

# Inserra Superannuation Fund

## Statement of Financial Position

As at 30 June 2021

	2021	2020
	\$	\$
<b>INVESTMENTS</b>		
MLC MasterKey Investment Trust	5,027 <i>F8</i>	0
Australian Unlisted Unit Trust	152,609 <i>F13</i>	138,000
	<u>157,636</u>	<u>138,000</u>
<b>OTHER ASSETS</b>		
Sundry Debtors	-1,865	0
Cash at Bank	6,777 <i>FS</i>	9,988
Other Assets	0	0
	<u>4,913</u>	<u>9,988</u>
<b>TOTAL ASSETS</b>	<b>162,549</b>	<b>147,988</b>
<b>LIABILITIES</b>		
Provisions for Tax - Fund	131 <i>F23</i>	342
Loans	0	708
Financial Position Rounding	0	0
	<u>131</u>	<u>1,050</u>
<b>TOTAL LIABILITIES</b>	<b>131</b>	<b>1,050</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>	<b><u>162,418</u></b>	<b><u>146,938</u></b>
<b>REPRESENTED BY:</b>		
<b>LIABILITY FOR MEMBERS' BENEFITS</b>		
Allocated to Members' Accounts	162,418	146,938
	<u>162,418</u>	<u>146,938</u>

## Inserra Superannuation Fund

# Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
<b>REVENUE</b>		
<b>Contributions</b>		
Member Rollover In	0	145,000
Employer Concessional Contributions	0	0
Member Non-Concessional Contribution	0	0
	<u>0</u>	<u>145,000</u>
<b>Other Revenue</b>		
Cash at Bank	10	16
Market Movement Non-Realised	14,606	0
Market Movement Realised	0	0
Distribution from Trust	2,937	2,292
	<u>17,552</u>	<u>2,308</u>
<b>Total Revenue</b>	<b>17,552</b>	<b>147,308</b>
<b>EXPENSES</b>		
<b>General Expenses</b>		
Fund Administration Expenses	1,942	28
Investment Expenses	0	0
Member Expenses	0	0
Roll-outs	0	0
	<u>1,942</u>	<u>28</u>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>	<b>15,611</b>	<b>147,280</b>
<b>Tax Expense</b>		
Fund Tax Expenses	131	342
	<u>131</u>	<u>342</u>
<b>BENEFITS ACCRUED AS A RESULT OF OF OPERATIONS</b>	<b>15,480</b>	<b>146,938</b>

## Inserra Superannuation Fund Trial Balance

As at 30 June 2021

	2021	2020
	\$	\$
Units- MLC MasterKey Investment Trust	5,026.83	-
Units- VOP Unit Trust	152,609.10	138,000.00
Cash at Bank	6,777.19	9,987.89
Provisions for Tax - Fund	- 130.95	- 341.98
Loan VOP	- 1,864.60	- 708.02
Member Rollover In- Vito	-	- 145,000.00
Market Movement Non-Realised	- 14,605.84	-
Interest Rec'd- Bank	- 9.98	- 15.89
Distribution from Trust	- 2,936.64	- 2,291.98
Fund Administration Expenses	1,941.83	28.00
Fund Tax Expenses	130.95	341.98
Accumulation Member Balance	- 146,937.89	-
	<u>-</u>	<u>-</u>

## Inserra Superannuation Fund

### Tax Reconciliation

For Year ended 30 June 2021

#### INCOME

<b>Gross Interest</b>		9.98	
<b>Gross Dividend Income</b>			
Imputation Credits	0.00		
Franked Amounts	0.00		
Unfranked Amounts	0.00	0.00	
<b>Gross Rental Income</b>		0.00	
<b>Gross Foreign Income</b>		58.81	
<b>Gross Trust Distributions</b>		2,881.40	
<b>Gross Assessable Contributions</b>			
Employer Contributions/Untaxed Transfers	0.00		
Member Contributions	0.00		
No-TFN Contributions	0.00		
Transfers from Foreign Funds	0.00	0.00	
<b>Net Capital Gain</b>		0.00	
Pension Capital Gain Revenue		0.00	
<b>Special Income</b>		0.00	
<b>Net Other Income</b>		0.00	
<b>Gross Income</b>			2,950.19
Less Exempt Current Pension Income		0.00	
<b>Total Income</b>			2,950.19

#### LESS DEDUCTIONS

<b>Capital Works Allowance</b>		0.00	
<b>Depreciation Deduction</b>		0.00	
<b>Other Deduction</b>		1,941.83	
<b>Prior Year Losses Recouped</b>		0.00	
<b>Transferred Tax Losses</b>			
<b>Total Deductions</b>			1,941.83
<b>TAXABLE INCOME</b>			1,008.36

Gross Income Tax Expense (15% of Standard Component)		151.25	
(45% of Special Income)		0.00	
(31.5% of No-TFN Contributions)		0.00	
Less Foreign Tax Offset	3.57		
Less Other Tax Credit	0.00	3.57	
<b>Tax Assessed</b>			147.68
Less Imputed Tax Credit		16.73	
Less No-TFN Tax Offset		0.00	
Less Interest on No-TFN Tax Offset		0.00	
Less Refundable NRAS Tax Offset		0.00	
Less Other Refundable Credits		0.00	
Less Amount Already paid (for the year)		0.00	16.73
<b>Amount of Tax Provision</b>			130.95

## Inserra Superannuation Fund

### 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 Trust Deed and the needs of members.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments and financial liabilities, which have been measured at net market values.

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.

#### 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 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 their net market values, which is the amount that could be expected to be received from disposal of the investment in an orderly market after deducting costs expected to be incurred in realising the proceeds from disposal.

Net market values have 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; and
- iv. investment properties at trustees assessment of their realisable value.

Remeasurement changes in the net market values of investments are recognised in the operating statement in the periods in which they occur.

Current assets, such as interest and distributions receivable, which are expected to be recovered within twelve months after the reporting period, are carried at the fair value of amounts due to be received.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the Funds financial liabilities are equivalent to their net 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 are subject to an insignificant risk of change in value.

#### c. Revenue

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

##### Interest revenue

Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Interest revenue includes the amortisation of any discount or premium, transactions costs and any other differences between the initial carrying amount of the interest-bearing instrument to which it relates and the amount of the interest-bearing instrument at maturity calculated on an effective interest basis.

##### Dividend revenue

Revenue from dividends is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at net market value.

##### Distribution revenue

Distributions from trusts are recognised as at the date the unit value is quoted ex-distributions and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at net market value.

##### Remeasurement changes in net market values

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

year-end or cost (if the investment was acquired during the period).

#### d. Liability for Accrued Benefits

The liability for accrued benefits represents the funds 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. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

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

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset

where:

- (a) a legally enforceable right of set-off exists; and
- (b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

#### f. Critical Accounting Estimates and Judgments

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

Inserra Superannuation Fund

# Member Statement

For the year ended 30 June 2021

## Member details

**Mr Vito Inserra**  
15 Olympic Way  
CRAIGIEBURN VIC 3064

Date of Birth: 10/01/1971  
Eligible Service Date: 01/07/2002

## Your Net Fund Return

**YOUR OPENING BALANCE**  
**\$146,937.89**

**Balance increase**  
**\$15,479.68**

**YOUR CLOSING BALANCE**  
**\$162,417.57**

## Your account at a glance

<b>Opening Balance as at 01/07/2020</b>	<b>\$146,937.89</b>
<b>What has been added to your account</b>	
Employer Concessional Contributions	\$0.00
Member Non-Concessional Contributions	\$0.00
Roll-in	\$0.00
<b>What has been deducted from your account</b>	
Contributions tax	\$0.00
Lump Sum Payments	\$0.00
<b>New Earnings</b>	<b>\$15,479.68</b>
<b>Closing Balance at 30/06/2021</b>	<b>\$162,417.57</b>



Inserra Superannuation Fund

# Member Statement

For the year ended 30 June 2021

## Accumulation Account – Mr Vito Inserra

### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$162,417.57

### YOUR TAX COMPONENTS

Tax Free Component	\$0.00
Taxable Component	\$162,417.57

### YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

### YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$162,417.57
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NOTE: This amount does not include any entitlements from external super funds

### INVESTMENT RETURN

The return on your investment for the year	10.53%
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## Income tax 002

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<b>Date generated</b>	03/06/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

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3 results found - from 01 July 2020 to 03 June 2022 sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
31 Mar 2021	31 Mar 2021	General interest charge			\$0.00
31 Mar 2021	30 Mar 2021	Payment received		\$859.98	\$0.00
30 Mar 2021	2 Mar 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$859.98		\$859.98 DR

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## Activity statement 004

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<b>Date generated</b>	03/06/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

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0 results found - from 01 July 2020 to 03 June 2022 sorted by **processed date** ordered **newest to oldest**

**COMPILATION REPORT  
TO VOP PROPERTY TRUST**

We have compiled the accompanying special purpose financial statements of VOP PROPERTY TRUST which comprise the balance sheet as at 30 June 2021, profit and loss 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 the notes to the accounts.

**The responsibility of the trustee**

The director of the trustee company of VOP PROPERTY TRUST is 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 basis of accounting used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

**Our responsibility**

On the basis of the information provided by the director of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the basis of accounting as described in the notes to the financial statements and APES 315: Compilation of Financial Information.

We have applied professional expertise in accounting and financial reporting to compile these financial statements in accordance with the basis of accounting described in the notes 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 director of the trustee company who is 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.

**Name of Firm:** Walker Partners (Aust) Pty Ltd  
Certified Practising Accountants

**Name of Partner:** \_\_\_\_\_  
Pablo Lorienté

**Address:** 109/40 Burgundy Street, HEIDELBERG VIC 3084

COMPILATION REPORT  
TO VOP PROPERTY TRUST

Dated this

day of

VOP PROPERTY TRUST

BALANCE SHEET  
AS AT 30 JUNE 2021

	2021 \$	2020 \$
<b>TRUST FUNDS</b>		
Settlement Sum	414,000.00	414,000.00
<b>Asset Revaluation Reserve</b>		
Movement 1	43,827.30	-
Profit Earned This Year	8,530.26	6,875.94
Distribution to Beneficiaries	<u>(8,530.26)</u>	<u>(6,875.94)</u>
	-	-
<b>TOTAL TRUST FUNDS</b>	<u><u>457,827.30</u></u>	<u><u>414,000.00</u></u>
Represented by:		
<b>ASSETS</b>		
<b>CURRENT ASSETS</b>		
Cash at Bank	2,233.50	209.24
<b>Inserra Super Fund</b>		
Share of Profit	(2,843.42)	(2,291.98)
Payment to Beneficiaries	<u>2,843.42</u>	<u>2,291.98</u>
	-	-
<b>Tran Property Trust</b>		
Share of Profit	(2,843.42)	(2,291.98)
Payment to Beneficiaries	<u>2,843.42</u>	<u>2,291.98</u>
	-	-
<b>LBLC Super Fund</b>		
Share of Profit	(1,421.71)	(1,145.99)
Payment to Beneficiaries	<u>1,421.71</u>	<u>1,145.99</u>
	-	-
<b>Pablo Property Trust</b>		
Share of Profit	(1,421.71)	(1,145.99)
Payment to Beneficiaries	<u>1,421.71</u>	<u>1,145.99</u>
	-	-
<b>TOTAL CURRENT ASSETS</b>	<u><u>2,233.50</u></u>	<u><u>209.24</u></u>

VOP PROPERTY TRUST

BALANCE SHEET  
AS AT 30 JUNE 2021

	2021	2020
	\$	\$
<b>NON CURRENT ASSETS</b>		
<b>Receivables</b>		
<b>Loans - Related Parties</b>		
Loans - V & T Inserra Super Fund	1,864.60	708.02
Loans - Tran Property Trust	1,864.60	708.02
Loans - LBLC	932.30	354.01
Loans - Pablo Property Trust	932.30	354.01
	<u>5,593.80</u>	<u>2,124.06</u>
	<u>5,593.80</u>	<u>2,124.06</u>
<b>Fixed Assets</b>		
Freehold Land	454,790.30	410,963.00
Less: Accumulated Amortisation	(8,691.00)	(3,404.00)
Property Improvements	3,696.77	3,696.77
Less: Accumulated Depreciation	(144.00)	(52.00)
	<u>449,652.07</u>	<u>411,203.77</u>
Plant & Equipment	538.93	538.93
Less: Accumulated Depreciation	(191.00)	(76.00)
	<u>347.93</u>	<u>462.93</u>
<b>Total Fixed Assets</b>	<u>450,000.00</u>	<u>411,666.70</u>
<b>TOTAL NON CURRENT ASSETS</b>	<u>455,593.80</u>	<u>413,790.76</u>
<b>TOTAL ASSETS</b>	<u>457,827.30</u>	<u>414,000.00</u>

VOP PROPERTY TRUST

BALANCE SHEET  
AS AT 30 JUNE 2021

	2021	2020
	\$	\$
<b>LIABILITIES</b>		
<b>CURRENT LIABILITIES</b>		
<b>Inserra Super Fund</b>		
Share of Loss	2,843.42	2,291.98
Payment to Beneficiaries	<u>(2,843.42)</u>	<u>(2,291.98)</u>
	-	-
<b>Tran Property Trust</b>		
Share of Loss	2,843.42	2,291.98
Payment to Beneficiaries	<u>(2,843.42)</u>	<u>(2,291.98)</u>
	-	-
<b>LBLC Super Fund</b>		
Share of Loss	1,421.71	1,145.99
Payment to Beneficiaries	<u>(1,421.71)</u>	<u>(1,145.99)</u>
	-	-
<b>Pablo Property Trust</b>		
Share of Loss	1,421.71	1,145.99
Payment to Beneficiaries	<u>(1,421.71)</u>	<u>(1,145.99)</u>
	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<u>-</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>-</u>	<u>-</u>
<b>NET ASSETS</b>	<u>457,827.30</u>	<u>414,000.00</u>



**VOP PROPERTY TRUST**  
**PROFIT AND LOSS STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>INCOME</b>		
Rent Received	17,678.19	11,754.71
<b>LESS: RENTAL EXPENSES</b>		
Body Corp	677.53	675.00
Depreciation	5,494.00	3,532.00
Light and Power	-	73.96
Rates	1,289.25	39.85
Water	719.71	477.96
	8,180.49	4,798.77
<b>GROSS PROFIT FROM RENTAL OPERATIONS</b>	<b>9,497.70</b>	<b>6,955.94</b>
<b>EXPENSES</b>		
<b>Bank Charges</b>		
Bank Fees & Government Charges	119.84	80.00
Repairs & Maintenance	574.60	-
Subscriptions & Registrations	273.00	-
	967.44	80.00
<b>Profit</b>	<b>8,530.26</b>	<b>6,875.94</b>

# Portfolio review



Prepared for: INSERRA SUPERANNUATION FUND

**Date prepared**  
16 May 2022

**Reporting period**  
01 July 2020 to  
30 June 2021

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Transaction statement

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# Transaction statement



## INSERRA SUPERANNUATION FUND

Customer number: 015390016

Report period: 01 July 2020 to 30 June 2021

### INSERRA SUPERANNUATION FUND

	MasterKey Investment Service Fundamentals 030890732	Total
<b>Opening balance</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Plus</b>		
Account adjustment correction	\$30.09	\$30.09
Initial investment	\$5,000.00	\$5,000.00
<b>Closing balance</b>	<b>\$5,026.83</b>	<b>\$5,026.83</b>
Movement in investment value	-\$3.26	-\$3.26
Rate of return	-0.06%	

A transaction will not be included in the report until the first business day after MLC has processed the transaction, unless you have a MLC MasterKey Investment Service or MasterKey Investment Service Fundamentals where the balance will include any pending transactions\*. The full values of recent transactions on jointly owned accounts are also included in the report. There may be fees and taxes not shown on this report that are applied to your investment upon a purchase or redemption of units, or a distribution of income. You may not have the most up to date Product Disclosure Statement at the time transactions relating to your Regular Investment Facility or distribution reinvestments are processed. The term 'Annual Review Fee' has been renamed 'Adviser Service Fee'. \*Pending transactions are transactions where MLC is waiting to receive confirmation from the investment managers before allocating or deducting units from your confirmed balance. MLC does not guarantee that transactions that are pending will be conducted at the unit price shown. In particular, in the case of the MLC MasterKey Investment Service and MasterKey Investment Service Fundamentals, an additional investment, switch or withdrawal request may take a number of days to process, during which time, the unit price may change.

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# Transaction statement



**INSERRA SUPERANNUATION FUND**

Customer number: 015390016

**Report period: 01 July 2020 to 30 June 2021**

INSERRA SUPERANNUATION FUND	MasterKey Investment Service Fundamentals (Account/Policy 030890732)
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**Account summary**

Opening balance	\$0.00
Closing balance:	\$5,026.83
Rate of return:	-0.06%

**Summary of transactions**

Payments in:	\$5,030.09
Movement in investment value:	-\$3.26

Date	Description of transaction	Debit	Credit
<b>01 July 2020</b>	<b>Opening balance: \$0.00</b>		
16 Jun 2021	Initial investment		\$1,000.00
16 Jun 2021	Initial investment		\$2,000.00
16 Jun 2021	Initial investment		\$2,000.00
17 Jun 2021	Account adjustment correction		\$15.90
17 Jun 2021	Account adjustment correction		\$14.19
<b>30 June 2021</b>	<b>Closing balance: \$5,026.83</b>		

A transaction will not be included in the report until the first business day after MLC has processed the transaction, unless you have a MLC MasterKey Investment Service or MasterKey Investment Service Fundamentals where the balance will include any pending transactions\*. The full values of recent transactions on jointly owned accounts are also included in the report. There may be fees and taxes not shown on this report that are applied to your investment upon a purchase or redemption of units, or a distribution of income. You may not have the most up to date Product Disclosure Statement at the time transactions relating to your Regular Investment Facility or distribution reinvestments are processed. The term 'Annual Review Fee' has been renamed 'Adviser Service Fee'. \*Pending transactions are transactions where MLC is waiting to receive confirmation from the investment managers before allocating or deducting units from your confirmed balance. MLC does not guarantee that transactions that are pending will be conducted at the unit price shown. In particular, in the case of the MLC MasterKey Investment Service and MasterKey Investment Service Fundamentals, an additional investment, switch or withdrawal request may take a number of days to process, during which time, the unit price may change.

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# Tax summary



INSERRA SUPERANNUATION FUND

Customer number: 015390016

Report period: For year ended June 30, 2021

INSERRA SUPERANNUATION FUND

MasterKey Investment Service Fundamentals (Account 030890732)

Residency status: Resident

Summary for your tax return	Amount	Tax return label
Non-primary production income	\$21.25	13U
Franked distributions	\$16.73	13C
Deductions relating to non-primary production income	\$0.00	13Y
Franking credits from franked distributions	\$7.29	13Q
Assessable foreign source income	\$58.81	20E
Other net foreign source income	\$58.81	20M
Foreign income tax offsets	\$3.57	20O
<b>Other Income - category 4 rebates</b>	<b>\$0.00</b>	<b>24V</b>



# SMSF CASH HUB STATEMENT

STATEMENT NUMBER 4

31 DECEMBER 2020 TO 30 JUNE 2021

THE MANAGER  
INSERRA SUPERANNUATION FUND  
15 OLYMPIC WAY  
CRAIGIEBURN VIC 3064

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

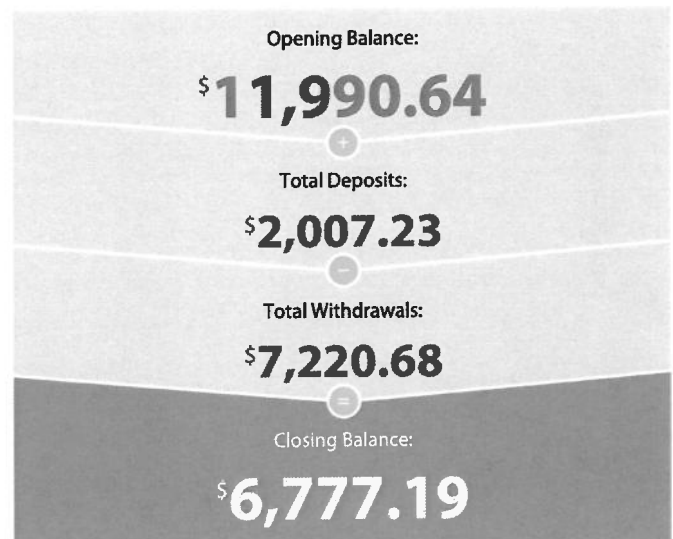
VITO INSERRA & TANIA INSERRA ATF  
INSERRA SUPERANNUATION FUND

### Branch Number (BSB)

013-497

### Account Number

4732-65834



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries: 13 13 14**  
**Lost/Stolen Cards: 1800 033 844**

Australia and New Zealand Banking Group Limited (ANZ) ABN 11 005 357 522. AFSL 234527. Aust. Credit Licence No. 234527.  
RTBSP03\_MAIL

XRICAP0021-2107019445

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# SMSF CASH HUB STATEMENT

Account Number 4732-65834

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2020</b>				
31 DEC	<b>OPENING BALANCE</b>			<b>11,990.64</b>
<b>2021</b>				
29 JAN	<b>CREDIT INTEREST PAID</b>		3.33	11,993.97
26 FEB	<b>CREDIT INTEREST PAID</b>		3.22	11,997.19
30 MAR	<b>ANZ INTERNET BANKING FUNDS TFER</b> TRANSFER 962956 TO 4509499166237539 <i>ATO TAX</i>	859.98		11,137.21
31 MAR	<b>CREDIT INTEREST PAID</b>		0.54	11,137.75
09 APR	<b>ANZ INTERNET BANKING FUNDS TFER</b> TRANSFER 718473 TO 4509499166237539 <i>ACCOUNTING + AUDIT</i>	1,360.70		9,777.05
30 APR	<b>CREDIT INTEREST PAID</b>		0.14	9,777.19
04 JUN	<b>PAYMENT</b> TO MLC MKIS 30890732 0077	5,000.00		4,777.19
24 JUN	<b>TRANSFER</b> FROM WALKER PARTNERS PROFIT SHARE		2,000.00	6,777.19
	<b>TOTALS AT END OF PAGE</b>	<b>\$7,220.68</b>	<b>\$2,007.23</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$7,220.68</b>	<b>\$2,007.23</b>	<b>\$6,777.19</b>

### This Statement Includes

Interest earned on deposits	\$7.23
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### Yearly Summary

Previous Year to 30/06/2021 (\$)

Interest earned on deposits	9.98
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### ANZ Fee Saving Tip

#### Transferring your other accounts to ANZ.

We've made it simple and convenient for you to change your bank accounts to ANZ and transfer your regular payments to your new ANZ accounts. In 3 easy steps you'll be done. Check out [anz.com/switching](http://anz.com/switching) for more info or to switch today.

#### No transaction fees\* for ANZ cardholders across the new atmX by Armaguard network

As an ANZ cardholder you can withdraw cash or make a balance enquiry, with no transaction fee\* at any atmX by Armaguard ATM.

\*Terms and conditions apply.

Visit [www.anz.com.au/ways-to-bank/atms](http://www.anz.com.au/ways-to-bank/atms) for further detail and terms and conditions.

# SMSF CASH HUB STATEMENT

Account Number 4732-65834

## IMPORTANT INFORMATION

**PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.**

All entries generated are subject to authorisation and verification and if necessary, adjustments will appear on a later statement.

If you have a complaint or unresolved issue with ANZ's product or service please call our National Feedback Line **1800 805 154** and advise us. Further information in relation to ANZ's dispute resolution process and this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at [www.anz.com](http://www.anz.com) or by calling **13 13 14**.





# SMSF CASH HUB STATEMENT

STATEMENT NUMBER 3

30 JUNE 2020 TO 31 DECEMBER 2020

THE MANAGER  
INSERRA SUPERANNUATION FUND  
15 OLYMPIC WAY  
CRAIGIEBURN VIC 3064

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

VITO INSERRA & TANIA INSERRA ATF  
INSERRA SUPERANNUATION FUND

### Branch Number (BSB)

013-497

### Account Number

4732-65834



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# SMSF CASH HUB STATEMENT

Account Number 4732-65834

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2020</b>				
<b>30 JUN</b>	<b>OPENING BALANCE</b>			<b>9,987.89</b>
07 DEC	<b>TRANSFER</b> FROM WALKER PARTNERS PROFIT SHARE		2,000.00	11,987.89
31 DEC	<b>CREDIT INTEREST PAID</b>		2.75	11,990.64
	<b>TOTALS AT END OF PAGE</b>	<b>\$0.00</b>	<b>\$2,002.75</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$0.00</b>	<b>\$2,002.75</b>	<b>\$11,990.64</b>

### This Statement Includes

Interest earned on deposits	\$2.75
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### ANZ Fee Saving Tip

Organise direct debits and periodical payments to pay regular bills from your personal accounts. Not only is this convenient but direct debits and periodical payments from your ANZ account to other ANZ accounts come at no extra cost (provided you keep sufficient cleared funds in your account).

### Daily cash deposit limit at ANZ ATMs

A daily transaction limit now applies for all cash deposits at ANZ ATMs that accept cash deposits, as previously advised by ANZ in the Australian Financial Review on 20 January 2020.

You can find out the current ATM Cash deposit limit on your account, as well as other options which may be available to make cash deposits into your account by contacting ANZ on 13 13 14.

## IMPORTANT INFORMATION

**PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.**

All entries generated are subject to authorisation and verification and if necessary, adjustments will appear on a later statement.

If you have a complaint or unresolved issue with ANZ's product or service please call our National Feedback Line **1800 805 154** and advise us. Further information in relation to ANZ's dispute resolution process and this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at [www.anz.com](http://www.anz.com) or by calling **13 13 14**.

**Inserra Superannuation Fund**  
**General Ledger**  
For the year ended 30 June 2021

		2021 \$
MLC MasterKey Investment Trust	Opening balance	-
	Movement in Bank	5,000.00
	dist reinvested	30.09
	Revaluation	- 3.26
	Closing Balance	<u>5,026.83</u>
Units- VOP Unit Trust	Opening balance	138,000.00
	Revaluation	14,609.10
	Closing Balance	<u>152,609.10</u>
Cash at Bank	Opening balance	9,987.89
	Movement in Bank	- 3,210.70
	Closing Balance	<u>6,777.19</u>
Provisions for Tax - Fund	Opening balance	341.98
	Movement in Bank	- 341.98
	Tax for 2020	- 130.95
	Closing Balance	<u>- 130.95</u>
Loan VOP	Opening balance	- 708.02
	Movement in Bank	- 4,000.00
	Distribution -VOP	2,843.42
	Closing Balance	<u>- 1,864.60</u>
Market Movement Non-Realised	Opening balance	-
	Revaluation	- 14,605.84
	Closing Balance	<u>- 14,605.84</u>
Interest Rec'd- Bank	Opening balance	-
	Movement in Bank	- 9.98
	Closing Balance	<u>- 9.98</u>
Distribution from Trust	Opening balance	-
	Dist MLC	- 93.22
	Distribution -VOP	- 2,843.42
	Closing Balance	<u>- 2,936.64</u>
Fund Administration Expenses	Opening balance	-
	dist Reinvested	63.13
	Movement in Bank	1,878.70
	Closing Balance	<u>1,941.83</u>
Fund Tax Expenses	Opening balance	-
	Tax for 2020	130.95
	Closing Balance	<u>130.95</u>
Accumulation Member Balance	Opening balance	-
	Last year surplus	-146,937.89
	Closing Balance	<u>-146,937.89</u>