

# WORK PAPER INDEX

Client: Vinka Meredith Self Managed Super Fund

Period: 30<sup>th</sup> June 2021

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## **C - CLIENT INFORMATION**

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# Financial statements and reports for the year ended 30 June 2021

## Vinka Meredith Self Managed Super Fund

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# Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
<b>Expenses</b>			
Accountancy Fees		957	935
ATO Supervisory Levy		0	518
Auditor's Remuneration		275	275
ASIC Fees		55	54
Fines		82	80
		<u>1,369</u>	<u>1,862</u>
<b>Total Expenses</b>		<u>1,369</u>	<u>1,862</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(1,369)</u>	<u>(1,862)</u>
Income Tax Expense		0	0
<b>Benefits accrued as a result of operations</b>		<u>(1,369)</u>	<u>(1,862)</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Vinka Meredith Self Managed Super Fund  
**Statement of Financial Position**



As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Overseas)	2	35,998	35,998
<b>Total Investments</b>		<u>35,998</u>	<u>35,998</u>
<b>Other Assets</b>			
BankWest Account 9993-4		9,800	10,455
<b>Total Other Assets</b>		<u>9,800</u>	<u>10,455</u>
<b>Total Assets</b>		<u>45,798</u>	<u>46,453</u>
Less:			
<b>Liabilities</b>			
Sundry Creditors		1,232	0
ATO ITA Account		0	518
<b>Total Liabilities</b>		<u>1,232</u>	<u>518</u>
<b>Net assets available to pay benefits</b>		<u>44,566</u>	<u>45,935</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Vinka, Meredith - Accumulation		44,566	45,935
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>44,566</u>	<u>45,935</u>

The accompanying notes form part of these financial statements.

Refer to compilation report



# Vinka Meredith Self Managed Super Fund

## Notes to the Financial Statements

For the year ended 30 June 2021



### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. 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 Director(s).

#### 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 value, 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 were 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) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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

# Vinka Meredith Self Managed Super Fund

## Notes to the Financial Statements

For the year ended 30 June 2021



### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

### 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 unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at 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. 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.

### Note 2: Shares in Listed Companies (Overseas)

	2021 \$	2020 \$
Euroasian Rail Skyway Systems Holding II Ltd	35,998	35,998
	<hr/> 35,998	<hr/> 35,998

### Note 3: Banks and Term Deposits

	2021 \$	2020 \$
<b>Banks</b>		

Vinka Meredith Self Managed Super Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2021



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BankWest Account 9993-4	9,800	10,455
	<hr/>	<hr/>
	9,800	10,455
	<hr/>	<hr/>

## **Trustees Declaration**

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2021 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 2021.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 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 s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, 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 directors of the trustee company by:

.....  
Meredith Vinka  
Vinka Meredith Super Fund Pty Ltd  
Director

Dated this ..... day of .....

Vinka Meredith Self Managed Super Fund  
**Statement of Taxable Income**

For the year ended 30 June 2021



	<b>2021</b>
	<b>\$</b>
Benefits accrued as a result of operations	(1,369.00)
<b>Add</b>	
Other Non Deductible Expenses	82.00
	<u>82.00</u>
<b>Taxable Income or Loss</b>	<u>(1,287.00)</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
<b>CURRENT TAX OR REFUND</b>	<u>0.00</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>259.00</u>

# Vinka Meredith Self Managed Super Fund

## Members Statement



Meredith Vinka  
 16 Ballart Way  
 DIANELLA, Western Australia, 6059, Australia

### Your Details

		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	44,566
Age:	54	Total Death Benefit	44,566
Tax File Number:	Provided		
Date Joined Fund:	16/10/2018		
Service Period Start Date:	22/02/1988		
Date Left Fund:			
Member Code:	MEREV001		
Account Start Date:	16/10/2018		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	44,566
<u>Preservation Components</u>	
Preserved	44,566
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	44,566
Investment Earnings Rate	-3%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	45,935	47,797
<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		
Net Earnings	(1,369)	(1,862)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	44,566	45,935

# Vinka Meredith Self Managed Super Fund Investment Summary Report



As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
BankWest Account 9993-4		9,799.930000	9,799.93	9,799.93	9,799.93			21.40 %	
			<b>9,799.93</b>		<b>9,799.93</b>			<b>21.40 %</b>	
<b>Shares in Listed Companies (Overseas)</b>									
ERSS Holdng II	Euroasian Rail Skyway Systems Holding II Ltd	1,640,000.00	0.021950	35,998.00	0.02	35,998.02	(0.02)	0.00 %	78.60 %
				<b>35,998.00</b>		<b>35,998.02</b>	<b>(0.02)</b>	<b>0.00 %</b>	<b>78.60 %</b>
				<b>45,797.93</b>		<b>45,797.95</b>	<b>(0.02)</b>	<b>0.00 %</b>	<b>100.00 %</b>

Vinka Meredith Self Managed Super Fund  
**Market Movement Report**



As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
ERSS_Holdng_II - Euroasian Rail Skyway Systems Holding II Ltd										
	01/07/2020	Opening Balance	1,640,000.00	0.00	0.00	0.00	35,998.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	2,842.12	0.00	38,840.12	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(2,842.12)	0.00	35,998.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>1,640,000.0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,998.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>0.00</b>				<b>0.00</b>	<b>0.00</b>



Vinka Meredith Self Managed Super Fund  
**Unrealised Capital Gains Report**



As at 30 June 2021

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit / (Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Shares in Listed Companies (Overseas)</b>									
ERSS_Holdng_II - Euroasian Rail	1,640,000.00	35,998.02	0.00	35,998.02	35,998.0000	(0.02)	0.00	0.00	0.00
Skyway Systems Holding II Ltd		35,998.02	0.00	35,998.02	35,998.0000	(0.02)	0.00	0.00	0.00
		<b>35,998.02</b>	<b>0.00</b>	<b>35,998.02</b>	<b>35,998.0000</b>	<b>(0.02)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Memorandum of Resolutions of the Director(s) of

Vinka Meredith Super Fund Pty Ltd ACN: 629398483

ATF Vinka Meredith Self Managed Super Fund

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## FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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 2021 thereon be adopted.

## 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 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## TRUST DEED:

It was resolved that the 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 the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification 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.

## INVESTMENT – PERSONAL USE:

It was confirmed that no investments or assets were used by the member(s) for personal purposes.

## 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 2021.

## INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

## AUDITORS:

It was resolved that

Anthony Boys

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

# Memorandum of Resolutions of the Director(s) of

Vinka Meredith Super Fund Pty Ltd ACN: 629398483

ATF Vinka Meredith Self Managed Super Fund

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**TAX AGENTS:**

It was resolved that

Mora Wealth Accountants 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.

**PAYMENT OF BENEFITS:**

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

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

Signed as a true record –

.....

Meredith Vinka

/ /

Vinka Meredith Self Managed Super Fund

**Trial Balance**

As at 30 June 2021



Last Year	Code	Account Name	Units	Debits \$	Credits \$
935.00	30100	Accountancy Fees		957.00	
518.00	30400	ATO Supervisory Levy			
275.00	30700	Auditor's Remuneration		275.00	
54.00	30800	ASIC Fees		55.00	
80.00	38200	Fines		82.00	
(1,862.00)	49000	Profit/Loss Allocation Account			1,369.00
	<b>50010</b>	<b>Opening Balance</b>			
(47,796.93)	50010/MEREV001	(Opening Balance) Vinka, Meredith - Accumulation			45,934.93
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
1,862.00	53100/MEREV001	(Share of Profit/(Loss)) Vinka, Meredith - Accumulation		1,369.00	
	<b>60400</b>	<b>Bank Accounts</b>			
10,454.93	60400/BWA109993	BankWest Account 9993-4		9,799.93	
	<b>77700</b>	<b>Shares in Listed Companies (Overseas)</b>			
35,998.00	77700/ERSS_Holdng_I	Euroasian Rail Skyway Systems Holding II Ltd	1,640,000.000	35,998.00	
	88000	Sundry Creditors			1,232.00
(518.00)	88100	ATO ITA Account			0.00
				<b>48,535.93</b>	<b>48,535.93</b>

**Current Year Profit/(Loss): (1,369.00)**

Cannot generate CGT Register report. No data found

Cannot generate Investment Income report. ERROR - There are no Investment Income Transactions.

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

**T - TAX RETURN**

# SMSF Tax Return

**2021**

1 Jul 2020—30 Jun 2021

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](http://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](http://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.

<u>Tax File Number</u>	<u>Name of partnership, trust, fund or entity</u>	<u>Year</u>
TFN Recorded	Vinka Meredith Super Fund	2021

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
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**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.

<u>Agent Ref No.</u>	<u>Account Name</u>
24742602	Vinka Meredith Super Fund Pty Ltd

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

<b>Signature</b>	<b>Date</b>

**PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**

<u>Client Ref</u>	<u>Agent Ref No.</u>	<u>Contact Name</u>	<u>Contact No.</u>
MEREV040	24742602	Mora Wealth Accountants Pty Ltd	0893091233

**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.

<b>Agent's Signature</b>	<b>Date</b>



## Section A: Fund information

Period start 01/07/2020

Period end 30/06/2021

**1 TAX FILE NUMBER** TFN Recorded

**2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)** Vinka Meredith Super Fund

**3 AUSTRALIAN BUSINESS NUMBER** 13 687 961 763

**4 CURRENT POSTAL ADDRESS**

Address	Town/City	State	Postcode
PO Box 1792	Malaga	WA	6944

**5 ANNUAL RETURN STATUS**

Is this the first required return for a newly registered SMSF? No

**6 SMSF AUDITOR**

Title Mr

First name Anthony

Other name William

Family name Boys

Suffix

SMSF auditor number 100014140

Contact number 61-410712708

Auditor Address	Town/City	State	Postcode
PO Box 3376	RUNDLE MALL	SA	5000

Date audit was completed **A**

Was part A of the audit report qualified? **B** No

Was part B of the audit report qualified? **C** No

If Part B of the audit report was qualified, have the reported issues been rectified? **D**

**7 ELECTRONIC FUNDS TRANSFER (EFT)**

**A. Fund's financial institution account details**

BSB number 306055

Account number 109993

Account name Vinka Meredith Super Fund Pty Ltd

I would like my tax refunds made to this account Yes

**C. Electronic service address alias**

**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** Yes

**9 WAS THE FUND WOUND UP DURING THE YEAR?**

Date fund was wound up

Have all tax lodgment and payment obligations been met?

**10 EXEMPT CURRENT PENSION INCOME**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year? No

Exempt current pension income amount **A**Which method did you use to calculate your exempt current pension income? **B**Was an actuarial certificate obtained? **D**Did the fund have any other income that was assessable? **E**

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****11 INCOME****Prior year losses brought forward**

Net Capital Losses from Collectables

Other Net Capital Losses

Did you have a CGT event during the year? **G**Have you applied an exemption or rollover? **M**Net capital gain **A** \$0.00**Losses carried forward**

Net Capital Losses from Collectables

Other Net Capital Losses

Gross rent and other leasing and hiring **B**Gross interest income **C**

Tax file number amounts withheld from gross interest

Forestry managed investment scheme income **X**Gross foreign income **D1**Net foreign income **D**Australian franking credits from a New Zealand company income **E**Transfers from foreign funds income **F**Gross payments where ABN not quoted **H**Gross distribution from partnerships income **I**Unfranked dividends **J**

Franked dividend income amount		<b>K</b>	
Franking credit		<b>L</b>	
Tax file number amounts withheld from dividends			
Gross distribution from trusts income		<b>M</b>	
<b>Assessable contributions</b>	(R1 + R2 + R3 less R6)	<b>R</b>	\$0.00
Assessable employer contributions		<b>R1</b>	
Assessable personal contributions		<b>R2</b>	
No-TFN-quoted contributions		<b>R3</b>	\$0.00
The transfer of liability to a Life Insurance Company or Pooled Superannuation Trust		<b>R6</b>	
Gross payments foreign resident income			
Other income			
<b>Total other income</b>		<b>S</b>	
Assessable income due to a changed tax status of the fund		<b>T</b>	
<b>Net non-arm's length income</b>	(Subject to 47% tax rate U1 + U2 + U3)	<b>U</b>	
Net non-arm's length private company dividends		<b>U1</b>	
Net non-arm's length trust distributions		<b>U2</b>	
Net other non-arm's length income		<b>U3</b>	
<b>Gross income</b>		<b>W</b>	\$0.00
Exempt current pension income		<b>Y</b>	
<b>Total assessable income</b>		<b>V</b>	\$0.00

## Section C: Deductions and non-deductible expenses

### 12 DEDUCTIONS

		Deductions	Non-Deductible Expenses
Interest expenses within Australia	A1		A2
Interest expenses overseas	B1		B2
Capital works expenditure	D1		D2
Low value pool			
Capital allowance			
Other depreciation			
Decline in value of depreciating assets	E1		E2
Insurance premiums – members	F1		F2
SMSF auditor fee	H1	\$275.00	H2 \$0.00
Investment expenses	I1		I2
Management and administration expenses	J1	\$957.00 + \$55.00 \$1,012.00	J2 \$0.00
Forestry managed investment scheme expense	U1		U2
Other amounts	L1		L2
Tax losses deducted	M1		
<b>Totals</b>	<b>N</b>	<b>\$1,287.00</b>	<b>Y \$0.00</b>
<b>Total SMSF expenses</b>		<b>(N + Y)</b>	<b>Z \$1,287.00</b>
<b>Taxable income or loss</b>		<b>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</b>	<b>O \$1,287.00</b>

## Section D: Income tax calculation statement

### 13 CALCULATION STATEMENT

Taxable income		A	
Tax on taxable income		T1	\$0.00
Tax on no-TFN-quoted contributions		J	\$0.00
Gross tax		B	\$0.00
Non-refundable non-carry forward tax offsets	(C1 + C2)	C	
Foreign income tax offset		C1	
Rebates and tax offsets		C2	
<b>Subtotal</b>	<b>(B less C – cannot be less than zero)</b>	<b>T2</b>	<b>\$0.00</b>

<b>Non-refundable carry forward tax offsets</b>	(D1 + D2 + D3 + D4)	<b>D</b>	\$0.00
Early stage venture capital limited partnership tax offset		<b>D1</b>	\$0.00
Early stage venture capital limited partnership tax offset carried forward from previous year		<b>D2</b>	\$0.00
Early stage investor tax offset		<b>D3</b>	\$0.00
Early stage investor tax offset carried forward from previous year		<b>D4</b>	\$0.00
<b>Subtotal</b>	<b>(T2 less D – cannot be less than zero)</b>	<b>T3</b>	<b>\$0.00</b>
<b>REFUNDABLE TAX OFFSETS</b>	(E1 + E2 + E3 + E4)	<b>E</b>	\$0.00
Complying fund's franking credits tax offset		<b>E1</b>	\$0.00
No-TFN tax offset		<b>E2</b>	
National rental affordability scheme tax offset		<b>E3</b>	
Exploration credit tax offset		<b>E4</b>	\$0.00
Tax Payable		<b>T5</b>	\$0.00
Section 102AAM interest charge		<b>G</b>	
<b>Eligible credits</b>	(H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	\$0.00
Credit for interest on early payments – amount of interest		<b>H1</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)		<b>H2</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)		<b>H3</b>	
Credit for TFN amounts withheld from payments from closely held trusts		<b>H5</b>	\$0.00
Credit for interest on no-TFN tax offset		<b>H6</b>	
Credit for amounts withheld from foreign resident capital gains withholding		<b>H8</b>	\$0.00
Tax offset refunds (Remainder of refundable tax offsets)		<b>I</b>	\$0.00
PAYG instalments raised		<b>K</b>	
Supervisory levy		<b>L</b>	\$259.00
Supervisory levy adjustment for wound up funds		<b>M</b>	\$0.00
Supervisory levy adjustment for new funds		<b>N</b>	\$0.00
<b>Amount payable</b>		<b>S</b>	<b>\$259.00</b>

## Section E: Losses

<b>14</b> LOSSES			
Tax losses carried forward to later income years		<b>U</b>	\$1,812.00
Net capital losses carried forward to later income years		<b>V</b>	

## Section H: Assets and liabilities

<b>15</b>	<b>ASSETS</b>		
<b>15a</b>	<b>Australian managed investments</b>		
	Listed trusts	<b>A</b>	
	Unlisted trusts	<b>B</b>	
	Insurance policy	<b>C</b>	
	Other managed investments	<b>D</b>	
<b>15b</b>	<b>Australian direct investments</b>		
	Cash and term deposits	<b>E</b>	\$9,799.00
	Debt securities	<b>F</b>	
	Loans	<b>G</b>	
	Listed shares	<b>H</b>	
	Unlisted shares	<b>I</b>	
	<b>Limited recourse borrowing arrangements</b>	<b>J</b>	
	Australian residential real property	<b>J1</b>	
	Australian non-residential real property	<b>J2</b>	
	Overseas real property	<b>J3</b>	
	Australian shares	<b>J4</b>	
	Overseas shares	<b>J5</b>	
	Other	<b>J6</b>	
	Property Count	<b>J7</b>	
	Non-residential real property	<b>K</b>	
	Residential real property	<b>L</b>	
	Collectables and personal use assets	<b>M</b>	
	Other assets	<b>O</b>	
<b>15c</b>	<b>Other investments</b>		
	Crypto-Currency	<b>N</b>	
<b>15d</b>	<b>Overseas direct investments</b>		
	Overseas shares	<b>P</b>	\$35,998.00
	Overseas non-residential real property	<b>Q</b>	
	Overseas residential real property	<b>R</b>	
	Overseas managed investments	<b>S</b>	
	Other overseas assets	<b>T</b>	
	<b>Total Australian and overseas assets</b>	<b>U</b>	<b>\$45,797.00</b>
<b>15e</b>	<b>In-house assets</b>		
	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?	<b>A</b>	

**15f** Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	<b>A</b>
Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	<b>B</b>

**16** LIABILITIES

<b>Borrowings</b>	<b>V</b>	
Borrowings for limited recourse borrowing arrangements	<b>V1</b>	
Permissible temporary borrowings	<b>V2</b>	
Other borrowings	<b>V3</b>	
Total member closing account balances	<b>W</b>	\$44,565.00
Reserve accounts	<b>X</b>	
Other liabilities	<b>Y</b>	\$1,232.00
<b>Total liabilities</b>	<b>Z</b>	<b>\$45,797.00</b>

**17** TAXATION OF FINANCIAL ARRANGEMENTS (TOFA)

<b>Total TOFA gains</b>	<b>H</b>
<b>Total TOFA losses</b>	<b>I</b>

**Section J: Other information****FAMILY TRUST ELECTION STATUS**

Select the income year of the election	<b>A</b>
Family trust election revocation/variation code	<b>B</b>

**INTERPOSED ENTITY ELECTION STATUS**

Select the earliest income year elected	<b>C</b>
Interposed entity election revocation code	<b>D</b>

**Section K : Declarations****PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS**

Title	Mrs
First name	Meredith
Other name	
Family name	Vinka
Suffix	
Non-individual trustee name	Vinka Meredith Super Fund Pty Ltd
ABN of non-individual trustee	
Contact number	04 12496226
Email address	vinka26@hotmail.com

**TAX AGENT'S CONTACT DETAILS**

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Practice name	Mora Wealth Accountants Pty Ltd
Title	Mr
First name	Alex
Other name	
Family name	Mora
Suffix	
Contact number	08 93091233

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**HOURS TAKEN TO PREPARE AND COMPLETE THIS RETURN**

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**Member 1 — Vinka, Meredith (TFN Recorded)**

Account status	Open
Tax File Number	TFN Recorded
<b>INDIVIDUAL NAME</b>	
Title	Mrs
Given name	Meredith
Other given names	
Family name	Vinka
Suffix	
Date of birth	26 Nov 1966
Date of death	
<b>CONTRIBUTIONS</b>	
Opening account balance	\$45,934.93
Employer contributions	<b>A</b>
Principal Employer ABN	<b>A1</b>
Personal contributions	<b>B</b>
CGT small business retirement exemption	<b>C</b>
CGT small business 15 year exemption	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Proceeds from primary residence disposal	<b>H</b>
Receipt date	<b>H1</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>
<b>Total Contributions</b>	<b>N</b>

**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	(\$1,369.00)
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$44,565.93
Retirement phase account balance - Non CDBIS	<b>S2</b>	
Retirement phase account balance - CDBIS	<b>S3</b>	
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	
Outstanding Limited recourse borrowing arrangement	<b>Y</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	
<b>Closing account balance</b>	<b>S</b>	<b>\$44,565.93</b>

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

**8 OTHER CGT INFORMATION REQUIRED (IF APPLICABLE)**

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

# Losses worksheet

<b>1 TAX LOSSES CARRIED FORWARD FROM PRIOR INCOME YEARS</b>	
2019-2020	\$1,782.00
2018-2019	\$30.00
<b>Total</b>	<b>\$1,812.00</b>
<b>2 LOSSES RECONCILIATION</b>	
Balance of tax losses brought forward from the prior income year	\$1,812.00
<b>Total tax losses carried forward to later income years</b>	<b>\$1,812.00</b>
<b>3 TAX LOSSES CARRIED FORWARD TO LATER INCOME YEARS</b>	
2019-2020	\$1,782.00
2018-2019	\$30.00
<b>Total</b>	<b>\$1,812.00</b>

## Worksheets

### 12 DEDUCTIONS

#### H SMSF auditor fee

Description	Deductible	Non deductible
Imported from SF360	\$275.00	\$0.00
<b>Total</b>	<b>\$275.00</b>	<b>\$0.00</b>

#### J Management and administration expenses

Description	Deductible	Non deductible
Imported from SF360	\$1,012.00	\$0.00
<b>Total</b>	<b>\$1,012.00</b>	<b>\$0.00</b>

### 13 CALCULATION STATEMENT

#### D1 Early stage venture capital limited partnership tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### D2 Early stage venture capital limited partnership tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### D3 Early stage investor tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### D4 Early stage investor tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### H5 Credit for TFN amounts withheld from payments from closely held trusts

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### H8 Credit for amounts withheld from foreign resident capital gains withholding

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

### 15 ASSETS

#### 15b AUSTRALIAN DIRECT INVESTMENTS

**E** Cash and term deposits

Description	Amount
Imported from SF360	\$9,799.00
<b>Total</b>	<b>\$9,799.00</b>

**15d** OVERSEAS DIRECT INVESTMENTS**P** Overseas shares

Description	Amount
Imported from SF360	\$35,998.00
<b>Total</b>	<b>\$35,998.00</b>

**16** LIABILITIES**Y** Other liabilities

Description	Amount
Imported from SF360	\$1,232.00
<b>Total</b>	<b>\$1,232.00</b>

**W - WORKING PAPER**



Vinka Meredith Self Managed Super Fund  
**General Ledger**



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
18/06/2021	Accountancy and Audit Fee Payable		957.00		957.00 DR
			<b>957.00</b>		<b>957.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
18/06/2021	Accountancy and Audit Fee Payable		275.00		275.00 DR
			<b>275.00</b>		<b>275.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
07/01/2021	Asic Annual Review		55.00		55.00 DR
			<b>55.00</b>		<b>55.00 DR</b>
<b>Fines (38200)</b>					
<u>Fines (38200)</u>					
07/01/2021	Asic Annual Review		82.00		82.00 DR
			<b>82.00</b>		<b>82.00 DR</b>
<b>Total Debits:</b>			<b>1,369.00</b>		
<b>Total Credits:</b>			<b>0.00</b>		

Vinka Meredith Self Managed Super Fund



# General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Sundry Creditors (88000)</b>					
Sundry Creditors (88000)					
18/06/2021	Accountancy and Audit Fee Payable			1,232.00	1,232.00 CR
				<b>1,232.00</b>	<b>1,232.00 CR</b>
<b>ATO ITA Account (88100)</b>					
ATO ITA Account (88100)					
01/07/2020	Opening Balance				518.00 CR
24/08/2020	ATO		518.00		0.00 DR
			<b>518.00</b>		<b>0.00 DR</b>
<b>Total Debits:</b>	<b>518.00</b>				
<b>Total Credits:</b>	<b>1,232.00</b>				

## **S - SOURCE DOCUMENTS**

# TAX INVOICE

Vinka Meredith Self Managed Super Fund

**Invoice Date**  
18 Jun 2021

**Invoice Number**  
INV-4205

**Reference**  
MEREV040

**ABN**  
26 167 776 025

Mora Wealth  
Accountants  
PO Box 1389  
WANGARA DC WA  
6983

Description	Quantity	Unit Price	GST	Amount AUD
In relation to taxation for year ended 30 June 2020 including, taking instructions for preparation of income tax return; preparation of Operating Statement and Statement of Financial Position; revaluing all investments as at 30 June 2020, allocation of earnings, contributions and tax expense to the members, presenting information in correct form for inclusion in taxation return, preparing and lodging income tax return, checking assessments and forwarding on to you.  Preparing Trustee minutes and representations.	1.00	870.00	10%	870.00
TO PROFESSIONAL SERVICES:  In relation to the audit of the superannuation fund for the year ended 30 June 2020 .	1.00	250.00	10%	250.00
<b>Accountancy Fees = \$957.00</b>			Subtotal	1,120.00
<b>Audit Fees = \$275.00</b>			TOTAL GST 10%	112.00
			<b>TOTAL AUD</b>	<b>1,232.00</b>

**Creditors**

## Due Date: 25 Jun 2021

Direct Transfers can be made online to  
Bank: Westpac Bank  
BSB: 036-022  
Account Number: 243-032

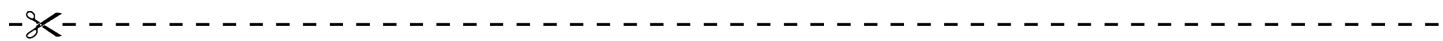
For Credit Card payments  
Please provide the following Credit Card information

Card Number \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

Expiry Date: \_\_\_\_\_ / \_\_\_\_\_

CCV: \_\_\_\_\_

Name on Card: \_\_\_\_\_



# PAYMENT ADVICE

To: Mora Wealth Accountants  
PO Box 1389  
WANGARA DC WA 6983

**Customer** Vinka Meredith Self  
Managed Super Fund

**Invoice Number** INV-4205

**Amount Due** **1,232.00**

**Due Date** 25 Jun 2021

**Amount  
Enclosed**

\_\_\_\_\_

Enter the amount you are paying above



ASIC

Australian Securities & Investments Commission

PO Box 4000  
Gippsland Mail Centre VIC 3841  
DX 84416 Traralgon

15 October 20 ✓



050541

VINKA MEREDITH SUPER FUND PTY LTD  
16 BALLART WAY  
DIANELLA WA 6059

Dear Officeholder,

## Pay invoice and check company statement

### For more help or information

Web [www.asic.gov.au](http://www.asic.gov.au)  
Ask a question? [www.asic.gov.au/question](http://www.asic.gov.au/question)  
Telephone 1300 300 630

FOR VINKA MEREDITH SUPER FUND PTY LTD

ACN 629 398 483

Your company's annual statement and review fee invoice statement is enclosed.

To meet your legal requirements and to avoid late fees you need to:

1. review your company's statement to ensure that your company details are correct, and notify of any changes or corrections online; and
2. pay the balance shown on the invoice statement before the due date.

If you no longer require this company you should act now to close it down. Details on deregistering a company are available on our website at [www.asic.gov.au/closing](http://www.asic.gov.au/closing).

For full details on your obligations and requirements for company solvency, refer to the following:

### Invoice statement

Pay account balance by due date	Pay the account balance shown on the enclosed invoice statement. The account balance includes your annual review fee and any overdue balances. Fees apply for late payments. Refer to the invoice statement for details of possible late fees.
---------------------------------	--

Payments can be made quickly via BPAY, EFT, or Australia Post outlets. Check your invoice statement for full payment options.

### Company statement

Check that company details are complete and up to date	Your company details, as recorded by us, are shown on the company statement. Check the company statement and ensure that your company details are complete and up to date.
--	--

Notify us of any change	If your company details are not up to date, you must notify us within 28 days from the issue date on the company statement or late review fees apply.
-------------------------	---

How to notify us of changes	Notify changes to company details online at <a href="http://www.asic.gov.au/changes">www.asic.gov.au/changes</a> . First time users of our online services will need the corporate key provided on your Company Statement.
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ASIC

Australian Securities & Investments Commission

ABN 85 768 265 615

Inquiries

www.asic.gov.au/invoices

1300 300 630

VINKA MEREDITH SUPER FUND PTY LTD  
16 BALLART WAY DIANELLA WA 6059

INVOICE STATEMENT

Issue date 15 Oct 20 ✓

VINKA MEREDITH SUPER FUND PTY LTD

ACN 629 398 483

Account No. 22 629398483

Summary

Opening Balance	\$0.00
New items	\$55.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$55.00</b>

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

Transaction details are listed on the back of this page

Please pay

Immediately	\$0.00
By 15 Dec 20	\$55.00

If you have already paid please ignore this invoice statement.

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



ASIC

Australian Securities & Investments Commission

PAYMENT SLIP

VINKA MEREDITH SUPER FUND PTY LTD

ACN 629 398 483

Account No: 22 629398483



<b>TOTAL DUE</b>	<b>\$55.00</b>
Immediately	\$0.00
By 15 Dec 20	\$55.00

Payment options are listed on the back of this payment slip



Billier Code: 17301  
Ref: 2296293984839





ASIC

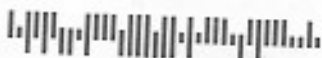
Australian Securities & Investments Commission

ABN 86 768 265 615

Inquiries

www.asic.gov.au/invoices

1300 300 630



060143

VINKA MEREDITH SUPER FUND PTY LTD  
16 BALLART WAY DIANELLA WA 6059

INVOICE STATEMENT

Issue date 18 Dec 20 ✓

VINKA MEREDITH SUPER FUND PTY LTD

ACN 629 398 483

Account No. 22 629398483

### Summary

Opening Balance	\$55.00
New items	\$82.00
Payments & credits	\$0.00
<b>TOTAL DUE</b>	<b>\$137.00</b>

### Please pay

Immediately **\$137.00**

*If you have already paid please ignore this invoice statement.*

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

*Transaction details are listed on the back of this page*

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



ASIC

Australian Securities & Investments Commission

PAYMENT SLIP

VINKA MEREDITH SUPER FUND PTY LTD

**TOTAL DUE**

**\$137.00**

Immediately

**\$137.00**

*Payment options are listed on the back of this payment slip*



Billor Code: 17301  
Ref: 2296293984839

ACN 629 398 483

Account No: 22 629398483



22 620208483







Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of VINKA MEREDITH SELF MANAGED SUPER FUND  
 VINKA MEREDITH SUPER FUND PTY LTD

BSB: 306-055  
 (Bank,State,Branch)  
 Account Number 109993-4  
 From 23/05/2020  
 To 21/08/2020  
 Statement Number 8

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
23/05/2020	OPENING BALANCE			\$10,454.93
21/08/2020	CLOSING BALANCE			\$10,454.93

**Total Debits: \$0.00**

**Total Credits: \$0.00**

Page 1



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of VINKA MEREDITH SELF MANAGED SUPER FUND  
 VINKA MEREDITH SUPER FUND PTY LTD

BSB: 306-055  
 (Bank,State,Branch)  
 Account Number 109993-4  
 From 22/08/2020  
 To 20/11/2020  
 Statement Number 9

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
22/08/2020	OPENING BALANCE			\$10,454.93
24/08/2020	ATO	\$518.00		\$9,936.93
20/11/2020	CLOSING BALANCE			\$9,936.93

**Total Debits: -\$518.00**

**Total Credits: \$0.00**

Page 1



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of VINKA MEREDITH SELF MANAGED SUPER FUND  
 VINKA MEREDITH SUPER FUND PTY LTD

BSB: 306-055  
 (Bank,State,Branch)  
 Account Number 109993-4  
 From 21/11/2020  
 To 22/02/2021  
 Statement Number 10

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
21/11/2020	OPENING BALANCE			\$9,936.93
07/01/2021	Asic Annual Review	\$137.00		\$9,799.93
22/02/2021	CLOSING BALANCE			\$9,799.93

**Total Debits: -\$137.00**

**Total Credits: \$0.00**

Page 1



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of VINKA MEREDITH SELF MANAGED SUPER FUND  
 VINKA MEREDITH SUPER FUND PTY LTD

BSB: 306-055  
 (Bank,State,Branch)  
 Account Number 109993-4  
 From 23/02/2021  
 To 21/05/2021  
 Statement Number 11

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
23/02/2021	OPENING BALANCE			\$9,799.93
21/05/2021	CLOSING BALANCE			\$9,799.93

**Total Debits: \$0.00**

**Total Credits: \$0.00**

Page 1



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of VINKA MEREDITH SELF MANAGED SUPER FUND  
 VINKA MEREDITH SUPER FUND PTY LTD

BSB: 306-055  
 (Bank,State,Branch)  
 Account Number 109993-4  
 From 22/05/2021  
 To 20/08/2021  
 Statement Number 12

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
22/05/2021	OPENING BALANCE			\$9,799.93
20/08/2021	CLOSING BALANCE			\$9,799.93
		<b>Total Debits: \$0.00</b> <b>Total Credits: \$0.00</b>		

Page 1

EXTRACT  
Date: 10.05.2022

Share register of "Euroasian Rail Skyway Systems Holding II Ltd"

Registry entry		Shares			Registered Holder				
Number	Date	Starting number	Last number	Total	Name	Address	E-mail	Date of registration	Place of registration
SW-171073	04.03.2019	70 970 311 971	70 971 951 970	1 640 000	Vinka Meredith Super und Pty LTD, 629398483	16 Ballart Way, Dianella, Australia	meredithvinka@gmail.com	15.10.2018	

1 640 000 shares in 1 register ent

**1,640,000 Units \* \$0.021950 = \$35,998.00**

s' Group



Anatoli Yunitski



**Agent** MORA WEALTH ACCOUNTANTS  
PTY LTD  
**Client** THE TRUSTEE FOR VINKA  
MEREDITH SELF MANAGED  
SUPER FUND  
**ABN** 13 687 961 763  
**TFN** 569 382 446

## Income tax 002

---

<b>Date generated</b>	16/06/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

---

5 results found - from **16 June 2020** to **16 June 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
9 Sep 2021	30 Sep 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$259.00		\$0.00
9 Sep 2021	8 Sep 2021	Payment received		\$259.00	\$259.00 CR
25 Aug 2020	25 Aug 2020	General interest charge			\$0.00
25 Aug 2020	24 Aug 2020	Payment received		\$518.00	\$0.00
1 Jul 2020	1 Jul 2020	General interest charge			\$518.00 DR

**P - PRIOR YEAR**



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Financial statements and reports for the year ended  
30 June 2020

Vinka Meredith Self Managed Super Fund

# Vinka Meredith Self Managed Super Fund

## Reports Index

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[Operating Statement](#)

[Statement of Financial Position](#)

[Notes to the Financial Statements](#)

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[Statement of Taxable Income](#)

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[Trial Balance](#)

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## Vinka Meredith Self Managed Super Fund

# Operating Statement

For the year ended 30 June 2020

	Note	2020	2019
		\$	\$
<b>Income</b>			
Transfers In		0.00	50,000.00
<b>Total Income</b>		<u>0.00</u>	<u>50,000.00</u>
<b>Expenses</b>			
Accountancy Fees		935.00	0.00
ATO Supervisory Levy		518.00	0.00
Auditor's Remuneration		275.00	0.00
ASIC Fees		54.00	0.00
Bank Charges		0.00	30.00
Fines		80.00	0.00
Formation expenses		0.00	2,173.05
		<u>1,862.00</u>	<u>2,203.05</u>
<b>Investment Losses</b>			
Changes in Market Values	4	0.00	0.02
<b>Total Expenses</b>		<u>1,862.00</u>	<u>2,203.07</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(1,862.00)</u>	<u>47,796.93</u>
Income Tax Expense		0.00	0.00
<b>Benefits accrued as a result of operations</b>		<u>(1,862.00)</u>	<u>47,796.93</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

Vinka Meredith Self Managed Super Fund  
**Statement of Financial Position**

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Overseas)	2	35,998.00	35,998.00
<b>Total Investments</b>		<u>35,998.00</u>	<u>35,998.00</u>
<b>Other Assets</b>			
BankWest Account 9993-4		10,454.93	11,798.93
<b>Total Other Assets</b>		<u>10,454.93</u>	<u>11,798.93</u>
<b>Total Assets</b>		<u>46,452.93</u>	<u>47,796.93</u>
Less:			
<b>Liabilities</b>			
ATO ITA Account		518.00	0.00
<b>Total Liabilities</b>		<u>518.00</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>45,934.93</u>	<u>47,796.93</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Vinka, Meredith - Accumulation		45,934.93	47,796.93
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>45,934.93</u>	<u>47,796.93</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

# Vinka Meredith Self Managed Super Fund

## Notes to the Financial Statements

For the year ended 30 June 2020

---

### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the 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 Director(s).

#### 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 value, 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 were 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) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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

# Vinka Meredith Self Managed Super Fund

## Notes to the Financial Statements

For the year ended 30 June 2020

---

### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

### 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 unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at 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. 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.

### Note 2: Shares in Listed Companies (Overseas)

	2020 \$	2019 \$
Sky Way Invest Group	35,998.00	35,998.00
	35,998.00	35,998.00

### Note 3: Banks and Term Deposits

	2020 \$	2019 \$
<b>Banks</b>		

Vinka Meredith Self Managed Super Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2020

---

BankWest Account 9993-4	10,454.93	11,798.93
	<hr/>	<hr/>
	10,454.93	11,798.93
	<hr/>	<hr/>

**Note 4: Changes in Market Values**

**Unrealised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Overseas)</b>		
Sky Way Invest Group	0.00	(0.02)
	<hr/>	<hr/>
	0.00	(0.02)
	<hr/>	<hr/>
<b>Total Unrealised Movement</b>	0.00	(0.02)
	<hr/>	<hr/>

**Realised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0.00	0.00
	<hr/>	<hr/>
<b>Changes in Market Values</b>	0.00	(0.02)
	<hr/>	<hr/>

**Vinka Meredith Self Managed Super Fund**

**Trustees Declaration**

Vinka Meredith Super Fund Pty Ltd ACN: 629398483

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The directors of the trustee company 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 directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2020 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 2020.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 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 s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, 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 directors of the trustee company by:

.....  
Meredith Vinka  
Vinka Meredith Super Fund Pty Ltd  
Director

Dated this ..... day of .....



Vinka Meredith Self Managed Super Fund  
**Statement of Taxable Income**

For the year ended 30 June 2020

---

	<b>2020</b>
	<b>\$</b>
Benefits accrued as a result of operations	(1,862.00)
<b>Add</b>	
Other Non Deductible Expenses	80.00
	<hr/>
	80.00
	<hr/>
<b>Taxable Income or Loss</b>	<b>(1,782.00)</b>
	<hr/>
Income Tax on Taxable Income or Loss	0.00
	<hr/>
<b>CURRENT TAX OR REFUND</b>	<b>0.00</b>
	<hr/>
Supervisory Levy	259.00
	<hr/>
<b>AMOUNT DUE OR REFUNDABLE</b>	<b>259.00</b>
	<hr/>

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# Vinka Meredith Self Managed Super Fund

## Members Statement

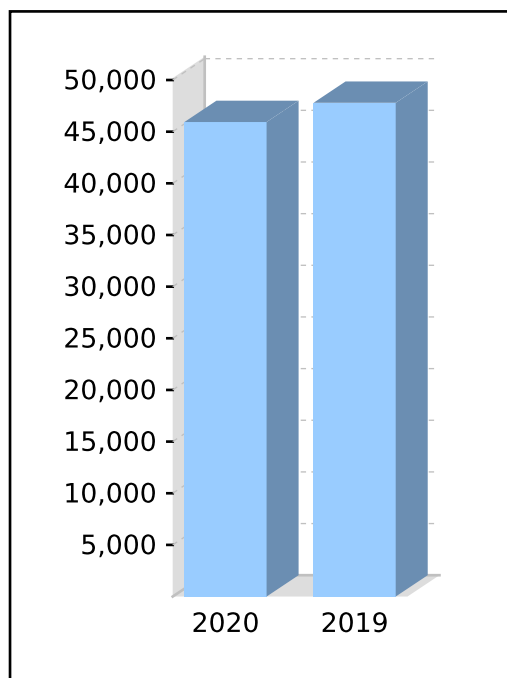
Meredith Vinka  
 16 Ballart Way  
 DIANELLA, Western Australia, 6059, Australia

### Your Details

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	45,934.93
Age:	53	Total Death Benefit	45,934.93
Tax File Number:	Provided		
Date Joined Fund:	16/10/2018		
Service Period Start Date:	22/02/1988		
Date Left Fund:			
Member Code:	MEREV001		
Account Start Date	16/10/2018		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	45,934.93
<u>Preservation Components</u>	
Preserved	45,934.93
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	45,934.93



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	47,796.93	
<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		50,000.00
Net Earnings	(1,862.00)	(2,203.07)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	45,934.93	47,796.93

# Vinka Meredith Self Managed Super Fund Investment Summary Report

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
BankWest Account 9993-4		10,454.930000	10,454.93	10,454.93	10,454.93			22.51 %
			<b>10,454.93</b>		<b>10,454.93</b>		<b>0.00 %</b>	<b>22.51 %</b>
<b>Shares in Listed Companies (Overseas)</b>								
<b>SKY</b> Sky Way Invest Group	1,640,000.00	0.021950	35,998.00	0.02	35,998.02	(0.02)	(0.00) %	77.49 %
			<b>35,998.00</b>		<b>35,998.02</b>	<b>(0.02)</b>	<b>(0.00) %</b>	<b>77.49 %</b>
			<b>46,452.93</b>		<b>46,452.95</b>	<b>(0.02)</b>	<b>(0.00) %</b>	<b>100.00 %</b>

Vinka Meredith Self Managed Super Fund  
**Market Movement Report**

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
SKY - Sky Way Invest Group										
	01/07/2019	Opening Balance	1,640,000.00	0.00	0.00	0.00	35,998.00	0.00	0.00	0.00
	<b>30/06/2020</b>		<b>1,640,000.0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>35,998.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>0.00</b>				<b>0.00</b>	<b>0.00</b>

Vinka Meredith Self Managed Super 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
<b>Shares in Listed Companies (Overseas)</b>									
SKY - Sky Way Invest Group	1,640,000.00	35,998.02	0.00	35,998.02	35,998.0000	(0.02)	0.00	0.00	0.00
		<b>35,998.02</b>	<b>0.00</b>	<b>35,998.02</b>	<b>35,998.0000</b>	<b>(0.02)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>35,998.02</b>	<b>0.00</b>	<b>35,998.02</b>	<b>35,998.0000</b>	<b>(0.02)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Memorandum of Resolutions of the Director(s) of

Vinka Meredith Super Fund Pty Ltd ACN: 629398483

ATF Vinka Meredith Self Managed Super Fund

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## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

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 2020 thereon be adopted.

## **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:**

It was resolved that the 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 the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification 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:**

It was resolved that

Anthony Boys

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

## **TAX AGENTS:**

It was resolved that

Mora Wealth Accountants Pty Ltd

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

# Memorandum of Resolutions of the Director(s) of

Vinka Meredith Super Fund Pty Ltd ACN: 629398483

ATF Vinka Meredith Self Managed Super Fund

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**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.

**PAYMENT OF BENEFITS:** The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:** Signed as a true record –

.....  
Meredith Vinka  
/ /

## Vinka Meredith Self Managed Super Fund

# Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
0.02	24700	Changes in Market Values of Investments			
	<b>28500</b>	<b>Transfers In</b>			
(50,000.00)	28500/MEREV001	(Transfers In) Vinka, Meredith - Accumulation			
	30100	Accountancy Fees		935.00	
	30400	ATO Supervisory Levy		518.00	
	30700	Auditor's Remuneration		275.00	
	30800	ASIC Fees		54.00	
30.00	31500	Bank Charges			
	38200	Fines		80.00	
2,173.05	38300	Formation expenses			
47,796.93	49000	Profit/Loss Allocation Account			1,862.00
	<b>50010</b>	<b>Opening Balance</b>			
	50010/MEREV001	(Opening Balance) Vinka, Meredith - Accumulation			47,796.93
	<b>52850</b>	<b>Transfers In</b>			
(50,000.00)	52850/MEREV001	(Transfers In) Vinka, Meredith - Accumulation			0.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
2,203.07	53100/MEREV001	(Share of Profit/(Loss)) Vinka, Meredith - Accumulation		1,862.00	
	<b>60400</b>	<b>Bank Accounts</b>			
11,798.93	60400/BWA109993	BankWest Account 9993-4		10,454.93	
	<b>77700</b>	<b>Shares in Listed Companies (Overseas)</b>			
35,998.00	77700/SKY	Sky Way Invest Group	1,640,000.000	35,998.00	
	88100	ATO ITA Account			518.00
				<b>50,176.93</b>	<b>50,176.93</b>

Current Year Profit/(Loss): (1,862.00)



Cannot generate CGT Register report. No data found

Cannot generate Investment Income report. ERROR - There are no Investment Income Transactions.

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

**SMSF Tax Return****2020**

1 Jul 2019—30 Jun 2020

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](http://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](http://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.

<b>Tax File Number</b>	<b>Name of partnership, trust, fund or entity</b>	<b>Year</b>
TFN Recorded	Vinka Meredith Super Fund	2020

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
---	------

**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
24742602	Vinka Meredith Super Fund Pty Ltd

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

Signature	Date
-----------	------

**PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**

Client Ref	Agent Ref No.	Contact Name	Contact No.
MEREV040	24742602	Mora Wealth Accountants Pty Ltd	0893091233

**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	Date
-------------------	------

## Section A: Fund information

Period start 01/07/2019

Period end 30/06/2020

**1 TAX FILE NUMBER** TFN Recorded

**2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)** Vinka Meredith Super Fund

**3 AUSTRALIAN BUSINESS NUMBER** 13 687 961 763

**4 CURRENT POSTAL ADDRESS**

Address	Town/City	State	Postcode
PO Box 1389	Wangara DC	WA	6947

**5 ANNUAL RETURN STATUS**

Is this the first required return for a newly registered SMSF? No

**6 SMSF AUDITOR**

Title Mr

First name Anthony

Other name William

Family name Boys

Suffix

SMSF auditor number 100014140

Contact number 61-410712708

Auditor Address	Town/City	State	Postcode
PO Box 3376	RUNDLE MALL	SA	5000

Date audit was completed  A 18/06/2021

Was part A of the audit report qualified?  B No

Was part B of the audit report qualified?  C No

If Part B of the audit report was qualified, have the reported issues been rectified?  D

**7 ELECTRONIC FUNDS TRANSFER (EFT)**

**A. Fund's financial institution account details**

BSB number 306055

Account number 109993

Account name Vinka Meredith Super Fund Pty Ltd

I would like my tax refunds made to this account Yes

**C. Electronic service address alias**

**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 Yes

**9 WAS THE FUND WOUND UP DURING THE YEAR?**

Date fund was wound up

Have all tax lodgment and payment obligations been met?

**10 EXEMPT CURRENT PENSION INCOME**Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year? NoExempt current pension income amount **A**Which method did you use to calculate your exempt current pension income? **B**Was an actuarial certificate obtained? **D**Did the fund have any other income that was assessable? **E**

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****11 INCOME****Prior year losses brought forward**

Net Capital Losses from Collectables

Other Net Capital Losses

Did you have a CGT event during the year? **G**Have you applied an exemption or rollover? **M**Net capital gain **A** \$0.00**Losses carried forward**

Net Capital Losses from Collectables

Other Net Capital Losses

Gross rent and other leasing and hiring **B**Gross interest income **C**

Tax file number amounts withheld from gross interest

Forestry managed investment scheme income **X**Gross foreign income **D1**Net foreign income **D**Australian franking credits from a New Zealand company income **E**Transfers from foreign funds income **F**Gross payments where ABN not quoted **H**Gross distribution from partnerships income **I**Unfranked dividends **J**

Franked dividend income amount		<b>K</b>	
Franking credit		<b>L</b>	
Tax file number amounts withheld from dividends			
Gross distribution from trusts income		<b>M</b>	
<b>Assessable contributions</b>	(R1 + R2 + R3 less R6)	<b>R</b>	\$0.00
Assessable employer contributions		<b>R1</b>	
Assessable personal contributions		<b>R2</b>	
No-TFN-quoted contributions		<b>R3</b>	\$0.00
The transfer of liability to a Life Insurance Company or Pooled Superannuation Trust		<b>R6</b>	
Gross payments foreign resident income			
Other income			
<b>Total other income</b>		<b>S</b>	
Assessable income due to a changed tax status of the fund		<b>T</b>	
<b>Net non-arm's length income</b>	(Subject to 47% tax rate U1 + U2 + U3)	<b>U</b>	
Net non-arm's length private company dividends		<b>U1</b>	
Net non-arm's length trust distributions		<b>U2</b>	
Net other non-arm's length income		<b>U3</b>	
<b>Gross income</b>		<b>W</b>	\$0.00
Exempt current pension income		<b>Y</b>	
<b>Total assessable income</b>		<b>V</b>	\$0.00

## Section C: Deductions and non-deductible expenses

### 12 DEDUCTIONS

		Deductions	Non-Deductible Expenses
Interest expenses within Australia	A1		A2
Interest expenses overseas	B1		B2
Capital works expenditure	D1		D2
Low value pool			
Capital allowance			
Other depreciation			
Decline in value of depreciating assets	E1		E2
Insurance premiums – members	F1		F2
SMSF auditor fee	H1	\$275.00	H2 \$0.00
Investment expenses	I1		I2
Management and administration expenses	J1	\$1,507.00	J2 \$0.00
Forestry managed investment scheme expense	U1		U2
Other amounts	L1		L2
Tax losses deducted	M1		
<b>Totals</b>	<b>N</b>	<b>\$1,782.00</b>	<b>Y \$0.00</b>
<b>Total SMSF expenses</b>		<b>(N + Y)</b>	<b>Z \$1,782.00</b>
<b>Taxable income or loss</b>		<b>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</b>	<b>O \$1,782.00</b>

## Section D: Income tax calculation statement

### 13 CALCULATION STATEMENT

Taxable income		A	
Tax on taxable income		T1	\$0.00
Tax on no-TFN-quoted contributions		J	\$0.00
Gross tax		B	\$0.00
Non-refundable non-carry forward tax offsets	(C1 + C2)	C	
Foreign income tax offset		C1	
Rebates and tax offsets		C2	
<b>Subtotal</b>	<b>(B less C – cannot be less than zero)</b>	<b>T2</b>	<b>\$0.00</b>

<b>Non-refundable carry forward tax offsets</b>	(D1 + D2 + D3 + D4)	<b>D</b>	\$0.00
Early stage venture capital limited partnership tax offset		<b>D1</b>	\$0.00
Early stage venture capital limited partnership tax offset carried forward from previous year		<b>D2</b>	\$0.00
Early stage investor tax offset		<b>D3</b>	\$0.00
Early stage investor tax offset carried forward from previous year		<b>D4</b>	\$0.00
<b>Subtotal</b>	<b>(T2 less D – cannot be less than zero)</b>	<b>T3</b>	<b>\$0.00</b>
<b>REFUNDABLE TAX OFFSETS</b>	(E1 + E2 + E3 + E4)	<b>E</b>	\$0.00
Complying fund's franking credits tax offset		<b>E1</b>	\$0.00
No-TFN tax offset		<b>E2</b>	
National rental affordability scheme tax offset		<b>E3</b>	
Exploration credit tax offset		<b>E4</b>	\$0.00
Tax Payable		<b>T5</b>	\$0.00
Section 102AAM interest charge		<b>G</b>	
<b>Eligible credits</b>	(H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	\$0.00
Credit for interest on early payments – amount of interest		<b>H1</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)		<b>H2</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)		<b>H3</b>	
Credit for TFN amounts withheld from payments from closely held trusts		<b>H5</b>	\$0.00
Credit for interest on no-TFN tax offset		<b>H6</b>	
Credit for amounts withheld from foreign resident capital gains withholding		<b>H8</b>	\$0.00
Tax offset refunds (Remainder of refundable tax offsets)		<b>I</b>	\$0.00
PAYG instalments raised		<b>K</b>	
Supervisory levy		<b>L</b>	\$259.00
Supervisory levy adjustment for wound up funds		<b>M</b>	\$0.00
Supervisory levy adjustment for new funds		<b>N</b>	\$0.00
<b>Amount payable</b>		<b>S</b>	<b>\$259.00</b>

## Section E: Losses

### 14 LOSSES

Tax losses carried forward to later income years		<b>U</b>	\$1,812.00
Net capital losses carried forward to later income years		<b>V</b>	



## Section H: Assets and liabilities

<b>15</b>	<b>ASSETS</b>		
<b>15a</b>	<b>Australian managed investments</b>		
	Listed trusts	<b>A</b>	
	Unlisted trusts	<b>B</b>	
	Insurance policy	<b>C</b>	
	Other managed investments	<b>D</b>	
<b>15b</b>	<b>Australian direct investments</b>		
	Cash and term deposits	<b>E</b>	\$10,454.00
	Debt securities	<b>F</b>	
	Loans	<b>G</b>	
	Listed shares	<b>H</b>	
	Unlisted shares	<b>I</b>	
	<b>Limited recourse borrowing arrangements</b>	<b>J</b>	
	Australian residential real property	<b>J1</b>	
	Australian non-residential real property	<b>J2</b>	
	Overseas real property	<b>J3</b>	
	Australian shares	<b>J4</b>	
	Overseas shares	<b>J5</b>	
	Other	<b>J6</b>	
	Property Count	<b>J7</b>	
	Non-residential real property	<b>K</b>	
	Residential real property	<b>L</b>	
	Collectables and personal use assets	<b>M</b>	
	Other assets	<b>O</b>	
<b>15c</b>	<b>Other investments</b>		
	Crypto-Currency	<b>N</b>	
<b>15d</b>	<b>Overseas direct investments</b>		
	Overseas shares	<b>P</b>	\$35,998.00
	Overseas non-residential real property	<b>Q</b>	
	Overseas residential real property	<b>R</b>	
	Overseas managed investments	<b>S</b>	
	Other overseas assets	<b>T</b>	
	<b>Total Australian and overseas assets</b>	<b>U</b>	<b>\$46,452.00</b>
<b>15e</b>	<b>In-house assets</b>		
	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?	<b>A</b>	

**15f** Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	<b>A</b>
Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	<b>B</b>

**16** LIABILITIES

<b>Borrowings</b>	<b>V</b>	
Borrowings for limited recourse borrowing arrangements	<b>V1</b>	
Permissible temporary borrowings	<b>V2</b>	
Other borrowings	<b>V3</b>	
Total member closing account balances	<b>W</b>	\$45,934.00
Reserve accounts	<b>X</b>	
Other liabilities	<b>Y</b>	\$518.00
<b>Total liabilities</b>	<b>Z</b>	<b>\$46,452.00</b>

**17** TAXATION OF FINANCIAL ARRANGEMENTS (TOFA)

<b>Total TOFA gains</b>	<b>H</b>
<b>Total TOFA losses</b>	<b>I</b>

**Section J: Other information**

## FAMILY TRUST ELECTION STATUS

Select the income year of the election	<b>A</b>
Family trust election revocation/variation code	<b>B</b>

## INTERPOSED ENTITY ELECTION STATUS

Select the earliest income year elected	<b>C</b>
Interposed entity election revocation code	<b>D</b>

**Section K : Declarations**

## PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS

Title	Mrs
First name	Meredith
Other name	
Family name	Vinka
Suffix	
Non-individual trustee name	Vinka Meredith Super Fund Pty Ltd
ABN of non-individual trustee	
Contact number	04 12496226
Email address	vinka26@hotmail.com

**TAX AGENT'S CONTACT DETAILS**

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Practice name

Mora Wealth  
Accountants Pty Ltd

---

Title

---

First name

Alex

---

Other name

---

Family name

Mora

---

Suffix

---

Contact number

08 93091233

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**HOURS TAKEN TO PREPARE AND COMPLETE THIS RETURN**

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**Member 1 — Vinka, Meredith (TFN Recorded)**

Account status	Open
Tax File Number	TFN Recorded
<b>INDIVIDUAL NAME</b>	
Title	Mrs
Given name	Meredith
Other given names	
Family name	Vinka
Suffix	
Date of birth	26 Nov 1966
Date of death	
<b>CONTRIBUTIONS</b>	
Opening account balance	\$47,796.93
Employer contributions	<b>A</b>
Principal Employer ABN	<b>A1</b>
Personal contributions	<b>B</b>
CGT small business retirement exemption	<b>C</b>
CGT small business 15 year exemption	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Proceeds from primary residence disposal	<b>H</b>
Receipt date	<b>H1</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>
<b>Total Contributions</b>	<b>N</b>

**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	(\$1,862.00)
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$45,934.93
Retirement phase account balance - Non CDBIS	<b>S2</b>	
Retirement phase account balance - CDBIS	<b>S3</b>	
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	
Outstanding Limited recourse borrowing arrangement	<b>Y</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	
<b>Closing account balance</b>	<b>S</b>	<b>\$45,934.93</b>

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

**8 OTHER CGT INFORMATION REQUIRED (IF APPLICABLE)**

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

# Losses schedule

## Part A Losses carried forward to the 2020–2021 income year

1 TAX LOSSES CARRIED FORWARD TO LATER INCOME YEARS		
2019–2020	<b>B</b>	\$1,782.00
2018–2019	<b>C</b>	\$30.00
2017–2018	<b>D</b>	
2016–2017	<b>E</b>	
2015–2016	<b>F</b>	
2014–2015 and earlier years	<b>G</b>	
<b>Total</b>	<b>U</b>	<b>\$1,812.00</b>
2 NET CAPITAL LOSSES CARRIED FORWARD TO LATER INCOME YEARS		
2019–2020	<b>H</b>	
2018–2019	<b>I</b>	
2017–2018	<b>J</b>	
2016–2017	<b>K</b>	
2015–2016	<b>L</b>	
2014–2015 and earlier years	<b>M</b>	
<b>Total</b>	<b>V</b>	

## Part B Ownership and same business test

1 WHETHER CONTINUITY OF MAJORITY OWNERSHIP TEST PASSED		
2019–2020	<b>A</b>	
2018–2019	<b>B</b>	
2017–2018	<b>C</b>	
2016–2017	<b>D</b>	
2015–2016	<b>E</b>	
2014–2015 and earlier years	<b>F</b>	
2 AMOUNT OF LOSSES DEDUCTED FOR WHICH THE CONTINUITY OF MAJORITY OWNERSHIP TEST IS NOT PASSED BUT THE BUSINESS CONTINUITY TEST IS SATISFIED – EXCLUDES FILM LOSSES		
Tax losses	<b>G</b>	
Net capital losses	<b>H</b>	
3 LOSSES CARRIED FORWARD FOR WHICH THE BUSINESS CONTINUITY TEST MUST BE SATISFIED BEFORE THEY CAN BE DEDUCTED IN LATER YEARS – EXCLUDES FILM LOSSES		
Tax losses	<b>I</b>	
Net capital losses	<b>J</b>	
4 DO CURRENT YEAR LOSS PROVISIONS APPLY?		
Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the <i>Income Tax Assessment Act 1997</i> (ITAA 1997)?	<b>K</b>	



**Part C Unrealised losses**

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?	<b>L</b>
At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?	<b>M</b>
If you selected No at M, has the company determined it had an unrealised net loss at the changeover time?	<b>N</b>
If you selected Yes at N, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?	<b>O</b>

**Part D Life insurance companies**

Complying superannuation class tax losses carried forward to later income years	<b>P</b>
Complying superannuation net capital losses carried forward to later income years	<b>Q</b>

**Part E Controlled foreign company losses**

Current year CFC losses	<b>M</b>
CFC losses deducted	<b>N</b>
CFC losses carried forward	<b>O</b>

**Part F Tax losses reconciliation statement**

Balance of tax losses brought forward from the prior income year	<b>A</b>	\$30.00
<b>ADD</b> Uplift of tax losses of designated infrastructure project entities	<b>B</b>	
<b>SUBTRACT</b> Net forgiven amount of debt	<b>C</b>	
<b>ADD</b> Tax loss incurred (if any) during current year	<b>D</b>	\$1,782.00
<b>ADD</b> Tax loss amount from conversion of excess franking offsets	<b>E</b>	
<b>SUBTRACT</b> Net exempt income	<b>F</b>	
<b>SUBTRACT</b> Tax losses forgone	<b>G</b>	
<b>SUBTRACT</b> Tax losses deducted	<b>H</b>	
<b>SUBTRACT</b> Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)	<b>I</b>	
<b>Total tax losses carried forward to later income years</b>	<b>J</b>	<b>\$1,812.00</b>

## Worksheets

### 12 DEDUCTIONS

#### H SMSF auditor fee

Description	Deductible	Non deductible
Imported from SF360	\$275.00	\$0.00
<b>Total</b>	<b>\$275.00</b>	<b>\$0.00</b>

#### J Management and administration expenses

Description	Deductible	Non deductible
Imported from SF360	\$1,507.00	\$0.00
<b>Total</b>	<b>\$1,507.00</b>	<b>\$0.00</b>

### 13 CALCULATION STATEMENT

#### D1 Early stage venture capital limited partnership tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### D2 Early stage venture capital limited partnership tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### D3 Early stage investor tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### D4 Early stage investor tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### H5 Credit for TFN amounts withheld from payments from closely held trusts

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### H8 Credit for amounts withheld from foreign resident capital gains withholding

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

### 15 ASSETS

#### 15b AUSTRALIAN DIRECT INVESTMENTS

**E** Cash and term deposits

Description	Amount
Imported from SF360	\$10,454.00
<b>Total</b>	<b>\$10,454.00</b>

**15d** OVERSEAS DIRECT INVESTMENTS**P** Overseas shares

Description	Amount
Imported from SF360	\$35,998.00
<b>Total</b>	<b>\$35,998.00</b>

**16** LIABILITIES**Y** Other liabilities

Description	Amount
Imported from SF360	\$518.00
<b>Total</b>	<b>\$518.00</b>