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# **Workpapers - 2019 Financial Year**

## **The Uellendahl Superannuation Fund**

Preparer: Kelly Fu

Reviewer: Kelly Fu

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## Lead Schedule

### 2019 Financial Year

Code	Workpaper	CY Balance	LY Balance	Change	Status
25000	Interest Received	(\$11,653.01)	(\$18,008.02)	(35.29)%	Completed
28000	Property Income	(\$75,264.35)	(\$77,638.14)	(3.06)%	Completed
30100	Accountancy Fees	\$1,980.00	\$2,882.00	(31.3)%	Completed
30400	ATO Supervisory Levy	\$259.00	\$259.00	0%	Completed
30700	Auditor's Remuneration	\$990.00	\$990.00	0%	Completed
31500	Bank Charges	\$20.00	\$20.00	0%	Completed
33400	Depreciation	\$123.70	\$123.70	0%	Completed
38000	Insurance		\$370.00	100%	N/A - Not Applicable
41600	Pensions Paid	\$90,000.00	\$105,921.50	(15.03)%	Completed
41950	Property Expenses - Cleaning	\$50.00		100%	Completed
41960	Property Expenses - Council Rates			0%	N/A - Not Applicable
41980	Property Expenses - Insurance Premium	\$2,882.57	\$2,561.32	12.54%	Completed
42020	Property Expenses - Land Tax			0%	N/A - Not Applicable
42110	Property Expenses - Sundry Expenses		\$0.90	100%	N/A - Not Applicable
49000	Profit/Loss Allocation Account	(\$9,387.91)	(\$17,482.26)	(46.3)%	Completed
50000	Members	(\$1,349,005.10)	(\$1,358,393.01)	(0.69)%	Completed

Code	Workpaper	CY Balance	LY Balance	Change	Status
60400	Bank Accounts	\$23,503.88	\$9,751.92	141.02%	Completed
60800	Term Deposits	\$451,921.77	\$475,270.72	(4.91)%	Completed
76550	Plant and Equipment (at written down value) - Unitised	\$3,913.10	\$4,036.80	(3.06)%	Completed
77250	Real Estate Properties (Australian - Non Residential)	\$872,542.00	\$872,542.00	0%	Completed
84000	GST Payable/Refundable	(\$2,875.65)	(\$3,208.43)	(10.37)%	Completed
85000	Income Tax Payable /Refundable			0%	Completed
A	Financial Statements				N/A - Not Applicable
B	Permanent Documents				N/A - Not Applicable
C	Other Documents				N/A - Not Applicable
D	Pension Documentation				Completed
E	Estate Planning				N/A - Not Applicable

# 25000 - Interest Received

2019 Financial Year

Preparer Kelly Fu

Reviewer Kelly Fu

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
BSATD4660	Bank SA Term Deposit ***4660	(\$11,651.05)	(\$17,999.77)	(35.27)%
CBA10160910	CBA Cheque Account ***0910	(\$1.96)	(\$8.25)	(76.24)%

## Supporting Documents

- Interest Reconciliation Report [Report](#)
- 60800 - BSA Term Deposit balance and interest.pdf [BSATD4660](#)
- 25000 - CBA account interest earned 2019.pdf [CBA10160910](#)

## Standard Checklist

- Attach Interest Reconciliation Report
- Ensure all interest has been recorded from Bank Statements
- Review Statements to ensure all TFN withheld has been input

# 28000 - Property Income

2019 Financial Year

Preparer Kelly Fu

Reviewer Kelly Fu

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
UELLEN	2 & 3 Pine Avenue, Hahndorf SA 5245	(\$64,666.35)	(\$67,278.14)	(3.88)%
UELLEN2	185 Grange Road, Findon SA 5023 - 20% ownership	(\$10,598.00)	(\$10,360.00)	2.3%

## Supporting Documents

- Rental Property Statement [Report](#)
- 28000 - Lease updating (2 Pine Avenue).pdf [UELLEN](#)
- 28000 - Rent Analysis 2019 (2 Pine Avene).pdf [UELLEN](#)
- 28000 - Lease Agreement 185 Grange Rd Findon starts 1 Jul 15.pdf [UELLEN2](#)
- 28000 - Rent 185 Grange Rd 20%.pdf [UELLEN2](#)

## Standard Checklist

- Attach all source documentation e.g. Rental Statements, Lease Statements
- Attach Rental Property Statement Report

# 30100 - Accountancy Fees

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
30100	Accountancy Fees	\$1,980.00	\$2,882.00	(31.3)%

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## Supporting Documents

- 30100 - Accounting fee.pdf 30100

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

# 30400 - ATO Supervisory Levy

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
30400	ATO Supervisory Levy	\$259.00	\$259.00	0%

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## Supporting Documents

No supporting documents

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

# 30700 - Auditor's Remuneration

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
30700	Auditor's Remuneration	\$990.00	\$990.00	0%

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## Supporting Documents

- 30700 - Auditing fee.pdf 30700

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

# 31500 - Bank Charges

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
31500	Bank Charges	\$20.00	\$20.00	0%

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## Supporting Documents

- 31500 - CBA bank charges.pdf 31500

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

# 33400 - Depreciation

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
UELLEN_FENCE	Fence	\$86.20	\$86.20	0%
UELLEN_FENCE2016	Fence 2016	\$37.50	\$37.50	0%

## Supporting Documents

- Depreciation Schedule Report [Report](#)

## Standard Checklist

- Attach Depreciation Schedule

# 38000 - Insurance

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** N/A - Not Applicable

Account Code	Description	CY Balance	LY Balance	Change
38000	Insurance		\$370.00	100%

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## Supporting Documents

No supporting documents

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

# 41600 - Pensions Paid

2019 Financial Year

Preparer Kelly Fu

Reviewer Kelly Fu

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
UELGER00006P	(Pensions Paid) Uellendahl, Gertraud - Pension (Pension)		\$65,000.00	100%
UELGER00007P	(Pensions Paid) Uellendahl, Gertraud - Pension (Pension)		\$40,921.50	100%
UELGER00009P	(Pensions Paid) Uellendahl, Gertraud - Pension (Account Based Pension)	\$90,000.00		100%

## Supporting Documents

- Pension Summary Report [Report](#)

## Standard Checklist

- Attach copy of Pension Summary Report
- Ensure Member(s) have been advised of pension for coming year
- Ensure Minimum Pension has been paid for each account

## Notes

### Kelly Fu

Ignore the \$230 minimum payments of the 2 old pension accounts (UELGER00006P, UELGER00007P), as they were combined and transferred to the new pension (UELGER00009P) as at 1/7/2018.

06/02/2020 03:48

# 41950 - Property Expenses - Cleaning

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
UELLEN	2 & 3 Pine Avenue, Hahndorf SA 5245	\$50.00		100%

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## Supporting Documents

No supporting documents

## Standard Checklist

- Attach Agent statements (either monthly or annual)
- Attach any other statements, notices or invoices

## Notes

**Kelly Fu**

Per bank transaction.

06/02/2020 05:49

# 41960 - Property Expenses - Council Rates

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** N/A - Not Applicable

Account Code	Description	CY Balance	LY Balance	Change
UELLEN	2 & 3 Pine Avenue, Hahndorf SA 5245			0%

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## Supporting Documents

No supporting documents

## Standard Checklist

- Attach Agent statements (either monthly or annual)
- Attach any other statements, notices or invoices

# 41980 - Property Expenses - Insurance Premium

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
UELLEN	2 & 3 Pine Avenue, Hahndorf SA 5245	\$2,882.57	\$2,561.32	12.54%

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## Supporting Documents

- 41980 - Insurance of 2 Pine Ave property 2019.pdf

## Standard Checklist

- Attach Agent statements (either monthly or annual)
- Attach any other statements, notices or invoices

# 42020 - Property Expenses - Land Tax

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** N/A - Not Applicable

Account Code	Description	CY Balance	LY Balance	Change
UELLEN	2 & 3 Pine Avenue, Hahndorf SA 5245			0%

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## Supporting Documents

No supporting documents

## Standard Checklist

- Attach Agent statements (either monthly or annual)
- Attach any other statements, notices or invoices

# 42110 - Property Expenses - Sundry Expenses

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** N/A - Not Applicable

Account Code	Description	CY Balance	LY Balance	Change
UELLEN	2 & 3 Pine Avenue, Hahndorf SA 5245		\$0.90	100%

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## Supporting Documents

No supporting documents

## Standard Checklist

- Attach Agent statements (either monthly or annual)
- Attach any other statements, notices or invoices

# 49000 - Profit/Loss Allocation Account

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
49000	Profit/Loss Allocation Account	(\$9,387.91)	(\$17,482.26)	(46.3)%

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## Supporting Documents

No supporting documents

## 50000 - Members

2019 Financial Year

Preparer Kelly Fu

Reviewer Kelly Fu

Status Completed

Account Code	Description	Opening Balance	Contribution Income	Earnings	Member Payments	Tax & Fees	Closing Balance	Change
UELGER00001A	Uellendahl, Gertraud - Accumulation (Accumulation)		(\$1,358,393.01)		\$1,358,393.01			
UELGER00006P	Uellendahl, Gertraud - Pension (Pension)	(\$1,072,000.50)		\$0.00	\$1,072,000.50			100%
UELGER00007P	Uellendahl, Gertraud - Pension (Pension)	(\$286,392.51)		\$0.00	\$286,392.51			100%
UELGER00009P	Uellendahl, Gertraud - Pension (Account Based Pension)		(\$1,358,393.01)	(\$80,612.09)	\$90,000.00		(\$1,349,005.10)	

### Supporting Documents

- Members Statements [Report](#)
- Members Summary [Report](#)

### Standard Checklist

- Attach copies of Members Statements

# 60400 - Bank Accounts

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
CBA10160910	CBA Cheque Account ***0910	\$23,503.88	\$9,751.92	141.02%

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## Supporting Documents

- Bank Statement Report [Report](#)
- 60400 - CBA statements 1.7.18-30.6.19.pdf

## Standard Checklist

- Attach Copies of Bank Statements
- Attach copy of Bank Statement Report
- Ensure all Balances match Statement Balances at June 30
- Ensure all Transactions have been entered

# 60800 - Term Deposits

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
BSATD4660	Bank SA Term Deposit ***4660	\$451,921.77	\$475,270.72	(4.91)%

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## Supporting Documents

- Bank Statement Report [Report](#)
- 60800 - BSA Term Deposit balance and interest.pdf

## Standard Checklist

- Attach Copies of Statements and Interest slips
- Attach copy of Bank Statement Report
- Ensure all Transactions have been entered

## 76550 - Plant and Equipment (at written down value) - Unitised

2019 Financial Year

Preparer Kelly Fu

Reviewer Kelly Fu

Status Completed

Account Code	Description	CY Units	CY Balance	LY Units	LY Balance	Change
UELLEN_FENCE2016	Fence 2016	1.000000	\$1,363.84	1.000000	\$1,401.34	(2.68)%
UELLEN_FENCE	Fence	1.000000	\$2,549.26	1.000000	\$2,635.46	(3.27)%

### Supporting Documents

- Investment Movement Report [Report](#)

### Standard Checklist

- Attach Investment Movement Report
- Attach relevant Statements and Source Documentation
- Ensure all Investments are valued correctly at June 30
- Ensure the investment is in accordance with the fund's investment strategy
- Ensure the investment is in accordance with the SIS Act

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

2019 Financial Year

Preparer Kelly Fu

Reviewer Kelly Fu

Status Completed

Account Code	Description	CY Units	CY Balance	LY Units	LY Balance	Change
UELLEN	2 & 3 Pine Avenue, Hahndorf SA 5245	1.000000	\$753,542.00	1.000000	\$753,542.00	0%
UELLEN2	185 Grange Road, Findon SA 5023 - 20% ownership	1.000000	\$119,000.00	1.000000	\$119,000.00	0%

## Supporting Documents

- Investment Movement Report [Report](#)
- 77250 - Valuation of 2 Pine Ave, Hahndorf SA 5245.pdf [UELLEN](#)
- CT V5303 F268 - 2 Pine Ave, Hahndorf SA 5245\_Ref265296\_1.pdf [UELLEN](#)
- CT V5303 F51 - 2 Pine Ave, Hahndorf SA 5245\_Ref265297\_1.pdf [UELLEN](#)
- 77250 - Valuation of 185-187 Grange Rd Findon SA 5023\_Ref265287\_1.pdf [UELLEN2](#)
- CT V5312 F317 - 185-187 Grange Rd, Findon SA 5023 (20%)\_Ref265298\_1.pdf [UELLEN2](#)
- CT V5312 F415 - 185-187 Grange Rd, Findon SA 5023 (20%)\_Ref265299\_1.pdf [UELLEN2](#)

## Standard Checklist

- Attach copies of Purchase or Sale contracts if property was purchased or disposed of during the year.
- Attach copy of current certificate of title.
- Attach current building insurance policy
- Attach Declaration of Trust
- Ensure all Investments are valued correctly at June 30
- Ensure the investment is in accordance with the Fund's investment strategy
- Ensure the investment is in accordance with the SIS Act

# 84000 - GST Payable/Refundable

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
84000	GST Payable/Refundable	(\$2,875.65)	(\$3,208.43)	(10.37)%

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## Supporting Documents

- Activity Preparation Report [Report](#)
- Activity Preparation Report - Detailed [Report](#)
- 84000 - ATO activity stmt.pdf
- 84000 - GST Reconciliation 2019.pdf

## Standard Checklist

- Attach copy of Activity Preparation Report
- Attach copy of Activity Preparation Report - Detailed
- Confirm Transactions in ATO Portal

## Additional Checklist

- BAS/GST Reconciliation

# 85000 - Income Tax Payable/Refundable

2019 Financial Year

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Preparer Kelly Fu

Reviewer Kelly Fu

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
85000	Income Tax Payable/Refundable			0%

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## Supporting Documents

- Statement of Taxable Income [Report](#)
- 85000 - ATO tax account.pdf

## Standard Checklist

- Attach Actuarial Certificate (if applicable)
- Attach any other Tax reconciliations
- Attach copy of Exempt Pension Reconciliation (if applicable)
- Attach copy of Non Deductible Expense Reconciliation (if applicable)
- Attach copy of Statement of Taxable Income
- Attach copy of Tax Reconciliation Report
- Confirm Transactions in ATO Portal

# A - Financial Statements

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** N/A - Not Applicable

## Supporting Documents

No supporting documents

## Standard Checklist

- Attach copy of Financial Statements
- Attach copy of SMSF Annual Return

## B - Permanent Documents

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** N/A - Not Applicable

### Supporting Documents

- Fund Summary Report Report

### Standard Checklist

- Attach latest copy of ASIC annual company statement (if corporate trustee)
- Ensure latest copies of ATO Trustee Declarations and ATO confirmation that the fund is a regulated fund is attached.
- Ensure latest copies of trustee consents, member consents and registers are attached
- Ensure latest copy of trust deed (including amendments) are attached
- Use [Super Fund Lookup](#) to check the eligibility to receive rollovers and contributions
- Use [Australian Business Register](#) to ensure details are correct

## C - Other Documents

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** N/A - Not Applicable

### Supporting Documents

No supporting documents

### Standard Checklist

- Attach copy of any SOAs issued during the Financial Year
- Attach copy of Investment Strategy
- Attach signed Engagement Letter
- Attach signed Trustee Representation Letter
- Attach Trustee Minutes prepared during the year

# D - Pension Documentation

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** Completed

## Supporting Documents

- Pension Summary Report Report
- Transfer Balance Account Summary Report
- 2019 Pension Commencement at 1.7.18.pdf
- 2019 Pension Commutation at 1.7.18.pdf

## Standard Checklist

- Attach Actuarial Certificate
- Attach documentation supporting any pensions commenced during the financial year
- Attach documentation supporting any pensions commuted during the financial year
- Ensure correct Transfer Balance Account Reports have been lodged with the ATO

## Notes

**Kelly Fu**

On 1/7/2018, to make it easier the 2 pension accounts were combine into 1 account.

06/02/2020 03:42

# E - Estate Planning

2019 Financial Year

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**Preparer** Kelly Fu

**Reviewer** Kelly Fu

**Status** N/A - Not Applicable

## Supporting Documents

No supporting documents

## Standard Checklist

- Attach Death Benefit Nominations (if applicable)
- Attach Life Insurance Policies (if applicable)
- Attach Reversionary Pension documentation (if applicable)
- Attach SMSF Will (if applicable)
- Review current Estate planning to ensure it matches wishes of members