE INCOME less  
TOTAL DEDUCTIONS)Loss ☐**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** \$ 157238.00

(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$ 23585.70

(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$ 0

(an amount must be included even if it is zero)

Gross tax **B** \$ 23585.70

(T1 plus J)

Foreign income tax offset  
**C1** \$ 2036.22Rebates and tax offsets  
**C2** \$

Non-refundable non-carry forward tax offsets

**C** \$ 2036.22

(C1 plus C2)

SUBTOTAL 1

**T2** \$ 21549.48

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset  
**D1** \$ 0Early stage venture capital limited partnership tax offset carried forward from previous year  
**D2** \$ 0Early stage investor tax offset  
**D3** \$ 0Early stage investor tax offset carried forward from previous year  
**D4** \$ 0

Non-refundable carry forward tax offsets

**D** \$ 0

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

**T3** \$ 21549.48

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset  
**E1** \$ 14461.44No-TFN tax offset  
**E2** \$National rental affordability scheme tax offset  
**E3** \$Exploration credit tax offset  
**E4** \$

Refundable tax offsets

**E** \$ 14461.44

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 7088.04

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

**G** \$ 0

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

Credit for tax withheld – foreign  
resident withholding (excluding capital  
gains)**H2 \$** Credit for tax withheld – where ABN  
or TFN not quoted (non-individual)**H3 \$** Credit for TFN amounts withheld from  
payments from closely held trusts**H5 \$** 

Credit for interest on no-TFN tax offset

**H6 \$** Credit for foreign resident capital gains  
withholding amounts**H8 \$** 

Eligible credits

**H \$** 

(H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

(Remainder of refundable tax offsets)

**I \$** (unused amount from label **E** –  
an amount must be included even if it is zero)

PAYG instalments raised

**K \$** 

Supervisory levy

**L \$** 

Supervisory levy adjustment for wound up funds

**M \$** 

Supervisory levy adjustment for new funds

**N \$** **AMOUNT DUE OR REFUNDABLE**A positive amount at **S** is what you owe,  
while a negative amount is refundable to you.**S \$** 

(T5 plus G less H less I less K plus L less M plus N)

#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 \$**  -00Net capital losses carried  
forward to later income years**V \$**  -00

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

Section F: **Member information****MEMBER 1**Title: 

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth **Contributions**OPENING ACCOUNT BALANCE \$ **!** Refer to instructions for completing these labels.

Employer contributions

**A** \$ 

ABN of principal employer

**A1** 

Personal contributions

**B** \$ 

CGT small business retirement exemption

**C** \$ 

CGT small business 15-year exemption amount

**D** \$ 

Personal injury election

**E** \$ 

Spouse and child contributions

**F** \$ 

Other third party contributions

**G** \$ 

Proceeds from primary residence disposal

**H** \$ 

Receipt date

**H1** 

Assessable foreign superannuation fund amount

**I** \$ 

Non-assessable foreign superannuation fund amount

**J** \$ 

Transfer from reserve: assessable amount

**K** \$ 

Transfer from reserve: non-assessable amount

**L** \$ Contributions from non-complying funds  
and previously non-complying funds**T** \$ Any other contributions  
(including Super Co-contributions and  
Low Income Super Amounts)**M** \$ **TOTAL CONTRIBUTIONS N** \$ (Sum of labels **A** to **M**)**Other transactions**Allocated earnings  
or losses**O** \$ 

Loss

☐Inward  
rollovers and  
transfers**P** \$ Outward  
rollovers and  
transfers**Q** \$ Lump Sum  
payments**R1** \$ Income  
stream  
payments**R2** \$ 

Code

Code

Accumulation phase account balance

**S1** \$ Retirement phase account balance  
– Non CDBIS**S2** \$ Retirement phase account balance  
– CDBIS**S3** \$  TRIS Count**CLOSING ACCOUNT BALANCE S** \$ 

(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: **MRS**

Family name

**Leyden**

First given name

**Ann-Maree**

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

\*\*\*\*\*

**Date of birth**

Day Month Year

**04/01/1964****Contributions**OPENING ACCOUNT BALANCE \$ **1892936.19**

! Refer to instructions for completing these labels.

Employer contributions

**A** \$ **0**

ABN of principal employer

**A1** **0**

Personal contributions

**B** \$ **27500**

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

Day Month Year

**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** \$ **27500**(Sum of labels **A** to **M**)**Other transactions**Allocated earnings  
or losses**O** \$ **82083.20**

Loss

☐Inward  
rollovers and  
transfers**P** \$ **0**Outward  
rollovers and  
transfers**Q** \$ **0**Lump Sum  
payments**R1** \$ **0**Income  
stream  
payments**R2** \$ **0**

Code

☐

Code

☐

Accumulation phase account balance

**S1** \$ **2002519.39**Retirement phase account balance  
– Non CDBIS**S2** \$ **0**Retirement phase account balance  
– CDBIS**S3** \$ **0****0** TRIS Count**CLOSING ACCOUNT BALANCE S** \$ **2002519.39****(S1 plus S2 plus S3)**Accumulation phase value **X1** \$ **0**Retirement phase value **X2** \$ **0**Outstanding limited recourse  
borrowing arrangement amount **Y** \$ **0**

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

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 59514 -00Unlisted trusts **B** \$ 2702581 -00Insurance policy **C** \$ 0 -00Other managed investments **D** \$ 0 -00**15b Australian direct investments**Cash and term deposits **E** \$ 102347 -00Debt securities **F** \$ 0 -00Loans **G** \$ 0 -00Listed shares **H** \$ 826859 -00Unlisted shares **I** \$ 0 -00Limited recourse borrowing arrangements **J** \$ 0 -00**Limited recourse borrowing arrangements**

Australian residential real property

**J1** \$ 0 -00

Australian non-residential real property

**J2** \$ 0 -00

Overseas real property

**J3** \$ 0 -00

Australian shares

**J4** \$ 0 -00

Overseas shares

**J5** \$ 0 -00

Other

**J6** \$ 0 -00

Property count

**J7** 0**15c Other investments**Crypto-Currency **N** \$ 0 -00**15d Overseas direct investments**Overseas shares **P** \$ 0 -00Overseas non-residential real property **Q** \$ 0 -00Overseas residential real property **R** \$ 0 -00Overseas managed investments **S** \$ 0 -00Other overseas assets **T** \$ 0 -00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 3777506 -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** \$  -00

Permissible temporary borrowings

**V2** \$  -00

Other borrowings

**V3** \$  -00

Borrowings **V** \$  0 -00

Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

**W** \$  3777447 -00

Reserve accounts **X** \$  0 -00

Other liabilities **Y** \$  59 -00

**TOTAL LIABILITIES Z** \$  3777506 -00

**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$  -00

Total TOFA losses **I** \$  -00

**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**

# 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](http://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](http://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
*****	Leyden 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

DocuSigned by:  
  
2CCE950AC9DB421...

Date

29-Dec-2023

## 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	Leyden Superannuation Fund

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

Signature of  
trustee or  
director

DocuSigned by:  
  
2CCE950AC9DB421...

Date

29-Dec-2023

## 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

DocuSigned by:  
  
4847A004C0F640A...

Date

21-Dec-2023

Agent's contact name	Agent's phone	Agent's reference	Client's reference
MR David Tincknell	07 33491452	79673007	LEY01S



**Leyden Superannuation Fund**  
**Statement of Taxable Income**  
For the Period from 1 July 2022 to 30 June 2023

Description	Tax Return Ref.	Amount
<u><b>Income</b></u>	<u><b>Section B</b></u>	
Total Net Capital Gain	<b>A</b>	54,269
Total Gross Interest	<b>C</b>	1,342
Total Net Foreign Income	<b>D</b>	13,574
Total Unfranked Dividend Amount	<b>J</b>	6,226
Total Franked Dividend Amount	<b>K</b>	30,717
Total Dividend Franking Credit	<b>L</b>	13,164
Total Gross Trust Distributions	<b>M</b>	12,659
Total Assessable Personal Contributions	<b>R2</b>	55,000
Total Assessable Contributions	<b>R</b>	55,000
<b>Total Assessable Income</b>		186,951
<u><b>Deductions</b></u>	<u><b>Section C</b></u>	
Total Approved Auditor Fee	<b>H</b>	550
Total Investment Expenses	<b>I</b>	26,330
Total Management and Administration Expenses	<b>J</b>	2,574
Total Other Deductions	<b>L</b>	259
<b>Total Deductions</b>		29,713
<b>Taxable Income or Loss</b>	<b>(V - N)</b>	157,238.00
<u><b>Income Tax Calculation Statement</b></u>	<u><b>Section D</b></u>	
<b>Gross Tax</b>		
Gross Tax @ 15% for Concessional Income	30 Jun 2023 T1	23,586
<b>Total Gross Tax</b>		23,586
Total Credit: Foreign Tax Income Offset	<b>C1</b>	2,036
<b>Rebates and Offsets</b>	<b>C</b>	2,036
<b>SUBTOTAL</b>		21,549
Total Credit: Refundable Franking Credits	<b>E1</b>	14,461
<b>Total Eligible Credits</b>		0
<b>Net Tax Payable</b>		7,088
Total PAYG Instalments Raised	<b>K</b>	16,348
Total Supervisory Levy	<b>L</b>	259
<b>Total Amount Due / (Refundable)</b>		(9,001)