

Audit Representation Letter from Trustee(s)

K & A Family Superannuation Fund

Year ended 30 June 2019

To the auditor,

Dear Sir,

With respect to the audit of the financial statements of the above mentioned fund for the year ended stated, the following representations are made which are true and correct to the best of my (our) knowledge and belief that will address the necessary compliance requirements of the *Superannuation Industry (Supervision) Act 1993*.

Preparation of the ATO Income Tax & Regulatory Return

The information disclosed in the annual return is complete and accurate.

Sole Purpose of the Fund

The sole purpose of the Fund is to provide retirement and/or death benefits to its members and/or beneficiaries.

Accounting Policies

All the significant accounting policies of the Fund are adequately described in the Financial Statements and the Notes thereto. These policies are consistently applied unless specifically noted in the Financial Statements and Notes.

Fund Books/Records/Minutes

All financial books, records and relevant material relating to the transactions and activities of the Fund have been made available to you, including minutes of the Trustees' meetings, the Trust Deed (as amended) and the Rules of the Fund. The Financial Statements accurately disclose the Revenue and Expenses and the full extent of the Assets and Liabilities of the Fund.

Asset Form

The assets of the Fund are being held in an acceptable form suitable for the benefit of the members of the Fund, and have been stated at their net market value.

Ownership and Pledging of Assets

1. The Fund has satisfactory title to all assets shown in the Financial Statements
2. Investments are registered in the name of XYZ Superannuation Fund
3. No assets of the Fund have been pledged to secure liabilities of the Fund or of any other fund or entity.

Investments

1. Investments are carried in the books at their net market value.
2. Amounts stated are considered reasonable in the current market condition, and there has not been any permanent diminution in their value below the amounts recorded in the Financial Statements.
3. There are no commitments, fixed or contingent, for the purchase or sale of long term investments.
4. Investment transactions and investments held are in accordance with the Investment Strategy, which has been determined with due regard to risk, return, liquidity and diversity.
5. The Trustee(s) have complied with all the Investment Standards stipulated in the Regulations relating to the SIS Act as amended.

Trust Deed Amendments

All amendments (if any) to the Trust Deed were made in order for the Fund to comply with the SIS Act, Regulations and any other applicable legislation relating to the operation and governance of the Fund.

Governing Rules

The Fund is being conducted in accordance with its Trust Deed and Governing Rules.

Legislative Requirements

The Fund is being conducted in accordance with the *Superannuation Industry (Supervision) Act 1993*, and the Regulations of the said Act. Including minimum pension payments to members entitled to receive a pension.

Contributions

The Trustees confirm the contributions, if any, received by the fund are within the limits imposed by the legislation, taking into account contributions paid by the members to other superannuation funds. Correspondence from the member(s) has been received and recorded by the trustees for all contributions from the member(s).

Use of Assets

All assets of the Fund have been acquired and used for the sole purpose of generating retirement benefits in accordance with the *Superannuation Industry (Supervision) Act 1993*, the Trust Deed of the Fund and the Investment Strategy of the Fund.

Pension Payments and Withdrawal of Funds

All pension payments (if any) and all withdrawal of funds from the accounts of the Fund have been made in accordance with statutory limitations imposed by legislation governing the Fund and all withdrawals of funds have been in accordance with the *Superannuation (Supervision) Act 1993*.

Trustee Responsibilities

The Trustees are aware of their responsibilities and obligations to the Members and the various regulatory bodies that govern, administer and enforce respective applicable legislation.

Trustee Covenants

The Trustee(s) have complied with all the Trustee Covenants set out in section 52 of the *Superannuation (Supervision) Act 1993*.

Legal Matters

The Trustees confirm you have been advised of all significant legal matters, and that the probability of any material revenue or expenses arising from such legal matters has been adequately accounted for, and been appropriately disclosed in the financial report.

Related Parties

All related party transactions have been brought to your attention.

Disqualified person not to act as a Trustee

There is no reason why any Trustee should be prohibited from acting as a Trustee of this Superannuation Fund.

Information to Members

Information relating to the transactions and activities of the Fund has been supplied in a timely manner.

Meetings

Meetings have been conducted in accordance with the Trust Deed and the requirements of the SIS Act. Resolutions and issues on which the Trustee(s) have voted, or on which they were required to vote have been passed by at least a 2/3rds majority of the Trustees.

Subsequent Events

Since the end of the financial year stated in the Financial Statements till the date of this letter, there have been no events or transactions that would have a material effect upon the Fund either financially or operationally.

Yours faithfully



keyimyasir (Jan 21, 2021 10:47 GMT+11)

Trustee



Keremu amidiguli (Feb 10, 2021 12:30 GMT+11)

Trustee

Investment Strategy

K&A FAMILY SUPERANNUATION FUND

Objectives:

The objective of the fund is to:

- Provide superannuation benefits to members and their dependants to meet their retirement need.
- Ensure that appropriate mixes of investments are held by the fund to support these needs.

Investment objective of the trustee's is to aim to achieve real medium to longer-term growth, whilst maintaining a low level of risk.

Investment Choice:

The Trustees have determined the fund's investment may include but not be limited to all or one of the following:

- Direct equities, stocks and derivatives and including the participation in dividend reinvestment program, right issues and the like:
- Property trusts and associated investments:
- Managed investments and associated products:
- Direct residential, industrial commercial property investment:
- Bank and other financial institution securities including Term Deposits, Debentures, Secured and Unsecured Notes and Bonds:
- Any other investment that the trustee may feel prudent to achieve the objective of the fund.

The Trustee may from time to time decide to seek professional advice to Accountants, Solicitors or Financial Planners in the formulation of any their future investment strategy.

In formulating this strategy the trustees have taken into consideration relevant features of the various investments in accordance with both the fund's objectives and appropriate legislation.

While drafting this investment strategy, the trustees have taken into account all of the circumstances of the fund, including, but not limited to:

- the risks involved in making each investment;
- the likely return from making each investment;
- the range and diversity of investments;
- any risks coming from limited diversification;
- the liquidity of the fund's investments;
- expected cash flow requirements; and
- the ability of the fund to meet its existing and prospective liabilities such as paying benefits to its members.

- Whether the trustee of the fund should hold insurance cover for one or more members of the fund.



Policies:

The policies adopted by the Trustee in order to achieve these objectives are:

- Regular monitoring of the performance of the fund’s investment, to oversee the overall investment mix and the expected cash flow requirements of the fund.
- Balancing the fund’s investment portfolio due to changes in market conditions, by further sale and purchase of investments.

The Trustee’s aim will always be to ensure that they follow the investment strategy, however, the Trustee will at all time reserve the right to change the investment mix depending on the market situation and opportunities available to strengthen its Objectives.

A copy of current investment strategy of the fund will be made available to all members of the fund.

| Signature of Director of the Trustee Company | Date |
|---|-----------------------|
| <p>.....</p> | <p>08 / 08 / 2018</p> |
| <p>KEREMU AIMIDIGULI</p>  <p>.....</p> | |
| <p>Keremu aimidiguli (Feb 10, 2021 12:30 GMT+11)</p> <p>.....</p> <p>KEYIM YASIN</p>  <p>.....</p> | <p>08 / 08 / 2018</p> |
| <p>keyimyasini (Jan 21, 2021 10:47 GMT+11)</p> <p>.....</p> | |

ATO Self-Managed Super Fund Trustee Declaration

I understand that as a director of the corporate trustee of K&A FAMILY SUPERANNUATION FUND, I am responsible for ensuring that the fund complies with the *Superannuation Industry (Supervision) Act 1993* (SISA) and other relevant legislation. The commissioner of taxation (the commissioner) has the authority and responsibility for administering the legislation and enforcing the fund's compliance with the law.

I must keep myself informed of changes to the legislation relevant to the operation of my fund and ensure the trust deed is kept up to date in accordance with the law and the needs of the members.

If I do not comply with the legislation, the Commissioner may take the following actions:

- impose administrative penalties on me
- enter into agreements with me to rectify any contraventions of the legislation
- disqualify me from being a trustee or director of a corporate trustee of any superannuation fund in the future
- remove the fund's complying status, which may result in significant adverse tax consequences for the fund
- prosecute me under the law, which may result in fines or imprisonment.

SOLE PURPOSE

I understand it is my responsibility to ensure the fund is only maintained for the purpose of providing benefits to the members upon their retirement (or attainment of a certain age) or their beneficiaries if a member die. I understand that I should regularly evaluate whether the fund continues to be the appropriate vehicle to meet this purpose.

TRUSTEE DUTIES

I understand that by law I must at all times:

- act honestly in all matters concerning the fund
- exercise skill, care and diligence in managing the fund
- act in the best interests of all the members of the fund
- ensure that members only access their super benefits if they have met a legitimate condition of release
- refrain from entering into transactions that circumvent restrictions on the payment of benefits
- ensure that my money and other assets are kept separate from the money and other assets of the fund
- take appropriate action to protect the fund's assets (for example, have sufficient evidence of the ownership of fund assets)
- refrain from entering into any contract or do anything that would prevent me from, or hinder me in, properly performing or exercising my functions or powers as a trustee or director of the corporate trustee of the fund

- allow all members of the fund to have access to information and documents as required, including details about
 - the financial situation of the fund
 - the investments of the fund
 - the members' benefit entitlements.

- I also understand that by law I must prepare, implement and regularly review an investment strategy having regard to all the circumstances of the fund, which include, but are not limited to:
 - the risks associated with the fund's investments
 - the likely return from investments, taking into account the fund's objectives and expected cash flow requirements
 - investment diversity and the fund's exposure to risk due to inadequate diversification
 - the liquidity of the fund's investments having regard to the fund's expected cash flow requirements in discharging its existing and prospective liabilities (including benefit payments)
 - whether the trustees of the fund should hold insurance cover for one or more members of the fund.

Investment restrictions

I understand that, as a director of the corporate trustee of the fund, subject to certain limited exceptions specified in the law, I am prohibited from:

- lending money of the fund to, or providing financial assistance to, a member of the fund or a member's relative (financial assistance means any assistance that improves the financial position of a person directly or indirectly, including the provision of credit)
- acquiring assets (other than business real property, listed securities, certain in-house assets and acquisitions made under mergers allowed by special determinations or acquisitions as a result of a breakdown of a relationship) for the fund from members or other related parties of the fund
- borrowing money (or maintaining an existing borrowing) on behalf of the fund except in certain limited circumstances (while limited recourse borrowing arrangements are permitted, they can be complex and particular conditions must be met to ensure that legal requirements are not breached) having more than 5% of the market value of the fund's total assets at the end of the income year as in-house assets (these are loans to, or investments in, related parties of the fund (including trusts) or assets subject to a lease or lease arrangement between the trustee and a member, relative or other related party)
- entering into investments on behalf of the fund that are not made or maintained on an arm's length (commercial) basis (this ensures the purchase or sale price of the fund's assets and any earnings from those assets reflects their market value).

Accepting contributions and paying a benefit

I understand that I can only accept contributions and pay benefits (income streams or lump sums) to members or their beneficiaries when the conditions specified in the law and the fund trust deed have been met.

Administration




I understand that the trustees of the fund must:

- keep and retain for at least 10 years
 - minutes of all trustee meetings at which matters affecting the fund were considered (this includes investment decisions and decisions to appoint members and trustees)
 - records of all changes of trustees, including directors of the corporate trustee
 - each trustee's consent to be appointed as a trustee of the fund or a director of the corporate trustee
 - all trustee declarations
 - copies of all reports given to members
- ensure that the following are prepared and retained for at least five years
 - an annual statement of the financial position of the fund
 - an annual operating statement
 - copies of all annual returns lodged
 - accounts and statements that accurately record and explain the transactions and financial position of the fund
- ensure that an approved auditor is appointed within the prescribed period (currently this is no later than 31 days before the due date for lodgment of the fund's annual return but this may change to 45 days) to audit the fund for each income year, and provide that auditor with documents as requested
- lodge the fund's annual return, completed in its entirety, by the due date
- notify the ATO within 28 days of any changes to the
 - membership of the fund, or trustees or directors of the corporate trustee
 - name of the fund
 - contact person and their contact details
 - postal address, registered address or address for service of notices for the fund
- notify the ATO in writing within 28 days of the fund being wound up or after becoming aware that the fund has ceased to be an SMSF.
- lodge the fund's annual return by the due date.

DECLARATION

By signing this declaration I acknowledge that I understand my duties and responsibilities as a director of the corporate trustee of the self-managed superannuation fund named on this declaration (or if the fund's name changes, that name). I understand that:

- I must ensure this document is retained for at least 10 years or while I remain a trustee or director of the corporate trustee (whichever is longer) and, if I fail to do this, penalties may apply
- I may have to make this document available for inspection by a member of staff of the ATO and, if I fail to do this, penalties may apply.
- I do not have access to the government's financial assistance program that is available to trustees of Australian Prudential Regulation Authority (APRA) regulated funds in the case of financial loss due to fraudulent conduct or theft.

| | |
|--|-----------------------------------|
| <p>Signature of Director of the Trustee Company</p> <p> <small>Keremu aimidiguli (Feb 10, 2021 12:30 GMT+11)</small></p> <p> <small>keyimyasin (Jan 21, 2021 10:47 GMT+11)</small></p> <p>.....</p> <p>KEREMU AIMIDIGULI KEYIM YASIN</p> | <p>Date</p> <p>08 / 08 / 2018</p> |
| <p>Signature of Witness</p> <p> <small>Chin He (Jan 21, 2021 10:38 GMT+11)</small></p> <p>.....</p> <p>Witness' name (witness must be over the age of 18 years)</p> <p>.....</p> | <p>Date</p> <p>08 / 08 / 2018</p> |

K & A FAMILY SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

Trident Financial Group Pty Ltd
Level 1, 21 Shierlaw Avenue
Canterbury VIC 3126

K & A FAMILY SUPERANNUATION FUND

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K & A FAMILY SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

| | 2019 | 2018 |
|---|---------|---------|
| | \$ | \$ |
| Investments | | |
| Shares in Listed Companies (Australian) | 234,370 | 267,594 |
| Shares in Listed Companies (Overseas) | 136,101 | 3,937 |
| Units in Listed Unit Trusts (Australian) | 60,132 | 56,985 |
| Units in Listed Unit Trusts (Overseas) | 14,326 | 21,143 |
| | 444,929 | 349,659 |
| Other Assets | | |
| CBA #1114 2679 | 101 | 83 |
| ANZ ETrade #15861 | 99,187 | 117,464 |
| Formation Expenses | 660 | 660 |
| Income Tax Refundable (Note 7) | 2,428 | 1,629 |
| | 102,376 | 119,836 |
| Total Assets | 547,305 | 469,495 |
| Less: | | |
| Liabilities | | |
| PAYG Payable | 1,918 | 1,802 |
| | 1,918 | 1,802 |
| Net Assets Available to Pay Benefits | 545,387 | 467,693 |
| Represented by: | | |
| Liability for Accrued Benefits (Notes 2, 3, 4) | | |
| Aimidiguli, Keremu | 241,175 | 204,422 |
| Yasin, Keyim | 304,212 | 263,271 |
| | 545,387 | 467,693 |

The accompanying notes form part of these financial statements

K & A FAMILY SUPERANNUATION FUND
DETAILED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

| | 2019 | 2018 |
|--|---------|---------|
| | \$ | \$ |
| Investments | | |
| Shares in Listed Companies (Australian) | | |
| Rio Tinto Limited | 10,376 | 21,694 |
| Amp Limited | 3,180 | - |
| Qbe Insurance Group Limited | 23,660 | 41,882 |
| Crown Resorts Limited | 8,715 | 9,450 |
| Bhp Billiton Limited | 8,232 | 10,173 |
| Westpac Banking Corporation | 15,598 | 16,115 |
| Australia & New Zealand Banking Group Limited | 26,799 | 26,828 |
| National Australia Bank Limited | 32,064 | 32,892 |
| Commonwealth Bank of Australia | 37,251 | 32,792 |
| Woodside Petroleum Limited | 5,454 | 5,319 |
| Origin Energy Limited | 9,503 | 5,045 |
| Oil Search Limited | 14,140 | 19,580 |
| Santos Limited | 29,991 | 29,444 |
| Macquarie Group Limited | - | 6,182 |
| Ishs Europe Cdis | 6,377 | 6,034 |
| Janus Henderson Group Plc | 3,029 | 4,164 |
| | 234,369 | 267,594 |
| Shares in Listed Companies (Overseas) | | |
| Travelsky Technology Limited-696:HK | 8,426 | 3,937 |
| China Merchants Bank Co.,Ltd.-3968: HK | 3,597 | - |
| Alibaba Group Holding Limited-BABA:US | 40,229 | - |
| Bitauto Holdings Limited - Bita:us | 2,260 | - |
| Weibo Corporation - Wb:us | 2,818 | - |
| Tencent Holdings Limited-700:hk | 12,885 | - |
| Baidu Inc - Baidu:us | 3,311 | - |
| Jd.Com - Jd:us | 20,310 | - |
| China Life - 2628:HK | 3,524 | - |
| Petrochina - 857:HK | 3,177 | - |
| Facebook-Fb:us | 8,110 | - |
| Apple - Aapl:us | 9,119 | - |
| Boeing Company-Ba:us | 10,387 | - |
| Tesla-Tela:us | 7,948 | - |
| | 136,101 | 3,937 |
| Units in Listed Unit Trusts (Australian) | | |
| Platinum - European Fund | 26,791 | 26,382 |
| Platinum International Healthcare Fund | 27,001 | 25,793 |
| Platinum International Fund | 4,410 | 4,810 |
| BETASHARES US EQUITIES STRONG BEAR CURRENCY HEDGED (HF) | 1,930 | - |
| | 60,132 | 56,985 |
| Units in Listed Unit Trusts (Overseas) | | |
| Vanguard Energy Etf | 10,782 | 12,789 |

The accompanying notes form part of these financial statements

K & A FAMILY SUPERANNUATION FUND
DETAILED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

| | 2019 | 2018 |
|---|---------|---------|
| | \$ | \$ |
| Proshares Short Russell2000-Rwm | - | 4,220 |
| Proshares Ultrashort S&p500-Sds | 3,544 | 4,134 |
| | 14,326 | 21,143 |
| | 444,928 | 349,659 |
| Other Assets | | |
| CBA #1114 2679 | 101 | 83 |
| ANZ ETrade #15861 | 99,187 | 117,464 |
| Formation Expenses | 660 | 660 |
| Income Tax Refundable (Note 7) | 2,428 | 1,629 |
| | 102,376 | 119,836 |
| | 102,376 | 119,836 |
| Total Assets | 547,304 | 469,495 |
| Less: | | |
| Liabilities | | |
| PAYG Payable | 1,918 | 1,802 |
| | 1,918 | 1,802 |
| | 1,918 | 1,802 |
| Net Assets Available to Pay Benefits | 545,386 | 467,693 |
| Represented by: | | |
| Liability for Accrued Benefits (Notes 2, 3, 4) | | |
| Aimidiguli, Keremu | 241,174 | 204,422 |
| Yasin, Keyim | 304,212 | 263,271 |
| | 545,386 | 467,693 |
| | 545,386 | 467,693 |

The accompanying notes form part of these financial statements

K & A FAMILY SUPERANNUATION FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

| | 2019 | 2018 |
|---|--------|---------|
| | \$ | \$ |
| Income | | |
| Capital Gains/(Losses) - Taxable | 494 | 8,813 |
| Capital Gains/(Losses) - Non Taxable | 5,862 | 4,761 |
| Distributions Received | 5,495 | 4,027 |
| Dividends Received | 17,916 | 9,780 |
| Employer Contributions - Concessional | 52,138 | 25,000 |
| Increase in Market Value of Investments (Note 5) | 7,544 | 23,934 |
| Interest Received | 236 | 1,583 |
| Member/Personal Contributions - Concessional (Taxable) | - | 25,000 |
| Member/Personal Contributions - Non Concessional (Undeducted) | - | 6,752 |
| | 89,685 | 109,650 |
| Expenses | | |
| Accountancy Fees | - | 2,500 |
| Administration Costs | 99 | - |
| ATO Supervisory Levy | - | 518 |
| Bank Charges | 120 | 120 |
| | 219 | 3,138 |
| Benefits Accrued as a Result of Operations before Income Tax | 89,466 | 106,512 |
| Income Tax (Note 7) | | |
| Income Tax Expense | 11,774 | 9,842 |
| | 11,774 | 9,842 |
| Benefits Accrued as a Result of Operations | 77,692 | 96,670 |

The accompanying notes form part of these financial statements

K & A FAMILY SUPERANNUATION FUND
DETAILED OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

| | 2019 | 2018 |
|---|---------|-------|
| | \$ | \$ |
| Income | | |
| Capital Gains/(Losses) - Taxable | | |
| Australia & New Zealand Banking Group Limited | - | 1,034 |
| BETASHARES US EQUITIES STRONG BEAR CURRENCY HEDGED (HF) | 1,465 | - |
| Bhp Billiton Limited | 554 | - |
| Macquarie Group Limited | (363) | - |
| National Australia Bank Limited | - | 348 |
| Oil Search Limited | 120 | 130 |
| Ozforex Group | - | (640) |
| Proshares Short Russell2000-Rwm | 54 | - |
| Qbe Insurance Group Limited | (5,335) | - |
| Rio Tinto Limited | 4,856 | - |
| Santos Limited | (856) | - |
| Worleyparsons Limited | - | 7,941 |
| | 494 | 8,813 |
| Capital Gains/(Losses) - Non Taxable | | |
| Australia & New Zealand Banking Group Limited | - | 517 |
| Bhp Billiton Limited | 277 | - |
| National Australia Bank Limited | - | 174 |
| Oil Search Limited | 60 | 82 |
| Proshares Short Russell2000-Rwm | 27 | - |
| Qbe Insurance Group Limited | 2,865 | - |
| Rio Tinto Limited | 2,428 | - |
| Santos Limited | 204 | - |
| Worleyparsons Limited | - | 3,988 |
| | 5,862 | 4,761 |
| Distributions Received | | |
| Platinum - European Fund | 1,737 | 1,891 |
| Platinum International Fund | 638 | - |
| Platinum International Healthcare Fund | 2,718 | 1,852 |
| Proshares Short Russell2000-Rwm | 26 | 7 |
| Proshares Ultrashort S&p500-Sds | 62 | 12 |
| Vanguard Energy Etf-Vde | 313 | 266 |
| | 5,495 | 4,027 |
| Dividends Received | | |
| Amp Limited | 83 | - |

The accompanying notes form part of these financial statements

K & A FAMILY SUPERANNUATION FUND
DETAILED OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

| | 2019 | 2018 |
|--|--------|--------|
| | \$ | \$ |
| Apple - Apl:us | 68 | - |
| Australia & New Zealand Banking Group Limited | 2,000 | 1,486 |
| Bhp Billiton Limited | 1,208 | 529 |
| Boeing Company-Ba:us | 60 | - |
| Commonwealth Bank of Australia | 2,771 | 1,064 |
| Crown Resorts Limited | 528 | 528 |
| Ishs Europe Cdis | 176 | 146 |
| Janus Henderson Group Plc | 200 | 171 |
| Macquarie Group Limited | 319 | 289 |
| National Australia Bank Limited | 2,546 | 1,697 |
| Oil Search Limited | 298 | 324 |
| Origin Energy Limited | 186 | - |
| Ozforex Group | - | 51 |
| Petrochina - 857:HK | 73 | - |
| Qbe Insurance Group Limited | 2,581 | 747 |
| Rio Tinto Limited | 1,477 | 1,360 |
| Santos Limited | 810 | - |
| Tencent Holdings Limited-700:hk | 37 | - |
| Travelsky Technology Limited-696:HK | 54 | - |
| Westpac Banking Corporation | 2,014 | 1,074 |
| Woodside Petroleum Limited | 428 | 240 |
| Worleyparsons Limited | - | 72 |
| | 17,916 | 9,780 |
| Employer Contributions - Concessional | | |
| Aimidiguli, Keremu | 26,069 | - |
| Yasin, Keyim | 26,069 | 25,000 |
| | 52,138 | 25,000 |
| Interest Received | | |
| ANZ ETrade #15861 | 236 | 428 |
| CBA #1114 2679 | - | 11 |
| CBA #310950654992 | - | 1,144 |
| | 236 | 1,583 |
| Member/Personal Contributions - Concessional (Taxable) | | |
| Aimidiguli, Keremu | - | 25,000 |
| | - | 25,000 |
| Member/Personal Contributions - Non Concessional (Undeducted) | | |

The accompanying notes form part of these financial statements

K & A FAMILY SUPERANNUATION FUND
DETAILED OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

| | 2019 | 2018 |
|--|---------|---------|
| | \$ | \$ |
| Aimidiguli, Keremu | - | 866 |
| Yasin, Keyim | - | 5,886 |
| | - | 6,752 |
| Revaluations | | |
| Shares in Listed Companies (Australian) | | |
| Amp Limited | (555) | - |
| Australia & New Zealand Banking Group Limited | (28) | (1,175) |
| Bhp Billiton Limited | 973 | 3,189 |
| Commonwealth Bank of Australia | 4,460 | (1,184) |
| Crown Resorts Limited | (735) | 854 |
| Ishs Europe Cdis | 343 | 249 |
| Janus Henderson Group Plc | (1,135) | 853 |
| Macquarie Group Limited | - | 1,758 |
| National Australia Bank Limited | (828) | (1,102) |
| Oil Search Limited | (3,800) | 4,939 |
| Origin Energy Limited | (2,314) | 1,595 |
| Ozforex Group | - | 935 |
| Qbe Insurance Group Limited | 12,117 | (5,035) |
| Rio Tinto Limited | (3,917) | 5,244 |
| Santos Limited | 4,123 | 15,315 |
| Westpac Banking Corporation | (517) | (273) |
| Woodside Petroleum Limited | 135 | 882 |
| Worleyparsons Limited | - | (7,709) |
| | 8,321 | 19,334 |
| Shares in Listed Companies (Overseas) | | |
| Alibaba Group Holding Limited-BABA:US | 5,026 | - |
| Apple - Aapl:us | 899 | - |
| Baidu Inc - Bidu:us | (2,888) | - |
| Bitauto Holdings Limited - Bitu:us | (2,700) | - |
| Boeing Company-Ba:us | (211) | - |
| China Life - 2628:HK | 417 | - |
| China Merchants Bank Co.,Ltd.-3968: HK | 871 | - |
| Facebook-Fb:us | 1,992 | - |
| Jd.Com - Jd:us | 4,126 | - |
| Petrochina - 857:HK | (1,087) | - |
| Tencent Holdings Limited-700:hk | 1,350 | - |
| Tesla-Tela:us | 1,059 | - |

The accompanying notes form part of these financial statements

K & A FAMILY SUPERANNUATION FUND
DETAILED OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

| | 2019 | 2018 |
|---|---------|---------|
| | \$ | \$ |
| Travelsky Technology Limited-696:HK | (2,359) | (59) |
| Weibo Corporation - Wb:us | (2,000) | - |
| | 4,496 | (59) |
| Units in Listed Unit Trusts (Australian) | | |
| BETASHARES US EQUITIES STRONG BEAR CURRENCY HEDGED (HF) | (250) | - |
| Platinum - European Fund | (1,270) | 1,829 |
| Platinum International Fund | (400) | (560) |
| Platinum International Healthcare Fund | (1,489) | 2,168 |
| | (3,410) | 3,437 |
| Units in Listed Unit Trusts (Overseas) | | |
| Proshares Short Russell2000-Rwm | 734 | (734) |
| Proshares Ultrashort S&p500-Sds | (590) | (1,005) |
| Vanguard Energy Etf | (2,007) | 2,960 |
| | (1,863) | 1,222 |
| | 7,544 | 23,934 |
| | 89,686 | 109,649 |
| Expenses | | |
| Accountancy Fees | - | 2,500 |
| Administration Costs | 99 | - |
| ATO Supervisory Levy | - | 518 |
| Bank Charges | 120 | 120 |
| | 219 | 3,138 |
| Benefits Accrued as a Result of Operations before Income Tax | 89,467 | 106,511 |
| Income Tax (Note 7) | | |
| Income Tax Expense | 11,774 | 9,842 |
| | 11,774 | 9,842 |
| Benefits Accrued as a Result of Operations | 77,693 | 96,669 |

The accompanying notes form part of these financial statements

K & A FAMILY SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

1. Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the trustees/ directors of the trustee company.

a. Measurement of Investments

The fund initially recognises:

- i. an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- ii. a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at market values, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions are made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed-interest securities by reference to the redemption price at the end of the reporting period;
- iv. investment properties at the trustees' assessment of their realizable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be

K & A FAMILY SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

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

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

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

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

K & A FAMILY SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

| | 2019 | 2018 |
|--|---------|---------|
| | \$ | \$ |
| Liability for Accrued Benefits at beginning of period | 467,694 | 377,852 |
| Add: | | |
| Benefits Accrued as a Result of Operations | 77,692 | 96,670 |
| - Adjustment of Deferred Tax Liability /Deferred Tax Asset | - | (6,828) |
| | 545,386 | 467,694 |
| Liability for Accrued Benefits at end of period | 545,386 | 467,694 |

3. Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any other factor other than resignation from the fund) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting date.

| | 2019 | 2018 |
|-----------------|---------|---------|
| | \$ | \$ |
| Vested Benefits | 545,386 | 467,694 |

4. Guaranteed Benefits

No guarantees have been given in respect of any part of the liability for accrued benefits.

5. Changes in Market Values

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

| | 2019 | 2018 |
|--|---------|--------|
| | \$ | \$ |
| Shares in Listed Companies (Australian) | 8,321 | 19,334 |
| Shares in Listed Companies (Overseas) | 4,496 | (59) |
| Units in Listed Unit Trusts (Australian) | (3,410) | 3,437 |
| Units in Listed Unit Trusts (Overseas) | (1,863) | 1,222 |
| | 7,544 | 23,934 |

6. Funding Arrangements

The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

K & A FAMILY SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

| | 2019 | 2018 |
|----------|------|------|
| | \$ | \$ |
| Employer | | |
| Members | | |

7. Income Tax

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

| | 2019 | 2018 |
|---|---------|---------|
| | \$ | \$ |
| Benefits accrued as a result of operations before income tax | 89,466 | 106,513 |
| Prima facie income tax on accrued benefits | 13,420 | 15,977 |
| Add/(Less) Tax Effect of: | | |
| Increase in Market Value of Investments | (1,132) | (3,590) |
| Member/Personal Contributions - Non Concessional (Undeducted) | - | (1,013) |
| Distributed Capital Gains | (590) | (239) |
| Accounting (Profits)/Losses on Sale of Investments | (953) | (2,036) |
| Taxable Capital Gains | 1,029 | 744 |
| Movement in Deferred Tax Liability/Deferred Tax Asset | - | 921 |
| Other | | (921) |
| | (1,646) | (6,134) |
| Income Tax Expense | 11,774 | 9,842 |

Income tax expense comprises:

| | | |
|---|--------|---------|
| Income Tax Payable/(Refundable) | (799) | (2,550) |
| Imputed Credits | 4,646 | 2,491 |
| Foreign Credits | 255 | 64 |
| TFN Credits | - | 127 |
| Movement in Deferred Tax Liability/Deferred Tax Asset | - | 921 |
| Tax Instalments Paid | 7,672 | 8,789 |
| | 11,774 | 9,842 |

8. Reconciliation of Net Cash provided by Operating Activities to Benefits Accrued from Operations after Income Tax

| | | |
|--|------|------|
| | 2019 | 2018 |
|--|------|------|

K & A FAMILY SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

| | \$ | \$ |
|--|----------|----------|
| Benefits accrued from operations after income tax | 77,692 | 96,670 |
| Add/(Less) non cash amounts included in benefits accrued from operations | | |
| Capital Gains/(Losses) - Taxable | (494) | (8,813) |
| Capital Gains/(Losses) - Non Taxable | (5,862) | (4,761) |
| Distributions Received | (4,376) | (3,679) |
| Increase in Market Value of Investments | (7,544) | (23,934) |
| Member/Personal Contributions - Non Concessional (Undeducted) | - | (6,752) |
| Income Tax Expense | 11,774 | 9,842 |
| Other non cash items | (12,457) | (9,241) |
| | (18,959) | (47,338) |
| Net cash provided by operating activities | 58,733 | 49,333 |

9. Reconciliation of Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

| | 2019 | 2018 |
|------|--------|---------|
| | \$ | \$ |
| Cash | 99,288 | 117,547 |

K & A FAMILY SUPERANNUATION FUND

TRUSTEES DECLARATION

The trustees have determined that the fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The trustees declare that:

- i. the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2019 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- iii. the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2019.

Specifically, the trustees declare that:

- in accordance with s 120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s 50 of the Superannuation (Supervision) Act 1993 and reg 13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements

Signed in accordance with a resolution of the trustees by:

keyimyasir

[keyimyasir \(Jan 21, 2021 10:47 GMT+11\)](#)

Keyim Yasin
Trustee

DATED: 27/11/2020

K & A FAMILY SUPERANNUATION FUND
COMPILATION REPORT TO THE MEMBER(S) OF K & A FAMILY SUPERANNUATION FUND

We have compiled the accompanying special purpose financial statements of K & A FAMILY SUPERANNUATION FUND, which comprise the statement of financial position as at 30 June 2019, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee (s) of the K & A FAMILY SUPERANNUATION FUND is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Dated: / /

**K & A FAMILY SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2019**

| | 2019 |
|--|------------------|
| | \$ |
| Benefits Accrued as a Result of Operations before Income Tax | 89,466.00 |
| Less: | |
| Increase in Market Value of Investments | (7,544.00) |
| Accounting Capital Gains | (6,356.00) |
| Distributed Capital Gains | (3,930.00) |
| | <hr/> |
| | (17,830.00) |
| | <hr/> |
| | 71,636.00 |
| Add: | |
| Taxable Capital Gains | 6,857.00 |
| | <hr/> |
| | 6,857.00 |
| | <hr/> |
| Taxable Income | 78,493.00 |
| | <hr/> |
| Tax Payable on Taxable Income | 11,773.95 |
| Less: | |
| Imputed Credits | 4,645.82 |
| Foreign Credits | 255.27 |
| Instalments Paid | 7,672.00 |
| | <hr/> |
| | 12,573.09 |
| | <hr/> |
| Income Tax Payable/(Refund) | (799.14) |
| Add: | |
| Supervisory levy | 259.00 |
| Total Amount Due or Refundable | (540.14) |
| | <hr/> |

**MEMORANDUM OF RESOLUTIONS OF
KEYIM YASIN
ATF K & A FAMILY SUPERANNUATION FUND**

ADOPT FINANCIAL
STATEMENT ATO RESOLUTION

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.

It was further resolved that the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2019 thereon be adopted.

INVESTMENT STRATEGY:

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within 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.

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 2019.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2019.

AUDITORS

It was resolved that

of

act as auditors 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.

CLOSURE:

Signed as a true record –

keyimyasin
keyimyasin (Jan 21, 2021 10:47 GMT+11)

.....
Keyim Yasin

27/11/2020

K & A FAMILY SUPERANNUATION FUND
SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2019

| Details | No of Units |
|---|-------------|
| Purchases of Fund Assets | |
| <u>Shares in Listed Companies (Australian)</u> | |
| Amp Limited | 1,500 |
| Origin Energy Limited | 797 |
| <u>Shares in Listed Companies (Overseas)</u> | |
| Travelsky Technology Limited-696:HK | 2,000 |
| China Merchants Bank Co.,Ltd.-3968: HK | 500 |
| Alibaba Group Holding Limited-BABA:US | 165 |
| Bitauto Holdings Limited - Bita:us | 150 |
| Weibo Corporation - Wb:us | 45 |
| Tencent Holdings Limited-700:hk | 200 |
| Baidu Inc - Baidu:us | 20 |
| Jd.Com - Jd:us | 470 |
| China Life - 2628:HK | 1,000 |
| Petrochina - 857:HK | 4,000 |
| Facebook-Fb:us | 30 |
| Apple - Aapl:us | 32 |
| Boeing Company-Ba:us | 20 |
| Tesla-Tsla:us | 25 |
| <u>Units in Listed Unit Trusts (Australian)</u> | |
| Platinum - European Fund | 482 |
| Platinum International Healthcare Fund | 1,349 |
| BETASHARES US EQUITIES STRONG BEAR CURRENCY HEDGED (HF) | 2,000 |
| Sales of Fund Assets | |
| <u>Shares in Listed Companies (Australian)</u> | |
| Rio Tinto Limited | 160 |
| Qbe Insurance Group Limited | 2,300 |
| Bhp Billiton Limited | 100 |
| Oil Search Limited | 200 |
| Santos Limited | 460 |
| Macquarie Group Limited | 50 |
| <u>Units in Listed Unit Trusts (Australian)</u> | |
| BETASHARES US EQUITIES STRONG BEAR CURRENCY HEDGED (HF) | 1,500 |
| <u>Units in Listed Unit Trusts (Overseas)</u> | |
| Proshares Short Russell2000-Rwm | 80 |

Member's Statement
K & A FAMILY SUPERANNUATION FUND

MS KEREMU AIMIDIGULI
18 TANNOCK STREET
BALWYN NORTH VIC 3104

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

| | | | |
|---------------------------|------------------|------------------------------|------------------|
| Your Details | | Your Balance | |
| Date of Birth | 10 February 1983 | Total Benefits | \$241,174 |
| Tax File Number | Provided | Comprising: | |
| Date Joined Fund | 17 October 2011 | - Preserved | \$241,174 |
| Service Period Start Date | | - Restricted Non Preserved | |
| Date Left Fund | | - Unrestricted Non Preserved | |
| Member Mode | Accumulation | Including: | |
| Account Description | | - Tax Free Component | \$866 |
| Current Salary | | - Taxable Component | \$240,308 |
| Vested Amount | \$241,174 | | |
| Insured Death Benefit | | | |
| Total Death Benefit | \$241,174 | | |
| Disability Benefit | | | |
| Nominated Beneficiaries | | | |

| Your Detailed Account | Preserved | Restricted Non Preserved | Unrestricted Non Preserved | Total |
|---|------------------|---------------------------------|-----------------------------------|----------------|
| Opening Balance at 1 July 2018 | 204,423 | | | 204,423 |
| <u>Add: Increases to Member's Account</u> | | | | |
| <u>During the Period</u> | | | | |
| Concessional Contributions | 26,069 | | | 26,069 |
| Non-Concessional Contributions | | | | |
| Other Contributions | | | | |
| Govt Co-Contributions | | | | |
| Employer Contributions - No TFN | | | | |
| Proceeds of Insurance Policies | | | | |
| Share of Net Income/(Loss) for period | 16,320 | | | 16,320 |
| Transfers in and transfers from reserves | | | | |
| | 42,389 | | | 42,389 |
| | 246,812 | | | 246,812 |
| <u>Less: Decreases to Member's Account</u> | | | | |
| <u>During the Period</u> | | | | |
| Benefits/Pensions Paid | | | | |
| Contributions Tax | 3,910 | | | 3,910 |
| Income Tax | 1,728 | | | 1,728 |
| No TFN Excess Contributions Tax | | | | |
| Division 293 Tax | | | | |
| Excess Contributions Tax | | | | |
| Refund Excess Contributions | | | | |
| Insurance Policy Premiums Paid | | | | |
| Management Fees | | | | |
| Share of fund expenses | | | | |
| Transfers out and transfers to reserves | | | | |
| | 5,638 | | | 5,638 |
| Member's Account Balance at 30/06/2019 | 241,174 | | | 241,174 |

Reference: KAFA0001 / 501

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund



[keyimyasini](#) (Jan 21, 2021 10:47 GMT+11)

Keyim Yasin
Trustee

Statement Date: 27 November 2020

Member's Statement
K & A FAMILY SUPERANNUATION FUND

MR KEYIM YASIN
18 TANNOCK STREET
BALWYN NORTH VIC 3104

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

| | | | |
|---------------------------|-----------------|------------------------------|------------------|
| Your Details | | Your Balance | |
| Date of Birth | 29 June 1969 | Total Benefits | \$304,212 |
| Tax File Number | Provided | Comprising: | |
| Date Joined Fund | 17 October 2011 | - Preserved | \$304,212 |
| Service Period Start Date | | - Restricted Non Preserved | |
| Date Left Fund | | - Unrestricted Non Preserved | |
| Member Mode | Accumulation | Including: | |
| Account Description | | - Tax Free Component | \$7,174 |
| Current Salary | | - Taxable Component | \$297,038 |
| Vested Amount | \$304,212 | | |
| Insured Death Benefit | | | |
| Total Death Benefit | \$304,212 | | |
| Disability Benefit | | | |
| Nominated Beneficiaries | | | |

| Your Detailed Account | Preserved | Restricted Non Preserved | Unrestricted Non Preserved | Total |
|--|------------------|---------------------------------|-----------------------------------|----------------|
| Opening Balance at 1 July 2018 | 263,271 | | | 263,271 |
| <u>Add: Increases to Member's Account During the Period</u> | | | | |
| Concessional Contributions | 26,069 | | | 26,069 |
| Non-Concessional Contributions | | | | |
| Other Contributions | | | | |
| Govt Co-Contributions | | | | |
| Employer Contributions - No TFN | | | | |
| Proceeds of Insurance Policies | | | | |
| Share of Net Income/(Loss) for period | 21,008 | | | 21,008 |
| Transfers in and transfers from reserves | | | | |
| | 47,077 | | | 47,077 |
| | 310,348 | | | 310,348 |
| <u>Less: Decreases to Member's Account During the Period</u> | | | | |
| Benefits/Pensions Paid | | | | |
| Contributions Tax | 3,910 | | | 3,910 |
| Income Tax | 2,225 | | | 2,225 |
| No TFN Excess Contributions Tax | | | | |
| Division 293 Tax | | | | |
| Excess Contributions Tax | | | | |
| Refund Excess Contributions | | | | |
| Insurance Policy Premiums Paid | | | | |
| Management Fees | | | | |
| Share of fund expenses | | | | |
| Transfers out and transfers to reserves | | | | |
| | 6,135 | | | 6,135 |
| Member's Account Balance at 30/06/2019 | 304,213 | | | 304,213 |

Reference: KAFA0001 / 502

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund



[keyimyasini](#) (Jan 21, 2021 10:47 GMT+11)

Keyim Yasin
Trustee

Statement Date: 27 November 2020

K & A FAMILY SUPERANNUATION FUND
Member Contribution Caps Report
KEREMU AIMIDIGULI at 30/06/2019

| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|
| Age | 36 | 35 | 34 | 33 | 32 | 31 |
| <i>Total Super Balance as at 30/06/2019* Based on previous financial year balance</i> | 204,423.11 | 162,505.02 | N/A | N/A | N/A | N/A |
| Concessional Cap | 25,000.00 | 25,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 25,000.00 |
| Unused Concessional contribution brought forward | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maximum Cap Available | 25,000.00 | 25,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 25,000.00 |
| YTD Concessional Contributions | 26,069.04 | 25,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 25,000.00 |
| <i>Yearly Concessional Cap minus YTD Concessional Contributions</i> | <i>(1,069.04)</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |
| Excess Concessional Contributions | 1,069.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount of Concessional Cap remaining | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| <i>Carry-forward Unused Concessional Contributions</i> | | | | | | |
| <i>Unused amount expired after 5 years</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |
| <i>Cumulative Carry-forward amount at end of FY</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |
| Unused 'Carry-forward' available to be brought forward | 0.00 | | | | | |

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i> | 204,423.11 | 162,505.02 | N/A | N/A | N/A |
| General Transfer Cap Limit | 1,600,000.00 | 1,600,000.00 | N/A | N/A | N/A |
| Non-Concessional Cap | 100,000.00 | 100,000.00 | 180,000.00 | 180,000.00 | 180,000.00 |
| YTD Non-Concessional Contributions including Excess Concessional Contributions | 1,069.04 | 866.00 | 0.00 | 0.00 | 0.00 |
| Excess Non-Concessional Contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount of Non-Concessional Cap remaining | 98,930.96 | 99,134.00 | 180,000.00 | 180,000.00 | 180,000.00 |

K & A FAMILY SUPERANNUATION FUND
Member Contribution Caps Report
KEYIM YASIN at 30/06/2019

| | 2019 | 2018 | 2017 | 2016 | 2015 | 2014 |
|---|-------------------|------------------|------------------|------------------|------------------|------------------|
| Age | 50 | 49 | 48 | 47 | 46 | 45 |
| <i>Total Super Balance as at 30/06/2019* Based on previous financial year balance</i> | 263,270.92 | 209,439.74 | N/A | N/A | N/A | N/A |
| Concessional Cap | 25,000.00 | 25,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 25,000.00 |
| Unused Concessional contribution brought forward | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Maximum Cap Available | 25,000.00 | 25,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 25,000.00 |
| YTD Concessional Contributions | 26,069.03 | 25,000.00 | 30,000.00 | 30,000.00 | 30,000.00 | 20,502.47 |
| <i>Yearly Concessional Cap minus YTD Concessional Contributions</i> | <i>(1,069.03)</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>4,497.53</i> |
| Excess Concessional Contributions | 1,069.03 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount of Concessional Cap remaining | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 4,497.53 |
| <i>Carry-forward Unused Concessional Contributions</i> | | | | | | |
| <i>Unused amount expired after 5 years</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |
| <i>Cumulative Carry-forward amount at end of FY</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> | <i>0.00</i> |
| Unused 'Carry-forward' available to be brought forward | 0.00 | | | | | |

| | 2019 | 2018 | 2017 | 2016 | 2015 |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|
| <i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i> | 263,270.92 | 209,439.74 | N/A | N/A | N/A |
| General Transfer Cap Limit | 1,600,000.00 | 1,600,000.00 | N/A | N/A | N/A |
| Non-Concessional Cap | 100,000.00 | 100,000.00 | 180,000.00 | 180,000.00 | 180,000.00 |
| YTD Non-Concessional Contributions including Excess Concessional Contributions | 1,069.03 | 5,886.08 | 0.00 | 0.00 | 0.00 |
| Excess Non-Concessional Contributions | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Amount of Non-Concessional Cap remaining | 98,930.97 | 94,113.92 | 180,000.00 | 180,000.00 | 180,000.00 |

K & A FAMILY SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT (WITH YIELDS) AT 30 JUNE 2019

| Investment | Units | Cost | | Market | | Income | Yield | |
|--|-------|----------|---------|----------|---------|--------|--------|--------|
| | | Per unit | Total | Per unit | Total | | Cost | Market |
| Cash/Bank Accounts | | | | | | | | |
| ANZ ETrade #15861 | | | 99,187 | | 99,187 | 236 | 0.24% | 0.24% |
| CBA #1114 2679 | | | 101 | | 101 | | | |
| | | | 99,288 | | 99,288 | 236 | | |
| Shares in Listed Companies (Australian) | | | | | | | | |
| Amp Limited | 1,500 | 2.49 | 3,735 | 2.12 | 3,180 | 83 | 2.22% | 2.61% |
| Australia & New Zealand Banking Group Limited | 950 | 25.05 | 23,797 | 28.21 | 26,800 | 2,000 | 8.40% | 7.46% |
| Bhp Billiton Limited | 200 | 27.97 | 5,593 | 41.16 | 8,232 | 1,208 | 21.60% | 14.67% |
| Commonwealth Bank of Australia | 450 | 72.36 | 32,563 | 82.78 | 37,251 | 2,771 | 8.51% | 7.44% |
| Crown Resorts Limited | 700 | 10.56 | 7,393 | 12.45 | 8,715 | 528 | 7.14% | 6.06% |
| Ishs Europe Cdis | 100 | 47.30 | 4,730 | 63.77 | 6,377 | 176 | 3.72% | 2.76% |
| Janus Henderson Group Plc | 100 | 35.70 | 3,570 | 30.29 | 3,029 | 200 | 5.60% | 6.60% |
| Macquarie Group Limited | | | (3,080) | | | 319 | | |
| National Australia Bank Limited | 1,200 | 26.25 | 31,500 | 26.72 | 32,064 | 2,546 | 8.08% | 7.94% |
| Oil Search Limited | 2,000 | 7.45 | 14,900 | 7.07 | 14,140 | 298 | 2.00% | 2.11% |
| Origin Energy Limited | 1,300 | 8.74 | 11,364 | 7.31 | 9,503 | 186 | 1.64% | 1.96% |
| Qbe Insurance Group Limited | 2,000 | 9.49 | 18,987 | 11.83 | 23,660 | 2,581 | 13.59% | 10.91% |
| Rio Tinto Limited | 100 | 44.37 | 4,437 | 103.76 | 10,376 | 1,477 | 33.29% | 14.23% |
| Santos Limited | 4,236 | 3.22 | 13,648 | 7.08 | 29,991 | 810 | 5.93% | 2.70% |
| Westpac Banking Corporation | 550 | 26.89 | 14,787 | 28.36 | 15,598 | 2,014 | 13.62% | 12.91% |
| Woodside Petroleum Limited | 150 | 30.62 | 4,593 | 36.36 | 5,454 | 428 | 9.32% | 7.85% |
| | | | 192,517 | | 234,370 | 17,625 | | |
| Shares in Listed Companies (Overseas) | | | | | | | | |
| Alibaba Group Holding Limited-BABA:US | 165 | 213.35 | 35,203 | 243.81 | 40,229 | | | |
| Apple - Aapl:us | 32 | 256.88 | 8,220 | 284.97 | 9,119 | 68 | 0.83% | 0.75% |
| Baidu Inc - Bidu:us | 20 | 309.95 | 6,199 | 165.55 | 3,311 | | | |
| Bitauto Holdings Limited - Bita:us | 150 | 33.07 | 4,960 | 15.07 | 2,260 | | | |
| Boeing Company-Ba:us | 20 | 529.90 | 10,598 | 519.35 | 10,387 | 60 | 0.57% | 0.58% |
| China Life - 2628:HK | 1,000 | 3.11 | 3,107 | 3.52 | 3,524 | | | |
| China Merchants Bank Co.,Ltd.-3968: HK | 500 | 5.45 | 2,726 | 7.19 | 3,597 | | | |

K & A FAMILY SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT (WITH YIELDS) AT 30 JUNE 2019

| Investment | Units | Cost | | Market | | Income | Yield | |
|---|--------|----------|---------|----------|---------|--------|--------|--------|
| | | Per unit | Total | Per unit | Total | | Cost | Market |
| Facebook-Fb:us | 30 | 203.93 | 6,118 | 270.33 | 8,110 | | | |
| Jd.Com - Jd:us | 470 | 34.44 | 16,185 | 43.21 | 20,310 | | | |
| Petrochina - 857:HK | 4,000 | 1.07 | 4,264 | 0.79 | 3,177 | 73 | 1.71% | 2.30% |
| Tencent Holdings Limited-700:hk | 200 | 57.68 | 11,535 | 64.43 | 12,885 | 37 | 0.32% | 0.29% |
| Tesla-Tela:us | 25 | 275.52 | 6,888 | 317.92 | 7,948 | | | |
| Travelsky Technology Limited-696:HK | 3,000 | 3.61 | 10,843 | 2.81 | 8,426 | 54 | 0.50% | 0.64% |
| Weibo Corporation - Wb:us | 45 | 107.09 | 4,819 | 62.62 | 2,818 | | | |
| | | | 131,665 | | 136,101 | 292 | | |
| Units in Listed Unit Trusts (Australian) | | | | | | | | |
| BETASHARES US EQUITIES STRONG BEAR CURRENCY HEDGED (HF) | 500 | 4.36 | 2,180 | 3.86 | 1,930 | | | |
| Platinum - European Fund | 7,718 | 3.25 | 25,100 | 3.47 | 26,791 | 1,737 | 6.92% | 6.48% |
| Platinum International Fund | 1,000 | 5.37 | 5,370 | 4.41 | 4,410 | 638 | 11.88% | 14.47% |
| Platinum International Healthcare Fund | 13,522 | 2.16 | 29,226 | 2.00 | 27,001 | 2,718 | 9.30% | 10.07% |
| | | | 61,876 | | 60,132 | 5,093 | | |
| Units in Listed Unit Trusts (Overseas) | | | | | | | | |
| Proshares Short Russell2000-Rwm | | | | | | 26 | | |
| Proshares Ultrashort S&p500-Sds | 80 | 64.23 | 5,138 | 44.30 | 3,544 | 62 | 1.21% | 1.75% |
| Vanguard Energy Etf | 90 | 109.21 | 9,829 | 119.80 | 10,782 | 313 | 3.18% | 2.90% |
| | | | 14,967 | | 14,326 | 401 | | |
| | | | 500,313 | | 544,217 | 23,647 | | |

SMSF Tax Return

2019

1 Jul 2018—30 Jun 2019

TFN Recorded

PART A ELECTRONIC LODGMENT DECLARATION (FORM P, T, F, SMSF OR EX)

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronic lodgment service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

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

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

The Australian Business Register

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

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

Electronic Funds Transfer – Direct Debit

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

| Tax File Number | Name of partnership, trust, fund or entity | Year |
|-----------------|--|------|
| TFN Recorded | K & A Family Superannuation Fund | 2019 |

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

Important

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

Declaration - I declare that:

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

| Signature of partner, trustee or director | Date |
|--|--------------|
|  <small>keyimyasini (Jan 21, 2021 10:47 GMT+11)</small> | Jan 21, 2021 |

PART B ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer EFT of a refund is requested and the tax return is being lodged through the electronic lodgment service ELS.

This declaration must be signed by the taxpayer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important


Care should be taken when completing EFT details as the payment of any refund, including any family tax benefit, will be made to the account specified.

Agent Ref No.**Account Name**

25578668

K&A FAMILY SUPERANNUATION FUND

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

| | |
|--|-----------------------------|
| Signature  keyimyasir (Jan 21, 2021 10:47 GMT+11) | Date Jan 21, 2021 |
|--|-----------------------------|

PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**Client Ref****Agent Ref No.****Contact Name****Contact No.**

KAFA0001


25578668

Trident Financial Group Pty Ltd

0398994036

Declaration - I declare that:

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

| | |
|--|-------------|
| Agent's Signature  Chin He (Jan 21, 2021 10:38 GMT+11) | Date |
|--|-------------|

Section A: Fund information

| | | | | |
|--|------------------|--------------|-----------------|----------------------------------|
| Period start | | | | 01/07/2018 |
| Period end | | | | 30/06/2019 |
| 1 TAX FILE NUMBER | | | | TFN Recorded |
| 2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF) | | | | K & A Family Superannuation Fund |
| 3 AUSTRALIAN BUSINESS NUMBER | | | | 62 573 296 066 |
| 4 CURRENT POSTAL ADDRESS | | | | |
| Address | Town/City | State | Postcode | |
| 18 Tannock St | Balwyn North | VIC | 3104 | |
| 5 ANNUAL RETURN STATUS | | | | |
| Is this the first required return for a newly registered SMSF? | | | | No |
| 6 SMSF AUDITOR | | | | |
| Title | | | | Mr |
| First name | | | | TONY |
| Family name | | | | BOYS |
| SMSF auditor number | | | | 100014140 |
| Contact number | | | | 04-712708 |
| Auditor Address | Town/City | State | Postcode | |
| BOX 3376 | RUNDLE MALL | SA | 5000 | |
| Was part A of the audit report qualified? | | | | B No |
| Was part B of the audit report qualified? | | | | C No |
| 7 ELECTRONIC FUNDS TRANSFER (EFT) | | | | |
| A. Fund's financial institution account details | | | | |
| BSB number | | | | 063109 |
| Account number | | | | 11142679 |
| Account name | | | | K&A FAMILY SUPER FUND |
| I would like my tax refunds made to this account | | | | No |
| B. Financial institution account details for tax refunds | | | | |
| BSB number | | | | 063109 |
| Account number | | | | 11142679 |
| Account name | | | | K&A FAMILY SUPERANNUATION FUND |
| 8 STATUS OF SMSF | | | | |
| Australian superannuation fund? | | | | A Yes |
| Fund benefit structure | | | | B A |
| Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? | | | | C No |

Section B: Income

11 INCOME

Prior year losses brought forward

| | | |
|--|----------|------------|
| Did you have a CGT event during the year? | G | Yes |
| Have you applied an exemption or rollover? | M | No |
| Net capital gain | A | \$6,857.00 |

Losses carried forward

| | | |
|---------------------------------------|-----------|---|
| Gross interest income | C | \$236.00 |
| Gross foreign income | D1 | \$1,360.00 |
| Net foreign income | D | \$1,360.00 |
| Unfranked dividends | J | \$1,997.00 |
| Franked dividend income amount | K | \$10,840.00 |
| Franking credit | L | \$4,646.00 |
| Gross distribution from trusts income | M | \$638.00 P |
| Assessable contributions | R | $(R1 + R2 + R3 \text{ less } R6)$ \$52,138.00 |
| Assessable employer contributions | R1 | \$52,138.00 |
| Assessable personal contributions | R2 | \$0.00 |
| No-TFN-quoted contributions | R3 | \$0.00 |
| Gross income | W | \$78,712.00 |
| Total assessable income | V | \$78,712.00 |

Section C: Deductions and non-deductible expenses

12 DEDUCTIONS

| | | Deductions | | Non-Deductible Expenses |
|--|-----------|--|-----------|---|
| Management and administration expenses | J1 | \$219.00 | J2 | |
| Other amounts | L1 | | L2 | \$7,160.00 |
| | | | | O - Other expenses not listed elsewhere |
| Totals | N | \$219.00 | Y | \$7,160.00 |
| Total SMSF expenses | | $(N + Y)$ | Z | \$7,379.00 |
| Taxable income or loss | | $(\text{TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS})$ | O | \$78,493.00 |

Section D: Income tax calculation statement

13 CALCULATION STATEMENT

| | | |
|------------------------------------|-----------|-------------|
| Taxable income | A | \$78,493.00 |
| Tax on taxable income | T1 | \$11,773.95 |
| Tax on no-TFN-quoted contributions | J | \$0.00 |
| Gross tax | B | \$11,773.95 |

| | | | |
|--|---|-----------|--------------------|
| Non-refundable non-carry forward tax offsets | (C1 + C2) | C | \$255.27 |
| Foreign income tax offset | | C1 | \$255.27 |
| Subtotal | (B less C - cannot be less than zero) | T2 | \$11,518.68 |
| Subtotal | (T2 less D - cannot be less than zero) | T3 | \$11,518.68 |
| REFUNDABLE TAX OFFSETS | (E1 + E2 + E3 + E4) | E | \$4,645.82 |
| Complying fund's franking credits tax offset | | E1 | \$4,645.82 |
| Tax Payable | | T5 | \$6,872.86 |
| Tax offset refunds (Remainder of refundable tax offsets) | | I | \$0.00 |
| PAYG instalments raised | | K | \$7,672.00 |
| Supervisory levy | | L | \$259.00 |
| Supervisory levy adjustment for wound up funds | | M | \$0.00 |
| Supervisory levy adjustment for new funds | | N | \$0.00 |
| Amount refundable | | S | \$540.14 |

Section H: Assets and liabilities

| | | | |
|---|--|----------|---------------------|
| 15 ASSETS | | | |
| 15a Australian managed investments | | | |
| Listed trusts | | A | \$60,132.00 |
| 15b Australian direct investments | | | |
| Cash and term deposits | | E | \$99,288.00 |
| Listed shares | | H | \$234,369.00 |
| Other assets | | O | \$1,170.00 |
| 15d Overseas direct investments | | | |
| Overseas shares | | P | \$136,101.00 |
| Other overseas assets | | T | \$14,326.00 |
| Total Australian and overseas assets | | U | \$545,386.00 |
| 16 LIABILITIES | | | |
| Total member closing account balances | | W | \$545,386.00 |
| Total liabilities | | Z | \$545,386.00 |

Section K : Declarations

PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS

| | |
|----------------|-------------|
| Title | Mr |
| First name | KEYIM |
| Family name | YASIN |
| Contact number | 03 98994036 |

TAX AGENT'S CONTACT DETAILS

| | |
|----------------|-------------------------|
| Practice name | Trident Financial Group |
| First name | Trident |
| Other name | Financial Group Pty |
| Family name | Ltd |
| Contact number | 03 98994036 |

Member 1 — AIMIDIGULI, KEREMU (TFN Recorded)

| | |
|---|-----------------------------|
| Account status | Open |
| Tax File Number | TFN Recorded |
| INDIVIDUAL NAME | |
| Title | Ms |
| Given name | KEREMU |
| Other given names | |
| Family name | AIMIDIGULI |
| Suffix | |
| Date of birth | 10 Feb 1983 |
| Date of death | |
| CONTRIBUTIONS | |
| Opening account balance | \$204,423.00 |
| Employer contributions | A \$26,069.00 |
| Principal Employer ABN | A1 |
| Personal contributions | B |
| CGT small business retirement exemption | C |
| CGT small business 15 year exemption | D |
| Personal injury election | E |
| Spouse and child contributions | F |
| Other third party contributions | G |
| Proceeds from primary residence disposal | H |
| Receipt date | 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 Contributions) | M |
| Total Contributions | N \$26,069.00 |

OTHER TRANSACTIONS

| | | |
|--|-----------|---------------------|
| Allocated earnings or losses | O | \$10,681.00 |
| Inward rollovers and transfers | P | |
| Outward rollovers and transfers | Q | |
| TRIS Count | | |
| Accumulation phase account balance | S1 | \$241,173.00 |
| Retirement phase account balance - Non CDBIS | S2 | |
| Retirement phase account balance - CDBIS | S3 | |
| Accumulation phase value | X1 | |
| Retirement phase value | X2 | |
| Outstanding Limited recourse borrowing arrangement | Y | |
| Lump Sum payment | R1 | |
| Income stream payment | R2 | |
| Closing account balance | S | \$241,173.00 |

Member 2 — YASIN, KEYIM (TFN Recorded)

| | |
|---|-----------------------------|
| Account status | Open |
| Tax File Number | TFN Recorded |
| INDIVIDUAL NAME | |
| Title | Mr |
| Given name | KEYIM |
| Other given names | |
| Family name | YASIN |
| Suffix | |
| Date of birth | 29 Jun 1969 |
| Date of death | |
| CONTRIBUTIONS | |
| Opening account balance | \$263,271.00 |
| Employer contributions | A \$26,069.00 |
| Principal Employer ABN | A1 |
| Personal contributions | B |
| CGT small business retirement exemption | C |
| CGT small business 15 year exemption | D |
| Personal injury election | E |
| Spouse and child contributions | F |
| Other third party contributions | G |
| Proceeds from primary residence disposal | H |
| Receipt date | 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 Contributions) | M |
| Total Contributions | N \$26,069.00 |

OTHER TRANSACTIONS

| | | |
|--|-----------|---------------------|
| Allocated earnings or losses | O | \$14,873.00 |
| Inward rollovers and transfers | P | |
| Outward rollovers and transfers | Q | |
| TRIS Count | | |
| Accumulation phase account balance | S1 | \$304,213.00 |
| Retirement phase account balance - Non CDBIS | S2 | |
| Retirement phase account balance - CDBIS | S3 | |
| Accumulation phase value | X1 | |
| Retirement phase value | X2 | |
| Outstanding Limited recourse borrowing arrangement | Y | |
| Lump Sum payment | R1 | |
| Income stream payment | R2 | |
| Closing account balance | S | \$304,213.00 |

Capital Gains Tax Schedule

| 1 CURRENT YEAR CAPITAL GAINS AND CAPITAL LOSSES | Capital gains | Capital losses |
|---|----------------------|----------------------|
| Shares in companies listed on an Australian securities exchange | A \$17,504.00 | K \$12,694.00 |
| Other shares | B | L |
| Units in unit trusts listed on an Australian securities exchange | C \$1,465.00 | M |
| Other units | D | N |
| Real estate situated in Australia | E | O |
| Other real estate | F | P |
| Amount of capital gains from a trust (including a managed fund) | G \$3,930.00 | |
| Collectables | H | Q |
| Other CGT assets and any other CGT events | I \$81.00 | R |
| Amount of capital gain previously deferred under transitional CGT relief for superannuation funds | S | |
| Total current year | J \$22,980.00 | A \$12,694.00 |
| 2 CAPITAL LOSSES | | |
| Total current year capital losses applied | | B \$12,694.00 |
| Total prior year net capital losses applied | | C |
| Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity) | | D |
| Total capital losses applied | | E \$12,694.00 |
| 3 UNAPPLIED NET CAPITAL LOSSES CARRIED FORWARD | | |
| Net capital losses from collectables carried forward to later income years | | A |
| Other net capital losses carried forward to later income years | | B |
| 4 CGT DISCOUNT | | |
| Total CGT discount applied | | A \$3,429.00 |
| 5 CGT CONCESSIONS FOR SMALL BUSINESS | | |
| Small business active asset reduction | | A |
| Small business retirement exemption | | B |
| Small business rollover | | C |
| Total small business concessions applied | | D \$0.00 |
| 6 NET CAPITAL GAIN | | |
| | | A \$6,857.00 |
| 1J less 2E less 4A less 5D (cannot be less than zero). Amount will appear at label A, Net capital gain on your tax return | | |
| 7 EARNOUT ARRANGEMENTS | | |
| Income year earnout right created | | F |
| Amended net capital gain or capital losses carried forward | | G |

8 OTHER CGT INFORMATION REQUIRED (IF APPLICABLE)

| | |
|--|----------|
| Small business 15 year exemption – exempt capital gains | A |
| Capital gains disregarded by a foreign resident | B |
| Capital gains disregarded as a result of a scrip for scrip rollover | C |
| Capital gains disregarded as a result of an inter-company asset rollover | D |
| Capital gains disregarded by a demerging entity | E |

Worksheets

11 INCOME**M** Gross distribution from trusts income

| Description | Amount |
|--------------|-----------------|
| Automatic | \$638.00 |
| Total | \$638.00 |

KAFA0001 - AUDIT REP LETTER FROM TRUSTEE

Final Audit Report

2021-02-10

| | |
|-----------------|---|
| Created: | 2021-01-20 |
| By: | Trident Financial Group (documents@tridentfinancial.com.au) |
| Status: | Signed |
| Transaction ID: | CBJCHBCAABAAnq5Phs_CuEicwRM6-lunUMcjhzdsa-ym |


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