
Financial statements and reports for the year ended
30 June 2021

THE VAN MOORSEL SUPERANNUATION FUND

Prepared for: Mainstay Investments Pty Ltd

THE VAN MOORSEL SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Dividends Received	8	8,502.13	12,224.37
Interest Received		66.29	308.07
Property Income	9	4,600.00	11,500.00
Investment Gains			
Changes in Market Values	10	121,265.71	2,836.15
Contribution Income			
Employer Contributions		4,018.16	2,473.64
Personal Concessional		0.00	855.99
Total Income		<u>138,452.29</u>	<u>30,198.22</u>
Expenses			
Accountancy Fees		1,100.00	1,100.00
ATO Supervisory Levy		518.00	0.00
Auditor's Remuneration		1,078.00	1,078.00
Filing Fees		0.00	268.40
		<u>2,696.00</u>	<u>2,446.40</u>
Total Expenses		<u>2,696.00</u>	<u>2,446.40</u>
Benefits accrued as a result of operations before income tax		<u>135,756.29</u>	<u>27,751.82</u>
Income Tax Expense	11	(419.18)	3,737.55
Benefits accrued as a result of operations		<u>136,175.47</u>	<u>24,014.27</u>

THE VAN MOORSEL SUPERANNUATION FUND

Members Statement

Lorraine Julie Van Moorsel
 4 Rossetti Court
 North Lake, Western Australia, 6163, Australia

Your Details		Nominated Beneficiaries	Johannus Cornelius Van Moorsel
Date of Birth :	Provided	Vested Benefits	472,231.96
Age:	57	Total Death Benefit	472,231.96
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	28/02/2000	Previous Salary	0.00
Service Period Start Date:	13/07/1990	Disability Benefit	0.00
Date Left Fund:			
Member Code:	VANLOR00001A		
Account Start Date:	28/02/2000		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance	
Total Benefits	472,231.96
<u>Preservation Components</u>	
Preserved	468,500.18
Unrestricted Non Preserved	3,731.78
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	14,013.15
Taxable	458,218.81

Your Detailed Account Summary		
		This Year
Opening balance at	01/07/2020	369,087.18
<u>Increases to Member account during the period</u>		
Employer Contributions		4,018.16
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		101,252.98
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		602.72
Income Tax		1,523.64
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2021	472,231.96

THE VAN MOORSEL SUPERANNUATION FUND

Members Statement

Johannus Cornelius Van Moorsel
 4 Rossetti Court
 North Lake, Western Australia, 6163, Australia

Your Details		Nominated Beneficiaries	Lorraine Julie Van Moorsel
Date of Birth :	Provided	Vested Benefits	156,081.84
Age:	58	Total Death Benefit	156,081.84
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	28/02/2000	Previous Salary	0.00
Service Period Start Date:	10/04/1998	Disability Benefit	0.00
Date Left Fund:			
Member Code:	VANJOH00001A		
Account Start Date:	28/02/2000		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance	
Total Benefits	156,081.84
<u>Preservation Components</u>	
Preserved	156,081.84
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	8,102.21
Taxable	147,979.63

Your Detailed Account Summary		
		This Year
Opening balance at 01/07/2020		123,051.15
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		33,535.33
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		504.64
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021		156,081.84

THE VAN MOORSEL SUPERANNUATION FUND

Members Statement

Lorraine Julie Van Moorsel
 4 Rossetti Court
 North Lake, Western Australia, 6163, Australia

Your Details		Vested Benefits	472,231.96
Date of Birth :	Provided	Total Death Benefit	472,231.96
Age:	57	Current Salary	0.00
Tax File Number:	Provided	Previous Salary	0.00
Date Joined Fund:	28/02/2000	Disability Benefit	0.00
Service Period Start Date:	13/07/1990	Nominated Beneficiaries	Johannus Cornelius Van Moorsel
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date:	28/02/2000		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance	
Total Benefits	472,231.96
<u>Preservation Components</u>	
Preserved	468,500.18
Unrestricted Non Preserved	3,731.78
Restricted Non Preserved	
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Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2021	472,231.96

THE VAN MOORSEL SUPERANNUATION FUND

Members Statement

Johannus Cornelius Van Moorsel
 4 Rossetti Court
 North Lake, Western Australia, 6163, Australia

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Tax File Number:	Provided	Previous Salary	0.00
Date Joined Fund:	28/02/2000	Disability Benefit	0.00
Service Period Start Date:	10/04/1998	Nominated Beneficiaries	Lorraine Julie Van Moorsel
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date:	28/02/2000		
Account Type:	Consolidated		
Account Description:	Consolidated		

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Total Benefits	156,081.84
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Contributions Tax		
Income Tax		504.64
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Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2021	156,081.84

THE VAN MOORSEL SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation 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 the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

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

c. Revenue

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 recognised at the fair value of the consideration received or receivable.

THE VAN MOORSEL SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2021

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution 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.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers 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.

d. 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.

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. 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.

Note 2: Real Estate Properties (Australian - Non Residential)

	2021 \$	2020 \$
Unit 5, 9-11 Slade St Mandurah	228,000.00	160,000.00

THE VAN MOORSEL SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2021

228,000.00

160,000.00

Note 3: Shares in Listed Companies (Australian)

	2021	2020
	\$	\$
Amcor Limited	18,156.00	17,376.00
AMP Limited	607.50	1,001.70
Anz Banking Group	8,979.85	5,946.16
Bhp Billiton Limited - Ordinary Fully Paid	20,496.54	15,116.04
Commonwealth Bank of Australia. - Ordinary Fully Paid	23,369.58	16,244.28
Coles Group	15,039.20	15,109.60
Computer Share Ltd	38,785.50	30,408.75
Crown Resorts Ltd	3,072.78	2,494.86
Deep Yellow	94.38	27.06
Jb Hi-Fi	11,127.60	9,466.60
National Australia Bank	10,094.70	7,014.70
Pm Capital Global Opportunities Fund Ltd	19,875.00	11,250.00
Rio Tinto Limited	6,332.00	4,898.00
South32 Limited	1,236.46	860.88
Wesfarmers Limited - Ordinary Fully Paid	52,008.00	39,450.40
Woolworths Ltd	26,271.57	25,685.92
Woodside Petroleum	2,776.25	2,706.25
	258,322.91	205,057.20

Note 4: Banks and Term Deposits

	2021	2020
	\$	\$
Banks		
National Australia Bank a/c #58-957-4225	142,246.93	126,461.13
	142,246.93	126,461.13

Note 5: Liability for Accrued Benefits

THE VAN MOORSEL SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	492,138.33	468,124.06
Benefits accrued as a result of operations	136,175.47	24,014.27
Current year member movements	0.00	0.00
	628,313.80	492,138.33

Note 6: Vested Benefits

Vested benefits are benefits that 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 end of the reporting period.

	2021 \$	2020 \$
Vested Benefits	628,313.80	492,138.33

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2021 \$	2020 \$
AMP Limited	54.00	0.00
Arcor Limited	754.56	830.70
Anz Banking Group	191.40	696.33
Bhp Billiton Limited - Ordinary Fully Paid	871.82	1,284.73
Coles Group	532.40	823.43
Commonwealth Bank of Australia. - Ordinary Fully Paid	580.32	1,440.77
Computer Share Ltd	1,316.70	1,191.44
Crown Resorts Ltd	0.00	163.09
Jb Hi-Fi	594.00	471.43
National Australia Bank	231.00	913.00
Pm Capital Global Opportunities Fund Ltd	625.00	714.28
Rio Tinto Limited	366.80	469.51
South32 Limited	13.41	44.91
Wesfarmers Limited - Ordinary Fully Paid	1,610.40	1,923.43
Woodside Petroleum	64.43	243.51
Woolworths Ltd	695.89	1,013.81

THE VAN MOORSEL SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2021

	8,502.13	12,224.37
Note 9: Rental Income		
	2021	2020
	\$	\$
Unit 5, 9-11 Slade St Mandurah	4,600.00	11,500.00
	4,600.00	11,500.00
Note 10: Changes in Market Values		
Unrealised Movements in Market Value		
	2021	2020
	\$	\$
Real Estate Properties (Australian - Non Residential)		
Unit 5, 9-11 Slade St Mandurah	68,000.00	0.00
	68,000.00	0.00
Shares in Listed Companies (Australian)		
AMP Limited	(394.20)	(143.10)
Amcor Limited	780.00	(2,052.00)
Anz Banking Group	3,033.69	(3,052.83)
Bhp Billiton Limited - Ordinary Fully Paid	5,380.50	(2,253.48)
Coles Group	(70.40)	7,931.46
Commonwealth Bank of Australia. - Ordinary Fully Paid	7,125.30	(3,126.24)
Computer Share Ltd	8,376.75	(6,793.20)
Crown Resorts Ltd	577.92	(717.24)
Deep Yellow	67.32	(15.18)
Jb Hi-Fi	1,661.00	3,779.60
National Australia Bank	3,080.00	(3,272.50)
Pm Capital Global Opportunities Fund Ltd	8,625.00	(2,437.50)
Rio Tinto Limited	1,434.00	(290.00)
South32 Limited	375.58	(481.08)
Wesfarmers Limited - Ordinary Fully Paid	12,557.60	14,807.74
Woodside Petroleum	70.00	(1,838.75)
Woolworths Ltd	585.65	2,790.45

Notes to the Financial Statements

For the year ended 30 June 2021

	53,265.71	2,836.15
Total Unrealised Movement	121,265.71	2,836.15
Realised Movements in Market Value		
	2021	2020
	\$	\$
Total Realised Movement	0.00	0.00
Changes in Market Values	121,265.71	2,836.15
Note 11: Income Tax Expense		
	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	(419.18)	3,737.55
Income Tax Expense	(419.18)	3,737.55
The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:		
Prima facie tax payable on benefits accrued before income tax at 15%	20,363.44	4,162.80
Less:		
Tax effect of:		
Increase in MV of Investments	18,189.86	425.40
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	(0.15)
Add:		
Tax effect of:		
Franking Credits	457.53	0.00
Rounding	(0.11)	0.00
Income Tax on Taxable Income or Loss	2,631.00	3,737.55
Less credits:		
Franking Credits	3,050.18	0.00
Other Adjustments		912.00

THE VAN MOORSEL SUPERANNUATION FUND
Notes to the Financial Statements

For the year ended 30 June 2021

Current Tax or Refund	(419.18)	3,737.55
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THE VAN MOORSEL SUPERANNUATION FUND

Create Entries Report

For the period 01 July 2020 to 30 June 2021

Create Entries Financial Year Summary 01 July 2020 - 30 June 2021

Total Profit	Amount
Income	138,452.29
Less Expense	2,696.00
Total Profit	135,756.29

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	135,756.29
Less Permanent Differences	121,265.71
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	3,050.18
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.76)
Taxable Income	17,540.00
Income Tax on Taxable Income or Loss	2,631.00

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	131,738.13
Franking Credits	3,050.18
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	134,788.31

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	2,631.00
Member Specific Income Tax	(602.72)
Total Income Tax Expense Allocation	2,028.28

Final Segment 1 from 01 July 2020 to 30 June 2021

Pool Name Unsegregated Pool

Total Profit	Amount
Income	138,452.29
Less Expense	2,696.00
Total Profit	135,756.29

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	135,756.29
Less Permanent Differences	121,265.71
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	3,050.18
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(0.76)
Taxable Income	17,540.00
Income Tax on Taxable Income or Loss	2,631.00

Member Weighted Balance Summary	Weighting%	Amount
Lorraine Julie Van Moorsel(VANLOR00001A)	75.12	371,544.04
Johannus Cornelius Van Moorsel(VANJOH00001A)	24.88	123,051.15

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	131,738.13
Franking Credits	3,050.18
TFN Credits	0.00
FRW Credits	0.00
Total	134,788.31

Allocation to Members	Weighting%	Amount
Lorraine Julie Van Moorsel(VANLOR00001A)	75.12	101,252.98
Johannus Cornelius Van Moorsel(VANJOH00001A)	24.88	33,535.33

Accumulation Weighted Balance Summary	Weighting%	Amount
Lorraine Julie Van Moorsel(VANLOR00001A)	75.12	371,544.04
Johannus Cornelius Van Moorsel(VANJOH00001A)	24.88	123,051.15

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	2,631.00
Member Specific Income Tax	(602.72)
Total Income Tax Expense Allocation	2,028.28

Allocation to Members	Weighting%	Amount
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Allocation to Members	Weighting%	Amount
Lorraine Julie Van Moorsel(VANLOR00001A)	75.12	1,523.64
Johannus Cornelius Van Moorsel(VANJOH00001A)	24.88	504.64

Calculation of daily member weighted balances

Lorraine Julie Van Moorsel (VANLOR00001A)

Member Balance

01/07/2020	50010	Opening Balance	369,087.18	369,087.18
20/07/2020	52420	Contributions	963.65	913.49
20/07/2020	53800	Contributions Tax	(144.55)	(137.03)
05/08/2020	52420	Contributions	963.95	871.52
05/08/2020	53800	Contributions Tax	(144.59)	(130.73)
12/11/2020	52420	Contributions	1,045.28	661.53
12/11/2020	53800	Contributions Tax	(156.79)	(99.23)
27/01/2021	52420	Contributions	1,045.28	443.89
27/01/2021	53800	Contributions Tax	(156.79)	(66.58)
Total Amount (Weighted)				371,544.04

Johannus Cornelius Van Moorsel (VANJOH00001A)

Member Balance

01/07/2020	50010	Opening Balance	123,051.15	123,051.15
Total Amount (Weighted)				123,051.15

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	4,282.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2020 to 30 June 2021

Claimable FTO - Unsegregated Pool	0.00
Claimable FTO	0.00

Total Claimable Foreign Credits for the Year	0.00
Foreign Tax Offset (Label C1)	0.00
Applied/Claimed FTO	0.00
Allocations of Foreign Tax Offset to Members	
Lorraine Julie Van Moorsel(VANLOR00001A) - 100.00 %	0.00
Johannus Cornelius Van Moorsel(VANJOH00001A) - 0.00 %	0.00
Total Foreign Tax Offset Allocated to Members	0.00

THE VAN MOORSEL SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	135,756.29
Less	
Increase in MV of investments	121,265.71
	<u>121,265.71</u>
Add	
Franking Credits	3,050.18
	<u>3,050.18</u>
SMSF Annual Return Rounding	(0.76)
	<u>17,540.00</u>
Taxable Income or Loss	<u>17,540.00</u>
Income Tax on Taxable Income or Loss	2,631.00
Less	
Franking Credits	3,050.18
	<u>(419.18)</u>
CURRENT TAX OR REFUND	<u>(419.18)</u>
Supervisory Levy	259.00
	<u>(160.18)</u>
AMOUNT DUE OR REFUNDABLE	<u>(160.18)</u>

THE VAN MOORSEL SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
National Australia Bank a/c #58-957-4225		142,246.930000	142,246.93	142,246.93	142,246.93			22.63 %
			142,246.93		142,246.93			22.63 %
Real Estate Properties (Australian - Non Residential)								
SLADE Unit 5, 9-11 Slade St Mandurah	1.00	228,000.000000	228,000.00	0.00	0.00	228,000.00	0.00 %	36.27 %
			228,000.00		0.00	228,000.00		36.27 %
Shares in Listed Companies (Australian)								
AMC.AX Amcor Limited	1,200.00	15.130000	18,156.00	10.74	12,886.40	5,269.60	40.89 %	2.89 %
AMP.AX AMP Limited	540.00	1.125000	607.50	9.33	5,040.20	(4,432.70)	(87.95) %	0.10 %
ANZ.AX Anz Banking Group	319.00	28.150000	8,979.85	23.52	7,502.40	1,477.45	19.69 %	1.43 %
BHP.AX Bhp Billiton Limited - Ordinary Fully Paid	422.00	48.570000	20,496.54	35.28	14,886.18	5,610.36	37.69 %	3.26 %
COL.AX Coles Group	880.00	17.090000	15,039.20	8.16	7,178.14	7,861.06	109.51 %	2.39 %
CBA.AX Commonwealth Bank of Australia. - Ordinary Fully Paid	234.00	99.870000	23,369.58	47.08	11,016.35	12,353.23	112.14 %	3.72 %
CPU.AX Computer Share Ltd	2,295.00	16.900000	38,785.50	12.10	27,779.57	11,005.93	39.62 %	6.17 %
CWN.AX Crown Resorts Ltd	258.00	11.910000	3,072.78	12.82	3,307.50	(234.72)	(7.10) %	0.49 %
DYL.AX Deep Yellow	132.00	0.715000	94.38	8.35	1,102.00	(1,007.62)	(91.44) %	0.02 %
JBH.AX Jb Hi-Fi	220.00	50.580000	11,127.60	22.74	5,002.80	6,124.80	122.43 %	1.77 %
NAB.AX National Australia Bank	385.00	26.220000	10,094.70	33.31	12,825.77	(2,731.07)	(21.29) %	1.61 %
PM.AX Pm Capital Global Opportunities Fund Ltd	12,500.00	1.590000	19,875.00	1.01	12,647.25	7,227.75	57.15 %	3.16 %
RIO.AX Rio Tinto Limited	50.00	126.640000	6,332.00	106.99	5,349.53	982.47	18.37 %	1.01 %
S32.AX South32 Limited	422.00	2.930000	1,236.46	2.70	1,137.71	98.75	8.68 %	0.20 %
WES.AX Wesfarmers Limited - Ordinary Fully Paid	880.00	59.100000	52,008.00	20.06	17,651.13	34,356.87	194.64 %	8.27 %
WPL.AX Woodside Petroleum	125.00	22.210000	2,776.25	43.81	5,476.00	(2,699.75)	(49.30) %	0.44 %
WOW.AX Woolworths Ltd	689.00	38.130000	26,271.57	28.92	19,922.48	6,349.09	31.87 %	4.18 %
			258,322.91		170,711.41	87,611.50	51.32 %	41.10 %

THE VAN MOORSEL SUPERANNUATION FUND
Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			628,569.84		312,958.34	315,611.50	100.85 %	100.00 %

THE VAN MOORSEL SUPERANNUATION FUND
Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
National Australia Bank a/c #58-957-4225		126,461.13		19,341.80		(3,556.00)			142,246.93	142,246.93
		126,461.13		19,341.80		(3,556.00)			142,246.93	142,246.93
Real Estate Properties (Australian - Non Residential)										
SLADE - Unit 5, 9-11 Slade St Mandurah	1.00	0.00						1.00	0.00	228,000.00
		0.00							0.00	228,000.00
Shares in Listed Companies (Australian)										
AMC.AX - Amcor Limited	1,200.00	12,886.40						1,200.00	12,886.40	18,156.00
AMP.AX - AMP Limited	540.00	5,040.20						540.00	5,040.20	607.50
ANZ.AX - Anz Banking Group	319.00	7,502.40						319.00	7,502.40	8,979.85
BHP.AX - Bhp Billiton Limited - Ordinary Fully Paid	422.00	14,886.18						422.00	14,886.18	20,496.54
COL.AX - Coles Group	880.00	7,178.14						880.00	7,178.14	15,039.20
CBA.AX - Commonwealth Bank of Australia. - Ordinary Fully Paid	234.00	11,016.35						234.00	11,016.35	23,369.58
CPU.AX - Computer Share Ltd	2,295.00	27,779.57						2,295.00	27,779.57	38,785.50

THE VAN MOORSEL SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
CWN.AX - Crown Resorts Ltd	258.00	3,307.50						258.00	3,307.50	3,072.78
DYL.AX - Deep Yellow	132.00	1,102.00						132.00	1,102.00	94.38
JBH.AX - Jb Hi-Fi	220.00	5,002.80						220.00	5,002.80	11,127.60
NAB.AX - National Australia Bank	385.00	12,825.77						385.00	12,825.77	10,094.70
PM.AX - Pm Capital Global Opportunities Fund Ltd	12,500.00	12,647.25						12,500.00	12,647.25	19,875.00
RIO.AX - Rio Tinto Limited	50.00	5,349.53						50.00	5,349.53	6,332.00
S32.AX - South32 Limited	422.00	1,137.71						422.00	1,137.71	1,236.46
WES.AX - Wesfarmers Limited - Ordinary Fully Paid	880.00	17,651.13						880.00	17,651.13	52,008.00
WPL.AX - Woodside Petroleum	125.00	5,476.00						125.00	5,476.00	2,776.25
WOW.AX - Woolworths Ltd	689.00	19,922.48						689.00	19,922.48	26,271.57
		170,711.41							170,711.41	258,322.91
		297,172.54		19,341.80		(3,556.00)			312,958.34	628,569.84

THE VAN MOORSEL SUPERANNUATION FUND

Trustees Declaration

Mainstay Investments Pty Ltd ACN: 074654890

The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (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 and associated Regulations during the year ended 30 June 2021.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

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

.....
Johannus Cornelius Van Moorsel
Mainstay Investments Pty Ltd
Director

.....
Lorraine Julie Van Moorsel
Mainstay Investments Pty Ltd
Director

02 June 2022

Minutes of a meeting of the Director(s)

held on 02 June 2022 at 4 Rossetti Court, North Lake, Western Australia 6163

PRESENT:	Johannus Cornelius Van Moorsel and Lorraine Julie Van Moorsel
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
AUDITORS:	<p>It was resolved that</p> <p>Bradley R Woodgate</p> <p>of</p> <p>Unit 4 4-10 Farrall Road, Midvale, Western Australia 6056</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Carter Woodgate Pty Ltd</p>

Minutes of a meeting of the Director(s)

held on 02 June 2022 at 4 Rossetti Court, North Lake, Western Australia 6163

act as tax agents of the Fund for the next financial year.

TRUSTEE 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 s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit 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 benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Johannus Cornelius Van Moorsel

Chairperson

THE VAN MOORSEL SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the THE VAN MOORSEL SUPERANNUATION FUND which comprise the statement of financial position as at 30/06/2021 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of THE VAN MOORSEL SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Signed:

Dated: 02/06/2022

THE VAN MOORSEL SUPERANNUATION FUND

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23900	Dividends Received			
(830.70)	23900/AMC.AX	Amcors Limited			754.56
	23900/AMP.AX	AMP Limited			54.00
(696.33)	23900/ANZ.AX	Anz Banking Group			191.40
(1,284.73)	23900/BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid			871.82
(1,440.77)	23900/CBA.AX	Commonwealth Bank of Australia. - Ordinary Fully Paid			580.32
(823.43)	23900/COL.AX	Coles Group			532.40
(1,191.44)	23900/CPU.AX	Computer Share Ltd			1,316.70
(163.09)	23900/CWN.AX	Crown Resorts Ltd			
(471.43)	23900/JBH.AX	Jb Hi-Fi			594.00
(913.00)	23900/NAB.AX	National Australia Bank			231.00
(714.28)	23900/PM.AX	Pm Capital Global Opportunities Fund Ltd			625.00
(469.51)	23900/RIO.AX	Rio Tinto Limited			366.80
(44.91)	23900/S32.AX	South32 Limited			13.41
(1,923.43)	23900/WES.AX	Wesfarmers Limited - Ordinary Fully Paid			1,610.40
(1,013.81)	23900/WOW.AX	Woolworths Ltd			695.89
(243.51)	23900/WPL.AX	Woodside Petroleum			64.43
	24200	Contributions			
(855.99)	24200/VANJOH00001 A	(Contributions) Van Moorsel, Johannes Cornelius - Accumulation			
(2,473.64)	24200/VANLOR00001 A	(Contributions) Van Moorsel, Lorraine Julie - Accumulation			4,018.16
(2,836.15)	24700	Changes in Market Values of Investments			121,265.71
	25000	Interest Received			
	25000/NAB589574225	National Australia Bank a/c #58-957-4225			66.29
(308.07)	25000/VANMOORS_NATIONALBAN	National Bank Term Deposit			
	28000	Property Income			
(11,500.00)	28000/SLADE	Unit 5, 9-11 Slade St Mandurah			4,600.00
1,100.00	30100	Accountancy Fees		1,100.00	
	30400	ATO Supervisory Levy		518.00	
1,078.00	30700	Auditor's Remuneration		1,078.00	

THE VAN MOORSEL SUPERANNUATION FUND

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
268.40	36403	Filing Fees			
3,737.55	48500	Income Tax Expense			419.18
24,014.27	49000	Profit/Loss Allocation Account		136,175.47	
	50010	Opening Balance			
(117,032.29)	50010/VANJOH00001 A	(Opening Balance) Van Moorsel, Johannus Cornelius - Accumulation			123,051.15
(351,091.77)	50010/VANLOR00001 A	(Opening Balance) Van Moorsel, Lorraine Julie - Accumulation			369,087.18
	52420	Contributions			
(855.99)	52420/VANJOH00001 A	(Contributions) Van Moorsel, Johannus Cornelius - Accumulation			0.00
(2,473.64)	52420/VANLOR00001 A	(Contributions) Van Moorsel, Lorraine Julie - Accumulation			4,018.16
	53100	Share of Profit/(Loss)			
(6,100.07)	53100/VANJOH00001 A	(Share of Profit/(Loss)) Van Moorsel, Johannus Cornelius - Accumulation			33,535.33
(18,322.12)	53100/VANLOR00001 A	(Share of Profit/(Loss)) Van Moorsel, Lorraine Julie - Accumulation			101,252.98
	53330	Income Tax			
808.80	53330/VANJOH00001 A	(Income Tax) Van Moorsel, Johannus Cornelius - Accumulation		504.64	
2,429.31	53330/VANLOR00001 A	(Income Tax) Van Moorsel, Lorraine Julie - Accumulation		1,523.64	
	53800	Contributions Tax			
128.40	53800/VANJOH00001 A	(Contributions Tax) Van Moorsel, Johannus Cornelius - Accumulation			0.00
371.04	53800/VANLOR00001 A	(Contributions Tax) Van Moorsel, Lorraine Julie - Accumulation		602.72	
	60400	Bank Accounts			
126,461.13	60400/NAB589574225	National Australia Bank a/c #58-957- 4225		142,246.93	
	77250	Real Estate Properties (Australian - Non Residential)			
160,000.00	77250/SLADE	Unit 5, 9-11 Slade St Mandurah	1.0000	228,000.00	
	77600	Shares in Listed Companies (Australian)			
17,376.00	77600/AMC.AX	Amcor Limited	1,200.0000	18,156.00	
1,001.70	77600/AMP.AX	AMP Limited	540.0000	607.50	
5,946.16	77600/ANZ.AX	Anz Banking Group	319.0000	8,979.85	
15,116.04	77600/BHP.AX	Bhp Billiton Limited - Ordinary Fully Paid	422.0000	20,496.54	

THE VAN MOORSEL SUPERANNUATION FUND

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
16,244.28	77600/CBA.AX	Commonwealth Bank of Australia. - Ordinary Fully Paid	234.0000	23,369.58	
15,109.60	77600/COL.AX	Coles Group	880.0000	15,039.20	
30,408.75	77600/CPU.AX	Computer Share Ltd	2,295.0000	38,785.50	
2,494.86	77600/CWN.AX	Crown Resorts Ltd	258.0000	3,072.78	
27.06	77600/DYL.AX	Deep Yellow	132.0000	94.38	
9,466.60	77600/JBH.AX	Jb Hi-Fi	220.0000	11,127.60	
7,014.70	77600/NAB.AX	National Australia Bank	385.0000	10,094.70	
11,250.00	77600/PM.AX	Pm Capital Global Opportunities Fund Ltd	12,500.0000	19,875.00	
4,898.00	77600/RIO.AX	Rio Tinto Limited	50.0000	6,332.00	
860.88	77600/S32.AX	South32 Limited	422.0000	1,236.46	
39,450.40	77600/WES.AX	Wesfarmers Limited - Ordinary Fully Paid	880.0000	52,008.00	
25,685.92	77600/WOW.AX	Woolworths Ltd	689.0000	26,271.57	
2,706.25	77600/WPL.AX	Woodside Petroleum	125.0000	2,776.25	
1,076.00	85000	Income Tax Payable/Refundable			256.04
(456.00)	88000	Sundry Creditors			0.00
				770,072.31	770,072.31

Current Year Profit/(Loss): 135,756.29

THE VAN MOORSEL SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Dividends Received (23900)					
<u>Amcor Limited (AMC.AX)</u>					
23/09/2020	SEPT2/00841654 AMCOR Plc Div 458106 [System Matched Income Data]			192.00	192.00 CR
15/12/2020	DEC20/00841642 AMCOR Plc Div 458106 [System Matched Income Data]			198.60	390.60 CR
16/03/2021	MAR21/00842391 AMCOR Plc Div 458106 [System Matched Income Data]			182.52	573.12 CR
15/06/2021	JUN21/00841798 AMCOR Plc Div 458106 [System Matched Income Data]			181.44	754.56 CR
				754.56	754.56 CR
<u>AMP Limited (AMP.AX)</u>					
01/10/2020	SPE20/01447775 AMP Limited 361301 [System Matched Income Data]			54.00	54.00 CR
				54.00	54.00 CR
<u>Anz Banking Group (ANZ.AX)</u>					
30/09/2020	A069/00570968 ANZ Dividend 397204 [System Matched Income Data]			79.75	79.75 CR
16/12/2020	A070/00569532 ANZ Dividend 397204 [System Matched Income Data]			111.65	191.40 CR
				191.40	191.40 CR
<u>Bhp Billiton Limited - Ordinary Fully Paid (BHP.AX)</u>					
22/09/2020	AF382/01006203 BHP Group Div 458106. [System Matched Income Data]			318.43	318.43 CR
23/03/2021	AI383/01000362 BHP Group Div 458106 [System Matched Income Data]			553.39	871.82 CR
				871.82	871.82 CR
<u>Commonwealth Bank of Australia. - Ordinary Fully Paid (CBA.AX)</u>					
30/09/2020	001249297723 CBA Fnl Div 401507 [System Matched Income Data]			229.32	229.32 CR
30/03/2021	001256122990 CBA Itm Div 401507 [System Matched Income Data]			351.00	580.32 CR
				580.32	580.32 CR
<u>Coles Group (COL.AX)</u>					
29/09/2020	FIN20/01082185 Coles Group Ltd 458106 [System Matched Income Data]			242.00	242.00 CR
26/03/2021	INT21/01077359 Coles Group Ltd 458106 [System Matched Income Data]			290.40	532.40 CR
				532.40	532.40 CR
<u>Computer Share Ltd (CPU.AX)</u>					
14/09/2020	SEP20/00811817 CPU Div 326860 [System Matched Income Data]			527.85	527.85 CR
18/03/2021	MAR21/00811456 CPU Div 326860 [System Matched Income Data]			527.85	1,055.70 CR
30/04/2021	PREMA/00808089 CPU Pay 219182			261.00	1,316.70 CR
				1,316.70	1,316.70 CR
<u>Jb Hi-Fi (JBH.AX)</u>					
11/09/2020	SEP20/00805795 Jbh Dividend 396297 [System Matched Income Data]			198.00	198.00 CR
12/03/2021	MAR21/00806291 Jbh Dividend 396297 [System Matched Income Data]			396.00	594.00 CR
				594.00	594.00 CR
<u>National Australia Bank (NAB.AX)</u>					
03/07/2020	DV211/00998063 NAB Interim Div 002473 [System Matched Income Data]			115.50	115.50 CR
10/12/2020	DV212/00495172 NAB Final Div 002473 [System Matched Income Data]			115.50	231.00 CR

THE VAN MOORSEL SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
				231.00	231.00 CR
<u>Pm Capital Global Opportunities Fund Ltd (PM.AX)</u>					
08/10/2020	S00061608087 Pm Capital Globa 255730			312.50	312.50 CR
25/03/2021	S00061608087 Pgf Div 255730			312.50	625.00 CR
				625.00	625.00 CR
<u>Rio Tinto Limited (RIO.AX)</u>					
17/09/2020	AUI20/00844789 RIO Tinto Ltd 458106. [System Matched Income Data]			108.24	108.24 CR
15/04/2021	FIN20/00126494 RIO Tinto Ltd 458106 [System Matched Income Data]			258.56	366.80 CR
				366.80	366.80 CR
<u>South32 Limited (\$32.AX)</u>					
08/10/2020	AF008/00958546 SOUTH32 Dividend 458106 [System Matched Income Data]			5.78	5.78 CR
08/04/2021	AI009/00954282 SOUTH32 Dividend 458106 [System Matched Income Data]			7.63	13.41 CR
				13.41	13.41 CR
<u>Wesfarmers Limited - Ordinary Fully Paid (WES.AX)</u>					
01/10/2020	FIN20/00994578 Wesfarmers Ltd 362548 [System Matched Income Data]			836.00	836.00 CR
31/03/2021	INT21/00992429 Wesfarmers Ltd 362548 [System Matched Income Data]			774.40	1,610.40 CR
				1,610.40	1,610.40 CR
<u>Woolworths Ltd (WOW.AX)</u>					
06/10/2020	001251675952 WOW Fnl Div 516612 [System Matched Income Data]			330.72	330.72 CR
14/04/2021	001258971665 WOW Itm Div 516612 [System Matched Income Data]			365.17	695.89 CR
				695.89	695.89 CR
<u>Woodside Petroleum (WPL.AX)</u>					
18/09/2020	INT20/00561126 Woodside 458106 [System Matched Income Data]			45.31	45.31 CR
24/03/2021	FIN20/00561044 Woodside 458106 [System Matched Income Data]			19.12	64.43 CR
				64.43	64.43 CR
Contributions (24200)					
<u>(Contributions) Van Moorsel, Lorraine Julie - Accumulation (VANLOR00001A)</u>					
20/07/2020	Online G5088278266 Lorraine Super Tuckey Property			963.65	963.65 CR
05/08/2020	Online C9514294572 Lorraine Super Tuckey Property			963.95	1,927.60 CR
12/11/2020	Online P5291535686 Los Super jul sept Tuckey Property			1,045.28	2,972.88 CR
27/01/2021	Online S2755484061 Lorraine Super Tuckey Property			1,045.28	4,018.16 CR
				4,018.16	4,018.16 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Revaluation - 30/06/2021 @ \$59.100000 (Custom) - 879.999999 Units on hand (WES.AX)			12,557.60	12,557.60 CR
30/06/2021	Revaluation - 30/06/2021 @ \$228,000.000000 (Net Asset Value) - 1.000000 Units on hand (SLADE)			68,000.00	80,557.60 CR
30/06/2021	Revaluation - 30/06/2021 @ \$50.580000 (Custom) - 220.000000 Units on hand (JBH.AX)			1,661.00	82,218.60 CR

THE VAN MOORSEL SUPERANNUATION FUND

General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2021	Revaluation - 30/06/2021 @ \$126.640000 (Custom) - 50.000000 Units on hand (RIO.AX)			1,434.00	83,652.60 CR
30/06/2021	Revaluation - 30/06/2021 @ \$28.150000 (Custom) - 319.000000 Units on hand (ANZ.AX)			3,033.69	86,686.29 CR
30/06/2021	Revaluation - 30/06/2021 @ \$99.870000 (Custom) - 234.000000 Units on hand (CBA.AX)			7,125.30	93,811.59 CR
30/06/2021	Revaluation - 30/06/2021 @ \$16.900000 (Custom) - 2,295.000000 Units on hand (CPU.AX)			8,376.75	102,188.34 CR
30/06/2021	Revaluation - 30/06/2021 @ \$1.125000 (Custom) - 540.000000 Units on hand (AMP.AX)		394.20		101,794.14 CR
30/06/2021	Revaluation - 30/06/2021 @ \$1.590000 (System Price) - 12,500.000000 Units on hand (PM.AX)			8,625.00	110,419.14 CR
30/06/2021	Revaluation - 30/06/2021 @ \$17.090000 (Custom) - 880.000000 Units on hand (COL.AX)		70.40		110,348.74 CR
30/06/2021	Revaluation - 30/06/2021 @ \$11.910000 (Custom) - 258.000000 Units on hand (CWN.AX)			577.92	110,926.66 CR
30/06/2021	Revaluation - 30/06/2021 @ \$38.130000 (Custom) - 689.000000 Units on hand (WOW.AX)			585.65	111,512.31 CR
30/06/2021	Revaluation - 30/06/2021 @ \$2.930000 (Custom) - 422.000000 Units on hand (S32.AX)			375.58	111,887.89 CR
30/06/2021	Revaluation - 30/06/2021 @ \$0.715000 (Custom) - 132.000000 Units on hand (DYL.AX)			67.32	111,955.21 CR
30/06/2021	Revaluation - 30/06/2021 @ \$48.570000 (Custom) - 422.000000 Units on hand (BHP.AX)			5,380.50	117,335.71 CR
30/06/2021	Revaluation - 30/06/2021 @ \$15.130000 (Custom) - 1,200.000000 Units on hand (AMC.AX)			780.00	118,115.71 CR
30/06/2021	Revaluation - 30/06/2021 @ \$26.220000 (Custom) - 385.000000 Units on hand (NAB.AX)			3,080.00	121,195.71 CR
30/06/2021	Revaluation - 30/06/2021 @ \$22.210000 (Custom) - 125.000000 Units on hand (WPL.AX)			70.00	121,265.71 CR
			464.60	121,730.31	121,265.71 CR

Interest Received (25000)

National Australia Bank a/c #58-957-4225 (NAB589574225)

31/07/2020	Interest			5.38	5.38 CR
31/08/2020	Interest			5.37	10.75 CR
30/09/2020	Interest			5.23	15.98 CR
30/10/2020	Interest			5.34	21.32 CR
30/11/2020	Interest			5.55	26.87 CR
31/12/2020	Interest			5.57	32.44 CR
29/01/2021	Interest			5.22	37.66 CR
26/02/2021	Interest			5.08	42.74 CR
31/03/2021	Interest			6.06	48.80 CR
30/04/2021	Interest			5.68	54.48 CR
31/05/2021	Interest			5.97	60.45 CR
30/06/2021	Interest			5.84	66.29 CR
				66.29	66.29 CR

Property Income (28000)

THE VAN MOORSEL SUPERANNUATION FUND

General Ledger

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Unit 5, 9-11 Slade St Mandurah (SLADE)</u>					
05/10/2020	Online Z5833254031 rent Vanmoors J*1			1,150.00	1,150.00 CR
08/10/2020	Online T7520986577 reverse payment Van M Super		1,150.00		0.00 DR
04/03/2021	Online D6756427146 rent Vanmoors J*1			1,150.00	1,150.00 CR
06/04/2021	Online M5270956240 Rent Vanmoors J*1			1,150.00	2,300.00 CR
07/05/2021	Online W6219926965 Rent Vanmoors J*1			1,150.00	3,450.00 CR
02/06/2021	Online M6027254721 Rent Vanmoors J*1			1,150.00	4,600.00 CR
			1,150.00	5,750.00	4,600.00 CR
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
27/07/2020	Internet Bpay Carter Woodgate 220418		1,100.00		1,100.00 DR
			1,100.00		1,100.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
08/07/2020	ATO009000012389203 ATO 012721		259.00		259.00 DR
28/04/2021	ATO006000014560331 ATO 012721		259.00		518.00 DR
			518.00		518.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
27/07/2020	Internet Bpay Carter Woodgate 220418		1,078.00		1,078.00 DR
			1,078.00		1,078.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021			3,050.18	3,050.18 CR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		2,631.00		419.18 CR
			2,631.00	3,050.18	419.18 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
20/07/2020	System Member Journals		819.10		819.10 DR
05/08/2020	System Member Journals		819.36		1,638.46 DR
12/11/2020	System Member Journals		888.49		2,526.95 DR
27/01/2021	System Member Journals		888.49		3,415.44 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		101,252.98		104,668.42 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		33,535.33		138,203.75 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			1,523.64	136,680.11 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			504.64	136,175.47 DR
			138,203.75	2,028.28	136,175.47 DR
Opening Balance (50010)					
<u>(Opening Balance) Van Moorsel, Johannus Cornelius - Accumulation (VANJOH00001A)</u>					
01/07/2020	Opening Balance				117,032.29 CR
01/07/2020	Fund ledger balance forward at 01/07/2020			6,018.86	123,051.15 CR

THE VAN MOORSEL SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
				6,018.86	123,051.15 CR
	<u>(Opening Balance) Van Moorsel, Lorraine Julie - Accumulation (VANLOR00001A)</u>				
01/07/2020	Opening Balance				351,091.77 CR
01/07/2020	Fund ledger balance forward at 01/07/2020			17,995.41	369,087.18 CR
				17,995.41	369,087.18 CR
	Contributions (52420)				
	<u>(Contributions) Van Moorsel, Johannus Cornelius - Accumulation (VANJOH00001A)</u>				
01/07/2020	Opening Balance				855.99 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		855.99		0.00 DR
			855.99		0.00 DR
	<u>(Contributions) Van Moorsel, Lorraine Julie - Accumulation (VANLOR00001A)</u>				
01/07/2020	Opening Balance				2,473.64 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		2,473.64		0.00 DR
20/07/2020	System Member Journals			963.65	963.65 CR
05/08/2020	System Member Journals			963.95	1,927.60 CR
12/11/2020	System Member Journals			1,045.28	2,972.88 CR
27/01/2021	System Member Journals			1,045.28	4,018.16 CR
			2,473.64	4,018.16	4,018.16 CR
	Share of Profit/(Loss) (53100)				
	<u>(Share of Profit/(Loss)) Van Moorsel, Johannus Cornelius - Accumulation (VANJOH00001A)</u>				
01/07/2020	Opening Balance				6,100.07 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		6,100.07		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			33,535.33	33,535.33 CR
			6,100.07	33,535.33	33,535.33 CR
	<u>(Share of Profit/(Loss)) Van Moorsel, Lorraine Julie - Accumulation (VANLOR00001A)</u>				
01/07/2020	Opening Balance				18,322.12 CR
01/07/2020	Fund ledger balance forward at 01/07/2020		18,322.12		0.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			101,252.98	101,252.98 CR
			18,322.12	101,252.98	101,252.98 CR
	Income Tax (53330)				
	<u>(Income Tax) Van Moorsel, Johannus Cornelius - Accumulation (VANJOH00001A)</u>				
01/07/2020	Opening Balance				808.80 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			808.80	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		504.64		504.64 DR
			504.64	808.80	504.64 DR
	<u>(Income Tax) Van Moorsel, Lorraine Julie - Accumulation (VANLOR00001A)</u>				
01/07/2020	Opening Balance				2,429.31 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			2,429.31	0.00 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		1,523.64		1,523.64 DR
			1,523.64	2,429.31	1,523.64 DR

Contributions Tax (53800)

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General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Contributions Tax) Van Moorsel, Johannes Cornelius - Accumulation (VANJOH00001A)</u>					
01/07/2020	Opening Balance				128.40 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			128.40	0.00 DR
				128.40	0.00 DR
<u>(Contributions Tax) Van Moorsel, Lorraine Julie - Accumulation (VANLOR00001A)</u>					
01/07/2020	Opening Balance				371.04 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			371.04	0.00 DR
20/07/2020	System Member Journals		144.55		144.55 DR
05/08/2020	System Member Journals		144.59		289.14 DR
12/11/2020	System Member Journals		156.79		445.93 DR
27/01/2021	System Member Journals		156.79		602.72 DR
			602.72	371.04	602.72 DR
Bank Accounts (60400)					
<u>National Australia Bank a/c #58-957-4225 (NAB589574225)</u>					
01/07/2020	Opening Balance				126,461.13 DR
03/07/2020	DV211/00998063 NAB Interim Div 002473 [System Matched Income Data]		115.50		126,576.63 DR
08/07/2020	ATO009000012389203 ATO 012721		281.76		126,858.39 DR
20/07/2020	Online G5088278266 Lorraine Super Tuckey Property		963.65		127,822.04 DR
27/07/2020	Internet Bpay Carter Woodgate 220418			2,178.00	125,644.04 DR
31/07/2020	Interest		5.38		125,649.42 DR
05/08/2020	Online C9514294572 Lorraine Super Tuckey Property		963.95		126,613.37 DR
31/08/2020	Interest		5.37		126,618.74 DR
11/09/2020	SEP20/00805795 Jbh Dividend 396297 [System Matched Income Data]		198.00		126,816.74 DR
14/09/2020	SEP20/00811817 CPU Div 326860 [System Matched Income Data]		527.85		127,344.59 DR
17/09/2020	AUI20/00844789 RIO Tinto Ltd 458106. [System Matched Income Data]		108.24		127,452.83 DR
18/09/2020	INT20/00561126 Woodside 458106 [System Matched Income Data]		45.31		127,498.14 DR
22/09/2020	AF382/01006203 BHP Group Div 458106. [System Matched Income Data]		318.43		127,816.57 DR
23/09/2020	SEPT2/00841654 AMCOR Plc Div 458106 [System Matched Income Data]		192.00		128,008.57 DR
29/09/2020	FIN20/01082185 Coles Group Ltd 458106 [System Matched Income Data]		242.00		128,250.57 DR
30/09/2020	A069/00570968 ANZ Dividend 397204 [System Matched Income Data]		79.75		128,330.32 DR
30/09/2020	001249297723 CBA Fnl Div 401507 [System Matched Income Data]		229.32		128,559.64 DR
30/09/2020	Interest		5.23		128,564.87 DR
01/10/2020	SPE20/01447775 AMP Limited 361301 [System Matched Income Data]		54.00		128,618.87 DR
01/10/2020	FIN20/00994578 Wesfarmers Ltd 362548 [System Matched Income Data]		836.00		129,454.87 DR
05/10/2020	Online Z5833254031 rent Vanmoors J*1		1,150.00		130,604.87 DR
06/10/2020	001251675952 WOW Fnl Div 516612 [System Matched Income Data]		330.72		130,935.59 DR
08/10/2020	AF008/00958546 SOUTH32 Dividend 458106 [System Matched Income Data]		5.78		130,941.37 DR
08/10/2020	S00061608087 Pm Capital Globa 255730		312.50		131,253.87 DR
08/10/2020	Online T7520986577 reverse payment Van M Super			1,150.00	130,103.87 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/10/2020	Interest		5.34		130,109.21 DR
12/11/2020	Online P5291535686 Los Super jul sept Tuckey Property		1,045.28		131,154.49 DR
26/11/2020	Internet Bpay Tax Office Payments 001879322859055960.			228.00	130,926.49 DR
30/11/2020	Interest		5.55		130,932.04 DR
10/12/2020	DV212/00495172 NAB Final Div 002473 [System Matched Income Data]		115.50		131,047.54 DR
15/12/2020	DEC20/00841642 AMCOR Plc Div 458106 [System Matched Income Data]		198.60		131,246.14 DR
16/12/2020	A070/00569532 ANZ Dividend 397204 [System Matched Income Data]		111.65		131,357.79 DR
31/12/2020	Interest		5.57		131,363.36 DR
27/01/2021	Online S2755484061 Lorraine Super Tuckey Property		1,045.28		132,408.64 DR
29/01/2021	Interest		5.22		132,413.86 DR
26/02/2021	Interest		5.08		132,418.94 DR
04/03/2021	Online D6756427146 rent Vanmoors J*1		1,150.00		133,568.94 DR
12/03/2021	MAR21/00806291 Jbh Dividend 396297 [System Matched Income Data]		396.00		133,964.94 DR
16/03/2021	MAR21/00842391 AMCOR Plc Div 458106 [System Matched Income Data]		182.52		134,147.46 DR
18/03/2021	MAR21/00811456 CPU Div 326860 [System Matched Income Data]		527.85		134,675.31 DR
23/03/2021	AI383/01000362 BHP Group Div 458106 [System Matched Income Data]		553.39		135,228.70 DR
24/03/2021	FIN20/00561044 Woodside 458106 [System Matched Income Data]		19.12		135,247.82 DR
25/03/2021	S00061608087 Pgf Div 255730		312.50		135,560.32 DR
26/03/2021	INT21/01077359 Coles Group Ltd 458106 [System Matched Income Data]		290.40		135,850.72 DR
30/03/2021	001256122990 CBA Itm Div 401507 [System Matched Income Data]		351.00		136,201.72 DR
31/03/2021	INT21/00992429 Wesfarmers Ltd 362548 [System Matched Income Data]		774.40		136,976.12 DR
31/03/2021	Interest		6.06		136,982.18 DR
06/04/2021	Online M5270956240 Rent Vanmoors J*1		1,150.00		138,132.18 DR
08/04/2021	AI009/00954282 SOUTH32 Dividend 458106 [System Matched Income Data]		7.63		138,139.81 DR
14/04/2021	001258971665 WOW Itm Div 516612 [System Matched Income Data]		365.17		138,504.98 DR
15/04/2021	FIN20/00126494 RIO Tinto Ltd 458106 [System Matched Income Data]		258.56		138,763.54 DR
28/04/2021	ATO006000014560331 ATO 012721		723.46		139,487.00 DR
30/04/2021	Interest		5.68		139,492.68 DR
30/04/2021	PREMA/00808089 CPU Pay 219182		261.00		139,753.68 DR
07/05/2021	Online W6219926965 Rent Vanmoors J*1		1,150.00		140,903.68 DR
31/05/2021	Interest		5.97		140,909.65 DR
02/06/2021	Online M6027254721 Rent Vanmoors J*1		1,150.00		142,059.65 DR
15/06/2021	JUN21/00841798 AMCOR Plc Div 458106 [System Matched Income Data]		181.44		142,241.09 DR
30/06/2021	Interest		5.84		142,246.93 DR
			19,341.80	3,556.00	142,246.93 DR

Real Estate Properties (Australian - Non Residential) (77250)

Unit 5, 9-11 Slade St Mandurah (SLADE)

01/07/2020	Opening Balance	1.00			160,000.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$228,000.000000 (Net Asset Value) - 1.000000 Units on hand		68,000.00		228,000.00 DR

THE VAN MOORSEL SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
		1.00	68,000.00		228,000.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>Amcor Limited (AMC.AX)</u>					
01/07/2020	Opening Balance	1,200.00			17,376.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$15.130000 (Custom) - 1,200.000000 Units on hand		780.00		18,156.00 DR
		1,200.00	780.00		18,156.00 DR
<u>AMP Limited (AMP.AX)</u>					
01/07/2020	Opening Balance	540.00			1,001.70 DR
30/06/2021	Revaluation - 30/06/2021 @ \$1.125000 (Custom) - 540.000000 Units on hand			394.20	607.50 DR
		540.00		394.20	607.50 DR
<u>Anz Banking Group (ANZ.AX)</u>					
01/07/2020	Opening Balance	319.00			5,946.16 DR
30/06/2021	Revaluation - 30/06/2021 @ \$28.150000 (Custom) - 319.000000 Units on hand		3,033.69		8,979.85 DR
		319.00	3,033.69		8,979.85 DR
<u>Bhp Billiton Limited - Ordinary Fully Paid (BHP.AX)</u>					
01/07/2020	Opening Balance	422.00			15,116.04 DR
30/06/2021	Revaluation - 30/06/2021 @ \$48.570000 (Custom) - 422.000000 Units on hand		5,380.50		20,496.54 DR
		422.00	5,380.50		20,496.54 DR
<u>Commonwealth Bank of Australia. - Ordinary Fully Paid (CBA.AX)</u>					
01/07/2020	Opening Balance	234.00			16,244.28 DR
30/06/2021	Revaluation - 30/06/2021 @ \$99.870000 (Custom) - 234.000000 Units on hand		7,125.30		23,369.58 DR
		234.00	7,125.30		23,369.58 DR
<u>Coles Group (COL.AX)</u>					
01/07/2020	Opening Balance	880.00			15,109.60 DR
30/06/2021	Revaluation - 30/06/2021 @ \$17.090000 (Custom) - 880.000000 Units on hand			70.40	15,039.20 DR
		880.00		70.40	15,039.20 DR
<u>Computer Share Ltd (CPU.AX)</u>					
01/07/2020	Opening Balance	2,295.00			30,408.75 DR
30/06/2021	Revaluation - 30/06/2021 @ \$16.900000 (Custom) - 2,295.000000 Units on hand		8,376.75		38,785.50 DR
		2,295.00	8,376.75		38,785.50 DR
<u>Crown Resorts Ltd (CWN.AX)</u>					
01/07/2020	Opening Balance	258.00			2,494.86 DR
30/06/2021	Revaluation - 30/06/2021 @ \$11.910000 (Custom) - 258.000000 Units on hand		577.92		3,072.78 DR
		258.00	577.92		3,072.78 DR
<u>Deep Yellow (DYL.AX)</u>					
01/07/2020	Opening Balance	132.00			27.06 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.715000 (Custom) - 132.000000 Units on hand		67.32		94.38 DR
		132.00	67.32		94.38 DR
<u>Jb Hi-Fi (JBH.AX)</u>					
01/07/2020	Opening Balance	220.00			9,466.60 DR
30/06/2021	Revaluation - 30/06/2021 @ \$50.580000 (Custom) - 220.000000 Units on hand		1,661.00		11,127.60 DR

THE VAN MOORSEL SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
		220.00	1,661.00		11,127.60 DR
<u>National Australia Bank (NAB.AX)</u>					
01/07/2020	Opening Balance	385.00			7,014.70 DR
30/06/2021	Revaluation - 30/06/2021 @ \$26.220000 (Custom) - 385.000000 Units on hand		3,080.00		10,094.70 DR
		385.00	3,080.00		10,094.70 DR
<u>Pm Capital Global Opportunities Fund Ltd (PM.AX)</u>					
01/07/2020	Opening Balance	12,500.00			11,250.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$1.590000 (System Price) - 12,500.000000 Units on hand		8,625.00		19,875.00 DR
		12,500.00	8,625.00		19,875.00 DR
<u>Rio Tinto Limited (RIO.AX)</u>					
01/07/2020	Opening Balance	50.00			4,898.00 DR
30/06/2021	Revaluation - 30/06/2021 @ \$126.640000 (Custom) - 50.000000 Units on hand		1,434.00		6,332.00 DR
		50.00	1,434.00		6,332.00 DR
<u>South32 Limited (S32.AX)</u>					
01/07/2020	Opening Balance	422.00			860.88 DR
30/06/2021	Revaluation - 30/06/2021 @ \$2.930000 (Custom) - 422.000000 Units on hand		375.58		1,236.46 DR
		422.00	375.58		1,236.46 DR
<u>Wesfarmers Limited - Ordinary Fully Paid (WES.AX)</u>					
01/07/2020	Opening Balance	880.00			39,450.40 DR
30/06/2021	Revaluation - 30/06/2021 @ \$59.100000 (Custom) - 879.999999 Units on hand		12,557.60		52,008.00 DR
		880.00	12,557.60		52,008.00 DR
<u>Woolworths Ltd (WOW.AX)</u>					
01/07/2020	Opening Balance	689.00			25,685.92 DR
30/06/2021	Revaluation - 30/06/2021 @ \$38.130000 (Custom) - 689.000000 Units on hand		585.65		26,271.57 DR
		689.00	585.65		26,271.57 DR
<u>Woodside Petroleum (WPL.AX)</u>					
01/07/2020	Opening Balance	125.00			2,706.25 DR
30/06/2021	Revaluation - 30/06/2021 @ \$22.210000 (Custom) - 125.000000 Units on hand		70.00		2,776.25 DR
		125.00	70.00		2,776.25 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				1,076.00 DR
01/07/2020	Fund ledger balance forward at 01/07/2020		4,044.79		5,120.79 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			3,132.79	1,988.00 DR
01/07/2020	Fund ledger balance forward at 01/07/2020			912.00	1,076.00 DR
08/07/2020	ATO009000012389203 ATO 012721			540.76	535.24 DR
28/04/2021	ATO006000014560331 ATO 012721			982.46	447.22 CR
30/06/2021	ATO transferred from ICA to ITA			228.00	675.22 CR
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021		3,050.18		2,374.96 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			2,631.00	256.04 CR

THE VAN MOORSEL SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
			7,094.97	8,427.01	256.04 CR
Sundry Creditors (88000)					
<u>Sundry Creditors (88000)</u>					
01/07/2020	Opening Balance				456.00 CR
26/11/2020	Internet Bpay Tax Office Payments 001879322859055960.		228.00		228.00 CR
30/06/2021	ATO transferred from ICA to ITA		228.00		0.00 DR
			456.00		0.00 DR

Total Debits: 324,151.25

Total Credits: 324,151.25

02/06/2022

To the trustee of the
THE VAN MOORSEL SUPERANNUATION FUND
4 Rossetti Court,
North Lake
Western Australia, 6163

30 June 2021

Dear Trustees,

RE: THE VAN MOORSEL SUPERANNUATION FUND

In concluding the audit of the above mentioned superannuation fund for the year ended 30 June 2021, we highlight the following matter for the attention of the trustees.

OVERVIEW

On the whole, we were satisfied that the fund complied with the sections and regulations as provided in the Superannuation Industry (Supervision) Act 1993 (SIS Act) and Superannuation Industry (Supervision) Regulations 1994 (SIS Regs).

We did not detect any instances of fraudulent conduct, or the existence of deficiencies during the course of the audit. We do however take this opportunity to highlight the following matter for the attention of the Trustees:

GST CLAIMABLE PORTION

Input tax credits are able to be claimed in relation to certain financial supplies. To provide a fairer system for all entities, a system of reduced input tax credits were introduced, so that larger financial institutions were not at a competitive pricing advantage compared to small financial institutions.

As a self managed superannuation fund is effectively a small financial institution, they are able to claim reduced input tax credits provided they register for GST. For a reduced input tax credit, the fund is permitted to claim 75% of the GST.

Whilst reviewing the BAS's prepared for the fund, we noted that in some instances, the full GST amount had been claimed on expenses, when only 75% of the GST was permitted to be claimed. The Trustee should ensure that they are familiar with which expenses the full GST is permitted to be claimed and which only 75% is permitted to be claimed.

<Delete if not applicable>

TIMING OF CONTRIBUTIONS

Furthermore, we highlight that given <Member Name> is over 65 years of age, prior to a contribution being made in a financial year, he must work 40 hours over a consecutive 30 day period. As a result, the trustee should give consideration to the timing of contributions to the fund in this context.

<Delete if not applicable>

ARM'S LENGTH TRANSACTION

Section 109 of the SIS Act, provides that the trustee of a superannuation fund must not enter into a transaction involving the investments of the fund, unless the trustee and the other party to the relevant transaction are dealing with each other at arm's length.

Arms length means that the transaction entered into is on normal commercial terms.

- During the course of our audit, it was noted that the rent received from the < Property Name> property (<Property Address>) appears low, only earning a yield of around <Rate of Return>%. Furthermore the loan to <Insert Borrower> is generating a <Interest Rate>% interest rate, which while arguably a little high, appears reasonable given the nature of the investment.

We highlight these matters for the trustees' consideration and request the trustees confirm the rent received on <Property Address> is fair market value.

- Rent on property owned by the <Related Unit Trust>

The Trustee of the Fund must deal with related parties of the fund as if they were independent and unrelated parties in that all transactions must be entered into and dealt with on normal commercial terms. This not only applies to transactions of the THE VAN MOORSEL SUPERANNUATION FUND, but also transactions of the <Related Unit Trust> – because the THE VAN MOORSEL SUPERANNUATION FUND holds units in the <Related Unit Trust>.

We note that rent received on the <Property Name>property only earned approximately \$<Amount Earned>, when the property is valued at around \$<Property Value>. This represents around a <Rate of Return>% income yield which is not reasonable for such a property in that location.

We request that the Trustee of the <Related Unit Trust> undertake a review of the trust's rental agreement and ensure that all rents are in line with rental amounts that are more reasonable for such a property.

<Delete if not applicable>

BANK ACCOUNTS AND INVESTMENT HOLDINGS TO BE IN THE NAME OF THE TRUSTEE

The SIS Act also requires bank account to be in that name of the trustee. We have noted that the bank account is held under <Name on Bank account> as trustees for the fund. The bank account should be held in the name of <Insert Trustee names> as trustees of the fund. We request that the trustee to change the name of the bank account to the name of the trustees.

<Delete if not applicable>

TFN WITHHELD

Upon completion of the accounts, we have found that Tax File Number withholding tax has been deducted from the Fund's holdings in <Insert relevant holding>. We suggest that you provide the Fund's Tax File Number to the relevant Share Registry as soon as possible.

<Delete if not applicable>

ORIGINAL DOCUMENTATION

As auditors of your fund, we are required to sight original source documentation and also to ensure all investments are managed under normal commercial arrangements. As a result, for a superannuation fund that owns investment properties, we are required to sight the current lease agreements. Please provide copies of these lease agreements for <Property address> in order for us to finalise our audit.

<Delete if not applicable>

LEASE AGREEMENT AND TITLES FOR PROPERTIRES

- We require for our files copies of all lease agreements for all properties held by the <Bare Unit Trust>. In addition, the <Property address> property which was transferred into the THE VAN MOORSEL SUPERANNUATION FUND requires an update to the lease to show <Insert Lessor Name> as the Trustee of the THE VAN MOORSEL SUPERANNUATION FUND as the lessor of the property.

Please ensure copies of all lease agreements, including the updated lease for <Property Address> are provided for our audit files.

In addition, we require for our audit files copies of titles for all properties held by the <Bare Unit Trust>. Please arrange for these to be provided at your earliest convenience.

- Since undertaking the audit for the year ending 30 June 2021, we have obtained copies of rental agreements for the <Insert Number of Properties within the fund> property(ies). Accordingly, this qualification will be able to be removed from future audit reports of the Fund. The Trustee must ensure that rental agreements are maintained in this regard, and new agreements prepared and executed, should there be any amendments to the agreement. We advise the Trustee that we will continue to monitor this issue closely in the future.

<Delete if not applicable>

BINDING DEATH NOMINATION

A review of the Trust deed of the THE VAN MOORSEL SUPERANNUATION FUND has revealed that the members of the fund are not entitled to make a binding death benefit nomination. Rather, the Trustee has full discretion as to whom death benefits should be paid, despite the fact the member may have made a nomination.

A binding death benefit nomination compels the Trustee to pay a deceased member's superannuation entitlements according to the member's specific wishes.

<Delete if not applicable>

IN-HOUSE ASSETS

Generally a SMSF is permitted to hold investments in almost any form, subject to a number of restrictions imposed on the nature and form of certain investments. The SIS Act discusses the concept of in-house assets and prescribes specific rules in relation to these types of investments by superannuation funds.

Section 71 of the SIS Act provides:

"an in-house asset of a superannuation fund is an asset of the fund that is a loan to, or an investment in, a related party of the fund...".

As the Fund loaned money to you and you are a related party of the Fund (being a member and Trustee of the Fund), the Fund has contravened this provision of the SIS Act. The in-house assets are all encompassing, and by virtue of contravening section 71, further sections of the SIS Act are also contravened. As a result, the following sections have also been contravened:

- Section 82, in that the Fund's in-house assets must not exceed 5% of the market value of the fund's assets.
- Section 83, in that the Fund must not acquire an in-house asset that would result in the market value ratio of the in-house asset exceeding 5%.
- Section 84, in that the in-house asset provisions have not been complied with.

Furthermore, **section 65** of the SIS Act provides that a Trustee of the Fund must not lend money of the Fund to a member of the Fund or a relative of the member. As a result, in these circumstances, the Fund has also contravened this section of the SIS Act.

As a result of the above, we have qualified our audit opinion. As required under **section 82**, the Trustee is required to put into place a written plan to ensure that the in-house asset is reduced to an acceptable level. We request that the Trustee prepare a loan agreement and ensure the market value ratio of the in-house asset is reduced to less than 5%.

<Delete if not applicable>

MONEY AND ASSETS OF FUND MUST BE KEPT SEPARATE FROM ASSETS OF THE TRUSTEE

Section 52B(2)(d) of the SIS Act provides that money and assets of the fund must be separated from money and assets of the trustee and members (in their personal names). This primarily serves to safeguard the assets of the fund, and ensures the fund is maintained in accordance with the law for the retirement of the members to ensure the assets, income and expenses of the fund are not confused with those of the individual members and Trustees. It is also important that income of the fund is received by the fund and not banked into other entities (and vice versa). The same applies to fund expenses – these should be paid by the fund – not by another entity and reimbursed at a later date.

- The superannuation fund has paid some expenses (such as electricity and insurance) related to the property at the <Insert Property Address>. This property was transferred out of the fund on <Insert Date>, and as the fund no longer owns the property during the 2015 financial year, the Trustees should ensure that the expenses incurred by the property during the year are not paid by the super fund. The SIS Act and the ATO require that the transactions of the fund are kept separate from the transactions of the individual members or other entities. The Trustee must ensure compliance with these requirements at all times. Therefore, the Trustee should evaluate whether the expenses paid after the property was disposed of were in relation to the period of ownership. If not, then the Fund should be reimbursed by the new owner for these costs incorrectly paid by the fund.

- During the course of our audit, we noted that the fund's bank account had been closed off and rental income received, had been deposited into the trustee's personal account.
- Also, it has been noted that dividends for <Insert Holdings> have not been banked into the Fund's bank account. Please arrange for the cheques representing these dividends to be banked as soon as possible.
- It was noted during the course of audit that rent for property belonging to the <Insert Unit Trust> had been banked directly into the fund's bank account. We advise the trustee that rent from the unit trust's property should be banked to the unit trust's bank account. We will be monitoring this in the 2021 audit.

<Delete if not applicable>

TRUSTEES MEETINGS AND MAINTENANCE OF MINUTES

The SIS Act requires that trustees of superannuation funds, must prepare and retain minutes of their meetings for a minimum of 10 years (Section 103). The minutes of Trustee's meetings are vital in assessing whether the Trustee has discharged its obligations with respect to the SIS Act, the Trust Deed and also the members, through monitoring of investment performance and other key management functions. As the Fund's auditors, we must be satisfied this has occurred.

During the course of our audit, it was noted that minutes pertaining to the operations of the fund were not maintained. As a result, we have had to qualify for section 103 in our audit opinion.

We advise the trustee that we will continue to monitor this issue, and we look forward to reviewing the minutes of meetings of the Trustee during subsequent audits of the fund.

<Delete if not applicable>

INELIGIBLE CONTRIBUTIONS

During the year ended 30 June 2021, you contributed \$<Contribution Amount> to the THE VAN MOORSEL SUPERANNUATION FUND. As you are over 75 years of age, you are not permitted to make contributions to the fund, and accordingly, this amount is treated as an ineligible contribution.

According to <Insert Clause> of the THE VAN MOORSEL SUPERANNUATION FUND trust deed if the Trustee ascertains that any contributions have been accepted in breach of the provisions of <Insert Clause>, the Trustee must refund such contributions within any time period which may be required by the relevant Law and reduce the benefits held for the member in the fund to those which would have been held if such contributions had not been received.

Accordingly, please arrange for the sum of \$<Contribution Amount> to be refunded to you before the year ending 30 June 2021.

<Delete if not applicable>

SUPERANNUATION FUNDS MUST NOT HAVE BORROWINGS IN THE FUND

Section 67 of the SIS Act prohibits the superannuation fund to carry any borrowing in the fund. This primarily serves to safeguard the assets of the fund, should the situation arise where a bankruptcy occurs and liquidators are trying to reclaim any assets which can be used to extinguish debts.

During the course of our audit, we noted that the fund acquired some instalment warrants under a shareholder application arrangement with the <Insert Investment>. This type of investment constitutes a borrowing.

We have therefore qualified our audit opinion in this regard. We request that the trustee disposes off all the instalment warrants purchased. This should be done by 30 June 2021.

We highlight to the Trustee that we will monitor this issue in the 2021 and subsequent audits of the fund.

ACTION TO BE TAKEN WITH REGARDS TO THE QUALIFICATIONS

In relation to the above mentioned audit qualification, we have qualified the compliance section of our audit opinion. In accordance with our requirements as auditors, we have prepared an Auditor Contravention Report for the year ending 30 June 2021. In this contravention report, we have included:

- which section of the SIS Act has been breached;
- the reasons for the breach;
- that the breach has been rectified or the action taken to rectify the breach; and
- that the Trustee has taken steps to ensure the breach does not occur again in the future.

We do request that the Trustee responds to our management letter in writing, so that we are able to obtain a level of comfort that the Trustee has been made aware of the qualifications of the SIS Act, and that they are endeavouring to ensure the breaches are rectified. We request that the Trustee respond in writing by no later than <Insert Date>.

IN-HOUSE ASSETS

Generally a SMSF is permitted to hold investments in almost any form, subject to a number of restrictions imposed on the nature and form of certain investments. The SIS Act discusses the concept of in-house assets and prescribes specific rules in relation to these types of investments by superannuation funds.

Section 71 of the SIS Act provides:

“an in-house asset of a superannuation fund is an asset of the fund that is a loan to, or an investment in, a related party of the fund...”.

The Fund did not receive the total amount of contributions paid by your employer. Given that you are a related party of the Fund (being a member of the Fund), the contributions amount that was not received could be perceived as a loan to you and therefore the Fund may have contravened this provision of the SIS Act.

The in-house assets are all encompassing, and by virtue of contravening section 71, further sections of the SIS Act are also contravened. As a result, the fund may be in breach of Section 84, in that the in-house asset provisions have not been complied with.

LEADING MONEY TO MEMBERS

Section 65 of the SIS Act provides that a Trustee of the Fund must not lend money of the Fund to a member of the Fund or a relative of the member. As a result, in these circumstances, the Fund has also contravened this section of the SIS Act.

We have not qualified our audit opinion. We do request however that the Trustee responds to our management letter in writing, so that we are able to obtain a level of comfort that the Trustee has been made aware of the possible contraventions of the SIS Act, and that they are endeavouring to ensure the breaches are rectified. We request that the Trustee respond in writing by **no later than <Insert Date>**.

Yours sincerely

Bradley R Woodgate
Partner

02/06/2022

To the trustee of the
THE VAN MOORSEL SUPERANNUATION FUND
4 Rossetti Court,
North Lake
Western Australia, 6163

Dear Trustee,

The Objective and Scope of the Audit

You have requested that we audit the THE VAN MOORSEL SUPERANNUATION FUND (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2021 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

The Responsibilities of the Auditor

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

Financial Audit

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a trustee letter.

Compliance Engagement

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

The Responsibilities of the Trustees

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances; and
- Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit.

Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

Independence

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

Report on Matters Identified

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

Compliance Program

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

Limitation of Liability

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

Fees

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the Fund for the year ended 30 June 2021.

Yours sincerely

Bradley R Woodgate
100071207

Acknowledged on behalf of the Trustee(s) of the THE VAN MOORSEL SUPERANNUATION FUND by:

(Signed).....
(dated) / /
Johannus Cornelius Van Moorsel
Mainstay Investments Pty Ltd
Director

(Signed).....

(dated) / /

Lorraine Julie Van Moorsel
Mainstay Investments Pty Ltd
Director