

Sorted Lite Workpapers

The Miskin Superannuation Fund Financial Year - 2021





Fund Details

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|----------------|--------------------------------|
| Fund Name | The Miskin Superannuation Fund |
| Financial Year | 2021 |
| ABN | 56 212 517 508 |
| Fund Code | MIS01S1 |
| Business Code | sidcor |



Trial Balance

| Income | Qty | 2021 | 2020 |
|---|------|----------|-------------|
| Member Receipts | 0.00 | 8,442.25 | 1,747.38 |
| Rollovers In | 0.00 | 7,380.15 | 0.00 |
| Mr Kyrie Miskin | 0.00 | 1,756.20 | 0.00 |
| Mrs Rebecca Miskin | 0.00 | 5,623.95 | 0.00 |
| Contributions | 0.00 | 1,062.10 | 1,747.38 |
| Employer | 0.00 | 0.00 | 1,747.38 |
| Mrs Rebecca Miskin | 0.00 | 0.00 | 1,747.38 |
| Member | 0.00 | 800.00 | 0.00 |
| Personal Non-Concessional | 0.00 | 800.00 | 0.00 |
| Mr Kyrie Miskin | 0.00 | 800.00 | 0.00 |
| Government Co-Contributions | 0.00 | 262.10 | 0.00 |
| Mrs Rebecca Miskin | 0.00 | 262.10 | 0.00 |
| Investment Gains | 0.00 | 0.00 | -575,420.40 |
| Realised Capital Gains | 0.00 | 0.00 | -575,420.40 |
| Units In Unlisted Unit Trusts | 0.00 | 0.00 | -575,420.40 |
| F3 Development Fund Unit Trust | 0.00 | 0.00 | -575,420.40 |
| Investment Income | 0.00 | 6,501.37 | 360,136.00 |
| Distributions | 0.00 | 0.00 | 360,136.00 |
| Units In Unlisted Unit Trusts | 0.00 | 0.00 | 360,136.00 |
| F3 Development Fund No2 Unit Trust | 0.00 | 0.00 | 128,982.00 |



| Income | Qty | 2021 | 2020 |
|---------------------------------------|------|----------|------------|
| F3 Development Fund Unit Trust | 0.00 | 0.00 | 231,154.00 |
| Interest | 0.00 | 6,501.37 | 0.00 |
| Loans | 0.00 | 6,501.37 | 0.00 |
| Member Loan | 0.00 | 6,501.37 | 0.00 |
| Expenses | Qty | 2021 | 2020 |
| Member Payments | 0.00 | 0.00 | 5,483.06 |
| Insurance Premiums | 0.00 | 0.00 | 5,483.06 |
| Mr Kyrie Miskin | 0.00 | 0.00 | 5,483.06 |
| Accumulation | 0.00 | 0.00 | 5,483.06 |
| Other Expenses | 0.00 | 4,644.05 | 17,044.81 |
| Bank Fees | 0.00 | 5.00 | 0.00 |
| Cash At Bank | 0.00 | 5.00 | 0.00 |
| NAB Business Everyday Account | 0.00 | 5.00 | 0.00 |
| General Expense | 0.00 | 0.00 | 370.00 |
| General Expenses | 0.00 | 1,210.03 | 0.00 |
| Shares in Unlisted Companies | 0.00 | 1,210.03 | 0.00 |
| Perth Mint - Gold | 0.00 | 569.75 | 0.00 |
| Perth Mint - Silver | 0.00 | 640.28 | 0.00 |
| General Interest Charge | 0.00 | 2,911.02 | 0.00 |
| Investment Management Fee | 0.00 | 0.00 | 13,675.80 |
| Penalty Interest Paid | 0.00 | 0.00 | 2,427.01 |



| Expenses | Qty | 2021 | 2020 |
|---|------|----------|------------|
| Regulatory Fees | 0.00 | 0.00 | 54.00 |
| SMSF Supervisory Levy | 0.00 | 518.00 | 518.00 |
| Investment Losses | 0.00 | 2,008.74 | 108,977.49 |
| Decrease in Market Value | 0.00 | 2,008.74 | 108,977.49 |
| Shares in Unlisted Companies | 0.00 | 2,008.74 | 0.00 |
| Perth Mint - Gold | 0.00 | 6,515.30 | 0.00 |
| Perth Mint - Silver | 0.00 | 4,506.56 | 0.00 |
| Units In Unlisted Unit Trusts | 0.00 | 0.00 | 108,977.49 |
| F3 Development Fund No2 Unit Trust | 0.00 | 0.00 | 55,143.71 |
| F3 Development Fund Unit Trust | 0.00 | 0.00 | 53,833.78 |

| Income Tax | Qty | 2021 | 2020 |
|---------------------------|------|--------|-----------|
| Income Tax Expense | 0.00 | 278.55 | 40,005.65 |
| Income Tax Expense | 0.00 | 278.55 | 40,005.65 |

| Assets | Qty | 2021 | 2020 |
|-------------------------------------|--------|------------|------------|
| Investments | 0.00 | 244,451.66 | 0.00 |
| Loans | 0.00 | 156,501.37 | 0.00 |
| Member Loan | 0.00 | 156,501.37 | 0.00 |
| Shares in Unlisted Companies | 0.00 | 87,950.29 | 0.00 |
| Perth Mint - Gold | 23.01 | 53,945.16 | 0.00 |
| Perth Mint - Silver | 989.38 | 34,005.13 | 0.00 |
| Other Assets | 0.00 | 520,121.72 | 704,321.17 |



| Assets | Qty | 2021 | 2020 |
|-------------------------------|------|------------|------------|
| Cash At Bank | 0.00 | 506,822.27 | 739,220.02 |
| NAB Business Everyday Account | 0.00 | 506,822.27 | 739,220.02 |
| Current Tax Assets | 0.00 | 13,299.45 | -34,898.85 |
| Income Tax Payable | 0.00 | 0.00 | -5,379.45 |
| Provision for Income Tax | 0.00 | 278.55 | -50,903.40 |
| Income Tax Instalments Paid | 0.00 | 13,578.00 | 21,384.00 |

| Liabilities | Qty | 2021 | 2020 |
|---------------------------------------|------|-----------|-----------|
| Other Creditors and Accruals | 0.00 | 73,623.93 | 0.00 |
| Sundry Liabilities | 0.00 | 73,623.93 | 0.00 |
| ATO Income Tax Account | 0.00 | 36,812.74 | 0.00 |
| ATO Integrated Client Account | 0.00 | 36,477.13 | 0.00 |
| Perth Mint Expense Account | 0.00 | 334.06 | 0.00 |
| Other Taxes Payable | 0.00 | 1,657.53 | 23,041.53 |
| Activity Statement Payable/Refundable | 0.00 | 0.00 | 21,384.00 |
| GST Payable/Refundable | 0.00 | 1,657.53 | 1,657.53 |

| Member Entitlements | Qty | 2021 | 2020 |
|-----------------------------|------|------------|------------|
| Member Entitlement Accounts | 0.00 | 689,291.92 | 681,279.64 |
| Mr Kyrie Miskin | 0.00 | 329,827.15 | 327,477.71 |
| Accumulation | 0.00 | 329,827.15 | 327,477.71 |
| Mrs Rebecca Miskin | 0.00 | 359,464.77 | 353,801.93 |
| Accumulation | 0.00 | 359,464.77 | 353,801.93 |



Reports

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| Annual Return CGT Schedule - SMSF.pdf |
| Tax Accounting Reconciliation.pdf |
| Notes to the Financial Statements.pdf |
| Annual Return Losses Schedule - SMSF.pdf |
| Investment Summary.pdf |
| Investment Income Comparison.pdf |
| Member Statement.pdf |
| Distribution Reconciliation.pdf |
| Investment Revaluation.pdf |
| Investment Income Summary.pdf |
| Rental Property Schedule.pdf |
| Member Summary.pdf |
| Contribution Cap.pdf |
| Market Price Audit Report.pdf |
| Activity Statement Preparation.pdf |
| Realised Capital Gains.pdf |
| Investment Movement Summary.pdf |
| Depreciation Worksheet.pdf |
| Annual Return Report.pdf |
| Statement of Taxable Income.pdf |
| Pension Limit.pdf |



Permanent Documents

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| ABR 2022.pdf |
| ASIC 484 - Remove Officer & Share Transfer - MISKIN SUPER PTY LTD - Signed.pdf |
| ASIC 2022.pdf |



Additional Documents

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| Financial Statements 2021.pdf |
| Annual Minutes _ Resolutions 2021.pdf |
| 01_Dec_2022 10_21_47 General Ledger Account Movement Report.pdf |