

WORK PAPER INDEX

Client: Vinka Meredith Self Managed Super Fund

Period: 30th June 2020

C - CLIENT INFORMATION

N - NOTES ON JOB

F - FINANCIAL REPORT

T - TAX RETURN

W - WORKING PAPER

S - SOURCE DOCUMENTS

P - PRIOR YEAR

C - CLIENT INFORMATION

N - NOTES ON JOB

F - FINANCIAL REPORT

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

[Operating Statement](#)

[Statement of Financial Position](#)

[Notes to the Financial Statements](#)

[Trustees Declaration](#)

[Statement of Taxable Income](#)

[Members Statement](#)

[Investment Summary](#)

[Market Movement](#)

[CGT Register](#)

[Investment Income](#)

[Realised Capital Gains](#)

[Unrealised Capital Gains](#)

[Trustee Minute / Resolution](#)

[Trial Balance](#)

Vinka Meredith Self Managed Super Fund

Operating Statement

For the year ended 30 June 2020

	Note	2020	2019
		\$	\$
Income			
Transfers In		0.00	50,000.00
Total Income		<u>0.00</u>	<u>50,000.00</u>
Expenses			
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>
Investment Losses			
Changes in Market Values	4	0.00	0.02
Total Expenses		<u>1,862.00</u>	<u>2,203.07</u>
Benefits accrued as a result of operations before income tax		<u>(1,862.00)</u>	<u>47,796.93</u>
Income Tax Expense		0.00	0.00
Benefits accrued as a result of operations		<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 \$
Assets			
Investments			
Shares in Listed Companies (Overseas)	2	35,998.00	35,998.00
Total Investments		<u>35,998.00</u>	<u>35,998.00</u>
Other Assets			
BankWest Account 9993-4		10,454.93	11,798.93
Total Other Assets		<u>10,454.93</u>	<u>11,798.93</u>
Total Assets		<u>46,452.93</u>	<u>47,796.93</u>
Less:			
Liabilities			
ATO ITA Account		518.00	0.00
Total Liabilities		<u>518.00</u>	<u>0.00</u>
Net assets available to pay benefits		<u>45,934.93</u>	<u>47,796.93</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Vinka, Meredith - Accumulation		45,934.93	47,796.93
Total Liability for accrued benefits allocated to members' accounts		<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 \$
Banks		

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

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

Realised Movements in Market Value

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

Vinka Meredith Self Managed Super Fund

Trustees Declaration

Vinka Meredith Super Fund Pty Ltd ACN: 629398483

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

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

Vinka Meredith Self Managed Super Fund

Members Statement

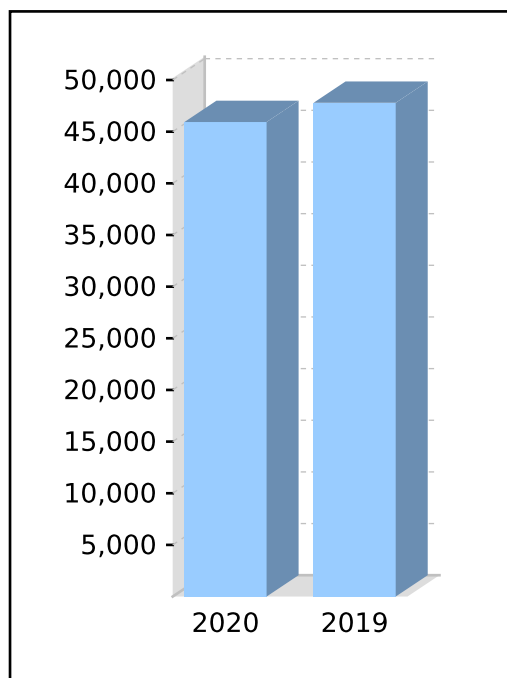
Meredith Vinka
 16 Ballart Way
 DIANELLA, Western Australia, 6059, Australia

Your Details

		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	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%
Cash/Bank Accounts								
BankWest Account 9993-4		10,454.930000	10,454.93	10,454.93	10,454.93			22.51 %
			10,454.93		10,454.93		0.00 %	22.51 %
Shares in Listed Companies (Overseas)								
SKY Sky Way Invest Group	1,640,000.00	0.021950	35,998.00	0.02	35,998.02	(0.02)	(0.00) %	77.49 %
			35,998.00		35,998.02	(0.02)	(0.00) %	77.49 %
			46,452.93		46,452.95	(0.02)	(0.00) %	100.00 %

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
	30/06/2020		1,640,000.0	0.00	0.00	0.00	35,998.00	0.00	0.00	0.00
Total Market Movement					0.00				0.00	0.00

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
Shares in Listed Companies (Overseas)									
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
		35,998.02	0.00	35,998.02	35,998.0000	(0.02)	0.00	0.00	0.00
		35,998.02	0.00	35,998.02	35,998.0000	(0.02)	0.00	0.00	0.00

Memorandum of Resolutions of the Director(s) of

Vinka Meredith Super Fund Pty Ltd ACN: 629398483

ATF Vinka Meredith Self Managed Super Fund

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

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			
	28500	Transfers In			
(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
	50010	Opening Balance			
	50010/MEREV001	(Opening Balance) Vinka, Meredith - Accumulation			47,796.93
	52850	Transfers In			
(50,000.00)	52850/MEREV001	(Transfers In) Vinka, Meredith - Accumulation			0.00
	53100	Share of Profit/(Loss)			
2,203.07	53100/MEREV001	(Share of Profit/(Loss)) Vinka, Meredith - Accumulation		1,862.00	
	60400	Bank Accounts			
11,798.93	60400/BWA109993	BankWest Account 9993-4		10,454.93	
	77700	Shares in Listed Companies (Overseas)			
35,998.00	77700/SKY	Sky Way Invest Group	1,640,000.000	35,998.00	
	88100	ATO ITA Account			518.00
				50,176.93	50,176.93

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

T - TAX RETURN

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

The Australian Business Register

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

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

Electronic Funds Transfer – Direct Debit

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

<u>Tax File Number</u>	<u>Name of partnership, trust, fund or entity</u>	<u>Year</u>
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.

<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.

Signature	Date

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.

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
SMSF auditor number				100014140
Contact number				61-410712708
Auditor Address	Town/City	State	Postcode	
PO Box 3376	RUNDLE MALL	SA	5000	
Was part A of the audit report qualified?				B No
Was part B of the audit report qualified?				C No
7 ELECTRONIC FUNDS TRANSFER (EFT)				
A. Fund's financial institution account details				
BSB number				306055
Account number				109993
Account name				Vinka Meredith Super Fund Pty Ltd
I would like my tax refunds made to this account				Yes
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

Section B: Income

11 INCOME				
Prior year losses brought forward				
Net capital gain				A \$0.00

Assessable contributions	(R1 + R2 + R3 less R6)	R	\$0.00
No-TFN-quoted contributions		R3	\$0.00
Gross income		W	\$0.00
Total assessable income		V	\$0.00

Section C: Deductions and non-deductible expenses

12 DEDUCTIONS

		Deductions		Non-Deductible Expenses
SMSF auditor fee	H1	\$275.00	H2	\$0.00
Management and administration expenses	J1	\$1,507.00	J2	\$0.00
Totals	N	\$1,782.00	Y	\$0.00
Total SMSF expenses		(N + Y)	Z	\$1,782.00
Taxable income or loss		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	O	\$1,782.00

Section D: Income tax calculation statement

13 CALCULATION STATEMENT

Tax on taxable income			T1	\$0.00
Tax on no-TFN-quoted contributions			J	\$0.00
Gross tax			B	\$0.00
Subtotal		(B less C - cannot be less than zero)	T2	\$0.00
Non-refundable carry forward tax offsets		(D1 + D2 + D3 + D4)	D	\$0.00
Early stage venture capital limited partnership tax offset			D1	\$0.00
Early stage venture capital limited partnership tax offset carried forward from previous year			D2	\$0.00
Early stage investor tax offset			D3	\$0.00
Early stage investor tax offset carried forward from previous year			D4	\$0.00
Subtotal		(T2 less D - cannot be less than zero)	T3	\$0.00
REFUNDABLE TAX OFFSETS		(E1 + E2 + E3 + E4)	E	\$0.00
Complying fund's franking credits tax offset			E1	\$0.00
Exploration credit tax offset			E4	\$0.00
Tax Payable			T5	\$0.00
Eligible credits		(H1 + H2 + H3 + H5 + H6 + H8)	H	\$0.00
Credit for TFN amounts withheld from payments from closely held trusts			H5	\$0.00
Credit for amounts withheld from foreign resident capital gains withholding			H8	\$0.00

Tax offset refunds (Remainder of refundable tax offsets)	I	\$0.00
Supervisory levy	L	\$259.00
Supervisory levy adjustment for wound up funds	M	\$0.00
Supervisory levy adjustment for new funds	N	\$0.00
Amount payable	S	\$259.00

Section E: Losses

14 LOSSES		
Tax losses carried forward to later income years	U	\$1,812.00

Section H: Assets and liabilities

15 ASSETS		
15b Australian direct investments		
Cash and term deposits	E	\$10,454.00
15d Overseas direct investments		
Overseas shares	P	\$35,998.00
Total Australian and overseas assets	U	\$46,452.00
16 LIABILITIES		
Total member closing account balances	W	\$45,934.00
Other liabilities	Y	\$518.00
Total liabilities	Z	\$46,452.00

Section K : Declarations

PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS

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

TAX AGENT'S CONTACT DETAILS

Practice name	Mora Wealth Accountants Pty Ltd
First name	Alex
Family name	Mora
Contact number	08 93091233

Member 1 — Vinka, Meredith (TFN Recorded)

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

OTHER TRANSACTIONS

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

Capital Gains Tax Schedule

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

8 OTHER CGT INFORMATION REQUIRED (IF APPLICABLE)

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

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	\$1,782.00
2018–2019	C	\$30.00
2017–2018	D	
2016–2017	E	
2015–2016	F	
2014–2015 and earlier years	G	
Total	U	\$1,812.00

2 NET CAPITAL LOSSES CARRIED FORWARD TO LATER INCOME YEARS

2019–2020	H	
2018–2019	I	
2017–2018	J	
2016–2017	K	
2015–2016	L	
2014–2015 and earlier years	M	
Total	V	

Part B Ownership and same business test

1 WHETHER CONTINUITY OF MAJORITY OWNERSHIP TEST PASSED

2019–2020	A	
2018–2019	B	
2017–2018	C	
2016–2017	D	
2015–2016	E	
2014–2015 and earlier years	F	

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	G	
Net capital losses	H	

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	I	
Net capital losses	J	

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)?	K	
--	----------	--

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?	L
At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?	M
If you selected No at M, has the company determined it had an unrealised net loss at the changeover time?	N
If you selected Yes at N, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?	O

Part D Life insurance companies

Complying superannuation class tax losses carried forward to later income years	P
Complying superannuation net capital losses carried forward to later income years	Q

Part E Controlled foreign company losses

Current year CFC losses	M
CFC losses deducted	N
CFC losses carried forward	O

Part F Tax losses reconciliation statement

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

Worksheets

12 DEDUCTIONS

H SMSF auditor fee

Description	Deductible	Non deductible
Imported from SF360	\$275.00	\$0.00
Total	\$275.00	\$0.00

J Management and administration expenses

Description	Deductible	Non deductible
Imported from SF360	\$1,507.00	\$0.00
Total	\$1,507.00	\$0.00

13 CALCULATION STATEMENT

D1 Early stage venture capital limited partnership tax offset

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

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

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

D3 Early stage investor tax offset

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

D4 Early stage investor tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

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

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

H8 Credit for amounts withheld from foreign resident capital gains withholding

Description	Amount
Imported from SF360	\$0.00
Total	\$0.00

15 ASSETS

15b AUSTRALIAN DIRECT INVESTMENTS

E Cash and term deposits

Description	Amount
Imported from SF360	\$10,454.00
Total	\$10,454.00

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

Description	Amount
Imported from SF360	\$35,998.00
Total	\$35,998.00

16 LIABILITIES**Y** Other liabilities

Description	Amount
Imported from SF360	\$518.00
Total	\$518.00

W - WORKING PAPER

Vinka Meredith Self Managed Super Fund

General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/03/2020	Mora Wealth Accountants		935.00		935.00 DR
			935.00		935.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
04/05/2020	Return lodged for 2018-19		518.00		518.00 DR
			518.00		518.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
30/03/2020	Mora Wealth Accountants		275.00		275.00 DR
			275.00		275.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
19/12/2019	ASIC		54.00		54.00 DR
			54.00		54.00 DR
Fines (38200)					
<u>Fines (38200)</u>					
20/02/2020	ASIC		80.00		80.00 DR
			80.00		80.00 DR
Total Debits:	1,862.00				
Total Credits:	0.00				

S - SOURCE DOCUMENTS

TAX INVOICE

Vinka Meredith Self Managed Super Fund

Invoice Date
23 Mar 2020

Mora Wealth
Accountants
PO Box 1095
BENTLEY DC WA 6983

Invoice Number
INV-3045

Reference
MEREV040

ABN
26 167 776 025

Description	Quantity	Unit Price	GST	Amount AUD
VINKA MEREDITH SUPER FUND In relation to taxation for year ended 30 June 2019 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 2019, 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.	1.00	850.00	10%	850.00
Preparing Trustee minutes and representations.				Accountancy Fees = \$850 + GST \$85 = \$935
TO PROFESSIONAL SERVICES: In relation to the audit of the superannuation fund for the year ended 30 June 2019.	1.00	250.00	10%	250.00
				Audit Fees = \$250 + \$25 = \$275
			Subtotal	1,100.00
			TOTAL GST 10%	110.00
			TOTAL AUD	1,210.00

Due Date: 30 Mar 2020

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



PAYMENT ADVICE

To: Mora Wealth Accountants
PO Box 1095
BENTLEY DC WA 6983

Customer Vinka Meredith Self
Managed Super Fund

Invoice Number INV-3045

Amount Due **1,210.00**

Due Date 30 Mar 2020

**Amount
Enclosed**

Enter the amount you are paying above



ASIC
Australian Securities & Investments Commission

Inquiries
www.asic.gov.au/invoices
1300 300 630

ABN 86 768 265 615

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

INVOICE STATEMENT

Issue date 15 Oct 19

VINKA MEREDITH SUPER FUND PTY LTD

ACN 629 398 483

Account No. 22 629398483

Summary

Opening Balance	\$0.00
New items	\$54.00
Payments & credits	\$0.00
TOTAL DUE	\$54.00

Please pay

Immediately	\$0.00
By 15 Dec 19	\$54.00

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

TOTAL DUE	\$54.00
Immediately	\$0.00
By 15 Dec 19	\$54.00

Payment options are listed on the back of this payment slip

PAYMENT SLIP

VINKA MEREDITH SUPER FUND PTY LTD



Bill Code: 17301
Ref: 2296293984839

ACN 629 398 483

Account No: 22 629398483





ASIC


Australian Securities & Investments Commission

ASIC Fee Increases from 1 July 2019

 Ben Thorn

 10 June 2019 Last Updated: 27 July 2020

 [asic - business names - fees - companies - news - payments](#)

 Some of the information in this post is no longer current. ASIC Fees are indexed annually. For up to date fee information, please visit the [ASIC Website](#) or [contact us](#) for further assistance.

ASIC has announced fee increases for many of its services, applications and lodgements effective from Monday 1 July 2019.

The fee increases are part of the usual annual indexation of ASIC Fees.

It should be noted that when using a third-party service provider, they may charge additional service fees on top of the ASIC fee.

Do ASIC Fees have GST?

ASIC fees are GST exempt. However, third-party service provider fees may include GST.

Company Fees

Fee

Increase New Fee

Fee	Increase	New Fee
Registration for companies limited by shares (eg standard proprietary company)	\$7	\$495
Registration for companies without share capital (eg a public company limited by guarantee)	\$5	\$408
Annual Review for proprietary companies (excluding special purpose companies)	\$4	\$267
Annual Review for public companies (excluding special purpose companies)	\$16	\$1,240
Application to reserve a company name or extend company name reservation	\$1	\$50
Application for change of company name	\$5	\$408
Application for change of company type (eg public to proprietary, or vice versa)	\$1	\$80
Voluntary Deregistration	\$1	\$41
Late lodgement fee (less than 1 month late)	\$1	\$80
Late lodgement fee (more than 1 month late)	\$4	\$333

Existing transactions that are fee-free (eg on-time lodgement of share transactions) continue to remain free.

Business Name Fees

Fee	Increase	New Fee
Apply to register or renew a business name for 1 year	No change	\$36
Apply to register or renew a business name for 3 years	\$1	\$85

More Information

The above lists are not comprehensive, and other fees may apply to some services. For a full list of fees see ASIC's [Fee Information Sheet](#).

Xuveo Legal can provide assistance with preparation and lodgement of ASIC



For enquiries, message us on the Bankwest App or
Bankwest Online Banking, or call us on 13 17 19
If you're a business customer, call 13 7000

BSB Number	306-055
Account Number	109993-4
Period	23 May 19 - 22 Aug 19
Page 1 of 3	Statement Number 4



852343AN01 002775-000000 (0500)

THE DIRECTOR
VINKA MEREDITH SELF MANAGED SUPER FUND
16 BALLART WAY
DIANELLA WA 6059



Account of: **VINKA MEREDITH SUPER FUND PTY LTD**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 109993-4

Date	Particulars	Debit	Credit	Balance
23 MAY 19	OPENING BALANCE			11,798.93
22 AUG 19	CLOSING BALANCE			11,798.93
	TOTAL DEBITS	\$0.00		
	TOTAL CREDITS		\$0.00	

852343AN01 / 002775 / 0000703

Make sure you check the entries on this statement carefully. If you see something that doesn't seem right, call us on 13 17 19. For more info about your account or disputing transactions, see the relevant Product Disclosure Statement - it's available on our website, at your local Bankwest branch or by calling us on 13 17 19. If you don't want to receive promotional info from us, let us know by calling 13 17 19.

bankwest**BUSINESS ZERO TRAN
ACCOUNT STATEMENT**

For enquiries, message us on the Bankwest App or
Bankwest Online Banking, or call us on 13 17 19
If you're a business customer, call 13 7000

BSB Number	306-055
Account Number	109993-4
Period	23 Aug 19 - 22 Nov 19
Page 1 of 1	Statement Number 5



BS3263AN01 006984-000000 (0500)

THE DIRECTOR
VINKA MEREDITH SELF MANAGED SUPER FUND
16 BALLART WAY
DIANELLA WA 6059

Account of: **VINKA MEREDITH SUPER FUND PTY LTD****TRANSACTION DETAILS FOR ACCOUNT NUMBER: 109993-4**

Date	Particulars	Debit	Credit	Balance
23 AUG 19	OPENING BALANCE			11,798.93
22 NOV 19	CLOSING BALANCE			11,798.93
	TOTAL DEBITS	\$0.00		
	TOTAL CREDITS		\$0.00	

BS3263AN01 / 006984 / 000000

Make sure you check the entries on this statement carefully. If you see something that doesn't seem right, call us on 13 17 19. For more info about your account or disputing transactions, see the relevant Product Information Statement - it's available on our website, at your local Bankwest branch or by calling us on 13 17 19. If you don't want to receive promotional info from us, let us know by calling 13 17 19.

BUSINESS ZERO TRAN ACCOUNT STATEMENT

bankwest



For enquiries, message us on the Bankwest App or
Bankwest Online Banking, or call us on 13 17 19
If you're a business customer, call 13 7000

BSB Number 306-055
Account Number 109993-4
Period 23 Nov 19 - 21 Feb 20
Page 1 of 1 Statement Number 6



850529AN01 007255-000000 (0500)

THE DIRECTOR
VINKA MEREDITH SELF MANAGED SUPER FUND
16 BALLART WAY
DIANELLA WA 6059

Account of: VINKA MEREDITH SUPER FUND PTY LTD

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 109993-4

Date	Particulars	Debit	Credit	Balance
23 NOV 19	OPENING BALANCE			11,798.93
19 DEC 19	ASIC	54.00		11,744.93
20 FEB 20	ASIC	80.00		11,664.93
21 FEB 20	CLOSING BALANCE			11,664.93
	TOTAL DEBITS	\$134.00		
	TOTAL CREDITS		\$0.00	

Make sure you check the entries on this statement carefully. If you see something that doesn't seem right, call us on 13 17 19. For more info about your account or disputing transactions, see the relevant Product Information Statement - it's available on our website, at your local Bankwest branch or by calling us on 13 17 19. If you don't want to receive promotional info from us, let us know by calling 13 17 19.

bankwest

For enquiries, message us on the Bankwest App or
 Bankwest Online Banking, or call us on 13 17 19
 If you're a business customer, call 13 7000

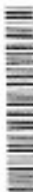
BUSINESS ZERO TRAN ACCOUNT STATEMENT

BSB Number	306-055
Account Number	109993-4
Period	22 Feb 20 - 22 May 20
Page 1 of 1	Statement Number 7



BS1433AN01 005448-000000 (0500)

THE DIRECTOR
 VINKA MEREDITH SELF MANAGED SUPER FUND
 16 BALLART WAY
 DIANELLA WA 6059



Account of: **VINKA MEREDITH SUPER FUND PTY LTD**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 109993-4

Date	Particulars	Debit	Credit	Balance
22 FEB 20	OPENING BALANCE			11,664.93
30 MAR 20	Mora Wealth Accountants	1,210.00		10,454.93
22 MAY 20	CLOSING BALANCE			10,454.93
	TOTAL DEBITS	\$1,210.00		
	TOTAL CREDITS		\$0.00	

BS1433AN01 / 005448 / 0002943

Make sure you check the entries on this statement carefully. If you see something that doesn't seem right, call us on 13 17 19. For more info about your account or disputing transactions, see the relevant Product Information Statement - it's available on our website, at your local Bankwest branch or by calling us on 13 17 19. If you don't want to receive promotional info from us, let us know by calling 13 17 19.

bankwest**BUSINESS ZERO TRAN
ACCOUNT STATEMENT**

For enquiries, message us on the Bankwest App or
Bankwest Online Banking, or call us on 13 17 19
If you're a business customer, call 13 7000

BSB Number **306-055**
 Account Number **109993-4**
 Period **23 May 20 - 21 Aug 20**
 Page 1 of 3 Statement Number 8



852343AN01 000842-000000 (0500)

THE DIRECTOR
 VINKA MEREDITH SELF MANAGED SUPER FUND
 16 BALLART WAY
 DIANELLA WA 6059

Account of: **VINKA MEREDITH SUPER FUND PTY LTD****TRANSACTION DETAILS FOR ACCOUNT NUMBER: 109993-4**

Date	Particulars	Debit	Credit	Balance
23 MAY 20	OPENING BALANCE			10,454.93
21 AUG 20	CLOSING BALANCE			10,454.93
	TOTAL DEBITS	\$0.00		
	TOTAL CREDITS		\$0.00	

852343AN01 / 000842 / 0004283

Make sure you check the entries on this statement carefully. If you see something that doesn't seem right, call us on 13 17 19. For more info about your account or disputing transactions, see the relevant Product Information Statement – it's available on our website, at your local Bankwest branch or by calling us on 13 17 19. If you don't want to receive promotional info from us, let us know by calling 13 17 19.

VINKA MEREDITH SUPER FUND PTY LTD

CURRENT RANK: PARTNER
 (highest for the rank increase) 30%

Status: Pending verification ⓘ

Contract: Not Signed ⓘ

Conversion: Not available ⓘ

Referral link

PORTFOLIO

CERTIFICATES

ZUR

OVER 100 LESSONS ON FINANCE AND INVESTMENTS
+ 2 SUPERBONUSES: 80 000 UNIT/CRU
AND A SOUVENIR GOLD COIN 1 CRU

LIMITED TIME OFFER! | ONLY 350 PACKAGES! HURRY!

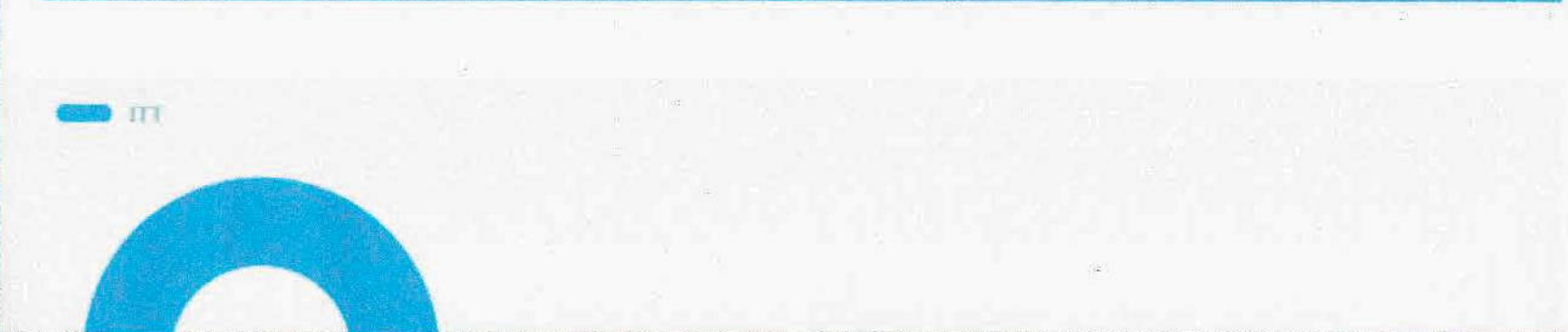
YES, I'M TAKING IT!

TNG X EURASIA API TNG-GROUP CRU

NEWS MESSAGES EDUCATION WALLET **PORTFOLIO** EPS STATISTICS STRUCTURE PARTNER TOOLS

PORTFOLIO

DEPOSIT	HOLDER	THE AMOUNT OF DEPOSIT	AMOUNT OF PRE-IPO EQUITY SHARES	
ITT	SWIG	24'929.00 UNT	0	
ITT	ERSSHL	0.00 UNT	1'640'000	PIPES TRANSFER APPLICATION INFORMATION
Total		24'929.00 UNT	1'640'000	



Date: 07.03.2020

Share register of "RSW Investment Group Ltd"

Certificate			Registered Holder				Conversion of shares	
No	Date	Assigned amount of shares	Legal Name	Date of registration	Legal address	E-mail	Date of conversion	Status
SW 202838	04.03.2019	1 640 000	Vinka Meredith Super Fund PTY LTD	15.10.2018	Australia, Western Australia, Dianella, 16 Ballart Way, Dianella, Australia	meredithvinka@gmail.com	05.03.2019	converted

In total 1 640 000

President of "RSW Investment Group Ltd"



Khovratov Andrey Fedorovich

A handwritten signature in blue ink, appearing to be "A. Fedorovich", written over the printed name.



Australian Government
Australian Taxation Office

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

Date generated	12/05/2021
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

2 results found - from **01 July 2019** to **30 June 2020** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Jun 2020	1 Jun 2020	General interest charge			\$518.00 DR
4 May 2020	28 Feb 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$518.00		\$518.00 DR



Australian Government
Australian Taxation Office

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

Activity statement 004

Date generated	12/05/2021
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

0 results found - from **01 July 2019** to **30 June 2020** sorted by **processed date** ordered **newest to oldest**

Memorandum of Resolutions of the Director(s) of

Vinka Meredith Super Fund Pty Ltd ACN: 629398483

ATF Vinka Meredith Self Managed Super Fund

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

815 121

P - PRIOR YEAR

Financial statements and reports for the year ended
30 June 2019

Vinka Meredith Self Managed Super Fund

Vinka Meredith Self Managed Super Fund

Reports Index

[Operating Statement](#)

[Statement of Financial Position](#)

[Notes to the Financial Statements](#)

[Trustees Declaration](#)

[Statement of Taxable Income](#)

[Members Statement](#)

[Investment Summary](#)

[Market Movement](#)

[CGT Register](#)

[Investment Income](#)

[Realised Capital Gains](#)

[Unrealised Capital Gains](#)

[Trustee Minute / Resolution](#)

[Trial Balance](#)

Vinka Meredith Self Managed Super Fund

Operating Statement

For the year ended 30 June 2019

	Note	2019	2018
		\$	\$
Income			
Transfers In		50,000.00	0.00
Total Income		<u>50,000.00</u>	<u>0.00</u>
Expenses			
Bank Charges		30.00	0.00
Formation expenses		2,173.05	0.00
		<u>2,203.05</u>	<u>0.00</u>
Investment Losses			
Changes in Market Values	4	0.02	0.00
Total Expenses		<u>2,203.07</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax			
		<u>47,796.93</u>	<u>0.00</u>
Income Tax Expense		0.00	0.00
Benefits accrued as a result of operations		<u>47,796.93</u>	<u>0.00</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 2019

	Note	2019	2018
		\$	\$
Assets			
Investments			
Shares in Listed Companies (Overseas)	2	35,998.00	0.00
Total Investments		<u>35,998.00</u>	<u>0.00</u>
Other Assets			
BankWest Account 9993-4		11,798.93	0.00
Total Other Assets		<u>11,798.93</u>	<u>0.00</u>
Total Assets		<u>47,796.93</u>	<u>0.00</u>
Net assets available to pay benefits		<u>47,796.93</u>	<u>0.00</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Vinka, Meredith - Accumulation		47,796.93	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>47,796.93</u>	<u>0.00</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 2019

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 2019

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)

	2019 \$	2018 \$
Sky Way Invest Group	35,998.00	0.00
	35,998.00	0.00

Note 3: Banks and Term Deposits

	2019 \$	2018 \$
Banks		

Vinka Meredith Self Managed Super Fund
Notes to the Financial Statements

For the year ended 30 June 2019

BankWest Account 9993-4	11,798.93	0.00
	<hr/>	<hr/>
	11,798.93	0.00
	<hr/>	<hr/>
Note 4: Changes in Market Values		
Unrealised Movements in Market Value		
	2019	2018
	\$	\$
Shares in Listed Companies (Overseas)		
Sky Way Invest Group	(0.02)	0.00
	<hr/>	<hr/>
	(0.02)	0.00
	<hr/>	<hr/>
Total Unrealised Movement	(0.02)	0.00
	<hr/>	<hr/>
Realised Movements in Market Value		
	2019	2018
	\$	\$
Total Realised Movement	0.00	0.00
	<hr/>	<hr/>
Changes in Market Values	(0.02)	0.00
	<hr/>	<hr/>

Vinka Meredith Self Managed Super Fund
Trustees Declaration

Vinka Meredith Super Fund Pty Ltd ACN: 629398483

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

Specifically, the 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 2019

	2019
	\$
Benefits accrued as a result of operations	47,796.93
Less	
Non Taxable Transfer In	50,000.00
	<hr/> 50,000.00
Add	
Decrease in MV of investments	0.02
SMSF non deductible expenses	2,173.00
	<hr/> 2,173.02
SMSF Annual Return Rounding	0.05
	<hr/> 0.05
Taxable Income or Loss	<hr/> (30.00) <hr/>
Income Tax on Taxable Income or Loss	0.00
	<hr/> 0.00
CURRENT TAX OR REFUND	<hr/> 0.00 <hr/>
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
	<hr/> 518.00
AMOUNT DUE OR REFUNDABLE	<hr/> 518.00 <hr/>

Vinka Meredith Self Managed Super Fund

Members Statement

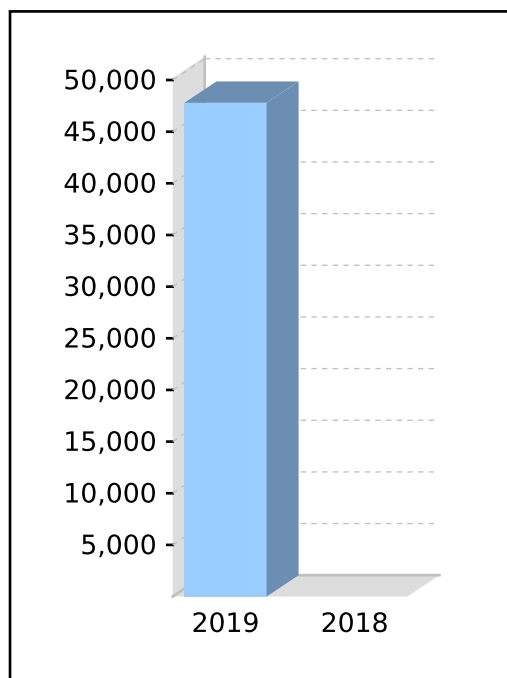
Meredith Vinka
 16 Ballart Way
 DIANELLA, Western Australia, 6059, Australia

Your Details

		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	47,796.93
Age:	52	Total Death Benefit	47,796.93
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	47,796.93
<u>Preservation Components</u>	
Preserved	47,796.93
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	47,796.93



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018		
<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	(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 30/06/2019	47,796.93	0.00

Vinka Meredith Self Managed Super Fund Investment Summary Report

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
BankWest Account 9993-4		11,798.930000	11,798.93	11,798.93	11,798.93			24.69 %
			11,798.93		11,798.93		0.00 %	24.69 %
Shares in Listed Companies (Overseas)								
SKY Sky Way Invest Group	1,640,000.00	0.021950	35,998.00	0.02	35,998.02	(0.02)	(0.00) %	75.31 %
			35,998.00		35,998.02	(0.02)	(0.00) %	75.31 %
			47,796.93		47,796.95	(0.02)	(0.00) %	100.00 %

Vinka Meredith Self Managed Super Fund
Market Movement Report

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
SKY - Sky Way Invest Group										
	04/12/2018	Purchase	1,640,000.00	35,998.02	0.00	0.00	35,998.02	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(0.02)	0.00	35,998.00	0.00	0.00	0.00
	30/06/2019		1,640,000.0	35,998.02	(0.02)	0.00	35,998.00	0.00	0.00	0.00
Total Market Movement					(0.02)				0.00	(0.02)

Vinka Meredith Self Managed Super Fund

CGT Register Report

As at 30 June 2019

Investment	Transaction	Contract	CGT	Units	Cost Base	Cost Base Adj	Cost Base Adj	Reduced Cost	Adjusted Cost	Net Other	Net Indexed	Gross	CGT Loss
	Date	Date	Transaction			Tax Def	Tax Free	Base	Base	Capital Gain	Gain	Discounted	
			Type									Gain	

Shares in Listed Companies (Overseas)

SKY - Sky Way Invest Group

04/12/2018	04/12/2018	Purchase	1,640,000.00	35,998.02									
------------	------------	----------	--------------	-----------	--	--	--	--	--	--	--	--	--

Vinka Meredith Self Managed Super Fund
Unrealised Capital Gains Report

As at 30 June 2019

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Shares in Listed Companies (Overseas)									
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
		35,998.02	0.00	35,998.02	35,998.0000	(0.02)	0.00	0.00	0.00
		35,998.02	0.00	35,998.02	35,998.0000	(0.02)	0.00	0.00	0.00

Memorandum of Resolutions of the Director(s) of

Vinka Meredith Super Fund Pty Ltd ACN: 629398483

ATF Vinka Meredith Self Managed Super Fund

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 2019 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 2019, 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 2019.

INVESTMENT DISPOSALS:

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

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

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 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24700	Changes in Market Values of Investments		0.02	
	28500	Transfers In			
	28500/MEREV001	(Transfers In) Vinka, Meredith - Accumulation			50,000.00
	31500	Bank Charges		30.00	
	38300	Formation expenses		2,173.05	
	49000	Profit/Loss Allocation Account		47,796.93	
	52850	Transfers In			
	52850/MEREV001	(Transfers In) Vinka, Meredith - Accumulation			50,000.00
	53100	Share of Profit/(Loss)			
	53100/MEREV001	(Share of Profit/(Loss)) Vinka, Meredith - Accumulation		2,203.07	
	60400	Bank Accounts			
	60400/BWA109993	BankWest Account 9993-4		11,798.93	
	77700	Shares in Listed Companies (Overseas)			
	77700/SKY	Sky Way Invest Group	1,640,000.000	35,998.00	
				100,000.00	100,000.00

Current Year Profit/(Loss): 47,796.93

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

Signature as prescribed in tax return

Self-managed superannuation fund annual return 2019

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2019* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2019* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

\$	M	/	T	#		\$	T				
----	---	---	---	---	--	----	---	--	--	--	--
- Place in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 **Tax file number (TFN)**

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

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 **Name of self-managed superannuation fund (SMSF)**

Vinka Meredith Self Managed Super Fund

3 **Australian business number (ABN)** (if applicable)

4 **Current postal address**

PO Box 1095

Suburb/town

BENTLEY DC

State/territory

WA

Postcode

6983

5 **Annual return status**

Is this an amendment to the SMSF's 2019 return?

A No Yes

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

B No Yes

Signature as prescribed in tax return

Tax File Number

Provided

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

61410712708

Postal address

PO Box 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

Date audit was completed **A** / / Was Part A of the audit report qualified? **B** No Yes Was Part B of the audit report qualified? **C** No Yes If the audit report was qualified, have the reported issues been rectified? **D** No Yes **7 Electronic funds transfer (EFT)**

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

A Fund's financial institution account details

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

Fund BSB number Fund account number

Fund account name

Vinka Meredith Super Fund Pty Ltd

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

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

BSB number Account number

Account name

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

Signature as prescribed in tax return

Tax File Number

Provided

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

9 Was the fund wound up during the income year?

- No Yes If yes, provide the date on which the fund was wound up / / Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

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

- To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label A.

No Go to Section B: Income.Yes Exempt current pension income amount **A** \$

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

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

Did the fund have any other income that was assessable?

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

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

Signature as prescribed in tax return

Tax File Number **Provided**

Section B: Income

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

11 Income

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

G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2019*.

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income	D1 \$ <input type="text"/>	Net foreign income	D \$ <input type="text"/>	Loss <input type="checkbox"/>
----------------------	-----------------------------------	--------------------	----------------------------------	-------------------------------

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

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

Calculation of assessable contributions	
Assessable employer contributions	R1 \$ <input type="text"/>
plus Assessable personal contributions	R2 \$ <input type="text"/>
plus **No-TFN-quoted contributions	R3 \$ <input type="text"/>
<i>(an amount must be included even if it is zero)</i>	
less Transfer of liability to life insurance company or PST	R6 \$ <input type="text"/>

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

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

Calculation of non-arm's length income	
*Net non-arm's length private company dividends	U1 \$ <input type="text"/>
plus *Net non-arm's length trust distributions	U2 \$ <input type="text"/>
plus *Net other non-arm's length income	U3 \$ <input type="text"/>

*Other income **S** \$

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

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

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

GROSS INCOME (Sum of labels A to U)	W \$ <input type="text"/>	Loss <input type="checkbox"/>
Exempt current pension income	Y \$ <input type="text"/>	
TOTAL ASSESSABLE INCOME (W less Y)	V \$ <input type="text"/>	Loss <input type="checkbox"/>

Signature as prescribed in tax return

Tax File Number

Provided

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text"/>	A2 \$ <input type="text"/>	
Interest expenses overseas	B1 \$ <input type="text"/>	B2 \$ <input type="text"/>	
Capital works expenditure	D1 \$ <input type="text"/>	D2 \$ <input type="text"/>	
Decline in value of depreciating assets	E1 \$ <input type="text"/>	E2 \$ <input type="text"/>	
Insurance premiums – members	F1 \$ <input type="text"/>	F2 \$ <input type="text"/>	
Death benefit increase	G1 \$ <input type="text"/>		
SMSF auditor fee	H1 \$ <input type="text"/>	H2 \$ <input type="text"/>	
Investment expenses	I1 \$ <input type="text"/>	I2 \$ <input type="text"/>	
Management and administration expenses	J1 \$ <input type="text" value="30"/>	J2 \$ <input type="text"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text"/>	U2 \$ <input type="text"/>	
Other amounts	L1 \$ <input type="text"/>	L2 \$ <input type="text" value="2,173"/>	Code <input type="text"/>
Tax losses deducted	M1 \$ <input type="text"/>		
TOTAL DEDUCTIONS N \$ <input type="text" value="30"/> (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y \$ <input type="text" value="2,173"/> (Total A2 to L2)	
#TAXABLE INCOME OR LOSS O \$ <input type="text" value="30"/> (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		TOTAL SMSF EXPENSES Z \$ <input type="text" value="2,203"/> (N plus Y)	

*This is a mandatory label.

Signature as prescribed in tax return

Tax File Number

Provided

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2019* on how to complete the calculation statement.

#Taxable income **A** \$ (an amount must be included even if it is zero)

#Tax on taxable income **T1** \$ (an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$ (an amount must be included even if it is zero)

Gross tax **B** \$ (T1 plus J)

Foreign income tax offset **C1** \$

Rebates and tax offsets **C2** \$

Non-refundable non-carry forward tax offsets **C** \$

(C1 plus C2)

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset **D1** \$

Early stage venture capital limited partnership tax offset carried forward from previous year **D2** \$

Early stage investor tax offset **D3** \$

Early stage investor tax offset carried forward from previous year **D4** \$

Non-refundable carry forward tax offsets **D** \$

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 \$

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset **E1** \$

No-TFN tax offset **E2** \$

National rental affordability scheme tax offset **E3** \$

Exploration credit tax offset **E4** \$

Refundable tax offsets **E** \$

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Signature as prescribed in tax return

Tax File Number

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text" value="0.00"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text" value="0.00"/>
Eligible credits	H \$ <input type="text"/>
	<small>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</small>

#Tax offset refunds <small>(Remainder of refundable tax offsets)</small>	I \$ <input type="text" value="0.00"/>
	<small>(unused amount from label E – an amount must be included even if it is zero)</small>

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	S \$ <input type="text" value="518.00"/>
	<small>(T5 plus G less H less I less K plus L less M plus N)</small>

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2019*.

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

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

Signature as prescribed in tax return

Tax File Number

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN See the Privacy note in the Declaration. Date of birth

Contributions OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

- Employer contributions **A** \$
- ABN of principal employer **A1**
- Personal contributions **B** \$
- CGT small business retirement exemption **C** \$
- CGT small business 15-year exemption amount **D** \$
- Personal injury election **E** \$
- Spouse and child contributions **F** \$
- Other third party contributions **G** \$

- Proceeds from primary residence disposal **H** \$
- Receipt date **H1** Day / Month / Year
- Assessable foreign superannuation fund amount **I** \$
- Non-assessable foreign superannuation fund amount **J** \$
- Transfer from reserve: assessable amount **K** \$
- Transfer from reserve: non-assessable amount **L** \$
- Contributions from non-complying funds and previously non-complying funds **T** \$
- Any other contributions (including Super Co-contributions and Low Income Super Amounts) **M** \$

TOTAL CONTRIBUTIONS N \$
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance **S1** \$

Retirement phase account balance - Non CDBIS **S2** \$

Retirement phase account balance - CDBIS **S3** \$

Allocated earnings or losses **O** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

TRIS Count **CLOSING ACCOUNT BALANCE S** \$
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Signature as prescribed in tax return

Tax File Number

Provided

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$

Limited recourse borrowing arrangements

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$

Non-residential real property **K** \$

Residential real property **L** \$

Collectables and personal use assets **M** \$

Other assets **O** \$

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$
(Sum of labels **A** to **T**)

15e In-house assets

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

A No Yes

\$

15f Limited recourse borrowing arrangements

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

A No Yes

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

B No Yes

Signature as prescribed in tax return

Tax File Number

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text"/>	
Permissible temporary borrowings	V2 \$ <input type="text"/>	
Other borrowings	V3 \$ <input type="text"/>	
	Borrowings	V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="47,796"/>
	Reserve accounts	X \$ <input type="text"/>
	Other liabilities	Y \$ <input type="text"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="47,796"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2018–19 income year, write **2019**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2019*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2019* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*. **D**

Signature as prescribed in tax return

Tax File Number

Provided

Section K: Declarations

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

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report (if required) and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

Vinka

First given name

Meredith

Other given names

Phone number

0412496226

Email address

vinka26@hotmail.com

Non-individual trustee name (if applicable)

Vinka Meredith Super Fund Pty Ltd

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2019* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

Mora

First given name

Alex

Other given names

Tax agent's practice

Mora Wealth Accountants Pty Ltd

Tax agent's phone number

0438 975 709

Reference number

MEREV040

Tax agent number

24742602

Capital gains tax (CGT) schedule

2019

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2019* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text"/>	K \$ <input type="text"/>
Other shares	B \$ <input type="text"/>	L \$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text"/>	M \$ <input type="text"/>
Other units	D \$ <input type="text"/>	N \$ <input type="text"/>
Real estate situated in Australia	E \$ <input type="text"/>	O \$ <input type="text"/>
Other real estate	F \$ <input type="text"/>	P \$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text"/>	
Collectables	H \$ <input type="text"/>	Q \$ <input type="text"/>
Other CGT assets and any other CGT events	I \$ <input type="text"/>	R \$ <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0"/>	
Total current year capital gains	J \$ <input type="text"/>	

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

Signature as prescribed in tax return

Tax File Number

Provided

2 Capital losses

Total current year capital losses **A \$**

Total current year capital losses applied **B \$**

Total prior year net capital losses applied **C \$**

Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity) **D \$**

Total capital losses applied **E \$**

Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A \$**

Other net capital losses carried forward to later income years **B \$**

Add amounts at **A** and **B** and transfer the total to label **V – Net capital losses carried forward to later income years** on your tax return.

4 CGT discount

Total CGT discount applied **A \$**

5 CGT concessions for small business

Small business active asset reduction **A \$**

Small business retirement exemption **B \$**

Small business rollover **C \$**

Total small business concessions applied **D \$**

6 Net capital gain

Net capital gain **A \$**

1J less **2E** less **4A** less **5D** (cannot be less than zero). Transfer the amount at **A** to label **A – Net capital gain** on your tax return.

Signature as prescribed in tax return

Tax File Number

Provided

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
 (Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / ^{LOSS}

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Signature as prescribed in tax return

Tax File Number

Provided

Taxpayer's declaration

! If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

I declare that the information on this form is true and correct.

Signature

Date

Day

Month

Year

/

/

Contact name

Meredith Vinka

Daytime contact number (include area code)

0412496226

Losses schedule

2019

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2019 tax return.

Superannuation funds should complete and attach this schedule to their 2019 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 2019*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Provided

Name of entity

Vinka Meredith Self Managed Super Fund

Australian business number

13687961763

Part A – Losses carried forward to the 2019–20 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2018–19	B	30
2017–18	C	
2016–17	D	
2015–16	E	
2014–15	F	
2013–14 and earlier income years	G	
Total	U	30

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss		
2018–19	H	
2017–18	I	
2016–17	J	
2015–16	K	
2014–15	L	
2013–14 and earlier income years	M	
Total	V	

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Signature as prescribed in tax return

Tax File Number **Part B – Ownership and business continuity test** – company and listed widely held trust only

Complete item 3 of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of **Part B** if, in the 2018–19 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2018–19 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss2018–19 **A** Yes No 2017–18 **B** Yes No 2016–17 **C** Yes No 2015–16 **D** Yes No 2014–15 **E** Yes No 2013–14 and earlier
income years **F** Yes No **2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** Net capital losses **J** **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 *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No **Part C – Unrealised losses** – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

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?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Signature as prescribed in tax return

Tax File Number

Provided

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years

P

Complying superannuation net capital losses carried forward to later income years

Q**Part E – Controlled foreign company losses**

Current year CFC losses

M

CFC losses deducted

N

CFC losses carried forward

O**Part F – Tax losses reconciliation statement**

Balance of tax losses brought forward from the prior income year

A**ADD** Uplift of tax losses of designated infrastructure project entities**B****SUBTRACT** Net forgiven amount of debt**C****ADD** Tax loss incurred (if any) during current year**D****ADD** Tax loss amount from conversion of excess franking offsets**E****SUBTRACT** Net exempt income**F****SUBTRACT** Tax losses forgone**G****SUBTRACT** Tax losses deducted**H****SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity)**I**

Total tax losses carried forward to later income years

JTransfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Tax File Number

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

Taxpayer's declaration

I declare that the information on this form is true and correct.

Signature

Date / /

Contact person

Daytime contact number (include area code)

SCHEDULE

Other Attachments Schedule

2019

A

Tax file No Provided

Taxpayer name Vinka Meredith Self Managed Super Fund

Signature.....

SENSITIVE (when completed)

*****NOTE*****
THIS SCHEDULE CANNOT BE LODGED WITH THE ATO AS A PAPER REPRESENTATION OF THE SCHEDULE.