

# **The Melant Superannuation Fund**

ABN 62 321 822 979

Trustees: Melant Nominees Pty Ltd

**Financial Statement**

**For the year ended 30 June 2021**

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# The Melant Superannuation Fund

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**The Melant Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2021**

	Note	2021 \$	2020 \$
<b>Assets</b>			
Investments			
Shares in Listed Companies	6A	1,936,294.34	1,494,296.75
Stapled Securities	6B	80,440.67	80,355.89
Units In Listed Unit Trusts	6C	3,130.00	2,800.00
Other Assets			
Cash At Bank		40,733.41	337,396.30
Receivables		892.88	708.26
Current Tax Assets		19,933.86	26,996.86
<b>Total Assets</b>		<b><u>2,081,425.16</u></b>	<b><u>1,942,554.06</u></b>
<b>Liabilities</b>			
<b>Total Liabilities</b>		<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>2,081,425.16</u></b>	<b><u>1,942,554.06</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Bruce Teoh		2,081,425.16	1,119,386.01
Mrs Choon Teoh		-	823,168.05
<b>Total Liability for Accrued Benefits</b>		<b><u>2,081,425.16</u></b>	<b><u>1,942,554.06</u></b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**The Melant Superannuation Fund**  
**Operating Statement**  
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
Investment Gains			
Forex Realised Gains	8A	-	324.82
Forex Unrealised Gains	8B	-	(269.83)
Increase in Market Value	8C	455,053.02	(259,460.35)
Investment Income			
Distributions	7A	1,809.90	2,385.21
Dividends	7B	71,781.05	100,171.04
Foreign Income	7C	243.03	832.72
Interest	7D	396.03	2,586.18
Investment Fee Rebate	7E	52.06	174.14
		<b>529,335.09</b>	<b>(153,256.07)</b>
<b>Expenses</b>			
Member Payments			
Pensions Paid		370,000.00	110,000.00
Other Expenses			
Accountancy Fee		3,190.00	2,420.00
Auditor Fee		462.00	495.00
Bank Fees		-	11.82
Bank Overdraft Interest		-	0.54
General Expense		-	(0.01)
SMSF Supervisory Levy		259.00	259.00
Sundry		-	2,147.00
Trustee Fee		55.00	-
Investment Losses			
Realised Capital Losses	8D	16,432.18	(24,769.70)
		<b>390,398.18</b>	<b>90,563.65</b>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>138,936.91</b>	<b>(243,819.72)</b>
<b>Income Tax</b>			
Income Tax Expense		65.81	89.20
		<b>65.81</b>	<b>89.20</b>
<b>Benefits Accrued as a Result of Operations</b>		<b>138,871.10</b>	<b>(243,908.92)</b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

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# The Melant Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2021

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#### **Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

##### **(a) Statement of Compliance**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

##### **(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

##### **(c) Use of Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

##### **(d) Cash and Cash Equivalents**

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

##### **(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

##### **(f) Valuation of Assets**

###### *Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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# The Melant Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2021

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

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

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

Contributions and rollovers 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.

The financial report was authorised for issue on 9 January 2022 by the directors of the trustee company.

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**The Melant Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

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**Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	1,942,554.06	2,186,462.98
Benefits Accrued during the period	508,871.10	(133,908.92)
Benefits Paid during the period	(370,000.00)	(110,000.00)
<b>Liability for Accrued Benefits at end of period</b>	<b>2,081,425.16</b>	<b>1,942,554.06</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

**Note 3 – Vested Benefits**

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

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	1,942,554.06	2,186,462.98
Benefits Accrued during the period	508,871.10	(133,908.92)
Benefits Paid during the period	(370,000.00)	(110,000.00)
<b>Vested Benefits at end of period</b>	<b>2,081,425.16</b>	<b>1,942,554.06</b>

**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

**The Melant Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

**Note 6A – Shares in Listed Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
Alumina Limited	3,535.10	3,492.12
AMP Limited	4,541.62	7,488.64
ASX Limited	38,855.00	42,690.00
Auscann Group Holdings Ltd	495.00	675.00
Australia And New Zealand Banking Group Limited	106,970.00	70,832.00
BHP Group Limited	242,850.00	179,100.00
Cann Group Limited	952.00	2,212.00
Cimic Group Limited	12,362.50	15,075.00
Cochlear Limited	124,324.98	93,331.42
Coles Group Limited.	16,799.47	16,878.11
Commonwealth Bank Of Australia.	299,610.00	208,260.00
Crown Resorts Limited	11,910.00	9,670.00
CSL Limited	71,297.50	71,750.00
CSR Limited	34,560.00	22,080.00
Energy Resources Of Australia Limited - Ordinary Fully Paid 'A'	0.00	310.00
Grange Resources Limited.	0.00	4,356.00
Incitec Pivot Limited	7,854.00	6,187.50
Karoo Gas Australia Limited	4,412.94	2,007.39
Macquarie Group Limited	277,663.25	210,515.00
Mesoblast Limited	3,960.00	0.00
Mount Gibson Iron Limited	1,890.00	1,220.00
Nanosonics Limited	6,445.26	7,488.36
National Australia Bank Limited	99,636.00	69,236.00
New Hope Corporation Limited	3,460.00	2,730.00
Nufarm Limited	16,794.86	14,998.03
Oil Search Limited	20,063.46	16,693.22
Origin Energy Limited	8,505.86	11,014.24
Paladin Energy Ltd	15.45	3.00
Pendal Group Limited	8,938.54	6,620.73
Pengana Capital Group Limited	1,440.00	967.50
Pharmaxis Ltd	267.00	198.00
QBE Insurance Group Limited	18,440.11	15,141.74
Ramsay Health Care Limited	16,618.80	17,561.28
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	32,760.00	27,540.00
Rio Tinto Limited	133,985.12	103,641.68
Seven West Media Limited	4,650.00	910.00
Silver Lake Resources Limited	4,757.56	6,104.58
Tabcorp Holdings Limited	16,591.54	10,826.14
Telstra Corporation Limited.	42,112.00	35,056.00
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	3,738.88	1,681.48
Wesfarmers Limited	58,095.30	44,067.89
Westpac Banking Corporation	134,212.00	93,340.00
Woodside Petroleum Limited	29,628.14	28,881.10
Woolworths Limited	10,295.10	10,065.60
WPP Aunz Ltd	0.00	1,400.00
	<b>1,936,294.34</b>	<b>1,494,296.75</b>

**Note 6B – Stapled Securities**

	<b>Current</b>	<b>Previous</b>
At market value:		
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	19,447.62	20,991.89
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	6,919.05	5,670.00
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	54,074.00	53,694.00
	<b>80,440.67</b>	<b>80,355.89</b>



**The Melant Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

**Note 6C – Units In Listed Unit Trusts**

	<b>Current</b>	<b>Previous</b>
At market value:		
Magellan High Conviction Trust - Ordinary Units Fully Paid	3,130.00	2,800.00
	<b>3,130.00</b>	<b>2,800.00</b>

**Note 7A – Distributions**

	<b>Current</b>	<b>Previous</b>
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	367.14	136.10
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	0.00	390.00
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	1,352.76	1,814.11
Magellan High Conviction Trust - Ordinary Units Fully Paid	90.00	45.00
	<b>1,809.90</b>	<b>2,385.21</b>

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
Alumina Limited	231.85	371.03
AMP Limited	576.71	0.00
ASX Limited	1,677.86	2,570.00
Australia And New Zealand Banking Group Limited	3,257.14	8,523.43
BHP Group Limited	14,756.50	11,687.34
Cimic Group Limited	0.00	1,401.79
Cochlear Limited	568.10	1,425.00
Coles Group Limited.	849.60	919.82
Commonwealth Bank Of Australia.	10,628.57	18,471.43
Crown Resorts Limited	0.00	632.14
CSL Limited	704.66	804.18
CSR Limited	1,071.43	1,967.14
Grange Resources Limited.	257.14	514.28
Incitec Pivot Limited	0.00	169.53
Macquarie Group Limited	6,549.75	12,283.78
Mount Gibson Iron Limited	85.71	114.29
National Australia Bank Limited	3,257.14	9,324.45
New Hope Corporation Limited	114.29	428.57
Newcrest Mining Limited	0.00	609.48
Origin Energy Limited	424.35	808.28
Pendal Group Limited	427.92	289.13
Pengana Capital Group Limited	115.72	42.83
QBE Insurance Group Limited	71.29	1,057.87
Ramsay Health Care Limited	182.91	440.00
Rio Tinto Limited	11,087.55	9,934.93
South32 Limited	0.00	266.15
Tabcorp Holdings Limited	343.17	1,006.66
Telstra Corporation Limited.	2,560.00	2,560.00
Wesfarmers Limited	2,569.84	2,148.55
Westpac Banking Corporation	6,611.43	5,714.29
Woodside Petroleum Limited	982.27	2,598.83
Woolworths Limited	389.57	397.29
WPP Aunz Ltd	1,428.58	164.29
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	0.00	315.89
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	0.00	208.37
	<b>71,781.05</b>	<b>100,171.04</b>

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**The Melant Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

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**Note 7C – Foreign Income**

	<b>Current</b>	<b>Previous</b>
News Corporation.. - Class B Voting Common Stock-Cdi	0.00	59.20
Oil Search Limited	34.12	541.01
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	208.91	232.51
	<b>243.03</b>	<b>832.72</b>

**Note 7D – Interest**

	<b>Current</b>	<b>Previous</b>
Macquarie Cash Management #119472645	19.37	255.61
Ubank #082991373675756	354.29	2,178.68
Westpac Cash Investment #28-6369	0.00	97.76
Westpac Cash Investment Account	22.37	54.13
	<b>396.03</b>	<b>2,586.18</b>

**Note 7E – Investment Fee Rebate**

	<b>Current</b>	<b>Previous</b>
Macquarie Cash Management #119472645	52.06	174.14
	<b>52.06</b>	<b>174.14</b>

**Note 8A – Forex Realised Gains**

	<b>Current</b>	<b>Previous</b>
<b>Foreign Cash At Bank</b>		
Westpac Brokerage Account	0.00	324.82
	<b>0.00</b>	<b>324.82</b>

**Note 8B – Forex Unrealised Gains**

	<b>Current</b>	<b>Previous</b>
<b>Foreign Cash At Bank</b>		
Westpac Brokerage Account	0.00	(269.83)
	<b>0.00</b>	<b>(269.83)</b>

**The Melant Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

**Note 8C – Increase in Market Value**

	Current	Previous
<b>Shares in Listed Companies</b>		
Alumina Limited	42.98	(1,515.05)
AMP Limited	(2,947.02)	(1,069.80)
ASX Limited	(3,835.00)	1,505.00
Auscann Group Holdings Ltd	(180.00)	(1,000.00)
Australia And New Zealand Banking Group Limited	36,138.00	(36,366.00)
Bellamy's Australia Limited	0.00	(1,341.41)
BHP Group Limited	63,750.00	(12,163.74)
Cann Group Limited	(1,260.00)	(3,276.00)
Cimic Group Limited	(2,712.50)	(12,906.25)
Cochlear Limited	30,993.56	(2,160.46)
Coles Group Limited.	(78.64)	3,755.06
Commonwealth Bank Of Australia.	91,350.00	(40,080.00)
Crown Resorts Limited	2,240.00	(2,780.00)
CSL Limited	(452.50)	12,203.98
CSR Limited	12,480.00	(1,380.00)
Cybg PLC - Cdi 1:1 Foreign Exempt Lse	0.00	599.44
Energy Resources Of Australia Limited - Ordinary Fully Paid 'A'	13,059.90	(80.00)
Grange Resources Limited.	703.95	(324.00)
Incitec Pivot Limited	1,666.50	(5,065.50)
Karoon Gas Australia Limited	2,405.55	(1,161.30)
Macquarie Group Limited	67,148.25	(11,378.50)
Mesoblast Limited	(6,059.95)	0.00
Mount Gibson Iron Limited	670.00	(820.00)
Nanosonics Limited	(1,043.10)	1,317.60
National Australia Bank Limited	30,400.00	(32,300.00)
New Hope Corporation Limited	730.00	(2,690.00)
Newcrest Mining Limited	0.00	328.75
News Corporation.. - Class B Voting Common Stock-Cdi	0.00	(728.98)
Nufarm Limited	1,796.83	(36.67)
Oil Search Limited	3,370.24	(13,395.51)
Origin Energy Limited	(2,508.38)	(2,772.42)
Paladin Energy Ltd	12.45	(0.75)
Pendal Group Limited	2,317.81	(1,308.62)
Pengana Capital Group Limited	472.50	(391.50)
Pharmaxis Ltd	69.00	(567.00)
QBE Insurance Group Limited	3,298.37	(5,075.73)
Ramsay Health Care Limited	(942.48)	(470.72)
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	5,220.00	10,370.00
Rio Tinto Limited	30,343.44	(6,136.40)
Seven West Media Limited	3,740.00	(3,740.00)
Silver Lake Resources Limited	(1,347.02)	2,507.75
South32 Limited	0.00	(3,346.06)
Tabcorp Holdings Limited	5,765.40	(3,427.21)
Telstra Corporation Limited.	7,056.00	(8,064.00)
The A2 Milk Company Limited	0.00	(3,472.53)
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse	2,057.40	(2,392.68)
Wesfarmers Limited	14,027.41	8,522.61
Westpac Banking Corporation	40,872.00	(52,519.95)
Woodside Petroleum Limited	747.04	(19,623.14)
Woolworths Limited	229.50	1,093.50
WPP Aunz Ltd	3,719.95	(1,000.00)
<b>Stapled Securities</b>		
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities	(1,544.27)	1,161.29
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	359.85	(2,370.00)
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	380.00	(2,247.50)

**The Melant Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2021**

**Units In Listed Unit Trusts**

Magellan High Conviction Trust - Ordinary Units Fully Paid	330.00	120.05
	<b>455,053.02</b>	<b>(259,460.35)</b>

**Note 8D – Realised Capital Losses**

	Current	Previous
<b>Shares in Listed Companies</b>		
Bellamy's Australia Limited	0.00	(5,371.28)
Cochlear Limited	0.00	(4,900.78)
CSL Limited	0.00	(8,510.07)
Energy Resources Of Australia Limited - Ordinary Fully Paid 'A'	13,069.85	0.00
Grange Resources Limited.	759.90	0.00
Newcrest Mining Limited	0.00	1,097.32
News Corporation.. - Class B Voting Common Stock-Cdi	0.00	(537.04)
South32 Limited	0.00	267.64
Tabcorp Holdings Limited - Rights-Appsclose 10Sep2020 Us Prohibited	(17.52)	0.00
The A2 Milk Company Limited	0.00	(5,301.63)
WPP Aunz Ltd	2,619.95	0.00
<b>Stapled Securities</b>		
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	0.00	(68.31)
<b>Units In Listed Unit Trusts</b>		
Betashares Australian Strong Bear (Hedge Fund) - Trading Managed Fund Units Fully Paid	0.00	(1,445.55)
	<b>16,432.18</b>	<b>(24,769.70)</b>

**Note 9 – Subsequent Events**

Subsequent to the end of the financial year there have been considerable economic impacts in Australia and globally arising from the Coronavirus (COVID-19) pandemic, and Government actions to reduce the spread of the virus.

At the date of signing the financial statements the Trustees are unable to determine what financial effects the outbreak of the virus could have on the fund in the coming financial period.

No financial effects arising from the economic impacts of the virus have been included in the financial statements for the year ended 30 June 2021. The impacts may include a significant reduction in the carrying value of the SMSF assets and investments. The Trustees acknowledge their responsibility to continuously monitor the situation and evaluate this impact including whether the fund remains a going concern and its ability to pay its liabilities and future retirement benefits.

# The Melant Superannuation Fund

## Trustee Declaration

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In the opinion of the Trustees of the The Melant Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly the financial position of the Fund at 30 June 2021 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2021.

Signed in accordance with a resolution of the directors of Melant Nominees Pty Ltd by:



.....  
**Bruce Teoh**

Director: Melant Nominees Pty Ltd

Dated: 3, 12, 21

**Compilation Report to the Trustees and Members of  
The Melant Superannuation Fund**

**ABN 62 321 822 979**

**For the year 01 July 2020 to 30 June 2021**

On the basis of the information provided by the Trustees of The Melant Superannuation Fund, we have compiled the accompanying special purpose financial statements of The Melant Superannuation Fund for the period ended 30 June 2021, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

**The Responsibility of Trustees**

The Trustees of The Melant Superannuation Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy, and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

**Our Responsibility**

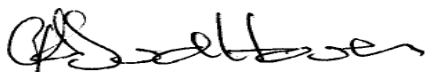
On the basis of information provided by the Trustees of The Melant Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in Note 1 to the financial statements and **APES 315: *Compilation of Financial Information***.

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

**Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion<sup>1</sup> on these financial statements

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

A handwritten signature in black ink, appearing to read 'Johanna S van der Hoven', is written over a dotted line.

**Johanna S van der Hoven**

**Dated 3 December 2021**

**The Melant Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2020 to 30 June 2021**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<b><u>Bank</u></b>														
Macquarie Cash Management #119472645														
71.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.43	0.00	0.00	0.00	0.00
Ubank #082991373675756														
354.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	354.29	0.00	0.00	0.00	0.00
Westpac Cash Investment Account														
22.37	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22.37	0.00	0.00	0.00	0.00
<b>448.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>448.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Listed Securities Market</u></b>														
Alumina Limited (ASX:AWC)														
162.29	69.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	231.85	0.00	0.00	0.00	0.00
AMP Limited (ASX:AMP)														
403.70	173.01	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	576.71	0.00	0.00	0.00	0.00
ASX Limited (ASX:ASX)														
1,174.50	503.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,677.86	0.00	0.00	0.00	0.00
Australia And New Zealand Banking Group Limited (ASX:ANZ)														
2,280.00	977.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,257.14	0.00	0.00	0.00	0.00
BHP Group Limited (ASX:BHP)														
10,329.55	4,426.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,756.50	0.00	0.00	0.00	0.00
Cochlear Limited (ASX:COH)														
568.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	568.10	0.00	0.00	0.00	0.00
Coles Group Limited. (ASX:COL)														
594.72	254.88	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	849.60	0.00	0.00	0.00	0.00
Commonwealth Bank Of Australia. (ASX:CBA)														
7,440.00	3,188.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,628.57	0.00	0.00	0.00	0.00
CSL Limited (ASX:CSL)														
704.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	704.66	0.00	0.00	0.00	0.00
CSR Limited (ASX:CSR)														

**The Melant Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2020 to 30 June 2021**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
750.00	321.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,071.43	0.00	0.00	0.00	0.00
Grange Resources Limited. (ASX:GRR)													
180.00	77.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	257.14	0.00	0.00	0.00	0.00
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities (ASX:LLC)													
323.43	40.58	3.13	0.00	0.00	29.72	0.00	0.00	0.00	337.42	0.00	0.00	0.00	0.00
Macquarie Group Limited (ASX:MQG)													
5,591.25	958.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,549.75	0.00	0.00	0.00	0.00
Magellan High Conviction Trust - Ordinary Units Fully Paid (ASX:MHH)													
90.00	0.00	0.00	0.00	0.00	90.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Mount Gibson Iron Limited (ASX:MGX)													
60.00	25.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00	85.71	0.00	0.00	0.00	0.00
National Australia Bank Limited (ASX:NAB)													
2,280.00	977.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,257.14	0.00	0.00	0.00	0.00
New Hope Corporation Limited (ASX:NHC)													
80.00	34.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	114.29	0.00	0.00	0.00	0.00
Oil Search Limited (ASX:OSH)													
34.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34.12	0.00	0.00	0.00	0.00
Origin Energy Limited (ASX:ORG)													
424.35	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	424.35	0.00	0.00	0.00	0.00
Pental Group Limited (ASX:PDL)													
410.33	17.59	0.00	0.00	0.00	0.00	0.00	0.00	0.00	427.92	0.00	0.00	0.00	0.00
Pengana Capital Group Limited (ASX:PCG)													
81.00	34.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	115.72	0.00	0.00	0.00	0.00
QBE Insurance Group Limited (ASX:QBE)													
68.36	2.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71.29	0.00	0.00	0.00	0.00
Ramsay Health Care Limited (ASX:RHC)													
128.04	54.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	182.91	0.00	0.00	0.00	0.00
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse (ASX:RMD)													
146.23	0.00	62.68	0.00	0.00	0.00	0.00	0.00	0.00	208.91	0.00	0.00	0.00	0.00



**The Melant Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2020 to 30 June 2021**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
Rio Tinto Limited (ASX:RIO)														
7,761.28	3,326.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,087.55	0.00	0.00	0.00	0.00
Tabcorp Holdings Limited (ASX:TAH)														
240.22	102.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	343.17	0.00	0.00	0.00	0.00
Telstra Corporation Limited. (ASX:TLS)														
1,792.00	768.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,560.00	0.00	0.00	0.00	0.00
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (ASX:TCL)														
1,349.00	3.76	0.00	0.00	0.00	589.44	0.00	0.00	0.00	0.00	763.32	0.00	0.00	0.00	0.00
Wesfarmers Limited (ASX:WES)														
1,798.89	770.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,569.84	0.00	0.00	0.00	0.00
Westpac Banking Corporation (ASX:WBC)														
4,628.00	1,983.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,611.43	0.00	0.00	0.00	0.00
Woodside Petroleum Limited (ASX:WPL)														
687.59	294.68	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	982.27	0.00	0.00	0.00	0.00
Woolworths Limited (ASX:WOW)														
272.70	116.87	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	389.57	0.00	0.00	0.00	0.00
WPP Aunz Ltd (ASX:WPP)														
1,000.00	428.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,428.58	0.00	0.00	0.00	0.00
<b>53,834.31</b>	<b>19,933.86</b>	<b>65.81</b>	<b>0.00</b>	<b>0.00</b>	<b>709.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>73,124.82</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>54,282.40</b>	<b>19,933.86</b>	<b>65.81</b>	<b>0.00</b>	<b>0.00</b>	<b>709.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>73,572.91</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

## The Melant Superannuation Fund

### Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
Macquarie Cash Management #119472645				8,912.09	8,912.09			0.43%
Ubank #082991373675756				1,044.20	1,044.20			0.05%
Westpac Cash Investment Account				30,777.12	30,777.12			1.49%
				<b>40,733.41</b>	<b>40,733.41</b>			<b>1.98%</b>
<b><u>Listed Securities Market</u></b>								
Auscann Group Holdings Ltd (ASX:AC8)	5,000.00000	1.6040	0.0990	8,019.95	495.00	(7,524.95)	(93.83)%	0.02%
AMP Limited (ASX:AMP)	4,037.00000	6.0796	1.1250	24,543.21	4,541.62	(20,001.59)	(81.50)%	0.22%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	3,800.00000	22.3617	28.1500	84,974.61	106,970.00	21,995.39	25.88%	5.19%
ASX Limited (ASX:ASX)	500.00000	34.2399	77.7100	17,119.95	38,855.00	21,735.05	126.96%	1.89%
Alumina Limited (ASX:AWC)	2,149.00000	2.6905	1.6450	5,781.95	3,535.10	(2,246.85)	(38.86)%	0.17%
BHP Group Limited (ASX:BHP)	5,000.00000	24.9370	48.5700	124,684.98	242,850.00	118,165.02	94.77%	11.79%
Cann Group Limited (ASX:CAN)	2,800.00000	3.9871	0.3400	11,163.95	952.00	(10,211.95)	(91.47)%	0.05%
Commonwealth Bank Of Australia. (ASX:CBA)	3,000.00000	61.6254	99.8700	184,876.09	299,610.00	114,733.91	62.06%	14.54%
Cimic Group Limited (ASX:CIM)	625.00000	26.5137	19.7800	16,571.09	12,362.50	(4,208.59)	(25.40)%	0.60%
Cochlear Limited (ASX:COH)	494.00000	120.2585	251.6700	59,407.69	124,324.98	64,917.29	109.27%	6.03%
Coles Group Limited. (ASX:COL)	983.00000	8.9432	17.0900	8,791.12	16,799.47	8,008.35	91.10%	0.82%
CSL Limited (ASX:CSL)	250.00000	71.6397	285.1900	17,909.92	71,297.50	53,387.58	298.09%	3.46%
CSR Limited (ASX:CSR)	6,000.00000	4.9420	5.7600	29,652.20	34,560.00	4,907.80	16.55%	1.68%
Crown Resorts Limited (ASX:CWN)	1,000.00000	13.2899	11.9100	13,289.90	11,910.00	(1,379.90)	(10.38)%	0.58%
Incitec Pivot Limited (ASX:IPL)	3,300.00000	6.7045	2.3800	22,124.90	7,854.00	(14,270.90)	(64.50)%	0.38%
Karoon Gas Australia Limited (ASX:KAR)	3,318.00000	6.3266	1.3300	20,991.60	4,412.94	(16,578.66)	(78.98)%	0.21%
Lendlease Group - Unit/Ordinary Fully Paid Stapled Securities (ASX:LLC)	1,697.00000	9.5791	11.4600	16,255.69	19,447.62	3,191.93	19.64%	0.94%
Mount Gibson Iron Limited (ASX:MGX)	2,000.00000	0.8980	0.9450	1,795.99	1,890.00	94.01	5.23%	0.09%
Magellan High Conviction Trust - Ordinary Units Fully Paid (ASX:MHH)	2,000.00000	1.3400	1.5650	2,679.95	3,130.00	450.05	16.79%	0.15%
Macquarie Group Limited (ASX:MQG)	1,775.00000	53.5573	156.4300	95,064.17	277,663.25	182,599.08	192.08%	13.47%
Mesoblast Limited (ASX:MSB)	2,000.00000	5.0100	1.9800	10,019.95	3,960.00	(6,059.95)	(60.48)%	0.19%
National Australia Bank Limited (ASX:NAB)	3,800.00000	32.5787	26.2200	123,799.18	99,636.00	(24,163.18)	(19.52)%	4.84%

**The Melant Superannuation Fund**  
**Investment Summary as at 30 June 2021**

<b>Investment</b>	<b>Units</b>	<b>Average Cost Price</b>	<b>Market Price</b>	<b>Accounting Cost</b>	<b>Market Value</b>	<b>Unrealised Accounting Gain/(Loss)</b>	<b>Accounting Gain/(Loss) (%)</b>	<b>Portfolio Weight (%)</b>
<b><i>Listed Securities Market</i></b>								
Nanosonics Limited (ASX:NAN)	1,098.00000	2.4082	5.8700	2,644.17	6,445.26	3,801.09	143.75%	0.31%
New Hope Corporation Limited (ASX:NHC)	2,000.00000	5.1450	1.7300	10,289.95	3,460.00	(6,829.95)	(66.37)%	0.17%
Nufarm Limited (ASX:NUF)	3,667.00000	6.4912	4.5800	23,803.09	16,794.86	(7,008.23)	(29.44)%	0.82%
Origin Energy Limited (ASX:ORG)	1,886.00000	10.7921	4.5100	20,353.95	8,505.86	(11,848.09)	(58.21)%	0.41%
Oil Search Limited (ASX:OSH)	5,266.00000	5.5996	3.8100	29,487.65	20,063.46	(9,424.19)	(31.96)%	0.97%
Pengana Capital Group Limited (ASX:PCG)	900.00000	10.0350	1.6000	9,031.46	1,440.00	(7,591.46)	(84.06)%	0.07%
Pendal Group Limited (ASX:PDL)	1,109.00000	8.2000	8.0600	9,093.80	8,938.54	(155.26)	(1.71)%	0.43%
Paladin Energy Ltd (ASX:PDN)	30.00000	0.2600	0.5150	7.80	15.45	7.65	98.08%	- %
Pharmaxis Ltd (ASX:PXS)	3,000.00000	1.5300	0.0890	4,589.98	267.00	(4,322.98)	(94.18)%	0.01%
QBE Insurance Group Limited (ASX:QBE)	1,709.00000	22.8971	10.7900	39,131.15	18,440.11	(20,691.04)	(52.88)%	0.89%
Ramsay Health Care Limited (ASX:RHC)	264.00000	60.9847	62.9500	16,099.95	16,618.80	518.85	3.22%	0.81%
Rio Tinto Limited (ASX:RIO)	1,058.00000	54.4544	126.6400	57,612.71	133,985.12	76,372.41	132.56%	6.50%
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse (ASX:RMD)	1,000.00000	2.8725	32.7600	2,872.49	32,760.00	29,887.51	1,040.47%	1.59%
Silver Lake Resources Limited (ASX:SLR)	2,866.00000	1.1686	1.6600	3,349.25	4,757.56	1,408.31	42.05%	0.23%
Seven West Media Limited (ASX:SWM)	10,000.00000	2.3926	0.4650	23,926.29	4,650.00	(19,276.29)	(80.57)%	0.23%
Sydney Airport - Fully Paid Stapled Securities Us Prohibited (ASX:SYD)	1,195.00000	3.8654	5.7900	4,619.20	6,919.05	2,299.85	49.79%	0.34%
Tabcorp Holdings Limited (ASX:TAH)	3,203.00000	4.0900	5.1800	13,100.35	16,591.54	3,491.19	26.65%	0.81%
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (ASX:TCL)	3,800.00000	9.0422	14.2300	34,360.52	54,074.00	19,713.48	57.37%	2.62%
Telstra Corporation Limited. (ASX:TLS)	11,200.00000	5.0970	3.7600	57,086.30	42,112.00	(14,974.30)	(26.23)%	2.04%
Virgin Money Uk PLC - Cdi 1:1 Foreign Exempt Lse (ASX:VUK)	1,016.00000	4.0100	3.6800	4,074.16	3,738.88	(335.28)	(8.23)%	0.18%
Westpac Banking Corporation (ASX:WBC)	5,200.00000	16.4852	25.8100	85,723.26	134,212.00	48,488.74	56.56%	6.51%
Wesfarmers Limited (ASX:WES)	983.00000	21.9913	59.1000	21,617.45	58,095.30	36,477.85	168.74%	2.82%
Woolworths Limited (ASX:WOW)	270.00000	32.1452	38.1300	8,679.20	10,295.10	1,615.90	18.62%	0.50%
Woodside Petroleum Limited (ASX:WPL)	1,334.00000	40.0028	22.2100	53,363.78	29,628.14	(23,735.64)	(44.48)%	1.44%
				<b>1,434,435.95</b>	<b>2,019,865.01</b>	<b>585,429.06</b>	<b>40.81%</b>	<b>98.02%</b>

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**The Melant Superannuation Fund**  
**Investment Summary as at 30 June 2021**

<b>Investment</b>	<b>Units</b>	<b>Average Cost Price</b>	<b>Market Price</b>	<b>Accounting Cost</b>	<b>Market Value</b>	<b>Unrealised Accounting Gain/(Loss)</b>	<b>Accounting Gain/(Loss) (%)</b>	<b>Portfolio Weight (%)</b>
				<u>1,475,169.36</u>	<u>2,060,598.42</u>	<u>585,429.06</u>	<u>39.69%</u>	<u>100.00%</u>

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.