

Audit Documents -

Mirirob Retirement Fund

YE 2023 TAX Return + Accounts
Trustee + audit engagement letter

2022 Signed auditor report

2023 buys/sells invoices

- Investment schedule which agrees to Shaw + Partners Holding statement
- Cromwell Riverside Park Unit holder statement
- Macquarie Bank statements
- Trust annual statements
- Dividend summary + advices
- Accountancy fee \$ 3243
- General ledger

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

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Tax File Number Year of return

Name of Partnership, Trust, Fund or Entity

Total Income/Loss	Total Deductions	Taxable Income/Loss
<input type="text" value="0"/>	<input type="text" value="0"/>	<input type="text" value="0"/>

Privacy
The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register
The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information - it outlines our commitment to safeguarding your details.

Electronic funds transfer - direct debit
Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

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

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

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

Signature of Partner, Trustee or Director Date

PART B ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Account name:

MIROB RETIREMENT FUND

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

Signature

Date

PART D

Tax agent's certificate (shared facilities only)

We, KAYLANI PARTNERS PTY LTD declare that:

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

Agent's Signature

Date

Agent's phone

02 9060 2295

Client's reference

MIRIRF

Agent's Contact Name

NB BIANCHI

Agent's reference number

26172472

Self-managed superannuation fund annual return 2023

Section A: Fund Information

1 Your tax file number

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

2 Name of self-managed superannuation fund (SMSF)

3 ABN

4 Current postal address
Street

Suburb/State/P'code

5 Annual return status

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

6 SMSF auditor

Auditor's name
Title
Family name
Given names

SMSF Auditor Number Auditor's phone number

Postal address
Street
Suburb/State/P'code

Date audit was completed
Was Part A of the audit report qualified?
Was Part B of the audit report qualified?

7 Electronic funds transfer (EFT)

A Fund's financial institution account details

BSB no Account no

Fund account name

I would like my tax refunds made to this account.

8 Status of SMSF

Australian superannuation fund

Sensitive (when completed)

Self-managed superannuation fund annual return 2023

Fund benefit structure

Does the fund trust deed allow acceptance of the Government's Super Co-contributions and Low Income Super-Contribution?

B	A
C	Y

9 Was the fund wound up during the income year?

N

10 Exempt current pension income

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

Y

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label A.

Exempt current pension amount

Unsegregated assets method

Was an actuarial certificate obtained?

Did the fund have any other income that was assessable?

A	82340
C	Y
D	
E	N

Sensitive (when completed)

Section B: Income
11 Income

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

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

Net capital gain

A	<input type="text" value="0"/>
R	<input type="text" value="0"/>

Calculation of assessable contributions

plus No-TFN-quoted contributions

R3

GROSS INCOME
 TOTAL ASSESSABLE INCOME

W	<input type="text" value="0"/>	<input type="text"/>
V	<input type="text" value="0"/>	<input type="text"/>

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

Deductions

Non-deductible expenses

Investment expenses

I1

I2

Management and administration expenses

J1

J2

TOTAL DEDUCTIONS (A1 to M1)

N

TOTAL NON-DEDUCTIBLE EXPENSES (A2 to L2)

Y

TOTAL SMSF EXPENSES (N + Y)

Z

TOTAL INCOME OR LOSS

(Total assessable income less deductions)

O /

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

		Taxable income	A	<input type="text" value="0.00"/>
		Tax on taxable income	T1	<input type="text" value="0.00"/>
		Tax on no-TFN-quoted contributions	J	<input type="text" value="0.00"/>
		Gross tax	B	<input type="text" value="0.00"/>
		Non-refundable non-c/f tax offsets (C1 + C2)	C	<input type="text" value="0.00"/>
		SUBTOTAL 1	T2	<input type="text" value="0.00"/>
		Non-refundable c/f tax offsets (D1+D2+D3+D4)	D	<input type="text"/>
		SUBTOTAL 2	T3	<input type="text"/>
Foreign inc. tax offsets	C1	<input type="text" value="0.00"/>		
Rebates and tax offsets	C2	<input type="text"/>		
ESVCLP tax offset	D1	<input type="text"/>		
ESVCLP tax offset c/f from previous year	D2	<input type="text"/>		
ESIC tax offset	D3	<input type="text"/>		
ESIC tax offset c/f from previous year	D4	<input type="text"/>		
Complying fund's franking credits tax offset	E1	<input type="text" value="12104.54"/>		
No-TFN tax offset	E2	<input type="text"/>		
NRAS tax offset	E3	<input type="text"/>		
Exploration cr. tax offset	E4	<input type="text"/>		
<i>Credit:</i>				
		Refundable tax offsets (E1 + E2 + E3 + E4)	E	<input type="text" value="12104.54"/>
		TAX PAYABLE	T5	<input type="text" value="0.00"/>
		Section 102AAM int. charge	G	<input type="text"/>
Foreign res. w/holding (excl. capital gains)	H2	<input type="text"/>		
ABN/TFN not quoted	H3	<input type="text"/>		
TFN w/held from closely held trusts	H5	<input type="text"/>		
Int. on no-TFN tax offset	H6	<input type="text"/>		
Credit for foreign res. capital gains w/holding	H8	<input type="text"/>		
		Eligible credits (H2 + H3 + H5 + H6 + H8)	H	<input type="text"/>
		Tax offset refunds	I	<input type="text" value="12104.54"/>
		PAYG installments raised	K	<input type="text"/>
		Supervisory levy	L	<input type="text" value="259.00"/>
		Supervisory levy adj. for wound up funds	M	<input type="text"/>
		Supervisory levy adj. for new funds	N	<input type="text"/>
		TOTAL AMOUNT REFUNDABLE (T5 + G - H - I - K + L - M + N)	S	<input type="text" value="11845.54"/>

Section E: Losses
14 Losses information

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

Section F: Member information

MEMBER NUMBER: 1

Title	<input type="text" value="MR"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="ROBERT"/>		
Other names	<input type="text" value="BRIAN"/>		
Surname	<input type="text" value="HARVIE"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="115 458 608"/>	Date of birth	<input type="text" value="15/01/1943"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE		<input type="text" value="859947.32"/>
TOTAL CONTRIBUTIONS (Sum of labels A to M)	N	<input type="text" value="0.00"/>

Other transactions

Allocated earnings or losses		<input type="text" value="37341.14"/>	<input type="text"/>
Income stream payment		<input type="text" value="59571.32"/>	<input type="text" value="M"/>
Accumulation phase account balance	S1	<input type="text" value="0.00"/>	
Retirement phase account bal. - Non CDBIS	S2	<input type="text" value="837717.74"/>	
Retirement phase account balance - CDBIS	S3	<input type="text" value="0.00"/>	
TRIS Count		<input type="text" value="0"/>	
CLOSING ACCOUNT BALANCE	S	<input type="text" value="837717.74"/>	

MEMBER NUMBER: 2

Title	<input type="text" value="MS"/>	Account status	<input type="text" value="O"/>
First name	<input type="text" value="MIRI"/>		
Other names	<input type="text" value="FRANCES"/>		
Surname	<input type="text" value="CRAIG"/>		
Suffix	<input type="text"/>		
Member's TFN	<input type="text" value="115 239 130"/>	Date of birth	<input type="text" value="31/08/1941"/>

See the Privacy note in the Declaration

OPENING ACCOUNT BALANCE		<input type="text" value="824013.63"/>
TOTAL CONTRIBUTIONS (Sum of labels A to M)	N	<input type="text" value="0.00"/>

Other transactions

Allocated earnings or losses		<input type="text" value="35776.42"/>	<input type="text"/>
Income stream payment		<input type="text" value="58376.47"/>	<input type="text" value="M"/>
Accumulation phase account balance	S1	<input type="text" value="0.00"/>	
Retirement phase account bal. - Non CDBIS	S2	<input type="text" value="801413.58"/>	
Retirement phase account balance - CDBIS	S3	<input type="text" value="0.00"/>	
TRIS Count		<input type="text" value="0"/>	
CLOSING ACCOUNT BALANCE	S	<input type="text" value="801413.58"/>	

Sensitive (when completed)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	142066
Unlisted trusts	B	102006

15b Australian direct investments

Limited Recourse Borrowing Arrangements

Australian residential real property	J1		} Cash and term deposits	E	459547	
Australian non-residential real property	J2			Debt securities	F	
Overseas real property	J3			Loans	G	
Australian shares	J4			Listed shares	H	920141
Overseas shares	J5			Unlisted shares	I	
Other	J6			Limited recourse borrowing arrangements (J1 to J6)	J	
Property count	J7			Non-residential real property	K	
			Residential real property	L		
			Collectables and personal use assets	M		
			Other assets	O	15371	

TOTAL AUSTRALIAN AND OVERSEAS ASSETS

(sum of labels A to T)

U	1639131
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16 Liabilities

Borrowings for limited recourse borrowing arrangements

Borrowings for limited recourse borrowing arrangements	V1		} Borrowings	V		
Permissible temporary borrowings	V2			Total member closing account balances	W	1639132
Other borrowings	V3			Reserve accounts	X	
				Other liabilities	Y	
			TOTAL LIABILITIES	Z	1639132	

Sensitive (when completed)

File no 787 311 999
ABN 12 850 233 675

Section K: Declarations
Important

Before making this declaration check to ensure all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However, if you do not provide the TFN the processing of this form may be delayed. Taxation law authorises the ATO to collect information and disclose it to other government agencies. For more information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

per P. Metcalfe

Date

30.10.23

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

Title MR
Family name and suffix HARVIE
Given and other names ROBERT BRIAN
Phone number 02 90602295

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

J 0

TAX AGENT'S DECLARATION:

We declare that the Self-managed superannuation fund annual return 2023 has been prepared in accordance with information provided by the trustees, that the trustees have given us a declaration stating that the information provided to us is true and correct, and that the trustees have authorised us to lodge this annual return.

Tax agent's signature

Date

Tax agent's contact details

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

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

Sensitive (when completed)

1. Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A <input type="text" value="11391"/>	K <input type="text" value="66863"/>
Total current year capital gains	J <input type="text" value="11391"/>	

2. Capital losses

Total current year capital losses	A <input type="text" value="66863"/>
Total current year capital losses applied	B <input type="text" value="11391"/>
Total capital losses applied	E <input type="text" value="11391"/>

3. Unapplied net capital losses carried forward

Other net capital losses carried forward to later income years	B <input type="text" value="140902"/>
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6. Net capital gain

Net capital gain	A <input type="text" value="0"/>
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NOTE: THIS PRINT-OUT IS NOT TO BE LODGED WITH THE ATO.

Sensitive (when completed)

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

2 Net capital losses carried forward to later income years

Year of loss		
2022-2023	H	55472
2019-2020	K	54101
2018-2019	L	31329
Total	V	140902

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

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

Sensitive (when completed)

THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

FINANCIAL REPORT
FOR THE YEAR ENDED
30 JUNE 2023

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

THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

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THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Note	2023 \$	2022 \$
ASSETS			
INVESTMENTS			
Shares in Listed Companies	2	889,474.00	780,759.00
Stapled Securities	3	30,667.00	27,260.09
Units in Listed Unit Trusts	4	142,066.00	261,835.00
Units in Unlisted Unit Trusts	5	102,006.00	132,623.00
TOTAL INVESTMENTS		<u>1,164,213.00</u>	<u>1,202,477.09</u>
OTHER ASSETS			
Macquarie - 120522743		459,546.56	460,703.95
Sundry Debtors		3,525.62	-
TOTAL OTHER ASSETS		<u>463,072.18</u>	<u>460,703.95</u>
TOTAL ASSETS		<u>1,627,285.18</u>	<u>1,663,181.04</u>
LIABILITIES			
Current tax liabilities	11	(11,845.54)	(20,779.91)
TOTAL LIABILITIES		<u>(11,845.54)</u>	<u>(20,779.91)</u>
Net assets available to pay members' benefits		<u>1,639,130.72</u>	<u>1,683,960.95</u>
Represented by:			
Liability for accrued members' benefits			
Allocated to members' accounts	9	1,639,130.72	1,683,960.95
		<u>1,639,130.72</u>	<u>1,683,960.95</u>

The accompanying notes form part of these financial statements.

THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	Note	2023 \$	2022 \$
Investment revenue			
Dividends received	6	51,630.25	80,073.63
Interest Received			
Macquarie Bank		8,156.97	310.11
Change in net market values of investments	7	49,812.14	(137,043.61)
Net investment revenue		<u>109,599.36</u>	<u>(56,659.87)</u>
Other revenue			
Other revenue	8	(32,918.80)	53,691.49
Total other revenue		<u>(32,918.80)</u>	<u>53,691.49</u>
Total revenue		<u>76,680.56</u>	<u>(2,968.38)</u>
Expenses			
Accountancy / Audit Fees		3,245.00	3,135.00
Supervisory Levy		318.00	315.00
		<u>3,563.00</u>	<u>3,450.00</u>
Benefits accrued as a result of operations		<u>73,117.56</u>	<u>(6,418.38)</u>

The accompanying notes form part of these financial statements.

THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

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

1 Statement of Significant Accounting Policies

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

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

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

The financial statements have been prepared on an accruals basis.

(a) Measurement of Investments

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

Net market values have been determined as follows:

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

(b) Liability for Accrued Benefits

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

THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

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

(c) Vested Benefits

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

(d) Income Tax

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

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

(e) Superannuation Contributions Surcharge

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

(f) Cash and Cash Equivalents

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

(g) Revenue

Interest revenue

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

Dividend revenue

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

Movement in the net market value

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

THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

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

Distribution revenue

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

(h) Contributions

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

THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

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

	2023 \$	2022 \$
2 Shares in Listed Companies		
at Cost	698,042.01	623,228.61
Unrealised Gain/Loss	191,431.99	157,530.39
	889,474.00	780,759.00
3 Stapled Securities		
at Cost	30,321.09	30,321.09
Unrealised Gain/Loss	345.91	(3,061.00)
	30,667.00	27,260.09
4 Units in Listed Unit Trusts		
At Cost	119,709.03	234,189.14
Mov in Mkt Value	22,356.97	27,645.86
	142,066.00	261,835.00
5 Units in Unlisted Unit Trusts		
Cromwell Riverpark Trust	52,432.31	52,432.31
APN Property For Income Fund No: 2	-	48,409.52
Unrealised Gain/Loss	49,573.69	31,781.17
	102,006.00	132,623.00
6 Dividends		
Dividends Received		
Franked Amount	27,200.89	48,693.05
Unfranked Amount	12,820.11	10,511.92
Imputation Credit	11,609.25	20,868.66
	51,630.25	80,073.63
7 Movement in Net Market Values		
Investments		
Unrealised movements in net market values:		
Movement in Net Market Values	49,812.14	(137,043.61)

THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

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

	2023	2022
	\$	\$
8 Other Revenue		
Trust Distributions		
Trust Distributions	22,057.75	17,775.62
Imputation Credits	495.29	170.25
	<u>22,553.04</u>	<u>17,945.87</u>
Capital Gain(Loss) on Sale of Non-current Assets	<u>(55,471.84)</u>	<u>35,745.62</u>
	<u>(32,918.80)</u>	<u>53,691.49</u>
9 Liability for Accrued Benefits		
Changes in the liability for accrued benefits		
Liability for accrued benefits at beginning of year	1,683,960.95	1,743,007.31
Add Benefits accrued as a result of operations (Less Loss from operations)	73,117.56	(6,418.38)
Less Benefits Paid	<u>(117,947.79)</u>	<u>(52,627.98)</u>
Benefits accrued at end of financial year	<u>1,639,130.72</u>	<u>1,683,960.95</u>
10 Guaranteed Benefits		
No guarantees have been made in respect of any portion of the liability for accrued benefits.		
11 Tax		
Liabilities		
Current		
Provision for Income Tax	<u>(11,845.54)</u>	<u>(20,779.91)</u>

THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

TRUSTEE'S DECLARATION

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

In the opinion of the director of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2023 present fairly the financial position of the Superannuation Fund at 30 June 2023 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 2 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Superannuation Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2023.

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

Dated this day of

THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

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

2023
\$

Member - Robert Brian Harvie - ABP

Balance at Beginning of Year	859,947.32
Allocated Earnings	37,341.14
Benefits Paid During Year	(59,571.32)
Withdrawal benefit at end of year	<u><u>837,717.14</u></u>

Withdrawal benefit at 30 June 2023 which is unrestricted non-preserved	837,717.74
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Withdrawal Benefit

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

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

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

Withdrawing Funds

Tax Free	485,624.97
Taxable - Taxed in fund	352,092.77

Contact Details

Should you require any assistance in understanding your entitlement benefits or wish to obtain further details of your investment and entitlements, please contact Peter William Metcalfe on (02) 9262-1966 or write to Courtney & Co Level 7, 55 York Street Sydney New South Wales 2000.

THE MIRIROB RETIREMENT FUND
ABN: 12 850 233 675

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

	2023
	\$
<hr/>	
Member - Miri Frances Craig - ABP	
Balance at Beginning of Year	824,013.63
Allocated Earnings	35,776.42
Benefits Paid During Year	(58,376.47)
Withdrawal benefit at end of year	<u>801,413.58</u>
Withdrawal benefit at 30 June 2023 which is unrestricted non-preserved	801,413.58

Withdrawal Benefit

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

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

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

Withdrawing Funds

Tax Free	590,481.53
Taxable - Taxed in fund	210,932.05

Contact Details

Should you require any assistance in understanding your entitlement benefits or wish to obtain further details of your investment and entitlements, please contact Peter William Metcalfe on (02) 9262-1966 or write to Courtney & Co Level 7, 55 York Street Sydney New South Wales 2000.

ANTHONY BOYS
PO BOX 3376
RUNDLE MALL SA 5000

Dear Anthony

Mirirob Retirement Fund
Superannuation Fund Management/Trustee Representation Letter

In connection with your audit examination of the financial report of the Mirirob Retirement Fund for the year ended 30 June 2023, hereby confirm, at your request that to best of our knowledge and belief, the following representation relating to the accounts are correct.

Financial Report

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report.

The management/trustee have determined that the fund is not a reporting entity for the year ended 30 June 2023 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the fund. Accordingly, the financial report prepared is a special purpose financial report, which is for distribution to members of the fund and to satisfy the requirement of the SISA and the SISR, and to confirm that the financial report is free of material misstatements, including omissions.

Sole Purpose

The fund has been maintained for the sole purpose of providing superannuation benefits to its members and their dependents.

Superannuation Fund Books/Records/Minutes

- (a) We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit.
- (b) We have made available to you Minutes of all trustee(s)' meetings and the Trust Deed.
- (c) We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial statements, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- (d) We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- (e) Records maintained during the period were in accordance with the Australian Taxation Office requirements.

Asset Form

The assets of the superannuation fund are being held in a form suitable for the benefit of the members of the fund, and have been held in accordance with the fund's investment strategy.

- (j) All contributions accepted and benefits paid have been in accordance with the governing rules of the fund and relevant provisions of the SISA and the SISR.

There are no breaches or possible breaches of the SIS legislation whose effects should be considered for disclosure in the financial report or to the Australian Taxation Office.

Commitments

- (a) There are no material commitments for construction or acquisition of property, plant and equipment to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
- (b) There were no commitments for purchase or sale of securities or assets or any options given by the fund including options over share capital.

Taxation

- (a) We have calculated income tax expense, current tax liability, deferred tax liability and deferred tax asset according to the definitions of taxable income and allowable deductions. We have calculated and recognised all other applicable taxes according to the relevant tax legislation.
- (b) There are no activities that invoke the anti-avoidance provisions of any applicable tax legislation.

Borrowings

The trustees have not borrowed money on behalf of the superannuation fund with the exception of borrowings which were allowable under the SIS Act and the SIS Regulations.

Related Parties

- (a) The fund has not made any loans to, or provided financial assistance to members of the fund or their relatives.
- (b) No asset has been acquired from a member or related party other than as permitted under the SISA and the SISR.
- (c) Related party transactions and related amounts receivable or payable have been properly disclosed in the financial statements.

Accounting Misstatement Detected by Audit

There has been no misstatement noted by audit during the course of the current year audit.

Insurance

The superannuation fund has an established procedure whereby an officer reviews at least annually the adequacy of insurance cover on all assets and insurable risks where relevant. This review has been performed and where it is considered appropriate, assets and insurable risks of the superannuation fund are adequately covered by insurance.

Accounting Estimates

We confirm the significant assumptions used in making accounting estimates are reasonable.

preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.


- (c) There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
- (d) The superannuation fund has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

We understand that your examination was made in accordance with the Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the fund taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Additional Matters

There are no additional matters.

Signed by the Trustees for the Mirirob Retirement Fund



Trustee



Trustee

Mirob Retirement Fund

Dear Trustees

Mirob Retirement Fund
Audit Engagement Letter

Objectives and Scope of the Audit

You have requested that we audit the financial statements of the SMSF for the year ended 30 June 2023. We are pleased to confirm our acceptance and understanding of this engagement by means of this letter.

Our audit will be performed in accordance with Australian Auditing Standards, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations* (SISR) with the objective of expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and the SISR.

Our Responsibilities

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An 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. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error, as well as evaluating the overall presentation of the financial report.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatement may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal control relevant to the entity'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 entity's internal control. We will, however, communicate to you in writing any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

Trustees' Responsibilities

Our audit will be conducted on the basis that the trustee(s) acknowledge and understand that they have responsibilities:

- For the preparation of the financial report that gives a true and fair view in accordance with the Australian Auditing Standards, other mandatory reporting requirements and the SIS Act and SIS Regulations is that of the trustee(s);
- For such internal control as the trustee(s) determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and
- To provide us with:
 - Access to all information of which the trustees are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;

Our audit files may, however, be subject to review as part of the quality control review program of Regulators and or Professional Bodies which monitors compliance with professional standards by its members.

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 this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

Independence/Conflict of Interest

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the superannuation fund and other related parties, rotation of audit partners, business relationships, employment relationships, and the provision of non-audit services in accordance with professional statement APES 110 – Code of Ethics for Professional Accountants.

Outsourced Services

We do not use any outsourced services in overseas locations when conducting client assignments.

Data Storage

We use data storage located in the office but it may be replicated to other locations.

Accepting our services as part of this engagement agreement indicates your acceptance of the use of outsourced services, cloud hosted software and outsourced data storage under the conditions outlined above.

Limitation of Liability

Our firm's liability to you or any other user of the audit report is limited by a Scheme approved under Professional Standards Legislation.

Other

We would appreciate acknowledgement of terms and conditions set out in this letter. Please note that this letter will be effective for future years unless the terms of the engagement are altered by future correspondence.

Please 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 financial report.

If you have any queries in relation to this please contact me.

To: MR ANTHONY BOYS

I/We hereby confirm your appointment as Auditor under the above terms of engagement.

For and on behalf of the trustees of the Mirirob Retirement Fund

**Signed &
Dated**

Robert B Harvie 23/9/23

Yours sincerely

ANTHONY BOYS – REGISTERED COMPANY AUDITOR

DATED: