

TOMATO SOUPER FUND

Operating Statement

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Income			
Investment Income			
Property Income	7	32,220.00	31,290.00
Investment Gains			
Changes in Market Values	8	54,332.39	0.00
Contribution Income			
Employer Contributions		6,342.14	6,317.42
Transfers In		9,336.40	15,836.56
Total Income		<u>102,230.93</u>	<u>53,443.98</u>
Expenses			
Accountancy Fees		2,420.00	2,420.00
Administration Costs		363.00	363.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		605.00	605.00
ASIC Fees		321.00	316.00
Bank Charges		240.00	290.00
Depreciation		12.39	0.00
Property Expenses - Agents Management Fees		3,007.54	2,628.09
Property Expenses - Borrowing Costs		453.55	453.55
Property Expenses - Council Rates		3,271.43	1,996.13
Property Expenses - Insurance Premium		2,046.32	1,982.03
Property Expenses - Interest on Loans		18,456.30	19,753.67
Property Expenses - Pest Control		561.00	0.00
Property Expenses - Repairs Maintenance		631.85	418.00
Property Expenses - Sundry Expenses		559.00	0.00
Property Expenses - Water Rates		2,901.79	2,811.45
		<u>36,109.17</u>	<u>34,295.92</u>
Member Payments			
Life Insurance Premiums		6,767.67	5,906.98
Total Expenses		<u>42,876.84</u>	<u>40,202.90</u>
Benefits accrued as a result of operations before income tax		<u>59,354.09</u>	<u>13,241.08</u>
Income Tax Expense	9	0.00	0.00
Benefits accrued as a result of operations		<u>59,354.09</u>	<u>13,241.08</u>

Refer to compilation report

TOMATO SOUPER FUND

Detailed Operating Statement

For the year ended 30 June 2020

	2020 \$	2019 \$
Income		
Property Income		
45 Jones Street Rothwell	32,220.00	31,290.00
	<u>32,220.00</u>	<u>31,290.00</u>
Contribution Income		
Employer Contributions - Concessional		
DEBORAH JOHNSON	6,342.14	6,317.42
	<u>6,342.14</u>	<u>6,317.42</u>
Transfers In		
JOHNSON, SIMON - Accumulation (Accumulation)	9,336.40	15,836.56
	<u>9,336.40</u>	<u>15,836.56</u>
Investment Gains		
Unrealised Movements in Market Value		
Fixtures and Fittings (at written down value) - Unitised		
Oven Euromaid	(667.61)	0.00
	<u>(667.61)</u>	<u>0.00</u>
Real Estate Properties (Australian - Residential)		
45 Jones Street Rothwell	55,000.00	0.00
	<u>55,000.00</u>	<u>0.00</u>
Changes in Market Values	<u>54,332.39</u>	<u>0.00</u>
Total Income	<u>102,230.93</u>	<u>53,443.98</u>
Expenses		
Accountancy Fees	2,420.00	2,420.00
Administration Costs	363.00	363.00
ASIC Fees	321.00	316.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	605.00	605.00
Bank Charges	240.00	290.00
	<u>4,208.00</u>	<u>4,253.00</u>
Depreciation		
Oven Euromaid	12.39	0.00
	<u>12.39</u>	<u>0.00</u>
Property Expenses - Agents Management Fees		
45 Jones Street Rothwell	3,007.54	2,628.09
	<u>3,007.54</u>	<u>2,628.09</u>
Property Expenses - Borrowing Costs		
Amortised Borrowing Costs	453.55	453.55
	<u>453.55</u>	<u>453.55</u>
Property Expenses - Council Rates		
45 Jones Street Rothwell	3,271.43	1,996.13
	<u>3,271.43</u>	<u>1,996.13</u>
Property Expenses - Insurance Premium		

Refer to compilation report

TOMATO SOUPER FUND

Detailed Operating Statement

For the year ended 30 June 2020

	2020 \$	2019 \$
45 Jones Street Rothwell	2,046.32	1,982.03
	<u>2,046.32</u>	<u>1,982.03</u>
Property Expenses - Interest on Loans		
45 Jones Street Rothwell	18,456.30	19,753.67
	<u>18,456.30</u>	<u>19,753.67</u>
Property Expenses - Pest Control		
45 Jones Street Rothwell	561.00	0.00
	<u>561.00</u>	<u>0.00</u>
Property Expenses - Repairs Maintenance		
45 Jones Street Rothwell	631.85	418.00
	<u>631.85</u>	<u>418.00</u>
Property Expenses - Sundry Expenses		
45 Jones Street Rothwell	559.00	0.00
	<u>559.00</u>	<u>0.00</u>
Property Expenses - Water Rates		
45 Jones Street Rothwell	2,901.79	2,811.45
	<u>2,901.79</u>	<u>2,811.45</u>
Member Payments		
Life Insurance Premiums		
JOHNSON, DEBORAH - Accumulation (Accumulation)	3,149.59	2,747.92
JOHNSON, SIMON - Accumulation (Accumulation)	3,618.08	3,159.06
	<u>6,767.67</u>	<u>5,906.98</u>
Total Expenses	<u>42,876.84</u>	<u>40,202.90</u>
Benefits accrued as a result of operations before income tax	<u>59,354.09</u>	<u>13,241.08</u>
Total Income Tax	<u>0.00</u>	<u>0.00</u>
Benefits accrued as a result of operations	<u>59,354.09</u>	<u>13,241.08</u>

Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2	585,000.00	530,000.00
Total Investments		<u>585,000.00</u>	<u>530,000.00</u>
Other Assets			
Formation Expenses		2,420.00	2,420.00
Borrowing Expenses		1,360.65	1,814.20
Sundry Debtors		551.36	461.36
Bank Acc NAB *1785		9,024.25	12,299.23
Income Tax Refundable		2,042.00	0.00
Total Other Assets		<u>15,398.26</u>	<u>16,994.79</u>
Total Assets		<u>600,398.26</u>	<u>546,994.79</u>
Less:			
Liabilities			
PAYG Payable		2,042.00	0.00
Sundry Creditors		259.00	0.00
Limited Recourse Borrowing Arrangements		288,936.35	297,187.97
Total Liabilities		<u>291,237.35</u>	<u>297,187.97</u>
Net assets available to pay benefits		<u>309,160.91</u>	<u>249,806.82</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	4, 5		
JOHNSON, SIMON - Accumulation		181,915.24	146,066.39
JOHNSON, DEBORAH - Accumulation		127,245.67	103,740.43
Total Liability for accrued benefits allocated to members' accounts		<u>309,160.91</u>	<u>249,806.82</u>

Refer to compilation report

Detailed Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2		
45 Jones Street Rothwell		585,000.00	530,000.00
Total Investments		<u>585,000.00</u>	<u>530,000.00</u>
Other Assets			
Bank Accounts	3		
Bank Acc NAB *1785		9,024.25	12,299.23
Formation Expenses		2,420.00	2,420.00
Borrowing Expenses		1,360.65	1,814.20
Sundry Debtors		551.36	461.36
Income Tax Refundable		2,042.00	0.00
Total Other Assets		<u>15,398.26</u>	<u>16,994.79</u>
Total Assets		<u>600,398.26</u>	<u>546,994.79</u>
Less:			
Liabilities			
Limited Recourse Borrowing Arrangements			
45 Jones Street Rothwell		288,936.35	297,187.97
PAYG Payable		2,042.00	0.00
Sundry Creditors		259.00	0.00
Total Liabilities		<u>291,237.35</u>	<u>297,187.97</u>
Net assets available to pay benefits		<u>309,160.91</u>	<u>249,806.82</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	4, 5		
JOHNSON, SIMON - Accumulation		181,915.24	146,066.39
JOHNSON, DEBORAH - Accumulation		127,245.67	103,740.43
Total Liability for accrued benefits allocated to members' accounts		<u>309,160.91</u>	<u>249,806.82</u>

Refer to compilation report

TOMATO SOUPER FUND

General Ledger



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) JOHNSON, DEBORAH - Accumulation (JOHDEB00001A)</u>					
23/07/2019	361578			731.78	731.78 CR
27/08/2019	QUICKSPR2505837050 Quicksuper 361578			243.93	975.71 CR
24/09/2019	QUICKSPR2526409457 Quicksuper 361578			731.78	1,707.49 CR
22/10/2019	QUICKSPR2547071520 Quicksuper 361578			487.86	2,195.35 CR
27/11/2019	QUICKSPR2575431849 Quicksuper 361578			487.85	2,683.20 CR
10/01/2020	QUICKSPR2607813789 Quicksuper 361578			487.86	3,171.06 CR
28/01/2020	QUICKSPR2620271709 Quicksuper 361578			487.86	3,658.92 CR
26/02/2020	QUICKSPR2643206562 Quicksuper 361578			731.78	4,390.70 CR
25/03/2020	QUICKSPR2664828711 Quicksuper 361578			487.86	4,878.56 CR
28/04/2020	QUICKSPR2683892775 Quicksuper 361578			487.86	5,366.42 CR
26/05/2020	QUICKSPR2700817233 Quicksuper 361578			487.86	5,854.28 CR
26/06/2020	QUICKSPR2721347317 Quicksuper 361578			487.86	6,342.14 CR
				6,342.14	6,342.14 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 (Net Asset Value) - 1.000000 Units on hand (Tomatooven)		667.61		667.61 DR
30/06/2020	Revaluation - 30/06/2020 @ \$585,000.000000 (Net Asset Value) - 1.000000 Units on hand (IP-002)			55,000.00	54,332.39 CR
			667.61	55,000.00	54,332.39 CR
Property Income (28000)					
<u>45 Jones Street Rothwell (IP-002)</u>					
02/07/2019	Watt Realty Watt Realty Trus 422979			36.13	36.13 CR
04/07/2019	Watt Realty Watt Realty Trus 422979			60.35	96.48 CR
09/07/2019	Watt Realty Watt Realty Trus 422979			237.98	334.46 CR
23/07/2019	Wall Realty Watt Realty Trus 422979			618.41	952.87 CR
29/07/2019	Watt Realty Watt Realty Trus 422979			320.35	1,273.22 CR
30/07/2019	Wall Realty Wall Realty Trus 422979			237.98	1,511.20 CR
01/08/2019	Watt Realty Watt Realty Trus 422979			320.35	1,831.55 CR
06/08/2019	Watt Realty Watt Realty Trus 422979			237.98	2,069.53 CR
08/08/2019	Watt Realty Wall Realty Trus 422979			320.35	2,389.88 CR
15/08/2019	Wall Realty Watt Realty Trus 422979			320.35	2,710.23 CR
26/08/2019	Watt Realty Watt Realty Trus 422979			189.96	2,900.19 CR
29/08/2019	Watt Realty Wall Realty Trus 422979			320.35	3,220.54 CR

TOMATO SOUPER FUND

General Ledger



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
02/09/2019	Wall Realty Wall Realty Trus 422979			320.35	3,540.89 CR
03/09/2019	Watt Realty Watt Realty Trus 422979			475.96	4,016.85 CR
09/09/2019	Watt Realty Watt Realty Trus 422979			320.35	4,337.20 CR
10/09/2019	Watt Realty Watt Realty Trus 422979			237.98	4,575.18 CR
12/09/2019	Watt Realty Watt Realty Trus 422979			320.35	4,895.53 CR
17/09/2019	Watt Realty Watt Realty Trus 422979			558.33	5,453.86 CR
24/09/2019	Watt Realty Watt Realty Trus 422979			237.98	5,691.84 CR
26/09/2019	Wall Realty Watt Realty Trus 422979			320.35	6,012.19 CR
01/10/2019	Watt Realty Watt Realty Trus 422979			237.98	6,250.17 CR
03/10/2019	Watt Realty Watt Realty Trus 422979			320.35	6,570.52 CR
08/10/2019	Watt Realty Watt Realty Trus 422979			237.98	6,808.50 CR
14/10/2019	Watt Realty Watt Realty Trus 422979			320.35	7,128.85 CR
15/10/2019	Watt Realty Watt Realty Trus 422979			237.98	7,366.83 CR
24/10/2019	Watt Realty Watt Realty Trus 422979			63.63	7,430.46 CR
29/10/2019	Watt Realty Watt Realty Trus 422979			237.98	7,668.44 CR
30/10/2019	Watt Realty Watt Realty Trus 422979			320.35	7,988.79 CR
05/11/2019	Watt Realty Watt Realty Trus 422979			237.98	8,226.77 CR
07/11/2019	Watt Realty Watt Realty Trus 422979			320.35	8,547.12 CR
12/11/2019	Watt Realty Watt Realty Trus 422979			237.98	8,785.10 CR
14/11/2019	Watt Realty Watt Realty Trus 422979			320.35	9,105.45 CR
19/11/2019	Watt Realty Watt Realty Trus 422979			237.98	9,343.43 CR
26/11/2019	Watt Realty Watt Realty Trus 422979			558.33	9,901.76 CR
02/12/2019	Watt Realty Watt Realty Trus 422979			320.35	10,222.11 CR
03/12/2019	Watt Realty Watt Realty Trus 422979			237.98	10,460.09 CR
09/12/2019	Watt Realty Watt Realty Trus 422979			320.35	10,780.44 CR
13/12/2019	Watt Realty Watt Realty Trus 422979			237.98	11,018.42 CR
19/12/2019	Watt Realty Watt Realty Trus 422979			558.33	11,576.75 CR
23/12/2019	Watt Realty Watt Realty Trus 422979			320.35	11,897.10 CR
24/12/2019	Watt Realty Watt Realty Trus 422979			237.98	12,135.08 CR
30/12/2019	Watt Realty Watt Realty Trus 422979			274.58	12,409.66 CR
02/01/2020	Watt Realty Watt Realty Trus 422979			237.98	12,647.64 CR
03/01/2020	Watt Realty Watt Realty Trus 422979			366.12	13,013.76 CR
07/01/2020	Watt Realty Watt Realty Trus 422979			237.98	13,251.74 CR
14/01/2020	Watt Realty Watt Realty Trus			558.33	13,810.07 CR

TOMATO SOUPER FUND

General Ledger



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
	422979				
20/01/2020	Watt Realty Watt Realty Trus 422979			320.35	14,130.42 CR
21/01/2020	Watt Realty Watt Realty Trus 422979			237.98	14,368.40 CR
28/01/2020	Watt Realty Watt Realty Trus 422979			320.35	14,688.75 CR
29/01/2020	Watt Realty Watt Realty Trus 422979			237.98	14,926.73 CR
04/02/2020	Watt Realty Watt Realty Trus 422979			512.56	15,439.29 CR
10/02/2020	Watt Realty Watt Realty Trus 422979			91.53	15,530.82 CR
11/02/2020	Watt Realty Watt Realty Trus 422979			237.98	15,768.80 CR
12/02/2020	Watt Realty Watt Realty Trus 422979			91.53	15,860.33 CR
13/02/2020	Watt Realty Watt Realty Trus 422979			137.29	15,997.62 CR
17/02/2020	Watt Realty Watt Realty Trus 422979			320.35	16,317.97 CR
18/02/2020	Watt Realty Watt Realty Trus 422979			237.98	16,555.95 CR
10/03/2020	Watt Realty Watt Realty Trus 422979			202.60	16,758.55 CR
12/03/2020	Watt Realty Watt Realty Trus 422979			91.52	16,850.07 CR
16/03/2020	Watt Realty Watt Realty Trus 422979			137.30	16,987.37 CR
17/03/2020	Watt Realty Watt Realty Trus 422979			237.98	17,225.35 CR
18/03/2020	Watt Realty Watt Realty Trus 422979			183.06	17,408.41 CR
20/03/2020	Watt Realty Watt Realty Trus 422979			320.35	17,728.76 CR
24/03/2020	Watt Realty Watt Realty Trus 422979			237.98	17,966.74 CR
26/03/2020	Watt Realty Watt Realty Trus 422979			320.35	18,287.09 CR
31/03/2020	Watt Realty Watt Realty Trus 422979			237.98	18,525.07 CR
07/04/2020	Watt Realty Watt Realty Trus 422979			128.33	18,653.40 CR
09/04/2020	Watt Realty Watt Realty Trus 422979			191.35	18,844.75 CR
14/04/2020	Watt Realty Watt Realty Trus 422979			237.98	19,082.73 CR
30/04/2020	Watt Realty Watt Realty Trus 422979			143.35	19,226.08 CR
05/05/2020	Watt Realty Watt Realty Trus 422979			237.98	19,464.06 CR
08/05/2020	Watt Realty Watt Realty Trus 422979			366.12	19,830.18 CR
12/05/2020	Watt Realty Watt Realty Trus 422979			237.98	20,068.16 CR
15/05/2020	422979			320.35	20,388.51 CR
19/05/2020	Watt Realty Watt Realty Trus 422979			237.98	20,626.49 CR
22/05/2020	Watt Realty Watt Realty Trus 422979			320.35	20,946.84 CR
22/05/2020	to take up purchase of oven			680.00	21,626.84 CR
26/05/2020	Watt Realty Watt Realty Trus 422979			237.98	21,864.82 CR
04/06/2020	Watt Realty Watt Realty Trus 422979			198.68	22,063.50 CR

TOMATO SOUPER FUND

General Ledger



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
09/06/2020	Watt Realty Watt Realty Trus 422979			237.98	22,301.48 CR
12/06/2020	Watt Realty Watt Realty Trus 422979			320.35	22,621.83 CR
18/06/2020	Watt Realty Watt Realty Trus 422979			237.98	22,859.81 CR
22/06/2020	Watt Realty Watt Realty Trus 422979			183.06	23,042.87 CR
23/06/2020	Watt Realty Watt Realty Trus 422979			237.98	23,280.85 CR
29/06/2020	Watt Realty Watt Realty Trus 422979			320.35	23,601.20 CR
30/06/2020	Watt Realty Watt Realty Trus 422979			237.98	23,839.18 CR
30/06/2020	to take up rent receivable			350.00	24,189.18 CR
30/06/2020	to take up rental expenses as per rental statement			8,030.82	32,220.00 CR
				32,220.00	32,220.00 CR
Transfers In (28500)					
(Transfers In) JOHNSON, SIMON - Accumulation (JOHSIM00001A)					
16/10/2019	Qsuper			4,024.67	4,024.67 CR
04/03/2020	Cheques Deposit			5,311.73	9,336.40 CR
				9,336.40	9,336.40 CR
Accountancy Fees (30100)					
Accountancy Fees (30100)					
16/12/2019	Internet Transfer Inv00022232		2,420.00		2,420.00 DR
			2,420.00		2,420.00 DR
Administration Costs (30200)					
Administration Costs (30200)					
18/09/2019	Internet Transfer inv0002086-1		220.00		220.00 DR
23/12/2019	Internet Transfer Inv00021873		143.00		363.00 DR
			363.00		363.00 DR
ATO Supervisory Levy (30400)					
ATO Supervisory Levy (30400)					
30/06/2020	to take ATO Levy		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
Auditor's Remuneration (30700)					
16/12/2019	Internet Transfer Inv00022232		605.00		605.00 DR
			605.00		605.00 DR
ASIC Fees (30800)					
ASIC Fees (30800)					
19/09/2019	Internet Bpay Asic 2296213141098		267.00		267.00 DR
23/12/2019	Internet Bpay Asic 2296091961252		54.00		321.00 DR
			321.00		321.00 DR
Bank Charges (31500)					
Bank Charges (31500)					
20/07/2019	Service Fee		10.00		10.00 DR
20/08/2019	Service Fee		10.00		20.00 DR

TOMATO SOUPER FUND

General Ledger



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/08/2019	Account Fees		10.00		30.00 DR
30/08/2019	Account Fees		10.00		40.00 DR
20/09/2019	Service Fee		10.00		50.00 DR
20/09/2019	Expired Insurance Fee - Reversal			50.00	0.00 DR
20/09/2019	Expired Insurance Fee		50.00		50.00 DR
30/09/2019	Account Fees		10.00		60.00 DR
20/10/2019	Service Fee		10.00		70.00 DR
31/10/2019	Account Fees		10.00		80.00 DR
20/11/2019	Service Fee		10.00		90.00 DR
29/11/2019	Account Fees		10.00		100.00 DR
20/12/2019	Service Fee		10.00		110.00 DR
31/12/2019	Account Fees		10.00		120.00 DR
20/01/2020	Service Fee		10.00		130.00 DR
31/01/2020	Account Fees		10.00		140.00 DR
20/02/2020	Service Fee		10.00		150.00 DR
28/02/2020	Account Fees		10.00		160.00 DR
20/03/2020	Service Fee		10.00		170.00 DR
31/03/2020	Account Fees		10.00		180.00 DR
20/04/2020	Service Fee		10.00		190.00 DR
30/04/2020	Account Fees		10.00		200.00 DR
20/05/2020	Service Fee		10.00		210.00 DR
29/05/2020	Account Fees		10.00		220.00 DR
20/06/2020	Service Fee		10.00		230.00 DR
30/06/2020	Account Fees		10.00		240.00 DR
			290.00	50.00	240.00 DR

Depreciation (33400)

Oven Euromaid (Tomatooven)

30/06/2020	Depreciation for the period {2020}		12.39		12.39 DR
			12.39		12.39 DR

Life Insurance Premiums (39000)

(Life Insurance Premiums) JOHNSON, DEBORAH - Accumulation (JOHDEB00001A)

25/09/2019	E79768M 25092019 MLC Limited 460592		3,149.59		3,149.59 DR
			3,149.59		3,149.59 DR

(Life Insurance Premiums) JOHNSON, SIMON - Accumulation (JOHSIM00001A)

25/09/2019	E79768M 25092019 MLC Limited 460592		3,618.08		3,618.08 DR
			3,618.08		3,618.08 DR

Property Expenses - Agents Management Fees (41930)

45 Jones Street Rothwell (IP-002)

30/06/2020	to take up rental expenses as per rental statement		1,167.06		1,167.06 DR
30/06/2020	to take up rental expenses as per rental statement		286.00		1,453.06 DR
30/06/2020	to take up rental expenses as per rental statement		1,554.48		3,007.54 DR
			3,007.54		3,007.54 DR

Property Expenses - Borrowing Costs (41949)

TOMATO SOUPER FUND

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Amortised Borrowing Costs (1307BEST)</u>					
30/06/2020	to take up amortise of borrowing expenses		453.55		453.55 DR
			453.55		453.55 DR
<u>Property Expenses - Council Rates (41960)</u>					
<u>45 Jones Street Rothwell (IP-002)</u>					
30/06/2020	to take up rental expenses as per rental statement		3,271.43		3,271.43 DR
			3,271.43		3,271.43 DR
<u>Property Expenses - Insurance Premium (41980)</u>					
<u>45 Jones Street Rothwell (IP-002)</u>					
16/09/2019	Internet Bpay Terri Scheer 821592193		1,348.32		1,348.32 DR
16/09/2019	Internet Bpay Terri Scheer 709355184		349.00		1,697.32 DR
16/09/2019	Internet Bpay Terri Scheer 709355176		349.00		2,046.32 DR
			2,046.32		2,046.32 DR
<u>Property Expenses - Interest on Loans (42010)</u>					
<u>45 Jones Street Rothwell (IP-002)</u>					
20/07/2019	Interest Charged		1,636.16		1,636.16 DR
20/08/2019	Interest Charged		1,687.77		3,323.93 DR
20/09/2019	Interest Charged		1,661.99		4,985.92 DR
20/10/2019	Interest Charged		1,536.74		6,522.66 DR
20/11/2019	Interest Charged		1,552.39		8,075.05 DR
20/12/2019	Interest Charged		1,498.88		9,573.93 DR
20/01/2020	Interest Charged		1,542.43		11,116.36 DR
20/02/2020	Interest Charged		1,537.20		12,653.56 DR
20/03/2020	Interest Charged		1,434.65		14,088.21 DR
20/04/2020	Interest Charged		1,491.63		15,579.84 DR
20/05/2020	Interest Charged		1,416.84		16,996.68 DR
20/06/2020	Interest Charged		1,459.62		18,456.30 DR
			18,456.30		18,456.30 DR
<u>Property Expenses - Pest Control (42040)</u>					
<u>45 Jones Street Rothwell (IP-002)</u>					
30/06/2020	to take up rental expenses as per rental statement		561.00		561.00 DR
			561.00		561.00 DR
<u>Property Expenses - Repairs Maintenance (42060)</u>					
<u>45 Jones Street Rothwell (IP-002)</u>					
30/06/2020	to take up rental expenses as per rental statement		201.85		201.85 DR
30/06/2020	to take up rental expenses as per rental statement		430.00		631.85 DR
			631.85		631.85 DR
<u>Property Expenses - Sundry Expenses (42110)</u>					
<u>45 Jones Street Rothwell (IP-002)</u>					
30/06/2020	to take up rental expenses as per rental statement		430.00		430.00 DR
30/06/2020	to take up rental expenses as per		129.00		559.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	rental statement				
			559.00		559.00 DR
Property Expenses - Water Rates (42150)					
<u>45 Jones Street Rothwell (IP-002)</u>					
01/08/2019	Internet Bpay Unitywater 0998677025		839.79		839.79 DR
25/10/2019	Internet Transfer corr		642.29		1,482.08 DR
03/02/2020	Internet Transfer Rothwell Unity Wat reimb to visa		706.64		2,188.72 DR
04/05/2020	Online G3860958683 corr Tomatosouper		713.07		2,901.79 DR
			2,901.79		2,901.79 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
23/07/2019	System Member Journals		622.01		622.01 DR
27/08/2019	System Member Journals		207.34		829.35 DR
24/09/2019	System Member Journals		622.01		1,451.36 DR
25/09/2019	System Member Journals			2,677.15	1,225.79 CR
25/09/2019	System Member Journals			3,075.37	4,301.16 CR
16/10/2019	System Member Journals		4,024.67		276.49 CR
22/10/2019	System Member Journals		414.68		138.19 DR
27/11/2019	System Member Journals		414.67		552.86 DR
10/01/2020	System Member Journals		414.68		967.54 DR
28/01/2020	System Member Journals		414.68		1,382.22 DR
26/02/2020	System Member Journals		622.01		2,004.23 DR
04/03/2020	System Member Journals		5,311.73		7,315.96 DR
25/03/2020	System Member Journals		414.68		7,730.64 DR
28/04/2020	System Member Journals		414.68		8,145.32 DR
26/05/2020	System Member Journals		414.68		8,560.00 DR
26/06/2020	System Member Journals		414.68		8,974.68 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		29,625.30		38,599.98 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		20,817.92		59,417.90 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			37.48	59,380.42 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			26.33	59,354.09 DR
			65,170.42	5,816.33	59,354.09 DR
Opening Balance (50010)					
<u>(Opening Balance) JOHNSON, DEBORAH - Accumulation (JOHDEB00001A)</u>					
01/07/2019	Opening Balance				101,957.72 CR
01/07/2019	Close Period Journal			1,782.71	103,740.43 CR
				1,782.71	103,740.43 CR
<u>(Opening Balance) JOHNSON, SIMON - Accumulation (JOHSIM00001A)</u>					
01/07/2019	Opening Balance				134,608.02 CR
01/07/2019	Close Period Journal			11,458.37	146,066.39 CR
				11,458.37	146,066.39 CR
Contributions (52420)					

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Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Contributions) JOHNSON, DEBORAH - Accumulation (JOHDEB00001A)</u>					
01/07/2019	Opening Balance				6,317.42 CR
01/07/2019	Close Period Journal		6,317.42		0.00 DR
23/07/2019	System Member Journals			731.78	731.78 CR
27/08/2019	System Member Journals			243.93	975.71 CR
24/09/2019	System Member Journals			731.78	1,707.49 CR
22/10/2019	System Member Journals			487.86	2,195.35 CR
27/11/2019	System Member Journals			487.85	2,683.20 CR
10/01/2020	System Member Journals			487.86	3,171.06 CR
28/01/2020	System Member Journals			487.86	3,658.92 CR
26/02/2020	System Member Journals			731.78	4,390.70 CR
25/03/2020	System Member Journals			487.86	4,878.56 CR
28/04/2020	System Member Journals			487.86	5,366.42 CR
26/05/2020	System Member Journals			487.86	5,854.28 CR
26/06/2020	System Member Journals			487.86	6,342.14 CR
			6,317.42	6,342.14	6,342.14 CR
<u>Transfers In (52850)</u>					
<u>(Transfers In) JOHNSON, SIMON - Accumulation (JOHSIM00001A)</u>					
01/07/2019	Opening Balance				15,836.56 CR
01/07/2019	Close Period Journal		15,836.56		0.00 DR
16/10/2019	System Member Journals			4,024.67	4,024.67 CR
04/03/2020	System Member Journals			5,311.73	9,336.40 CR
			15,836.56	9,336.40	9,336.40 CR
<u>Share of Profit/(Loss) (53100)</u>					
<u>(Share of Profit/(Loss)) JOHNSON, DEBORAH - Accumulation (JOHDEB00001A)</u>					
01/07/2019	Opening Balance				1,277.52 DR
01/07/2019	Close Period Journal			1,277.52	0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			20,817.92	20,817.92 CR
				22,095.44	20,817.92 CR
<u>(Share of Profit/(Loss)) JOHNSON, SIMON - Accumulation (JOHSIM00001A)</u>					
01/07/2019	Opening Balance				1,728.40 DR
01/07/2019	Close Period Journal			1,728.40	0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			29,625.30	29,625.30 CR
				31,353.70	29,625.30 CR
<u>Income Tax (53330)</u>					
<u>(Income Tax) JOHNSON, DEBORAH - Accumulation (JOHDEB00001A)</u>					
01/07/2019	Opening Balance				438.36 CR
01/07/2019	Close Period Journal		438.36		0.00 DR
25/09/2019	System Member Journals			472.44	472.44 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		26.33		446.11 CR
			464.69	472.44	446.11 CR
<u>(Income Tax) JOHNSON, SIMON - Accumulation (JOHSIM00001A)</u>					
01/07/2019	Opening Balance				509.27 CR
01/07/2019	Close Period Journal		509.27		0.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
25/09/2019	System Member Journals			542.71	542.71 CR
16/10/2019	System Member Journals				542.71 CR
04/03/2020	System Member Journals				542.71 CR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		37.48		505.23 CR
			546.75	542.71	505.23 CR

Contributions Tax (53800)

(Contributions Tax) JOHNSON, DEBORAH - Accumulation (JOHDEB00001A)

01/07/2019	Opening Balance				947.63 DR
01/07/2019	Close Period Journal			947.63	0.00 DR
23/07/2019	System Member Journals		109.77		109.77 DR
27/08/2019	System Member Journals		36.59		146.36 DR
24/09/2019	System Member Journals		109.77		256.13 DR
22/10/2019	System Member Journals		73.18		329.31 DR
27/11/2019	System Member Journals		73.18		402.49 DR
10/01/2020	System Member Journals		73.18		475.67 DR
28/01/2020	System Member Journals		73.18		548.85 DR
26/02/2020	System Member Journals		109.77		658.62 DR
25/03/2020	System Member Journals		73.18		731.80 DR
28/04/2020	System Member Journals		73.18		804.98 DR
26/05/2020	System Member Journals		73.18		878.16 DR
26/06/2020	System Member Journals		73.18		951.34 DR
			951.34	947.63	951.34 DR

Life Insurance Premiums (53920)

(Life Insurance Premiums) JOHNSON, DEBORAH - Accumulation (JOHDEB00001A)

01/07/2019	Opening Balance				2,747.92 DR
01/07/2019	Close Period Journal			2,747.92	0.00 DR
25/09/2019	System Member Journals		3,149.59		3,149.59 DR
			3,149.59	2,747.92	3,149.59 DR

(Life Insurance Premiums) JOHNSON, SIMON - Accumulation (JOHSIM00001A)

01/07/2019	Opening Balance				3,159.06 DR
01/07/2019	Close Period Journal			3,159.06	0.00 DR
25/09/2019	System Member Journals		3,618.08		3,618.08 DR
			3,618.08	3,159.06	3,618.08 DR

Bank Accounts (60400)

Bank Acc NAB *1785 (NAB1785)

01/07/2019	Opening Balance				12,299.23 DR
02/07/2019	Watt Realty Watt Realty Trus 422979		36.13		12,335.36 DR
04/07/2019	Watt Realty Watt Realty Trus 422979		320.35		12,655.71 DR
09/07/2019	Watt Realty Watt Realty Trus 422979		237.98		12,893.69 DR
19/07/2019	Direct Debit Repayment [2676272 Secure Funding P 400984]			2,235.66	10,658.03 DR
23/07/2019	Wall Realty Watt Realty Trus 422979		618.41		11,276.44 DR
23/07/2019	361578		731.78		12,008.22 DR
29/07/2019	Watt Realty Watt Realty Trus 422979		320.35		12,328.57 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
30/07/2019	Wall Realty Wall Realty Trus 422979		237.98		12,566.55 DR
01/08/2019	Watt Realty Watt Realty Trus 422979		320.35		12,886.90 DR
01/08/2019	Internet Bpay Unitywater 0998677025			839.79	12,047.11 DR
06/08/2019	Watt Realty Watt Realty Trus 422979		237.98		12,285.09 DR
08/08/2019	Watt Realty Wall Realty Trus 422979		320.35		12,605.44 DR
15/08/2019	Wall Realty Watt Realty Trus 422979		320.35		12,925.79 DR
20/08/2019	Direct Debit Repayment [2676272 Secure Funding P 400984]			2,235.66	10,690.13 DR
26/08/2019	Watt Realty Watt Realty Trus 422979		189.96		10,880.09 DR
27/08/2019	QUICKSPR2505837050 Quicksuper 361578		243.93		11,124.02 DR
29/08/2019	Watt Realty Wall Realty Trus 422979		320.35		11,444.37 DR
30/08/2019	Account Fees			10.00	11,434.37 DR
30/08/2019	Account Fees			10.00	11,424.37 DR
02/09/2019	Wall Realty Wall Realty Trus 422979		320.35		11,744.72 DR
03/09/2019	Watt Realty Watt Realty Trus 422979		475.96		12,220.68 DR
09/09/2019	Watt Realty Watt Realty Trus 422979		320.35		12,541.03 DR
10/09/2019	Watt Realty Watt Realty Trus 422979		237.98		12,779.01 DR
12/09/2019	Watt Realty Watt Realty Trus 422979		320.35		13,099.36 DR
16/09/2019	Internet Bpay Terri Scheer 709355176			349.00	12,750.36 DR
16/09/2019	Internet Bpay Terri Scheer 709355184			349.00	12,401.36 DR
16/09/2019	Internet Bpay Terri Scheer 821592193			1,348.32	11,053.04 DR
17/09/2019	Watt Realty Watt Realty Trus 422979		558.33		11,611.37 DR
18/09/2019	Internet Transfer inv0002086-1			220.00	11,391.37 DR
19/09/2019	Internet Bpay Asic 2296213141098			267.00	11,124.37 DR
20/09/2019	Direct Debit Repayment [2676272 Secure Funding P 400984]			2,235.66	8,888.71 DR
24/09/2019	Watt Realty Watt Realty Trus 422979		237.98		9,126.69 DR
24/09/2019	QUICKSPR2526409457 Quicksuper 361578		731.78		9,858.47 DR
25/09/2019	E79768M 25092019 MLC Limited 460592			6,767.67	3,090.80 DR
26/09/2019	Wall Realty Watt Realty Trus 422979		320.35		3,411.15 DR
30/09/2019	Account Fees			10.00	3,401.15 DR
01/10/2019	Watt Realty Watt Realty Trus 422979		237.98		3,639.13 DR
03/10/2019	Watt Realty Watt Realty Trus 422979		320.35		3,959.48 DR
08/10/2019	Watt Realty Watt Realty Trus 422979		237.98		4,197.46 DR
14/10/2019	Watt Realty Watt Realty Trus 422979		320.35		4,517.81 DR
15/10/2019	Watt Realty Watt Realty Trus 422979		237.98		4,755.79 DR
16/10/2019	Qsuper		4,024.67		8,780.46 DR
18/10/2019	Direct Debit Repayment [2676272			2,235.66	6,544.80 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	Secure Funding P 400984]				
22/10/2019	QUICKSPR2547071520 Quicksuper 361578		487.86		7,032.66 DR
24/10/2019	Watt Realty Watt Realty Trus 422979		63.63		7,096.29 DR
25/10/2019	Internet Transfer corr			642.29	6,454.00 DR
29/10/2019	Watt Realty Watt Realty Trus 422979		237.98		6,691.98 DR
30/10/2019	Watt Realty Watt Realty Trus 422979		320.35		7,012.33 DR
31/10/2019	Account Fees			10.00	7,002.33 DR
05/11/2019	Watt Realty Watt Realty Trus 422979		237.98		7,240.31 DR
07/11/2019	Watt Realty Watt Realty Trus 422979		320.35		7,560.66 DR
12/11/2019	Watt Realty Watt Realty Trus 422979		237.98		7,798.64 DR
14/11/2019	Watt Realty Watt Realty Trus 422979		320.35		8,118.99 DR
19/11/2019	Watt Realty Watt Realty Trus 422979		237.98		8,356.97 DR
20/11/2019	Direct Debit Repayment [2676272 Secure Funding P 400984]			2,235.66	6,121.31 DR
26/11/2019	Watt Realty Watt Realty Trus 422979		558.33		6,679.64 DR
27/11/2019	QUICKSPR2575431849 Quicksuper 361578		487.85		7,167.49 DR
29/11/2019	Account Fees			10.00	7,157.49 DR
02/12/2019	Watt Realty Watt Realty Trus 422979		320.35		7,477.84 DR
03/12/2019	Watt Realty Watt Realty Trus 422979		237.98		7,715.82 DR
09/12/2019	Watt Realty Watt Realty Trus 422979		320.35		8,036.17 DR
13/12/2019	Watt Realty Watt Realty Trus 422979		237.98		8,274.15 DR
16/12/2019	Internet Transfer Inv00022232			3,025.00	5,249.15 DR
19/12/2019	Watt Realty Watt Realty Trus 422979		558.33		5,807.48 DR
20/12/2019	Direct Debit Repayment [2676272 Secure Funding P 400984]			2,235.66	3,571.82 DR
23/12/2019	Watt Realty Watt Realty Trus 422979		320.35		3,892.17 DR
23/12/2019	Internet Bpay Asic 2296091961252			54.00	3,838.17 DR
23/12/2019	Internet Transfer Inv00021873			143.00	3,695.17 DR
24/12/2019	Watt Realty Watt Realty Trus 422979		237.98		3,933.15 DR
30/12/2019	Watt Realty Watt Realty Trus 422979		274.58		4,207.73 DR
31/12/2019	Account Fees			10.00	4,197.73 DR
02/01/2020	Watt Realty Watt Realty Trus 422979		237.98		4,435.71 DR
03/01/2020	Watt Realty Watt Realty Trus 422979		366.12		4,801.83 DR
07/01/2020	Watt Realty Watt Realty Trus 422979		237.98		5,039.81 DR
10/01/2020	QUICKSPR2607813789 Quicksuper 361578		487.86		5,527.67 DR
14/01/2020	Watt Realty Watt Realty Trus 422979		558.33		6,086.00 DR
20/01/2020	Watt Realty Watt Realty Trus 422979		320.35		6,406.35 DR
20/01/2020	Direct Debit Repayment [2676272			2,235.66	4,170.69 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
	Secure Funding P 400984]				
21/01/2020	Watt Realty Watt Realty Trus 422979		237.98		4,408.67 DR
28/01/2020	Watt Realty Watt Realty Trus 422979		320.35		4,729.02 DR
28/01/2020	QUICKSPR2620271709 Quicksuper 361578		487.86		5,216.88 DR
29/01/2020	Watt Realty Watt Realty Trus 422979		237.98		5,454.86 DR
31/01/2020	Account Fees			10.00	5,444.86 DR
03/02/2020	Internet Transfer Rothwell Unity Wat reimb to visa			706.64	4,738.22 DR
04/02/2020	Watt Realty Watt Realty Trus 422979		512.56		5,250.78 DR
10/02/2020	Watt Realty Watt Realty Trus 422979		91.53		5,342.31 DR
11/02/2020	Watt Realty Watt Realty Trus 422979		237.98		5,580.29 DR
12/02/2020	Watt Realty Watt Realty Trus 422979		91.53		5,671.82 DR
13/02/2020	Watt Realty Watt Realty Trus 422979		137.29		5,809.11 DR
17/02/2020	Watt Realty Watt Realty Trus 422979		320.35		6,129.46 DR
18/02/2020	Watt Realty Watt Realty Trus 422979		237.98		6,367.44 DR
20/02/2020	Direct Debit Repayment [2676272 Secure Funding P 400984]			2,235.66	4,131.78 DR
26/02/2020	QUICKSPR2643206562 Quicksuper 361578		731.78		4,863.56 DR
28/02/2020	Account Fees			10.00	4,853.56 DR
04/03/2020	Cheques Deposit		5,311.73		10,165.29 DR
10/03/2020	Watt Realty Watt Realty Trus 422979		202.60		10,367.89 DR
12/03/2020	Watt Realty Watt Realty Trus 422979		91.52		10,459.41 DR
16/03/2020	Watt Realty Watt Realty Trus 422979		137.30		10,596.71 DR
17/03/2020	Watt Realty Watt Realty Trus 422979		237.98		10,834.69 DR
18/03/2020	Watt Realty Watt Realty Trus 422979		183.06		11,017.75 DR
20/03/2020	Watt Realty Watt Realty Trus 422979		320.35		11,338.10 DR
20/03/2020	Direct Debit Repayment [2676272 Secure Funding P 400984]			2,235.66	9,102.44 DR
24/03/2020	Watt Realty Watt Realty Trus 422979		237.98		9,340.42 DR
25/03/2020	QUICKSPR2664828711 Quicksuper 361578		487.86		9,828.28 DR
26/03/2020	Watt Realty Watt Realty Trus 422979		320.35		10,148.63 DR
31/03/2020	Watt Realty Watt Realty Trus 422979		237.98		10,386.61 DR
31/03/2020	Account Fees			10.00	10,376.61 DR
07/04/2020	Watt Realty Watt Realty Trus 422979		128.33		10,504.94 DR
09/04/2020	Watt Realty Watt Realty Trus 422979		191.35		10,696.29 DR
14/04/2020	Watt Realty Watt Realty Trus 422979		237.98		10,934.27 DR
20/04/2020	Direct Debit Repayment [2676272 Secure Funding P 400984]			2,235.66	8,698.61 DR
28/04/2020	QUICKSPR2683892775 Quicksuper		487.86		9,186.47 DR

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	361578				
30/04/2020	Watt Realty Watt Realty Trus 422979		143.35		9,329.82 DR
30/04/2020	Account Fees			10.00	9,319.82 DR
04/05/2020	Online G3860958683 corr Tomatosouper			713.07	8,606.75 DR
05/05/2020	Watt Realty Watt Realty Trus 422979		237.98		8,844.73 DR
08/05/2020	Watt Realty Watt Realty Trus 422979		366.12		9,210.85 DR
12/05/2020	Watt Realty Watt Realty Trus 422979		237.98		9,448.83 DR
15/05/2020	422979		320.35		9,769.18 DR
19/05/2020	Watt Realty Watt Realty Trus 422979		237.98		10,007.16 DR
20/05/2020	Direct Debit Repayment [2676272 Secure Funding P 400984]			2,235.66	7,771.50 DR
22/05/2020	Watt Realty Watt Realty Trus 422979		320.35		8,091.85 DR
26/05/2020	Watt Realty Watt Realty Trus 422979		237.98		8,329.83 DR
26/05/2020	QUICKSPR2700817233 Quicksuper 361578		487.86		8,817.69 DR
29/05/2020	Account Fees			10.00	8,807.69 DR
04/06/2020	Watt Realty Watt Realty Trus 422979		198.68		9,006.37 DR
09/06/2020	Watt Realty Watt Realty Trus 422979		237.98		9,244.35 DR
12/06/2020	Watt Realty Watt Realty Trus 422979		320.35		9,564.70 DR
18/06/2020	Watt Realty Watt Realty Trus 422979		237.98		9,802.68 DR
19/06/2020	Direct Debit Repayment [2676272 Secure Funding P 400984]			2,235.66	7,567.02 DR
22/06/2020	Watt Realty Watt Realty Trus 422979		183.06		7,750.08 DR
23/06/2020	Watt Realty Watt Realty Trus 422979		237.98		7,988.06 DR
26/06/2020	QUICKSPR2721347317 Quicksuper 361578		487.86		8,475.92 DR
29/06/2020	Watt Realty Watt Realty Trus 422979		320.35		8,796.27 DR
30/06/2020	Watt Realty Watt Realty Trus 422979		237.98		9,034.25 DR
30/06/2020	Account Fees			10.00	9,024.25 DR
			39,097.72	42,372.70	9,024.25 DR

Formation Expenses (64000)

Formation Expenses (64000)

01/07/2019	Opening Balance				2,420.00 DR
					2,420.00 DR

Borrowing Expenses (66000)

Borrowing Expenses (66000)

01/07/2019	Opening Balance				1,814.20 DR
30/06/2020	to take up amortise of borrowing expenses			453.55	1,360.65 DR
					453.55
					1,360.65 DR

Sundry Debtors (68000)

Sundry Debtors (68000)

TOMATO SOUPER FUND

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	Opening Balance				461.36 DR
04/07/2019	Watt Realty Watt Realty Trus 422979			260.00	201.36 DR
30/06/2020	to take up rent receivable		350.00		551.36 DR
			350.00	260.00	551.36 DR

Fixtures and Fittings (at written down value) - Unitised (72650)

Oven Euromaid (Tomatooven)

22/05/2020	to take up purchase of oven	1.00	680.00		680.00 DR
30/06/2020	Depreciation for the period {2020}			12.39	667.61 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 (Net Asset Value) - 1.000000 Units on hand			667.61	0.00 DR
		1.00	680.00	680.00	0.00 DR

Real Estate Properties (Australian - Residential) (77200)

45 Jones Street Rothwell (IP-002)

01/07/2019	Opening Balance	1.00			530,000.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$585,000.000000 (Net Asset Value) - 1.000000 Units on hand		55,000.00		585,000.00 DR
		1.00	55,000.00		585,000.00 DR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

30/06/2020	to take up PAYG		2,042.00		2,042.00 DR
			2,042.00		2,042.00 DR

Limited Recourse Borrowing Arrangements (85500)

45 Jones Street Rothwell (IP-002)

01/07/2019	Opening Balance				297,187.97 CR
19/07/2019	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		294,952.31 CR
20/07/2019	Service Fee			10.00	294,962.31 CR
20/07/2019	Interest Charged			1,636.16	296,598.47 CR
20/08/2019	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		294,362.81 CR
20/08/2019	Service Fee			10.00	294,372.81 CR
20/08/2019	Interest Charged			1,687.77	296,060.58 CR
20/09/2019	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		293,824.92 CR
20/09/2019	Expired Insurance Fee - Reversal		50.00		293,774.92 CR
20/09/2019	Expired Insurance Fee			50.00	293,824.92 CR
20/09/2019	Service Fee			10.00	293,834.92 CR
20/09/2019	Interest Charged			1,661.99	295,496.91 CR
18/10/2019	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		293,261.25 CR
20/10/2019	Service Fee			10.00	293,271.25 CR
20/10/2019	Interest Charged			1,536.74	294,807.99 CR
20/11/2019	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		292,572.33 CR
20/11/2019	Service Fee			10.00	292,582.33 CR
20/11/2019	Interest Charged			1,552.39	294,134.72 CR
20/12/2019	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		291,899.06 CR

TOMATO SOUPER FUND

General Ledger



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/12/2019	Service Fee			10.00	291,909.06 CR
20/12/2019	Interest Charged			1,498.88	293,407.94 CR
20/01/2020	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		291,172.28 CR
20/01/2020	Service Fee			10.00	291,182.28 CR
20/01/2020	Interest Charged			1,542.43	292,724.71 CR
20/02/2020	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		290,489.05 CR
20/02/2020	Service Fee			10.00	290,499.05 CR
20/02/2020	Interest Charged			1,537.20	292,036.25 CR
20/03/2020	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		289,800.59 CR
20/03/2020	Service Fee			10.00	289,810.59 CR
20/03/2020	Interest Charged			1,434.65	291,245.24 CR
20/04/2020	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		289,009.58 CR
20/04/2020	Service Fee			10.00	289,019.58 CR
20/04/2020	Interest Charged			1,491.63	290,511.21 CR
20/05/2020	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		288,275.55 CR
20/05/2020	Service Fee			10.00	288,285.55 CR
20/05/2020	Interest Charged			1,416.84	289,702.39 CR
19/06/2020	Direct Debit Repayment [2676272 Secure Funding P 400984]		2,235.66		287,466.73 CR
20/06/2020	Service Fee			10.00	287,476.73 CR
20/06/2020	Interest Charged			1,459.62	288,936.35 CR
			26,877.92	18,626.30	288,936.35 CR

PAYG Payable (86000)

PAYG Payable (86000)

30/06/2020	to take up PAYG			2,042.00	2,042.00 CR
				2,042.00	2,042.00 CR

Sundry Creditors (88000)

Sundry Creditors (88000)

30/06/2020	to take ATO Levy			259.00	259.00 CR
				259.00	259.00 CR

Total Debits: 263,696.94

Total Credits: 263,696.94

TOMATO SOUPER FUND

Investment Income Report

As at 30 June 2020



Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
Real Estate Properties (Australian - Residential)													
IP-002	45 Jones Street Rothwell	32,220.00							32,220.00				
		32,220.00							32,220.00				
		32,220.00							32,220.00				

Assessable Income (Excl. Capital Gains)	32,220.00
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Net Capital Gain	0.00
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Total Assessable Income	32,220.00
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* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

TOMATO SOUPER FUND

Investment Summary with Market Movement



As at 30 June 2020

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
Cash/Bank Accounts									
Bank Acc NAB *1785			9,024.250000	9,024.25	9,024.25	9,024.25			
				9,024.25		9,024.25			
Fixtures and Fittings (at written down value) - Unitised									
Tomatooven	Oven Euromaid	1.00	0.000000	0.00	680.00	680.00	(680.00)	(667.61)	0.00
				0.00		680.00	(680.00)	(667.61)	0.00
Real Estate Properties (Australian - Residential)									
IP-002	45 Jones Street Rothwell	1.00	585,000.000000	585,000.00	548,241.46	548,241.46	36,758.54	55,000.00	0.00
				585,000.00		548,241.46	36,758.54	55,000.00	0.00
				594,024.25		557,945.71	36,078.54	54,332.39	0.00

TOMATO SOUPER FUND

Detailed Schedule of Fund Assets

As at 30 June 2020

Transaction Date	Description	Units	Amount \$
Fixtures and Fittings (at written down value) - Unitised (72650)			
<u>Oven Euromaid (Tomatooven)</u>			
22/05/2020	to take up purchase of oven	1.00	680.00
30/06/2020	Depreciation for the period {2020}		(12.39)
30/06/2020	Revaluation - 30/06/2020 @ \$0.000000 (Net Asset Value) - 1.000000 Units on hand		(667.61)
		1.00	0.00
Real Estate Properties (Australian - Residential) (77200)			
<u>45 Jones Street Rothwell (IP-002)</u>			
18/08/2017	deposit 45 Jones	1.00	1,000.00
12/09/2017	kalla [Building inspection]	0.00	400.00
19/09/2017	kalla [pest inspection]	0.00	330.00
19/09/2017	kalla [legals]	0.00	500.00
19/10/2017	deposit jones	0.00	5,000.00
16/11/2017	to enter settlement monies for property purchase	0.00	342,716.10
17/11/2017	withdrawal	0.00	198,486.47
17/11/2017	rates adjustment for property settlement	0.00	(191.11)
30/06/2018	Revaluation - 30/06/2018 @ \$530,000.000000 (Net Asset Value) - 1.000000 Units on hand		(18,241.46)
30/06/2020	Revaluation - 30/06/2020 @ \$585,000.000000 (Net Asset Value) - 1.000000 Units on hand		55,000.00
		1.00	585,000.00

TOMATO SOUPER FUND

Unrealised Capital Gains Report

As at 30 June 2020

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Fixtures and Fittings (at written down value) - Unitised									
Oven Euromaid	1.00	680.00	12.39	667.61	0.0000	(667.61)	0.00	0.00	0.00
		680.00	12.39	667.61	0.0000	(667.61)	0.00	0.00	0.00
Real Estate Properties (Australian - Residential)									
45 Jones Street Rothwell	1.00	548,241.46	0.00	548,241.46	585,000.0000	36,758.54	0.00	24,505.69	0.00
		548,241.46	0.00	548,241.46	585,000.0000	36,758.54	0.00	24,505.69	0.00
		548,921.46	12.39	548,909.07	585,000.0000	36,090.93	0.00	24,505.69	0.00

TOMATO SOUPER FUND

Contributions Summary Report



For The Period 01 July 2019 - 30 June 2020

DEBORAH JOHNSON

Date of Birth:	Provided
Age:	45 (at year end)
Member Code:	JOHDEB00001A
Total Super Balance*1 as at 30/06/2019:	103,740.43

Contributions Summary	2020	2019
Concessional Contribution		
Employer	6,342.14	6,317.42
	<hr/> 6,342.14	<hr/> 6,317.42
Total Contributions	<hr/> 6,342.14	<hr/> 6,317.42

I, DEBORAH JOHNSON, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2019 to 30/06/2020.

DEBORAH JOHNSON

*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

Contributions Summary Report

For The Period 01 July 2019 - 30 June 2020

TOMATO SOUPER FUND

Members Statement

SIMON CHARLES JOHNSON
13 GLEASON STREET
MCDOWALL, Queensland, 4053, Australia

Your Details

Date of Birth : Provided
Age: 48
Tax File Number: Provided
Date Joined Fund: 27/11/2015
Service Period Start Date: 09/07/2016
Date Left Fund:
Member Code: JOHSIM00001A
Account Start Date: 27/11/2015
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries N/A
Vested Benefits 181,915.24
Total Death Benefit 181,915.24

Your Balance

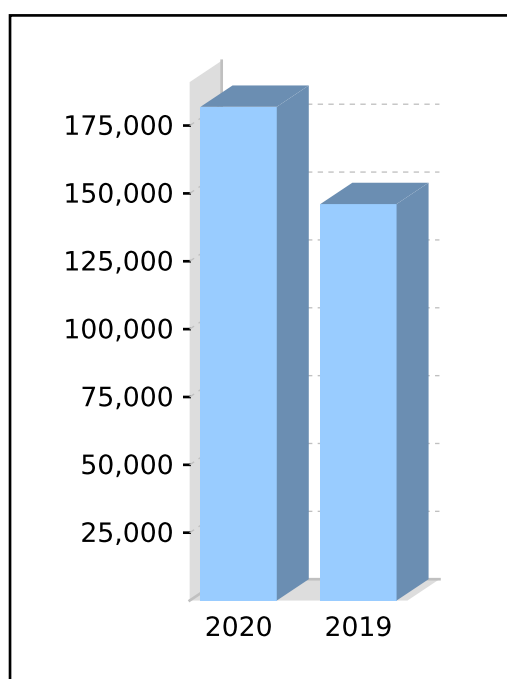
Total Benefits 181,915.24

Preservation Components

Preserved 181,903.02
Unrestricted Non Preserved 12.22
Restricted Non Preserved

Tax Components

Tax Free 14,941.20
Taxable 166,974.04



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	146,066.39	134,608.02
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	9,336.40	15,836.56
Net Earnings	29,625.30	(1,728.40)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	(505.23)	(509.27)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	3,618.08	3,159.06
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	181,915.24	146,066.39

TOMATO SOUPER FUND

Members Statement

DEBORAH Irene JOHNSON
13 GLEASON STREET
MCDOWALL, Queensland, 4053, Australia

Your Details

Date of Birth : Provided
Age: 45
Tax File Number: Provided
Date Joined Fund: 01/07/2017
Service Period Start Date: 25/09/1995
Date Left Fund:
Member Code: JOHDEB00001A
Account Start Date: 01/07/2017
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries N/A
Vested Benefits 127,245.67
Total Death Benefit 127,245.67

Your Balance

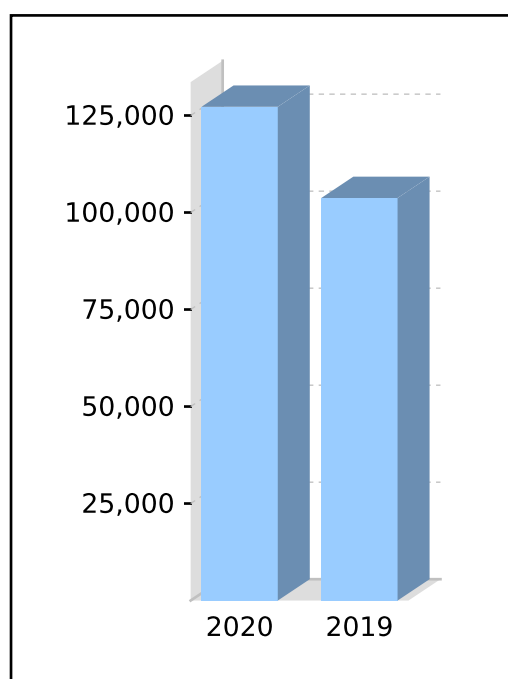
Total Benefits 127,245.67

Preservation Components

Preserved 127,094.38
Unrestricted Non Preserved 151.29
Restricted Non Preserved

Tax Components

Tax Free 1,681.66
Taxable 125,564.01



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	103,740.43	101,957.72
<u>Increases to Member account during the period</u>		
Employer Contributions	6,342.14	6,317.42
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	20,817.92	(1,277.52)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	951.34	947.63
Income Tax	(446.11)	(438.36)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	3,149.59	2,747.92
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	127,245.67	103,740.43

TOMATO SOUPER FUND

Members Statement

SIMON CHARLES JOHNSON
13 GLEASON STREET
MCDOWALL, Queensland, 4053, Australia

Your Details

Date of Birth : Provided
Age: 48
Tax File Number: Provided
Date Joined Fund: 27/11/2015
Service Period Start Date: 09/07/2016
Date Left Fund:
Member Code: Consolidated
Account Start Date: 27/11/2015
Account Type: Consolidated
Account Description: Consolidated

Vested Benefits 181,915.24
Total Death Benefit 181,915.24
Nominated Beneficiaries N/A

Your Balance

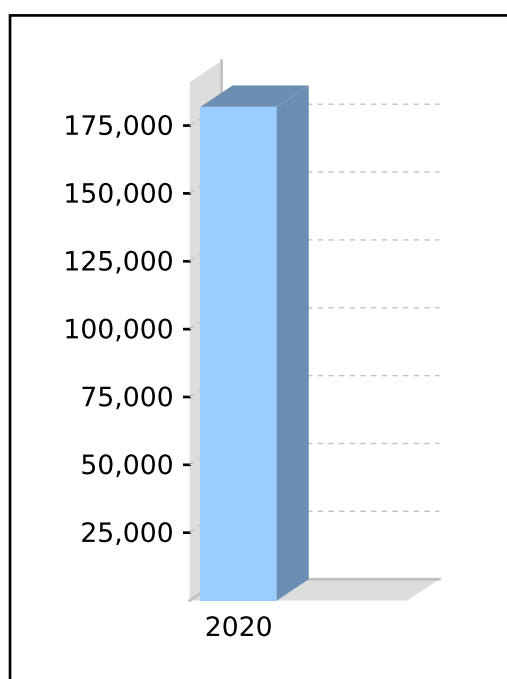
Total Benefits 181,915.24

Preservation Components

Preserved 181,903.02
Unrestricted Non Preserved 12.22
Restricted Non Preserved

Tax Components

Tax Free 14,941.20
Taxable 166,974.04



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2019	146,066.39
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	9,336.40
Net Earnings	29,625.30
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(505.23)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	3,618.08
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	181,915.24

TOMATO SOUPER FUND

Members Statement

DEBORAH Irene JOHNSON
13 GLEASON STREET
MCDOWALL, Queensland, 4053, Australia

Your Details

Date of Birth : Provided
Age: 45
Tax File Number: Provided
Date Joined Fund: 01/07/2017
Service Period Start Date: 25/09/1995
Date Left Fund:
Member Code: Consolidated
Account Start Date: 01/07/2017
Account Type: Consolidated
Account Description: Consolidated

Vested Benefits 127,245.67
Total Death Benefit 127,245.67
Nominated Beneficiaries N/A

Your Balance

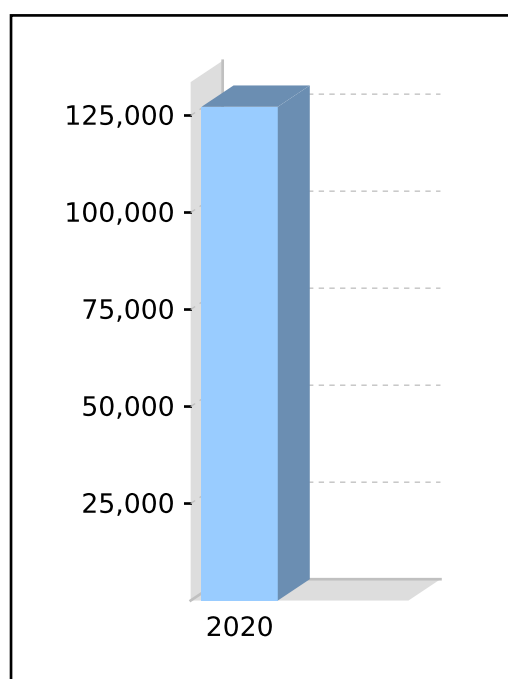
Total Benefits 127,245.67

Preservation Components

Preserved 127,094.38
Unrestricted Non Preserved 151.29
Restricted Non Preserved

Tax Components

Tax Free 1,681.66
Taxable 125,564.01



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2019	103,740.43
<u>Increases to Member account during the period</u>	
Employer Contributions	6,342.14
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	20,817.92
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	951.34
Income Tax	(446.11)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	3,149.59
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	127,245.67

TOMATO SOUPER FUND

Members Summary Report

As at 30 June 2020



Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
SIMON CHARLES JOHNSON (Age: 48)											
JOHSIM00001A - Accumulation											
146,066.39		9,336.40	29,625.30				(505.23)		3,618.08		181,915.24
146,066.39		9,336.40	29,625.30				(505.23)		3,618.08		181,915.24
DEBORAH Irene JOHNSON (Age: 45)											
JOHDEB00001A - Accumulation											
103,740.43	6,342.14		20,817.92			951.34	(446.11)		3,149.59		127,245.67
103,740.43	6,342.14		20,817.92			951.34	(446.11)		3,149.59		127,245.67
249,806.82	6,342.14	9,336.40	50,443.22			951.34	(951.34)		6,767.67		309,160.91

Minutes of a meeting of the Director(s)

held on 30 June 2020 at , GEEBUNG, Queensland 4034

PRESENT:	SIMON JOHNSON and DEBORAH JOHNSON
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2020 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the superannuation fund be signed.
ANNUAL RETURN:	Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2020, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the fund's assets and the fund's investment performance over this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.
ALLOCATION OF INCOME:	It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2020.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2020.
AUDITORS:	<p>It was resolved that</p> <p>ANTHONY BOYS</p> <p>of</p> <p>SUPER AUDITS BOX 3376, RUNDALL MALL, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	It was resolved that

Minutes of a meeting of the Director(s)

held on 30 June 2020 at , GEEBUNG, Queensland 4034

Cleave Accounting Pty Ltd

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

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

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

ACCEPTANCE OF ROLLOVERS:

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

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

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

CLOSURE:

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

There being no further business the meeting then closed.

Signed as a true record –

.....
SIMON JOHNSON

Chairperson

21/04/2021

To the trustee of the
TOMATO SOUPER FUND
13 GLEASON STREET,
MCDOWALL
Queensland, 4053

Dear Trustee,

The Objective and Scope of the Audit

You have requested that we audit the TOMATO SOUPER FUND (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2020 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

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

The Responsibilities of the Auditor

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

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

Financial Audit

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

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

Compliance Engagement

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

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

The Responsibilities of the Trustees

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

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

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

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

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

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

Independence

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

Report on Matters Identified

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

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

Compliance Program

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

Limitation of Liability

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

Fees

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

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

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

We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our financial audit and compliance engagement of the Fund for the year ended 30/06/2020.

Yours sincerely

ANTHONY BOYS
100014140

Acknowledged on behalf of the Trustee of the TOMATO SOUPER FUND by:

(Signed)
(dated) / /

21 April 2021

ANTHONY BOYS
SUPER AUDITS BOX 3376, RUNDALL MALL, South Australia 5000

Dear Sir/Madam,

**Re: TOMATO SOUPER FUND
Trustee Representation Letter**

This representation letter is provided in connection with your audit of the financial report of the TOMATO SOUPER FUND (the Fund) and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR), for the year ended 30/06/2020, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2020 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 requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

1. Sole Purpose Test

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

2. Trustees are not disqualified

No disqualified person acts as a director of the trustee company/an individual trustee.

3. Fund's Governing Rules, Trustees' Responsibilities and Fund Conduct

The Fund meets the definition of a self-managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee/director of the corporate trustee, receives any remuneration for any duties or services performed by the trustee/director in relation to the fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The Trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The Trustees are not subject to any contract or obligation which would prevent or hinder the Trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with the SISA, the SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report *or we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary contravention report.*

4. Investment Strategy

The investment strategy has been determined and reviewed with due regard to risk, including recoverability of investments, return, liquidity, diversity and the insurance needs of Fund members, and the assets of the Fund are in line with this strategy.

5. Accounting Policies

All the significant accounting policies of the Fund are adequately described in the Financial Report and the Notes attached thereto. These policies are consistent with the policies adopted last year.

6. Fund Books and Records

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the Trustees.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, 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.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Fund and involves the Trustees or others.

In instances where the fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected misstatements that would affect the financial report of the fund.

Information retention obligations have been complied with, including:

- Accounting records and financial reports are being kept for five (5) years,
- Minutes and records of trustees'/directors of the corporate trustee meetings/decisions are being kept for ten (10) years;
- Records of trustees'/directors of the corporate trustees' changes and trustees' consents are being kept for at least ten (10) years;
- Copies of all member or beneficiary reports are being kept for ten (10) years; and
- Trustee declarations in the approved form have been signed and are being kept for each Trustee appointed after 30 June 2007.

7. Fraud, error and non-compliance

There have been no:

- a) Frauds, error or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure that could have a material effect on the financial report.
- b) Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- c) Violations or possible violations of laws or regulations whose effects should have been considered for disclosure in the financial report or as a basis for recording an expense.

8. Asset Form and Valuation

The assets of the Fund are being held in a form suitable for the benefit of the Members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at their net market value. Such amounts are considered reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

We have assessed their recoverability and we are comfortable that the fund will be able, if needed, to realise these assets.

There are no commitments, fixed or contingent, for the purchase or sale of long term investments.

9. Safeguarding Assets

We have considered the importance of safeguarding the assets of the fund, and we confirm we have the following procedures in place to achieve this:

- Authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- Tangible assets are, where appropriate, adequately insured and appropriately stored.

10. Significant Assumptions

We believe that significant assumptions used by us in making accounting estimates are reasonable.

11. Ownership and Pledging of Assets

The Fund has satisfactory title to all assets appearing in the Statement of Financial Position. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective Trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the Trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

12. Payment of benefits

Benefits have been calculated and provided to members in accordance with the provisions of the Fund's governing rules and the relevant legislation.

The Trustee has revalued Member/s benefits to market value just prior to paying out a portion or all of a member's account balance.

13. Related Parties

We have disclosed to you the identity of the Fund's related parties and all related party transactions and relationships. Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report.

[Delete this paragraph if not applicable]

Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

If the Fund owns residential property the members of the Fund or associates or other related parties do not lease, or use the property for personal use.

14. Acquisitions from related parties

No assets have been acquired by the Fund from members or associates or other related parties of the Fund other than those assets specifically exempted by Section 66 of SISA.

15. Borrowings

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

16. Subsequent Events

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of such significance in relation to the

Fund as to require mention in the notes to the Financial Statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

17. Outstanding Legal Action

[Delete this paragraph if not applicable]

We confirm that you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for, and been appropriately disclosed in the financial report. There have been no communications from the ATO concerning a contravention of the SISA or SISR which has occurred, is occurring or is about to occur.

18. Going Concern

We confirm we have no knowledge of any event or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

19. Residency

The Trustees declare that the Fund was a resident Australian superannuation fund at all times during the year of income.

20. Investment Returns

Investment returns of the Fund have been allocated to members in a manner that is fair and reasonable.

21. Insurance

Where the Fund has taken out a life insurance policy on behalf of a member, the Trustee confirms that the Fund is the beneficial owner.

The Trustee also confirms that the Fund has not purchased a policy over the life of a member, where the purchase is a condition and consequence of a buy-sell agreement the member has entered into with another individual.

22. Limiting powers of Trustees

The Trustees have not entered into a contract or done anything else, that would prevent the Trustees from, or hinder the Trustees in, properly performing or exercising the Trustees' functions and powers.

23. Collectables and Personal Use Assets

If the Trustees own collectables and/or personal use assets these assets are not being used for personal use.

24. Uncorrected misstatements

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. A summary of such items is attached.

25. Additional Matters

Include any additional matters relevant to the particular circumstances of the audit, for example:

- The work of an expert has been used; or
- Justification for a change in accounting policy

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

Yours sincerely,
For and on behalf of the Trustee(s)

.....
SIMON JOHNSON
MODENCY PTY LTD
Director
21 April 2021

.....
DEBORAH JOHNSON
MODENCY PTY LTD
Director
21 April 2021

Self-managed superannuation fund annual return **2020**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2020* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2020* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T
- Place X in ALL applicable boxes.

- Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- ❗ 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.

- To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

Is this an amendment to the SMSF's 2020 return?

A No Yes

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

B No Yes

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day / Month / Year

Was Part A of the audit report qualified? **B** No Yes

Was Part B of the audit report qualified? **C** No Yes

If Part B of the audit report was qualified, have the reported issues been rectified? **D** No Yes

7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account.  Go to C.

B Financial institution account details for tax refunds

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

C Electronic service address alias

Provide the electronic service address alias (ESA) issued by your SMSF messaging provider. (For example, SMSFdataESAAlias). See instructions for more information.

8 Status of SMSF	Australian superannuation fund	A No	Yes	Fund benefit structure	B	Code
	Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?	C No	Yes			

9 Was the fund wound up during the income year?

No	Yes	<input type="checkbox"/> If yes, provide the date on which the fund was wound up <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> Day / Month / Year </div>	<input type="checkbox"/> Have all tax lodgment and payment obligations been met? <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> No Yes </div>
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10 Exempt current pension income

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

☐ 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**.

No ☐ Go to Section B: Income.

Yes ☐ Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** ☐ Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E **Yes** ☐ Go to Section B: Income.

No ☐ Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

☐ If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2020*.

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income	Loss
D1 \$	Net foreign income D \$

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$

Number

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$

Loss

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus [#]No-TFN-quoted contributions

R3 \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

Assessable contributions
(**R1** plus **R2**
plus **R3** less **R6**) **R** \$

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

*Assessable income due to changed tax status of fund **T** \$

Code

Net non-arm's length income
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**) **U** \$

#This is a mandatory label.

*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME **W** \$
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME (**W** less **Y**) **V** \$

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$		A2 \$
Interest expenses overseas	B1 \$		B2 \$
Capital works expenditure	D1 \$		D2 \$
Decline in value of depreciating assets	E1 \$		E2 \$
Insurance premiums – members	F1 \$		F2 \$
SMSF auditor fee	H1 \$		H2 \$
Investment expenses	I1 \$		I2 \$
Management and administration expenses	J1 \$		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	Code	L2 \$
Tax losses deducted	M1 \$		

TOTAL DEDUCTIONS N \$ (Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES Y \$ (Total A2 to L2)
--

#TAXABLE INCOME OR LOSS O \$ (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	Loss
---	------

TOTAL SMSF EXPENSES Z \$ (N plus Y)

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A**, **T1**, **J**, **T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2020* on how to complete the calculation statement.

#Taxable income	A \$	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	<i>(an amount must be included even if it is zero)</i>

Gross tax **B \$**

(T1 plus J)

Foreign income tax offset	
C1 \$	
Rebates and tax offsets	Non-refundable non-carry forward tax offsets
C2 \$	C \$
	<i>(C1 plus C2)</i>

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	
D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year	Non-refundable carry forward tax offsets
D2 \$	D \$
Early stage investor tax offset	<i>(D1 plus D2 plus D3 plus D4)</i>
D3 \$	
Early stage investor tax offset carried forward from previous year	SUBTOTAL 2
D4 \$	T3 \$
	<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	
E1 \$	
No-TFN tax offset	
E2 \$	
National rental affordability scheme tax offset	Refundable tax offsets
E3 \$	E \$
Exploration credit tax offset	<i>(E1 plus E2 plus E3 plus E4)</i>
E4 \$	

#TAX PAYABLE **T5 \$**

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Credit for interest on early payments – amount of interest	
H1 \$	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H2 \$	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$	
Credit for TFN amounts withheld from payments from closely held trusts	
H5 \$	
Credit for interest on no-TFN tax offset	
H6 \$	
Credit for foreign resident capital gains withholding amounts	
H8 \$	
	Eligible credits
	H \$
	(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	(unused amount from label E – an amount must be included even if it is zero)
---	-------------	---

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	(T5 plus G less H less I less K plus L less M plus N)
---	-------------	---

#This is a mandatory label.

Section E: **Losses**

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2020*.

Tax losses carried forward to later income years **U \$**

Net capital losses carried forward to later income years **V \$**

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date Day / Month / Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$

Loss



Accumulation phase account balance

S1 \$

Retirement phase account balance – Non CDBIS

S2 \$

Retirement phase account balance – CDBIS

S3 \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code



Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth**Contributions**

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date Day / Month / Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$Contributions from non-complying funds
and previously non-complying funds**T \$**Any other contributions
(including Super Co-contributions and
Low Income Super Amounts)**M \$****TOTAL CONTRIBUTIONS N \$**(Sum of labels **A** to **M**)**Other transactions**Allocated earnings
or losses **O \$**

Loss

Accumulation phase account balance

S1 \$Inward
rollovers and
transfers **P \$**Retirement phase account balance
– Non CDBIS**S2 \$**Outward
rollovers and
transfers **Q \$**Lump Sum
payments **R1 \$**Retirement phase account balance
– CDBIS**S3 \$**Income
stream
payments **R2 \$**

Code

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(S1 plus S2 plus S3)

Accumulation phase value **X1 \$**Retirement phase value **X2 \$**Outstanding limited recourse
borrowing arrangement amount **Y \$****Sensitive** (when completed)

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$Unlisted trusts **B** \$Insurance policy **C** \$Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$

Limited recourse borrowing arrangements

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Property count

J7Debt securities **F** \$Loans **G** \$Listed shares **H** \$Unlisted shares **I** \$Limited recourse borrowing arrangements **J** \$Non-residential real property **K** \$Residential real property **L** \$Collectables and personal use assets **M** \$Other assets **O** \$

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$Overseas non-residential real property **Q** \$Overseas residential real property **R** \$Overseas managed investments **S** \$Other overseas assets **T** \$
TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$
 (Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

A No Yes **Y** \$

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

A No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

B No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements

V1 \$

Permissible temporary borrowings

V2 \$

Other borrowings

V3 \$

Borrowings **V** \$

Total member closing account balances
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W** \$

Reserve accounts **X** \$

Other liabilities **Y** \$

TOTAL LIABILITIES Z \$

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2019-20 income year, write **2020**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2020*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2020* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2020*. **D**

Section K: Declarations



Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that 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 leave labels blank, you will have specified a zero amount or the label was not applicable to you. 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 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

Day / Month / Year
Date

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs



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

TAX AGENT'S DECLARATION:

I declare that the **Self-managed superannuation fund annual return 2020** has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Day / Month / Year
Date

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Cannot generate Interest Reconciliation report. ERROR - There is no data. Interest Reconciliation Report cannot be displayed.

Cannot generate Realised Capital Gain report. Realised Capital Gain has no data to prepare