

# WORK PAPER INDEX

Client: Robson Super Fund

Period: 30<sup>th</sup> June 2022

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# Financial statements and reports for the year ended 30 June 2022

## Robson Super Fund

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Robson Super Fund  
**Operating Statement**

For the year ended 30 June 2022



	Note	2022 \$	2021 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	5	3,400	9,091
Interest Received		264	1
<b>Contribution Income</b>			
Employer Contributions		1,870	2,860
Personal Non Concessional		3,813	0
<b>Total Income</b>		<u>9,347</u>	<u>11,952</u>
<b>Expenses</b>			
Accountancy Fees		2,035	0
ATO Supervisory Levy		518	0
Auditor's Remuneration		715	0
		<u>3,268</u>	<u>0</u>
<b>Member Payments</b>			
Pensions Paid		3,413	0
<b>Investment Losses</b>			
Changes in Market Values	6	20,683	2,528
<b>Total Expenses</b>		<u>27,364</u>	<u>2,528</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(18,017)</u>	<u>9,423</u>
Income Tax Expense		103	1,793
<b>Benefits accrued as a result of operations</b>		<u>(18,120)</u>	<u>7,630</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Robson Super Fund  
**Statement of Financial Position**



As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
<b>Investments</b>			
Loan	2	2,596	0
Units in Unlisted Unit Trusts (Australian)	3	0	20,683
<b>Total Investments</b>		<u>2,596</u>	<u>20,683</u>
<b>Other Assets</b>			
ANZ Cash HUB account		1,696	1,770
<b>Total Other Assets</b>		<u>1,696</u>	<u>1,770</u>
<b>Total Assets</b>		<u>4,292</u>	<u>22,453</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		1,439	1,938
PAYG Payable		457	0
<b>Total Liabilities</b>		<u>1,896</u>	<u>1,938</u>
<b>Net assets available to pay benefits</b>		<u>2,396</u>	<u>20,515</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Robson, Marjorie Maramatanga - Accumulation		2,347	20,515
Robson, Marjorie Maramatanga - Pension (Account Based Pension)		49	0
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>2,396</u>	<u>20,515</u>

The accompanying notes form part of these financial statements.

Refer to compilation report



## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

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

The financial statements were authorised for issue by the Director(s).

### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

### 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

#### 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

Upon entering into each contract as a lessor, the Fund assesses if the lease is a finance or operating lease. All leases have been assessed as operating leases. Rental revenue arising from operating leases on investment properties is recognised on straight-line basis over the term of the specific lease.

#### 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. Trade and Other Payables

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

#### f. Critical Accounting Estimates and Judgements

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

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

#### Note 2: Loan

	2022 \$	2021 \$
Cockburn Premium Fitness Pty Ltd	2,596	0
	2,596	0

#### Note 3: Units in Unlisted Unit Trusts (Australian)

2022 \$	2021 \$
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## Notes to the Financial Statements

For the year ended 30 June 2022

PLC (Joondalup) Unit Trust	0	20,683
	0	20,683
<b>Note 4: Banks and Term Deposits</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Banks</b>		
ANZ Cash HUB account	1,696	1,770
	1,696	1,770
<b>Note 5: Trust Distributions</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
PLC (Joondalup) Unit Trust	3,400	9,091
	3,400	9,091
<b>Note 6: Changes in Market Values</b>		
<b>Unrealised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>		
PLC (Joondalup) Unit Trust	(20,683)	(2,528)
	(20,683)	(2,528)
<b>Total Unrealised Movement</b>	(20,683)	(2,528)
<b>Realised Movements in Market Value</b>		
	<b>2022</b>	<b>2021</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0	0
<b>Changes in Market Values</b>	(20,683)	(2,528)

**Robson Super Fund**  
**Robson Growth Fund Pty Ltd ACN: 638765241**  
**Trustees Declaration**

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2022 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2022 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 2022.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Marjorie Maramatanga Robson  
Robson Growth Fund Pty Ltd  
Director

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

Robson Super Fund  
**Statement of Taxable Income**



For the year ended 30 June 2022

	<b>2022</b>
	<b>\$</b>
Benefits accrued as a result of operations	(18,017.00)
<b>Less</b>	
Exempt current pension income	2,235.00
Accounting Trust Distributions	3,400.00
Non Taxable Contributions	3,813.00
	<u>9,448.00</u>
<b>Add</b>	
Decrease in MV of investments	20,683.00
SMSF non deductible expenses	656.00
Pension Payments	3,413.00
Taxable Trust Distributions	3,400.00
	<u>28,152.00</u>
SMSF Annual Return Rounding	2.00
<b>Taxable Income or Loss</b>	<u>689.00</u>
Income Tax on Taxable Income or Loss	103.35
<b>CURRENT TAX OR REFUND</b>	<u>103.35</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(457.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(94.65)</u>

# Robson Super Fund

## Members Statement



Marjorie Maramatanga Robson  
 46 Amelia Street  
 STIRLING, Western Australia, 6021, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	62	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	2,346
Date Joined Fund:	29/01/2020	Total Death Benefit:	2,346
Service Period Start Date:	05/04/1991		
Date Left Fund:			
Member Code:	ROBMAR00001A		
Account Start Date:	29/01/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	2,346
<u>Preservation Components</u>	
Preserved	2,346
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	3,413
Taxable	(1,067)
Investment Earnings Rate	50%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021	20,516	12,885
<u>Increases to Member account during the period</u>		
Employer Contributions	1,870	2,860
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	3,813	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	908	6,563
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	280	429
Income Tax	(177)	1,364
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	24,658	
Closing balance at 30/06/2022	2,346	20,515

# Robson Super Fund Members Statement



Marjorie Maramatanga Robson  
46 Amelia Street  
STIRLING, Western Australia, 6021, Australia

## Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	62	Vested Benefits:	49
Tax File Number:	Provided	Total Death Benefit:	49
Date Joined Fund:	29/01/2020		
Service Period Start Date:	05/04/1991		
Date Left Fund:			
Member Code:	ROBMAR00003P		
Account Start Date:	01/11/2021		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

## Your Balance

Total Benefits	49
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	49
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (2.20%)	
Taxable	49
Investment Earnings Rate	-92%

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(21,196)	
Internal Transfer In	24,658	
<u>Decreases to Member account during the period</u>		
Pensions Paid	3,413	
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 30/06/2022	49	0

Robson Super Fund  
**Investment Summary Report**



As at 30 June 2022

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
ANZ Cash HUB account		1,695.510000	1,695.51	1,695.51	1,695.51			39.51 %
			<b>1,695.51</b>		<b>1,695.51</b>			<b>39.51 %</b>
<b>Loan</b>								
CockburnPre Cockburn Premium Fitness Pty miumFitness Ltd Pty	1.00	2,596.250000	2,596.25	2,596.25	2,596.25	0.00	0.00 %	60.49 %
			<b>2,596.25</b>		<b>2,596.25</b>	<b>0.00</b>	<b>0.00 %</b>	<b>60.49 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>								
ROBSM040- PLC (Joondalup) Unit Trust 001	20.00	0.000000	0.00	6,400.00	128,000.00	(128,000.00)	(100.00) %	0.00 %
			<b>0.00</b>		<b>128,000.00</b>	<b>(128,000.00)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
			<b>4,291.76</b>		<b>132,291.76</b>	<b>(128,000.00)</b>	<b>(96.76) %</b>	<b>100.00 %</b>



## Market Movement Report

As at 30 June 2022

Investment	Date	Description	Unrealised				Realised			Total	
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base		Accounting Profit/(loss)
CockburnPremium - Cockburn Premium Fitness Pty Ltd											
	30/12/2021	Purchase	1.00	5,000.00	0.00	0.00	5,000.00	0.00	0.00	0.00	
	07/01/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	4,903.85				
	14/01/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	4,807.70				
	21/01/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	4,711.55				
	28/01/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	4,615.40				
	04/02/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	4,519.25				
	11/02/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	4,423.10				
	18/02/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	4,326.95				
	25/02/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	4,230.80				
	04/03/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	4,134.65				
	11/03/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	4,038.50				
	18/03/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	3,942.35				
	25/03/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	3,846.20				
	01/04/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	3,750.05				
	08/04/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	3,653.90				
	19/04/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	3,557.75				
	22/04/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	3,461.60				
	29/04/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	3,365.45				
	06/05/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	3,269.30				
	13/05/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	3,173.15				
	20/05/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	3,077.00				
	27/05/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	2,980.85				
	03/06/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	2,884.70				
	10/06/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	2,788.55				
	17/06/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	2,692.40				
	24/06/2022	Return Of Capital	0.00	(96.15)	0.00	0.00	2,596.25				
	<b>30/06/2022</b>		<b>1.00</b>	<b>2,596.25</b>	<b>0.00</b>	<b>0.00</b>	<b>2,596.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
ROBSM040-001 - PLC (Joondalup) Unit Trust											
	01/07/2021	Opening Balance	20.00	0.00	0.00	0.00	20,683.40	0.00	0.00	0.00	
	30/06/2022	Revaluation	0.00	0.00	(20,683.40)	0.00	0.00	0.00	0.00	0.00	
	<b>30/06/2022</b>		<b>20.00</b>	<b>0.00</b>	<b>(20,683.40)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Market Movement</b>					<b>(20,683.40)</b>					<b>0.00</b>	<b>(20,683.40)</b>







**Robson Super Fund**  
**Investment Income Report**



As at 30 June 2022

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Loan</b>												
CockburnPre Cockburn Premium Fitness Pty miumFitness Ltd Pty	264.50			264.50	0.00	0.00	0.00	264.50			0.00	0.00
	<b>264.50</b>			<b>264.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>264.50</b>			<b>0.00</b>	<b>0.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>												
ROBSM040- PLC (Joondalup) Unit Trust 001	3,400.00			3,400.00	0.00	0.00	0.00	3,400.00		0.00	0.00	0.00
	<b>3,400.00</b>			<b>3,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,400.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>3,664.50</b>			<b>3,664.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,664.50</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **3,664.50**

Net Capital Gain **0.00**

**Total Assessable Income 3,664.50**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.  
 For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Robson Super Fund

# Unrealised Capital Gains Report

As at 30 June 2022



Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Loan</b>									
CockburnPremium - Cockburn Premium Fitness Pty Ltd	1.00	2,596.25	0.00	2,596.25	2,596.2500	0.00	0.00	0.00	0.00
		<b>2,596.25</b>	<b>0.00</b>	<b>2,596.25</b>	<b>2,596.2500</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>									
ROBSM040-001 - PLC (Joondalup) Unit Trust	20.00	128,000.00	0.00	128,000.00	0.0000	(128,000.00)	0.00	0.00	0.00
		<b>128,000.00</b>	<b>0.00</b>	<b>128,000.00</b>	<b>0.0000</b>	<b>(128,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>130,596.25</b>	<b>0.00</b>	<b>130,596.25</b>	<b>2,596.2500</b>	<b>(128,000.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Memorandum of Resolutions of the Director(s) of

Robson Growth Fund Pty Ltd ACN: 638765241

ATF Robson Super Fund

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## FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2022 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 2022, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## TRUST DEED:

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

## INVESTMENT STRATEGY:

The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

## INVESTMENT – PERSONAL USE:

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

## INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

## ALLOCATION OF INCOME:

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2022.

## INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2022.

## AUDITORS:

It was resolved that

Anthony Boys

of

PO Box 3376, RUNDLE MALL, South Australia 5000

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

# Memorandum of Resolutions of the Director(s) of

Robson Growth Fund Pty Ltd ACN: 638765241

ATF Robson Super Fund

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**TAX AGENTS:**

It was resolved that

Mora Wealth Accountants Pty Ltd

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

**TRUSTEE STATUS:**

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

**CONTRIBUTIONS RECEIVED:**

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

**ACCEPTANCE OF ROLLOVERS:**

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

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

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

**PAYMENT OF BENEFITS:**

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

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

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

**CLOSURE:**

Signed as a true record –

.....

Marjorie Maramatanga Robson

/ /



**Robson Super Fund**  
**Trial Balance**



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
(9,091.00)	23800/ROBSM040-001	PLC (Joondalup) Unit Trust			3,400.00
	<b>24200</b>	<b>Contributions</b>			
(2,860.00)	24200/ROBMAR00001	(Contributions) Robson, Marjorie Maramatanga - Accumulation			5,682.90
2,528.26	24700	Changes in Market Values of Investments		20,683.40	
	<b>25000</b>	<b>Interest Received</b>			
(0.56)	25000/ANZ425289479	ANZ Cash HUB account			
	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd			264.50
	30100	Accountancy Fees		2,035.00	
	30400	ATO Supervisory Levy		518.00	
	30700	Auditor's Remuneration		715.00	
	<b>41600</b>	<b>Pensions Paid</b>			
	41600/ROBMAR00003	(Pensions Paid) Robson, Marjorie Maramatanga - Pension (Account Based Pension)		3,412.90	
1,792.65	48500	Income Tax Expense		103.35	
7,630.65	49000	Profit/Loss Allocation Account			18,120.25
	<b>50010</b>	<b>Opening Balance</b>			
(12,885.36)	50010/ROBMAR00001	(Opening Balance) Robson, Marjorie Maramatanga - Accumulation			20,516.01
	<b>52420</b>	<b>Contributions</b>			
(2,860.00)	52420/ROBMAR00001	(Contributions) Robson, Marjorie Maramatanga - Accumulation			5,682.90
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(6,563.30)	53100/ROBMAR00001	(Share of Profit/(Loss)) Robson, Marjorie Maramatanga - Accumulation			908.25
	53100/ROBMAR00003	(Share of Profit/(Loss)) Robson, Marjorie Maramatanga - Pension (Account Based Pension)		21,195.15	
	<b>53330</b>	<b>Income Tax</b>			
1,363.65	53330/ROBMAR00001	(Income Tax) Robson, Marjorie Maramatanga - Accumulation			177.15
	<b>53800</b>	<b>Contributions Tax</b>			
429.00	53800/ROBMAR00001	(Contributions Tax) Robson, Marjorie Maramatanga - Accumulation		280.50	

**Robson Super Fund**  
**Trial Balance**



As at 30 June 2022

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>54160</b>	<b>Pensions Paid</b>			
	54160/ROBMAR00003 P	(Pensions Paid) Robson, Marjorie Maramatanga - Pension (Account Based Pension)		3,412.90	
	<b>56100</b>	<b>Internal Transfers In</b>			
	56100/ROBMAR00003 P	(Internal Transfers In) Robson, Marjorie Maramatanga - Pension (Account Based Pension)			24,657.51
	<b>57100</b>	<b>Internal Transfers Out</b>			
	57100/ROBMAR00001 A	(Internal Transfers Out) Robson, Marjorie Maramatanga - Accumulation		24,657.51	
	<b>60400</b>	<b>Bank Accounts</b>			
1,770.16	60400/ANZ425289479	ANZ Cash HUB account		1,695.51	
	<b>74300</b>	<b>Loan</b>			
	74300/CockburnPremiu m	Cockburn Premium Fitness Pty Ltd	1.0000	2,596.25	
	<b>78400</b>	<b>Units in Unlisted Unit Trusts (Australian)</b>			
20,683.40	78400/ROBSM040-001	PLC (Joondalup) Unit Trust	20.0000		0.00
(1,937.55)	85000	Income Tax Payable/Refundable			1,439.00
	86000	PAYG Payable			457.00
				<b>81,305.47</b>	<b>81,305.47</b>

**Current Year Profit/(Loss): (18,016.90)**

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

**T - TAX RETURN**

# SMSF Tax Return

**2022**

1 Jul 2021—30 Jun 2022

TFN Recorded

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

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

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic Funds Transfer – Direct Debit**

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

<u>Tax File Number</u>	<u>Name of partnership, trust, fund or entity</u>	<u>Year</u>
TFN Recorded	Robson Super Fund	2022

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

**Important**

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

**Declaration - I declare that:**

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

Signature of partner, trustee or director	Date
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**PART B ELECTRONIC FUNDS TRANSFER CONSENT**

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

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

**Important**

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

<u>Agent Ref No.</u>	<u>BSB Number</u>	<u>Account Number</u>	<u>Account Name</u>
24742602	016460	425289479	Robson Super Fund

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

<u>Signature</u>	<u>Date</u>

**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>
ROBSM040	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.

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

## Section A: Fund information

Period start 01/07/2021

Period end 30/06/2022

**1 TAX FILE NUMBER** TFN Recorded

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

**3 AUSTRALIAN BUSINESS NUMBER** 40 126 705 572

**4 CURRENT POSTAL ADDRESS**

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

**5 ANNUAL RETURN STATUS**

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

**6 SMSF AUDITOR**

Title Mr

First name Anthony

Other name William

Family name Boys

Suffix

SMSF auditor number 100014140

Contact number 61-410712708

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

Date audit was completed **A**

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

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

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

**7 ELECTRONIC FUNDS TRANSFER (EFT)**

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

BSB number 016460

Account number 425289479

Account name Robson Super Fund

I would like my tax refunds made to this account Yes

**C. Electronic service address alias** BGLSF360

**8 STATUS OF SMSF**

Australian superannuation fund? **A** Yes

Fund benefit structure **B** A

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? **C** Yes

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

Date fund was wound up

Have all tax lodgment and payment obligations been met?

**10 EXEMPT CURRENT PENSION INCOME**

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

Exempt current pension income amount **A** \$2,235.00Which method did you use to calculate your exempt current pension income? **B** UnsegregatedWas an actuarial certificate obtained? **D** YesDid the fund have any other income that was assessable? **E** Yes

Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. **(Do not complete Section B: Income.)** If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

**Section B: Income****11 INCOME****Prior year losses brought forward**

Net Capital Losses from Collectables

Other Net Capital Losses

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

Net Capital Losses from Collectables

Other Net Capital Losses

Gross rent and other leasing and hiring **B**Gross interest income **C** \$264.00

Tax file number amounts withheld from gross interest \$0.00

Forestry managed investment scheme income **X**Gross foreign income **D1**Net foreign income **D**Australian franking credits from a New Zealand company income **E**Transfers from foreign funds income **F** Number 0Gross payments where ABN not quoted **H**Gross distribution from partnerships income **I**Unfranked dividends **J**



Franked dividend income amount		<b>K</b>	
Franking credit		<b>L</b>	
Tax file number amounts withheld from dividends			
Gross distribution from trusts income		<b>M</b>	\$3,400.00
<b>Assessable contributions</b>	(R1 + R2 + R3 less R6)	<b>R</b>	\$1,870.00
Assessable employer contributions		<b>R1</b>	\$1,870.00
Assessable personal contributions		<b>R2</b>	
No-TFN-quoted contributions		<b>R3</b>	\$0.00
The transfer of liability to a Life Insurance Company or Pooled Superannuation Trust		<b>R6</b>	
Gross payments foreign resident income			
Other income			
<b>Total other income</b>		<b>S</b>	
Assessable income due to a changed tax status of the fund		<b>T</b>	
<b>Net non-arm's length income</b>	(Subject to 47% tax rate U1 + U2 + U3)	<b>U</b>	
Net non-arm's length private company dividends		<b>U1</b>	
Net non-arm's length trust distributions		<b>U2</b>	
Net other non-arm's length income		<b>U3</b>	
<b>Gross income</b>		<b>W</b>	<b>\$5,534.00</b>
Exempt current pension income		<b>Y</b>	\$2,235.00
<b>Total assessable income</b>		<b>V</b>	<b>\$3,299.00</b>

## Section C: Deductions and non-deductible expenses

### 12 DEDUCTIONS

		Deductions	Non-Deductible Expenses
Interest expenses within Australia	A1		A2
Interest expenses overseas	B1		B2
Capital works expenditure	D1		D2
Low value pool			
Capital allowance			
Other depreciation			
Decline in value of depreciating assets	E1		E2
Insurance premiums – members	F1		F2
SMSF auditor fee	H1	\$544.00	H2 \$170.00
Investment expenses	I1		I2
Management and administration expenses	J1	\$2,066.00	J2 \$486.00
Forestry managed investment scheme expense	U1		U2
Other amounts	L1		L2
Tax losses deducted	M1		
<b>Totals</b>	<b>N</b>	<b>\$2,610.00</b>	<b>Y \$656.00</b>
<b>Total SMSF expenses</b>		<b>(N + Y)</b>	<b>Z \$3,266.00</b>
<b>Taxable income or loss</b>		<b>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</b>	<b>O \$689.00</b>

## Section D: Income tax calculation statement

### 13 CALCULATION STATEMENT

Taxable income		A	\$689.00
Tax on taxable income		T1	\$103.35
Tax on no-TFN-quoted contributions		J	\$0.00
Gross tax		B	\$103.35
Non-refundable non-carry forward tax offsets	(C1 + C2)	C	
Foreign income tax offset		C1	
Rebates and tax offsets		C2	
<b>Subtotal</b>	<b>(B less C – cannot be less than zero)</b>	<b>T2</b>	<b>\$103.35</b>

<b>Non-refundable carry forward tax offsets</b>	(D1 + D2 + D3 + D4)	<b>D</b>	\$0.00
Early stage venture capital limited partnership tax offset		<b>D1</b>	\$0.00
Early stage venture capital limited partnership tax offset carried forward from previous year		<b>D2</b>	\$0.00
Early stage investor tax offset		<b>D3</b>	\$0.00
Early stage investor tax offset carried forward from previous year		<b>D4</b>	\$0.00
<b>Subtotal</b>	<b>(T2 less D – cannot be less than zero)</b>	<b>T3</b>	<b>\$103.35</b>
<b>REFUNDABLE TAX OFFSETS</b>	(E1 + E2 + E3 + E4)	<b>E</b>	\$0.00
Complying fund's franking credits tax offset		<b>E1</b>	\$0.00
No-TFN tax offset		<b>E2</b>	
National rental affordability scheme tax offset		<b>E3</b>	
Exploration credit tax offset		<b>E4</b>	\$0.00
Tax Payable		<b>T5</b>	\$103.35
Section 102AAM interest charge		<b>G</b>	
<b>Eligible credits</b>	(H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	\$0.00
Credit for interest on early payments – amount of interest		<b>H1</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)		<b>H2</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)		<b>H3</b>	\$0.00
Credit for TFN amounts withheld from payments from closely held trusts		<b>H5</b>	\$0.00
Credit for interest on no-TFN tax offset		<b>H6</b>	
Credit for amounts withheld from foreign resident capital gains withholding		<b>H8</b>	\$0.00
Tax offset refunds (Remainder of refundable tax offsets)		<b>I</b>	\$0.00
PAYG instalments raised		<b>K</b>	\$457.00
Supervisory levy		<b>L</b>	\$259.00
Supervisory levy adjustment for wound up funds		<b>M</b>	\$0.00
Supervisory levy adjustment for new funds		<b>N</b>	\$0.00
<b>Amount refundable</b>		<b>S</b>	<b>\$94.65</b>

## Section E: Losses

### 14 LOSSES

Tax losses carried forward to later income years	<b>U</b>
Net capital losses carried forward to later income years	<b>V</b>

## Section H: Assets and liabilities

<b>15</b>	<b>ASSETS</b>		
<b>15a</b>	<b>Australian managed investments</b>		
	Listed trusts	<b>A</b>	
	Unlisted trusts	<b>B</b>	
	Insurance policy	<b>C</b>	
	Other managed investments	<b>D</b>	
<b>15b</b>	<b>Australian direct investments</b>		
	Cash and term deposits	<b>E</b>	\$1,696.00
	Debt securities	<b>F</b>	
	Loans	<b>G</b>	\$2,596.00
	Listed shares	<b>H</b>	
	Unlisted shares	<b>I</b>	
	<b>Limited recourse borrowing arrangements</b>	<b>J</b>	
	Australian residential real property	<b>J1</b>	
	Australian non-residential real property	<b>J2</b>	
	Overseas real property	<b>J3</b>	
	Australian shares	<b>J4</b>	
	Overseas shares	<b>J5</b>	
	Other	<b>J6</b>	
	Property Count	<b>J7</b>	
	Non-residential real property	<b>K</b>	
	Residential real property	<b>L</b>	
	Collectables and personal use assets	<b>M</b>	
	Other assets	<b>O</b>	
<b>15c</b>	<b>Other investments</b>		
	Crypto-Currency	<b>N</b>	
<b>15d</b>	<b>Overseas direct investments</b>		
	Overseas shares	<b>P</b>	
	Overseas non-residential real property	<b>Q</b>	
	Overseas residential real property	<b>R</b>	
	Overseas managed investments	<b>S</b>	
	Other overseas assets	<b>T</b>	
	<b>Total Australian and overseas assets</b>	<b>U</b>	<b>\$4,292.00</b>
<b>15e</b>	<b>In-house assets</b>		
	Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?	<b>A</b>	

**15f** Limited recourse borrowing arrangements

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

**16** LIABILITIES

<b>Borrowings</b>		<b>V</b>	
Borrowings for limited recourse borrowing arrangements		<b>V1</b>	
Permissible temporary borrowings		<b>V2</b>	
Other borrowings		<b>V3</b>	
Total member closing account balances	<b>\$2,437.30 + \$49.46</b>	<b>W</b>	\$2,396.00
Reserve accounts		<b>X</b>	
Other liabilities	<b>\$1,439 + \$457</b>	<b>Y</b>	\$1,896.00
<b>Total liabilities</b>		<b>Z</b>	<b>\$4,292.00</b>

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

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

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

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

**INTERPOSED ENTITY ELECTION STATUS**

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

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

Title	Ms
First name	Marjorie Maramatanga
Other name	
Family name	Robson
Suffix	
Non-individual trustee name	Robson Growth Fund Pty Ltd
ABN of non-individual trustee	
Contact number	04 00415244
Email address	marjmrobson@gmail.com

**TAX AGENT'S CONTACT DETAILS**

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

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

**Member 1 — Robson, Marjorie Maramatanga (TFN Recorded)**

Account status		Open
Tax File Number		TFN Recorded
<b>INDIVIDUAL NAME</b>		
Title		Ms
Given name		Marjorie
Other given names		Maramatanga
Family name		Robson
Suffix		
Date of birth		2 Aug 1959
Date of death		
<b>CONTRIBUTIONS</b>		
Opening account balance		\$20,516.01
Employer contributions	<b>A</b>	\$1,870.00
Principal Employer ABN	<b>A1</b>	
Personal contributions	<b>B</b>	\$3,812.90
CGT small business retirement exemption	<b>C</b>	
CGT small business 15 year exemption	<b>D</b>	
Personal injury election	<b>E</b>	
Spouse and child contributions	<b>F</b>	
Other third party contributions	<b>G</b>	
Proceeds from primary residence disposal	<b>H</b>	
Receipt date	<b>H1</b>	
Assessable foreign superannuation fund amount	<b>I</b>	
Non-assessable foreign superannuation fund amount	<b>J</b>	
Transfer from reserve: assessable amount	<b>K</b>	
Transfer from reserve: non-assessable amount	<b>L</b>	
Contributions from non-complying funds and previously non-complying funds	<b>T</b>	
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>	
<b>Total Contributions</b>	<b>N</b>	<b>\$5,682.90</b>

**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	(\$20,389.25)
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$2,347.30
Retirement phase account balance - Non CDBIS	<b>S2</b>	\$49.46
Retirement phase account balance - CDBIS	<b>S3</b>	
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	
Outstanding Limited recourse borrowing arrangement	<b>Y</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	\$3,412.90
<b>Closing account balance</b>	<b>S</b>	<b>\$2,396.76</b>



# Capital Gains Tax Schedule

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

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

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

# Worksheets

## 10 EXEMPT CURRENT PENSION INCOME

### EXEMPT CURRENT PENSION INCOME AMOUNT

Description	Amount
Imported from SF360	\$2,235.00
<b>Total</b>	<b>\$2,235.00</b>

## 11 INCOME

### C Gross interest income

Description	Tax Withheld	Interest
Imported from SF360	\$0.00	\$264.00
<b>Total</b>	<b>\$0.00</b>	<b>\$264.00</b>

### M Gross distribution from trusts income

Description	Amount
Imported from SF360	\$3,400.00
<b>Total</b>	<b>\$3,400.00</b>

## 12 DEDUCTIONS

### H SMSF auditor fee

Description	Deductible	Non deductible
Imported from SF360	\$544.00	\$170.00
<b>Total</b>	<b>\$544.00</b>	<b>\$170.00</b>

### J Management and administration expenses

Description	Deductible	Non deductible
Imported from SF360	\$2,066.00	\$486.00
<b>Total</b>	<b>\$2,066.00</b>	<b>\$486.00</b>

**13** CALCULATION STATEMENT**D1** Early stage venture capital limited partnership tax offset

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

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

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

**D3** Early stage investor tax offset

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

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

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

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

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

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

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

**K** PAYG INSTALMENTS RAISED

Description	Amount
Imported from SF360	\$457.00
<b>Total</b>	<b>\$457.00</b>

**15** ASSETS**15b** AUSTRALIAN DIRECT INVESTMENTS**E** Cash and term deposits

Description	Amount
Imported from SF360	\$1,696.00
<b>Total</b>	<b>\$1,696.00</b>

**G** Loans

Description	Amount
Imported from SF360	\$2,596.00
<b>Total</b>	<b>\$2,596.00</b>

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

Description	Amount
Imported from SF360	\$1,896.00
<b>Total</b>	<b>\$1,896.00</b>

**W - WORKING PAPER**

Robson Super Fund

# Distribution Reconciliation Report

For The Period 01 July 2021 - 30 June 2022



Date	Non Primary Production Income (A) * <sub>1</sub>					Distributed Capital Gains (B) * <sub>2</sub>					Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>	
<b>Units in Unlisted Unit Trusts (Australian)</b>																
ROBSM040-001 PLC (Joondalup) Unit Trust																
21/07/2021	400.00							S							0.00	
29/07/2021	500.00							S							0.00	
05/08/2021	400.00							S							0.00	
18/08/2021	200.00							S							0.00	
25/08/2021	200.00							S							0.00	
01/09/2021	200.00							S							0.00	
08/09/2021	200.00							S							0.00	
23/09/2021	200.00							S							0.00	
29/09/2021	200.00							S							0.00	
21/10/2021	200.00							S							0.00	
28/10/2021	200.00							S							0.00	
03/11/2021	200.00							S							0.00	
10/11/2021	200.00							S							0.00	
10/02/2022	100.00							S							0.00	
30/06/2022	0.00			3,400.00				I							0.00	3,400.00
	3,400.00			3,400.00											0.00	3,400.00

Robson Super Fund

# Distribution Reconciliation Report

For The Period 01 July 2021 - 30 June 2022



Date	Payment Received	Non Primary Production Income (A) * <sub>1</sub>		Interest/ Other	Franking Credits	Discounted (After Discount)	Distributed Capital Gains (B) * <sub>2</sub>			Other	Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
		Franked	Unfranked				Rate * <sub>5</sub>	CGT Concession	Indexed		Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>	
<i>Net Cash Distribution:</i>		3,400.00														
	3,400.00			3,400.00											0.00	3,400.00
<b>TOTAL</b>	<b>3,400.00</b>			<b>3,400.00</b>											<b>0.00</b>	<b>3,400.00</b>

**Total Distributed Gains**

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

\*<sub>1</sub> Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * <sub>7</sub>	Franking Credits	Total Including Credits
11M Gross trust distributions			3,400.00		3,400.00		<b>3,400.00</b>

\*<sub>2</sub> Forms part of the Net Capital Gains calculation for Tax Label 11A.

\*<sub>3</sub> Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

\*<sub>4</sub> Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

\*<sub>5</sub> This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

\*<sub>6</sub> AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

\*<sub>7</sub> Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.



## Investment Income Comparison Report

As at 30 June 2022

Investment	Ledger Data			ASX & UUT Data						
	Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	45 Day Qualified	Amount per share/unit	Estimated Income	Estimated Franking*
<b>Unreconciled</b>										
<b>Units in Unlisted Unit Trusts (Australian)</b>										
ROBSM040-001	PLC (Joondalup) Unit Trust	21/07/2021	400.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	29/07/2021	500.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	05/08/2021	400.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	18/08/2021	200.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	25/08/2021	200.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	01/09/2021	200.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	08/09/2021	200.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	23/09/2021	200.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	29/09/2021	200.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	21/10/2021	200.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	28/10/2021	200.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	03/11/2021	200.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	10/11/2021	200.00							
ROBSM040-001	PLC (Joondalup) Unit Trust	10/02/2022	100.00							
			<b>3,400.00</b>							
			<b>3,400.00</b>							

\*Franking credit is estimated using 45 day qualified units. The estimation might not be accurate for preference shares and hedging arrangements.

## Robson Super Fund

# Contributions Breakdown Report

For The Period 01 July 2021 - 30 June 2022



### Summary

Member	D.O.B	Age (at 30/06/2021)	Total Super Balance (at 30/06/2021) *1	Concessional	Non-Concessional	Other	Reserves	Total
Robson, Marjorie Maramatanga	Provided	61	20,516.01	1,870.00	3,812.90	0.00	0.00	5,682.90
<b>All Members</b>				<b>1,870.00</b>	<b>3,812.90</b>	<b>0.00</b>	<b>0.00</b>	<b>5,682.90</b>

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

### Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Robson, Marjorie Maramatanga	Concessional (5 year carry forward cap available)	1,870.00	98,698.72	96,828.72 Below Cap
	Non-Concessional	3,812.90	110,000.00	106,187.10 Below Cap

### Carry Forward Unused Concessional Contribution Cap

Member	2017	2018	2019	2020	2021	2022	Current Position
Robson, Marjorie Maramatanga							
Concessional Contribution Cap	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	
Concessional Contribution	0.00	0.00	0.00	941.28	2,860.00	1,870.00	
Unused Concessional Contribution	0.00	0.00	25,000.00	24,058.72	22,140.00	25,630.00	
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	49,058.72	71,198.72	
Maximum Cap Available	35,000.00	25,000.00	25,000.00	50,000.00	74,058.72	98,698.72	96,828.72 Below Cap
Total Super Balance	0.00	0.00	0.00	0.00	12,885.36	20,516.01	

### NCC Bring Forward Caps

Member	Bring Forward Cap	2019	2020	2021	2022	Total	Current Position
Robson, Marjorie Maramatanga	N/A	0.00	0.00	0.00	3,812.90	N/A	Bring Forward Not Triggered



	QUICKSUPER QUICKSPR3083900 213							
26/11/2021	TRANSFER FROM QUICKSUPER QUICKSPR3093200 525	Employer	110.00					
03/12/2021	Tax paid from personal account	Personal - Non- Concessional		662.90				
10/12/2021	TRANSFER FROM QUICKSUPER QUICKSPR3102721 628	Employer	110.00					
14/12/2021	Accountancy and Audit Fees paid personally for 2020	Personal - Non- Concessional		1,210.00				
24/12/2021	TRANSFER FROM QUICKSUPER QUICKSPR3112157 846	Employer	110.00					
11/01/2022	TRANSFER FROM QUICKSUPER QUICKSPR3121466 168	Employer	110.00					
25/01/2022	TRANSFER FROM QUICKSUPER QUICKSPR3130859 030	Employer	110.00					
04/02/2022	TRANSFER FROM QUICKSUPER QUICKSPR3137965 036	Employer	110.00					
18/02/2022	TRANSFER FROM QUICKSUPER QUICKSPR3147791 669	Employer	110.00					
27/06/2022	Accountancy and Audit Fees paid personally for 2021	Personal - Non- Concessional		1,540.00				
<b>Total - Robson, Marjorie Maramatanga</b>			<b>1,870.00</b>	<b>3,812.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Total for All Members**

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1,870.00	3,812.90	0.00	0.00
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# Robson Super Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Received (25000)</b>					
Cockburn Premium Fitness Pty Ltd (CockburnPremium)					
07/01/2022	FROM CBA LOAN REPAYMENT			10.58	10.58 CR
14/01/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	21.16 CR
21/01/2022	PAYMENT FROM MARIANA STEKIC			10.58	31.74 CR
28/01/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	42.32 CR
04/02/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	52.90 CR
11/02/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	63.48 CR
18/02/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	74.06 CR
25/02/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	84.64 CR
04/03/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	95.22 CR
11/03/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	105.80 CR
18/03/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	116.38 CR
25/03/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	126.96 CR
01/04/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	137.54 CR
08/04/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	148.12 CR
19/04/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	158.70 CR
22/04/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	169.28 CR
29/04/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	179.86 CR
06/05/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	190.44 CR
13/05/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	201.02 CR
20/05/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	211.60 CR
27/05/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	222.18 CR
03/06/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	232.76 CR
10/06/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	243.34 CR
17/06/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	253.92 CR
24/06/2022	TRANSFER FROM CBA LOAN REPAYMENT			10.58	264.50 CR
				<b>264.50</b>	<b>264.50 CR</b>

**Total Debits: 0.00**

**Total Credits: 264.50**

# Robson Super Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
14/12/2021	Accountancy and Audit Fees paid personally for 2020		825.00		825.00 DR
27/06/2022	Accountancy and Audit Fees paid personally for 2021		1,210.00		2,035.00 DR
			<b>2,035.00</b>		<b>2,035.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
03/12/2021	Tax paid from personal account		518.00		518.00 DR
			<b>518.00</b>		<b>518.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
14/12/2021	Accountancy and Audit Fees paid personally for 2020		385.00		385.00 DR
27/06/2022	Accountancy and Audit Fees paid personally for 2021		330.00		715.00 DR
			<b>715.00</b>		<b>715.00 DR</b>
<b>Total Debits:</b>	<b>3,268.00</b>				
<b>Total Credits:</b>	<b>0.00</b>				

**Exempt Current Pension Income Reconciliation**

For The Period 01 July 2021 - 30 June 2022

Date	Account Code	Account Description	Taxable Amount	Actuary/Pool %	Exempt Amount
<b>Segment - 01 November 2021 to 30 June 2022</b>					
<b>Label C</b>					
07/01/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
14/01/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
21/01/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
28/01/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
04/02/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
11/02/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
18/02/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
25/02/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
04/03/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
11/03/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
18/03/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
25/03/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
01/04/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
08/04/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
19/04/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
22/04/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
29/04/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
06/05/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
13/05/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
20/05/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
27/05/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		



# Exempt Current Pension Income Reconciliation

For The Period 01 July 2021 - 30 June 2022



	Date	Account Code	Account Description	Taxable Amount	Actuary/Pool %	Exempt Amount
<b>Label C</b>						
	03/06/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
	10/06/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
	17/06/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
	24/06/2022	25000/CockburnPremium	Cockburn Premium Fitness Pty Ltd	10.58		
			<b>Total</b>	264.50	61.003 %	<b>161.36</b>
<b>Label M</b>						
	30/06/2022	23800/ROBSM040-001	PLC (Joondalup) Unit Trust	3,400.00		
			<b>Total</b>	3,400.00	61.003 %	<b>2,074.11</b>
					<b>Total Segment ECPI *</b>	<b>2,235.47</b>
					<b>SMSF Annual Return Rounding</b>	<b>0.47</b>
					<b>Total ECPI</b>	<b>2,235.00</b>

\* Total Segment ECPI does not include ECPI amounts from Label A. The total ECPI from Label A is shown separately at the start of the report.

# Robson Super Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Loan (74300)</b>					
Cockburn Premium Fitness Pty Ltd (CockburnPremium)					
30/12/2021	ANZ MOBILE BANKING PAYMENT 031188 TO COCKBURN PREMIUM FITNESS PTY LTD	1.00	5,000.00		5,000.00 DR
07/01/2022	FROM CBA LOAN REPAYMENT	0.00		96.15	4,903.85 DR
14/01/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	4,807.70 DR
21/01/2022	PAYMENT FROM MARIANA STEKIC	0.00		96.15	4,711.55 DR
28/01/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	4,615.40 DR
04/02/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	4,519.25 DR
11/02/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	4,423.10 DR
18/02/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	4,326.95 DR
25/02/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	4,230.80 DR
04/03/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	4,134.65 DR
11/03/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	4,038.50 DR
18/03/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	3,942.35 DR
25/03/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	3,846.20 DR
01/04/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	3,750.05 DR
08/04/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	3,653.90 DR
19/04/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	3,557.75 DR
22/04/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	3,461.60 DR
29/04/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	3,365.45 DR
06/05/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	3,269.30 DR
13/05/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	3,173.15 DR
20/05/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	3,077.00 DR
27/05/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	2,980.85 DR
03/06/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	2,884.70 DR
10/06/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	2,788.55 DR
17/06/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	2,692.40 DR
24/06/2022	TRANSFER FROM CBA LOAN REPAYMENT	0.00		96.15	2,596.25 DR
		<b>1.00</b>	<b>5,000.00</b>	<b>2,403.75</b>	<b>2,596.25 DR</b>
<b>Units in Unlisted Unit Trusts (Australian) (78400)</b>					
PLC (Joondalup) Unit Trust (ROBSM040-001)					
01/07/2021	Opening Balance	20.00			20,683.40 DR
30/06/2022	Revaluation - 30/06/2022 @ \$0.000000 (Exit) - 20.000000 Units on hand			20,683.40	0.00 DR
		<b>20.00</b>		<b>20,683.40</b>	<b>0.00 DR</b>
<b>Total Debits:</b>	<b>5,000.00</b>				
<b>Total Credits:</b>	<b>23,087.15</b>				

# Robson Super Fund General Ledger



As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Income Tax Payable/Refundable (85000)</b>					
	Income Tax Payable/Refundable (85000)		<b>\$518+\$144.90 = \$662.90</b>		
01/07/2021	Opening Balance				1,937.55 CR
31/10/2021	Create Entries - Income Tax Expense - 31/10/2021			132.00	2,069.55 CR
03/12/2021	Tax paid from personal account		144.90		1,924.65 CR
30/06/2022	Sep 2022 PAYG Instalments		457.00		1,467.65 CR
30/06/2022	Create Entries - Income Tax Expense - 30/06/2022		28.65		1,439.00 CR
			<b>630.55</b>	<b>132.00</b>	<b>1,439.00 CR</b>
<b>PAYG Payable (86000)</b>					
	PAYG Payable (86000)				
30/06/2022	Sep 2022 PAYG Instalments			457.00	457.00 CR
				<b>457.00</b>	<b>457.00 CR</b>

**Total Debits: 630.55**

**Total Credits: 589.00**

**23 May 2023****Reference number: 125033274**

The Trustees  
Robson Super Fund  
c/o Mora Wealth Accountants  
PO Box 1792  
**MALAGA WA 6944**

Dear Trustees,

### **SECTION 295.390 ACTUARY'S CERTIFICATE OF EXEMPT INCOME**

This certificate has been prepared for the Trustees of Robson Super Fund to certify the exempt income proportion in accordance with section 295.390 of the Income Tax Assessment Act ("ITAA") 1997 for the 2021/22 income year.

I hereby certify that the proportion of the applicable income of Robson Super Fund ("the Fund") for the year ending 30 June 2022 that should be exempt from income tax is: **61.003%**

This exempt income proportion does not apply to income earned on segregated current pension assets and segregated non-current assets.

Further details of my calculation and the information on which it is based are contained in the appendices and covering email. These form part of my report and should be read in their entirety.

- ◆ Appendix A: Information used to calculate the exempt income proportion
- ◆ Appendix B: Fund liabilities
- ◆ Appendix C: Exempt current pension income result and adequacy opinion
- ◆ Appendix D: Apportioning expenses

I confirm that this actuarial certificate has been prepared in accordance with Professional Standard 406 issued by the Institute of Actuaries of Australia and other relevant professional standards and guidance notes.

Yours sincerely,



**Doug McBirnie**, B.Sc. (Hons), FIAA

## Appendix A – Information used to calculate the exempt income proportion

### Fund data and financials

This certificate has been prepared at the request of, and based on data supplied by, Mora Wealth Accountants on behalf of the Trustees for the 2021/22 income year. A summary of the data supplied to us for the purpose of calculating the exempt income proportion is provided below:

<b>Name of fund:</b>	Robson Super Fund
<b>Fund ABN:</b>	40126705572
<b>Trustee:</b>	Robson Growth Fund Pty Ltd
<b>Member:</b>	(1) Marjorie Maramatanga Robson

Member 1	
Date of birth	2 Aug 1959
Value of retirement phase income streams as at 1 Jul 2021	\$0
Value of retirement phase income streams at 1 Jul 2021 excluding liabilities in respect to segregated current pension assets.	\$0
Retirement phase income stream(s) commenced	1 Nov 2021

The aggregate operating statement information is:

<b>Assets available at 1 July 2021</b>	<b>\$20,516</b>
<b>Plus</b>	
Non-concessional contributions	\$3,813
Concessional contributions	\$1,870
<b>Less</b>	
Pension payments and lump sum withdrawals	\$3,413
<b>Equals</b>	
<b>Balance before income and expenses</b>	<b>\$22,786</b>
Preliminary net income	(\$20,627)
<b>Gross assets available at year end (before tax)</b>	<b>\$2,159</b>

We understand that the financial information provided to us when applying for this certificate may be unaudited. Should the financial information provided to us change, as a result of audit or otherwise, this may affect the results of our calculations and we recommend you apply for an amended certificate.

In addition to relying on the data provided to us, we have made the following assumption when completing this actuarial certificate:

- ◆ Member One commenced an account-based pension with their entire accumulation balance on 1 November 2021 allowing for any transactions that occurred on that date, with a purchase price of \$24,657.51.

The information provided to us indicated that this Fund did not have disregarded small fund assets, as defined in section 295.387 of the ITAA 1997. Based on the information provided to us, there were no segregated current pension assets or segregated non-current assets during the income year.

## Minimum pension standards

Based on the information provided, the Fund contains only accumulation and account-based type income stream benefits (commonly referred to as pensions). These include allocated pensions, market linked pensions, and account-based income streams (including transition to retirement pensions). The Fund contains no other types of income stream benefits such as defined benefits in growth or pension phase.

The Superannuation Industry Supervision (SIS) Regulations for account-based income streams include a requirement for a minimum amount to be paid to the member over the year depending on the member's age, opening account balance date of commencement. Where the minimum pension standards are not met the earnings on the assets supporting that income stream may not be eligible for an exemption from income tax, and the exempt income proportion shown in this certificate may not be correct. It was confirmed upon submission of the data for this report that all assets shown as supporting retirement phase superannuation income streams are eligible for an exemption from income tax by virtue of having met the minimum pension standards for the Income year. We have not checked that this is the case and recommend that the Fund's auditor satisfies him or herself that the relevant standards have been met.

## Appendix B – Fund liabilities

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### Segregated current pension assets

Section 295.385 of the ITAA 1997 defines segregated current pension assets as those assets that are set aside to solely support retirement phase income streams. Assessable income (excluding non-arm's length income and assessable contributions) earned on these assets is exempt from income tax.

Guidance from the Australian Tax Office states that where a fund's only superannuation liabilities are in respect of account-based retirement phase income streams at a particular point in time, the fund's assets are deemed to be segregated current pension assets. The eligible income earned during a period where a fund is 100% in retirement phase is therefore exempt from tax under the segregated method.

However, as long as the fund was not solely in retirement phase for the entire income year, trustee(s) can choose to treat periods of the year where the fund is 100% in retirement phase as unsegregated and therefore claim exempt income solely using the proportionate method. Trustee(s) must choose to claim exempt income in this manner as, if no choice is made, periods which are 100% in retirement phase must claim exempt income under the segregated method.

An exception to the above is where a fund has disregarded small fund assets and is therefore unable to use the segregated method. Disregarded small fund assets are defined under section 295.387 of ITAA 1997 and apply where an SMSF or small-APRA fund have a retirement phase income stream in an income year and at the previous 30 June:

- ◆ A member of the fund had a total superannuation balance (including accounts outside that fund) of over \$1.6 million, and
- ◆ That member was the recipient of a retirement phase income stream in any fund.

A fund will not have disregarded small fund assets if all fund assets were solely supporting retirement phase interests for the entire income year.

Based on the information provided, our calculations assume that:

- ◆ The Fund did not have disregarded small fund assets for the 2022 income year and the trustee(s) have chosen to apply the proportionate method to claim ECPI for the entire income year.

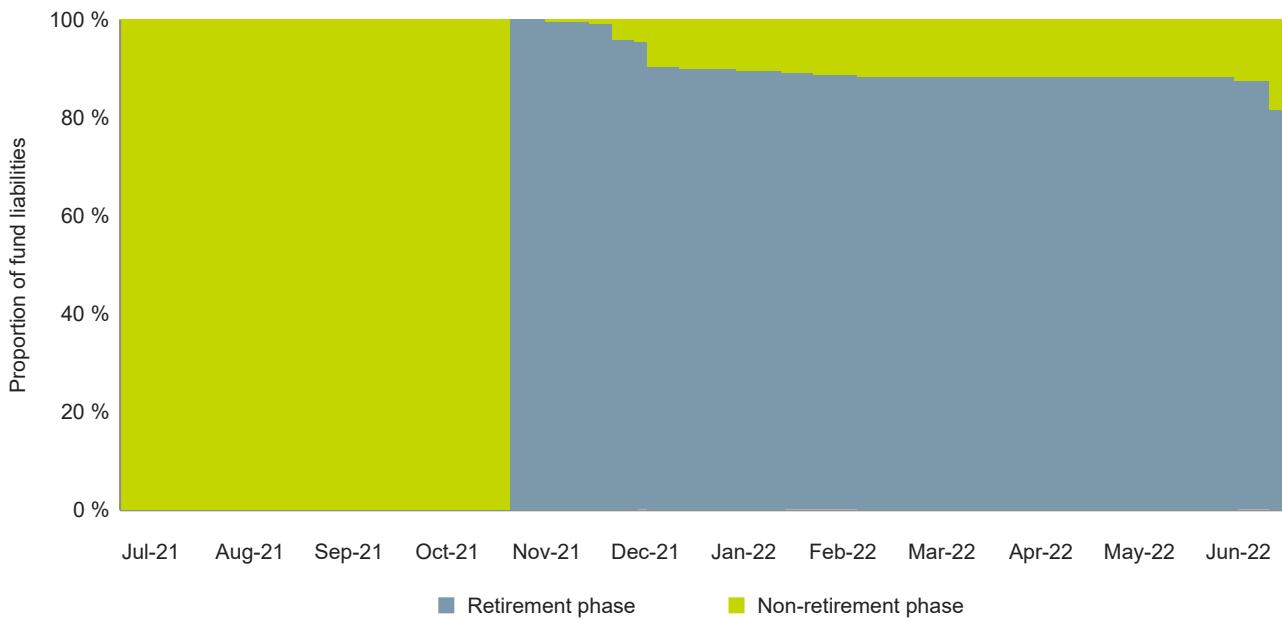
We understand that the Fund had no segregated current pension assets during the income year.

### Segregated non-current assets

Segregated non-current assets as defined in section 295.395 of ITAA 1997 are those assets set aside solely to support non-retirement phase superannuation liabilities such as accumulation interests. A separate actuary's certificate is required in order to segregate such assets. We understand that the Fund had no segregated non-current assets during the income year.

## Illustration of liabilities

The following chart illustrates the Fund's liabilities during the income year:



The green non-retirement phase liabilities represent accumulation interests, reserves and non-retirement phase transition to retirement income streams in the Fund over the income year. The grey unsegregated retirement phase liabilities represent retirement phase income streams that were not segregated current pension assets.

The liabilities shown in grey and green are those that are used to calculate the exempt income proportion. These liabilities are known as 'unsegregated' and eligible income earned on assets supporting these liabilities will claim ECPI based on the exempt income proportion in this actuarial certificate.



## Appendix C - Exempt income proportion results and adequacy opinion

### Exempt income proportion

Superannuation funds claiming exempt current pension income ("ECPI") under section 295.390 of the ITAA 1997, known as the proportionate or unsegregated method, are required to obtain an actuary's certificate prior to lodgement of the fund's income tax return. The proportion of the applicable income, excluding income earned on segregated current pension assets and segregated non-current assets, for the year ending 30 June 2022 that should be exempt from income tax is calculated as follows:

$$\frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}} = \frac{\$13,280}{\$21,769} = 61.003\%$$

Within the requirements of legislation and the Fund's Trust Deed and Rules, the Trustees may have discretion about how income and expenses are allocated at the member level. We have not checked the terms of the Fund's Trust Deed and Rules. The daily weighted average calculation of the exempt income proportion provides a fair and reasonable method of apportioning these items between the member accounts at year end for income earned on assets that are not segregated assets and is provided below:

	Member 1	Fund
Exempt income proportion	61.003%	61.003%
Non-exempt income proportion	38.997%	38.997%

The above proportions are unlikely to be appropriate for allocating income earned on segregated assets.

### Calculating the fund's exempt current pension income for the purpose of your tax return

The exempt income proportion is applied to net ordinary assessable income including net capital gains, but excluding assessable contributions, non-arm's length income and income including capital gains or losses derived from any segregated assets. The Trustee would calculate ECPI as follows:

Total ECPI = Eligible income \* Exempt income proportion + Income on segregated current pension assets

Unutilised capital losses (except capital losses on segregated current pension assets) can be carried forward until they can be offset against assessable capital gains.

### Adequacy opinion and methodology

By definition, the liabilities of an account-based member interest or reserve at a particular time, in the absence of any unusual terms or guarantees, are equal to the value of the assets backing it. Therefore no specific assumption has been made (or is needed) regarding rates of return on the Fund's assets; pension increases; or the liability calculation discount rate. As such, I am satisfied that the amount of the assets at the end of the year, if accumulated together with the Fund's future earnings and contributions, will provide the amount required to discharge in full the liabilities as they fall due. No recommendation is needed with regard to future contributions.

The average values used in the exempt income proportion are determined using a daily weighted average calculation which takes into account relevant information such as the opening balances of each member account, any reserves, and the size and timing of any member transactions during the income year. Unless otherwise stated, all member transactions including pension commencements and commutations are assumed to occur immediately at the start of each day. More information on the methodology used can be found at <https://portal.accurium.com.au/content/certs/methodology-guide.pdf>

## Appendix D - Apportioning expenses

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### Methods for apportioning expenses

A superannuation fund can generally deduct expenses to the extent they were incurred in producing assessable income. Where an expense can be attributed to solely producing assessable income then it can be deducted from assessable income in its entirety. Where it is solely attributable to non-assessable income it is entirely non-deductible. However, expenses that cannot be attributed to solely producing exempt income or solely producing assessable income need to be apportioned to determine how much can be deducted.

A fair and reasonable approach must be used to determine what proportion of such an expense can be deducted. A common industry approach has used the tax exempt proportion provided in the fund's actuarial certificate to determine an appropriate deductibility proportion as follows:

$$\text{Expense deductibility proportion} = 1 - \text{actuarial exempt income proportion}$$

This generally represents the proportion of fund's total income that is assessable during an income year. It is therefore a fair and reasonable approach to apportioning an expense that relates to the whole fund for that income year.

However, superannuation liabilities supported by segregated current pension assets are excluded from the actuarial exempt income proportion calculation. This includes assets which were deemed to be segregated at a particular time due to the fund only having retirement phase superannuation liabilities at that time.

Where a fund does have segregated current pension assets, the approach above is likely to underestimate the extent to which an expense was incurred in producing exempt income, and therefore overstate the amount that can be reasonably deducted.

For those funds wishing to use the actuarial exempt income proportion as the basis for the deductibility of expenses we have determined below a deductibility proportion that takes into account all fund liabilities over the income year. This may be different to  $(1 - \text{actuarial exempt income proportion})$  where the fund has segregated current pension assets and may be a fair and reasonable deductible proportion for expenses which must be apportioned and relate to the whole income year.

### Expense deductibility proportion

The following deductible proportion has been determined based on all fund liabilities, including any segregated current pension assets identified in Appendix B, using the same methodology as the exempt income proportion described in Appendix C.

Expense deductibility proportion:	38.997%
-----------------------------------	---------

This is not intended to be tax advice and you should determine whether this deductible proportion is appropriate for this fund and for each relevant fund expense prior to use.

## **S - SOURCE DOCUMENTS**

# TAX INVOICE

Robson Super Fund

**Invoice Date**  
30 Nov 2021

Mora Wealth  
Accountants  
PO Box 1389  
WANGARA DC WA  
6983

**Invoice Number**  
INV-5012

**Reference**  
ROBSJ040

**ABN**  
26 167 776 025

Description	Quantity	Unit Price	GST	Amount AUD
In relation to taxation for year ended 30 June 2020 including, taking instructions for preparation of income tax return; preparation of Operating Statement and Statement of Financial Position; revaluing all investments as at 30 June 2020, allocation of earnings, contributions and tax expense to the members, presenting information in correct form for inclusion in taxation return, preparing and lodging income tax return, checking assessments and forwarding on to you.	1.00	750.00	10%	750.00
Preparing Trustee minutes and representations.				
<b>Accountancy Fees - \$750 + GST \$75 = \$825</b>				
TO PROFESSIONAL SERVICES:	1.00	350.00	10%	350.00
In relation to the audit of the superannuation fund for the year ended 30 June 2020 .				
<b>Audit Fees - \$350 + GST \$35 = \$385</b>				
			Subtotal	1,100.00
			TOTAL GST 10%	110.00
			<b>TOTAL AUD</b>	<b>1,210.00</b>

**Due Date: 14 Dec 2021**

PAYMENT CAN NOW BE MADE ONLINE

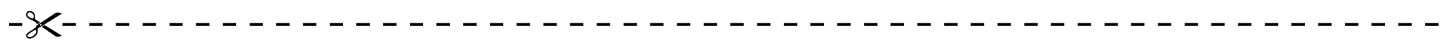
- Electronic funds transfer
- Credit/Debit card
- 4 interest free instalments

Click this link to pay in instalments

<https://qsops.quickfee.com.au/MORA>

Click below to pay either by card or EFT

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# PAYMENT ADVICE

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

Customer	Robson Super Fund
Invoice Number	INV-5012
Amount Due	<b>1,210.00</b>
Due Date	14 Dec 2021

**Amount Enclosed**

\_\_\_\_\_

Enter the amount you are paying above

# TAX INVOICE

Robson Super Fund

**Invoice Date**  
13 Jun 2022

Mora Wealth  
Accountants  
PO Box 1389  
WANGARA DC WA  
6983

**Invoice Number**  
INV-5346

**Reference**  
ROBSM040

**ABN**  
26 167 776 025

Description	Quantity	Unit Price	GST	Amount AUD
ROBSON SUPERANNUATION FUND	1.00	1,100.00	10%	1,100.00

In relation to taxation for year ended 30 June 2021 including, taking instructions for preparation of income tax return; preparation of Operating Statement and Statement of Financial Position; revaluing all investments as at 30 June 2020, allocation of earnings, contributions and tax expense to the members, presenting information in correct form for inclusion in taxation return, preparing and lodging income tax return, checking assessments and forwarding on to you.

**Accountancy Fees - \$1,100 + GST \$110 = \$1,210**

Preparing Trustee minutes and representations.

TO PROFESSIONAL SERVICES:	1.00	300.00	10%	300.00
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In relation to the audit of the superannuation fund for the year ended 30 June 2020 .

**Audit Fees - \$300 + GST \$30 = \$330**

Subtotal	1,400.00
TOTAL GST 10%	140.00
<b>TOTAL AUD</b>	<b>1,540.00</b>

## Due Date: 27 Jun 2022

PAYMENT CAN NOW BE MADE ONLINE

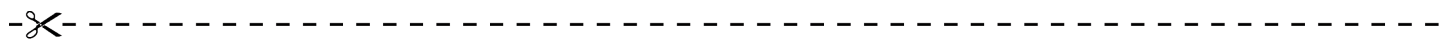
- Electronic funds transfer
- Westpac Mora Wealth Accountants BSB - 036 022 Account - 243 032
- Credit/Debit card
- 4 interest free instalments

Click this link to pay in instalments

<https://qsops.quickfee.com.au/MORA>

Click below to pay either by card or EFT

[View and pay online now](#)



## PAYMENT ADVICE

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

Customer	Robson Super Fund
Invoice Number	INV-5346
Amount Due	<b>1,540.00</b>
Due Date	27 Jun 2022

**Amount Enclosed**

Enter the amount you are paying above



# SMSF CASH HUB STATEMENT

STATEMENT NUMBER 4

30 JUNE 2021 TO 31 DECEMBER 2021

THE MANAGER  
ROBSON SUPER FUND  
46 AMELIA ST  
STIRLING WA 6021

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

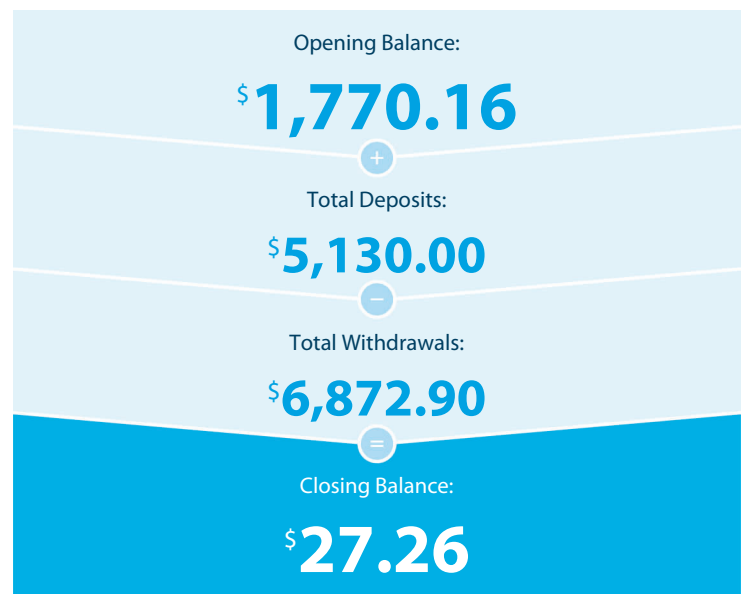
ROBSON GROWTH FUND PTY LTD ATF ROBSON  
SUPER FUND

### Branch Number (BSB)

016-460

### Account Number

4252-89479



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**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844



# SMSF CASH HUB STATEMENT

Account Number 4252-89479

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2021</b>				
<b>30 JUN</b>	<b>OPENING BALANCE</b>			<b>1,770.16</b>
09 JUL	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3002090226		110.00	1,880.16
21 JUL	<b>PAYMENT FROM MARIANA STEKIC</b>		400.00	2,280.16
23 JUL	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3011395438		110.00	2,390.16
29 JUL	<b>PAYMENT FROM MARIANA STEKIC</b>		500.00	2,890.16
05 AUG	<b>PAYMENT FROM MARIANA STEKIC</b>		400.00	3,290.16
09 AUG	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3021523862		110.00	3,400.16
18 AUG	<b>PAYMENT FROM MARIANA STEKIC</b>		200.00	3,600.16
20 AUG	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3029536600		110.00	3,710.16
25 AUG	<b>PAYMENT FROM MARIANA STEKIC</b>		200.00	3,910.16
01 SEP	<b>PAYMENT FROM MARIANA STEKIC</b>		200.00	4,110.16
06 SEP	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3039764005		110.00	4,220.16
08 SEP	<b>PAYMENT FROM MARIANA STEKIC</b>		200.00	4,420.16
20 SEP	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3048770182		110.00	4,530.16
23 SEP	<b>PAYMENT FROM MARIANA STEKIC</b>		200.00	4,730.16
29 SEP	<b>PAYMENT FROM MARIANA STEKIC</b>		200.00	4,930.16
05 OCT	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3058146045		110.00	5,040.16
18 OCT	<b>PAYMENT FROM MARIANA STEKIC</b> EFFECTIVE DATE 17 OCT 2021		200.00	5,240.16
18 OCT	<b>PAYMENT FROM MARIANA STEKIC</b> EFFECTIVE DATE 17 OCT 2021		200.00	5,440.16
18 OCT	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3066684542		110.00	5,550.16
21 OCT	<b>PAYMENT FROM MARIANA STEKIC</b>		200.00	5,750.16
28 OCT	<b>PAYMENT FROM MARIANA STEKIC</b>		200.00	5,950.16
01 NOV	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3075675864		110.00	6,060.16
03 NOV	<b>PAYMENT FROM MARIANA STEKIC</b>		200.00	6,260.16
10 NOV	<b>PAYMENT FROM MARIANA STEKIC</b>		200.00	6,460.16
12 NOV	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3083900213		110.00	6,570.16
26 NOV	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3093200525		110.00	6,680.16
02 DEC	<b>ANZ M-BANKING FUNDS TFER</b> TRANSFER 360904 TO 016710350811233	1,872.90		4,807.26
10 DEC	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3102721628		110.00	4,917.26
	<b>TOTALS AT END OF PAGE</b>	<b>\$1,872.90</b>	<b>\$5,020.00</b>	

# SMSF CASH HUB STATEMENT

Account Number 4252-89479

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
24 DEC	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3112157846		110.00	5,027.26
30 DEC	<b>ANZ MOBILE BANKING PAYMENT 031188</b> TO COCKBURN PREMIUM FITNESS PTY LTD	5,000.00		27.26
<b>TOTALS AT END OF PAGE</b>		<b>\$5,000.00</b>	<b>\$110.00</b>	
<b>TOTALS AT END OF PERIOD</b>		<b>\$6,872.90</b>	<b>\$5,130.00</b>	<b>\$27.26</b>

## ANZ Fee Saving Tip

### Easy access with ANZ Internet Banking and goMoney™

Accessing your money when and where you want is easy with ANZ Internet Banking and ANZ goMoney™ App. You can view account balances, transfer money, pay bills or pay friends.

ANZ goMoney is a registered trade mark of Australia and New Zealand Banking Group Limited (ANZ) ABN 11 005 357 522.

## IMPORTANT INFORMATION

### PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.

All entries generated are subject to authorisation and verification and if necessary, adjustments will appear on a later statement.

If you have a complaint or unresolved issue with ANZ's product or service please call our National Feedback Line **1800 805 154** and advise us. Further information in relation to ANZ's dispute resolution process and this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at [www.anz.com](http://www.anz.com) or by calling **13 13 14**.



# SMSF CASH HUB STATEMENT

STATEMENT NUMBER 5  
31 DECEMBER 2021 TO 30 JUNE 2022

THE MANAGER  
ROBSON SUPER FUND  
46 AMELIA ST  
STIRLING WA 6021

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

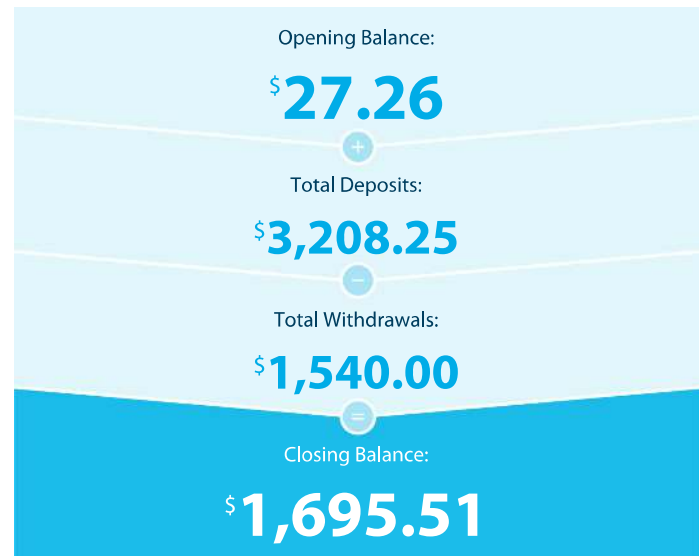
ROBSON GROWTH FUND PTY LTD ATF ROBSON  
SUPER FUND

### Branch Number (BSB)

016-460

### Account Number

4252-89479



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# SMSF CASH HUB STATEMENT

Account Number 4252-89479

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2021</b>				
<b>31 DEC</b>	<b>OPENING BALANCE</b>			<b>27.26</b>
<b>2022</b>	<b>TRANSFER</b>			
07 JAN	FROM CBA LOAN REPAYMENT		106.73	133.99
11 JAN	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3121466168		110.00	243.99
14 JAN	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	350.72
21 JAN	<b>PAYMENT FROM MARIANA STEKIC</b>		106.73	457.45
25 JAN	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3130859030		110.00	567.45
28 JAN	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	674.18
04 FEB	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	780.91
04 FEB	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3137965036		110.00	890.91
10 FEB	<b>PAYMENT FROM MARIANA STEKIC</b>		100.00	990.91
11 FEB	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	1,097.64
18 FEB	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	1,204.37
18 FEB	<b>TRANSFER</b> FROM QUICKSUPER QUICKSPR3147791669		110.00	1,314.37
25 FEB	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	1,421.10
04 MAR	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	1,527.83
11 MAR	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	1,634.56
18 MAR	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	1,741.29
25 MAR	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	1,848.02
01 APR	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	1,954.75
08 APR	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	2,061.48
19 APR	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	2,168.21
22 APR	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	2,274.94
29 APR	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	2,381.67
06 MAY	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	2,488.40
13 MAY	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	2,595.13
	<b>TOTALS AT END OF PAGE</b>	<b>\$0.00</b>	<b>\$2,567.87</b>	

# SMSF CASH HUB STATEMENT

Account Number 4252-89479

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
20 MAY	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	2,701.86
27 MAY	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	2,808.59
03 JUN	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	2,915.32
10 JUN	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	3,022.05
16 JUN	<b>ANZ M-BANKING FUNDS TFER</b> TRANSFER 124147 TO 016710350811233	1,540.00		1,482.05
17 JUN	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	1,588.78
24 JUN	<b>TRANSFER</b> FROM CBA LOAN REPAYMENT		106.73	1,695.51
	<b>TOTALS AT END OF PAGE</b>	<b>\$1,540.00</b>	<b>\$640.38</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$1,540.00</b>	<b>\$3,208.25</b>	<b>\$1,695.51</b>

## ANZ Fee Saving Tip

**Use Internet Banking to view your bills electronically with BPAY View™.**

Go to the 'View Bills' option in Internet Banking to register. You can also pay bills directly from your account using BPAY®.

BPAY® is registered to BPAY Pty Ltd ABN 69 079 137 518

™BPAY View is registered to BPAY Pty Ltd ABN 69 079 137 518

## IMPORTANT INFORMATION

### PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.

All entries generated are subject to authorisation and verification, and if necessary, adjustments will appear on a later statement.

Further information in relation to this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at **anz.com** or by calling **13 13 14**.

If you have a complaint about an ANZ product or service, please contact us and we will try to resolve the issue as quickly as possible. Our customer complaints guide is available at <https://www.anz.com.au/support/contact-us/compliments-suggestions-complaints/>, alternatively you may wish to:

- Call us:**
- General enquiries **13 13 14**
  - If you're overseas **+61 3 9683 9999**
  - ANZ Complaint Resolution Team on **1800 805 154**
  - If you're deaf, hard of hearing and/or have a speech impairment, call **133 677** or visit the **National Relay Service** at:  
<https://nrschat.nrscall.gov.au/nrs/internetrelay>

**Write to us:** ANZ Complaint Resolution Team  
Locked Bag 4050,  
South Melbourne VIC 3205  
or **ANZ online complaints form:**  
<https://www.anz.com.au/support/contact-us/compliments-suggestions-complaints/feedback/>

**Visit us:** At your nearest ANZ branch.  
If you have a Relationship Manager, please feel free to contact them.

If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority (**AFCA**). AFCA provides fair and independent financial services complaint resolution that is free to consumers.

**Call:** **1800 931 678** (free call within Australia),  
or **+61 1800 931 678** (International)

**Write to:** **Australian Financial Complaints Authority Limited**  
GPO Box 3,  
Melbourne VIC 3001

**Online:** Email: [info@afca.org.au](mailto:info@afca.org.au)  
Web: [www.afca.org.au](http://www.afca.org.au)

# IMPORTANT INFORMATION ABOUT YOUR ANZ CARD AND PASSWORD SECURITY FOR RETAIL CUSTOMERS

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We are writing to remind you about how to protect your card and password security and what to do if you have a query about a disputed transaction on your ANZ card.

## **ANZ's Electronic Banking Security Guidelines**

### **Guidelines for your card and password security**

Your ANZ card, password, PIN (Personal Identification Number), Telecode and other usernames or passwords are the key to accessing your accounts electronically. The security of your ANZ card, password, PIN, Telecode and other usernames or passwords is therefore very important.

These guidelines are designed to help you keep your card, password, PIN, Telecode and other usernames and passwords secure. By following these guidelines you can assist in preventing misuse of your ANZ accounts, cards, password, PIN, Telecode, and other user names or passwords.

Liability for losses resulting from unauthorised transactions will be determined under the ePayments Code and not under these guidelines. For further details please see the ANZ Electronic Banking Conditions of Use, contained in your ANZ Product Disclosure Statement or product terms and conditions as applicable.

You may be held liable or partly liable for unauthorized transactions if you contributed to the loss through fraud or a breach of the passcode security requirements set out in these guidelines, if you unreasonably delay reporting a security breach (such as losing your card or someone gaining access to your PIN or passwords) or where an unauthorized transaction occurs because your card was left in an ATM.



## Card security

To help protect your card, you must:

- sign the back of your card immediately on receipt;
- destroy your card on the expiry date by cutting it diagonally in half (including any embedded microchip on the card, magnetic strip and card validation code);
- not let anyone else use your card;
- regularly check that you still have your card;
- ensure that you retrieve your card after making a transaction;
- take reasonable steps to protect your card from loss or theft; and
- notify ANZ immediately if you become aware that your card or card account details (for example, the number and expiry date of your card) has been lost or stolen, or has been used by someone else.

If you use your eligible cards with your compatible device, you must:

- not leave your device unattended;
- not allow another person to use your device to make purchases or payments;
- lock your device when not in use and take all other reasonable steps necessary to stop unauthorised use of your device;
- notify ANZ immediately if your device service is suddenly disconnected without your permission (which may indicate you have been subject to mobile phone porting); and
- remove your eligible cards from your device prior to disposing of the device.

If you have allowed another person's biometric information to be registered on your device, they may be able to use their biometric information to make a transaction and you may be taken to have authorised the person to transact on your card using your digital wallet.

## Passcode security requirements

These requirements help to protect your personal identification numbers (PIN) or other passwords, Telecode or usernames ('**passcodes**'). You may be held liable or partly liable for unauthorized transactions if you contribute to a loss through a breach of these requirements.

To help protect your PIN and passcodes, you must not:

- voluntarily disclose any of your PIN or passcodes to anyone (including a family member or friend). You may, however, disclose your ANZ Phone Banking Password (Security Code) to an ANZ officer, or where the account is a small business account, to an authorised user;
- write or record your PIN or passcodes on your card, or on any other device given to you by ANZ that is used to perform transactions ('**device**') without making a reasonable attempt to protect it;



- keep a record of your PIN or passcodes with anything carried with, or liable to loss or theft simultaneously with, your card or device without making a reasonable attempt to protect it;
- keep a written record of your PIN or passcodes without making a reasonable attempt to protect it;
- choose a PIN or passcode that represents your birth date or a recognisable part of your name;

You must also notify ANZ immediately if you become aware that your card or device has been misused, lost or stolen, or that the security of your PIN or passcode has been breached.

A reasonable attempt to protect the security of a PIN or passcode record includes:

- disguising your PIN or passcode among other records;
- hiding or disguising the PIN or passcode in a place where it would not be expected to be found;
- keeping a record of the PIN or passcode in a securely locked container; or
- preventing unauthorised access to an electronic record of the PIN or passcode (for example, by password protecting it).

### **Other recommendations**

We recommend you also consider the following steps to help keep your PIN or other passcodes safe:

- never enter your PIN or passcode into a web page which has been accessed by a link from an email, even if the email appears to have been sent by ANZ. When accessing ANZ Internet Banking you should always enter [www.anz.com](http://www.anz.com) into your browser using the keyboard of your computer;
- take care to prevent anyone else seeing your PIN or passcode being entered in electronic equipment or hearing you disclose your Phone Banking Password (Security Code) to an ANZ officer, or where the account is a small business account, to an authorised user;
- avoid choosing a PIN or passcode with an easily retrieved combination (for example, repeated numbers or letters);
- aim to disguise your PIN or passcode in a way that is difficult for another person to discover. Consider avoiding:
  - recording the PIN or passcode in reverse order;
  - recording the PIN or passcode as a telephone number where no other numbers are recorded or where the numbers are in their correct sequence;
  - recording the PIN or passcode disguised as a date (including your birth date) or as an amount; or
  - recording the PIN or passcode in an easily understood code (for example, A for 1, B for 2).

## What to do if you need to dispute a transaction on your ANZ card

ANZ has a process in place to help you with any incorrect or unauthorised transactions charged to your card.

You may be entitled to have a transaction reversed (a chargeback) in some situations where you have a dispute with the merchant.

If you believe you're entitled to have a transaction reversed, you should let us know immediately. The Visa Scheme rules impose time limits for raising a dispute. Generally, under the scheme rules ANZ must lodge a fully detailed claim on your behalf within 120 days<sup>1</sup>. However, we recommend that you raise your dispute with us as soon as possible. If you do not notify us of your disputed transaction and provide us with all necessary details and documentation in time for ANZ to meet this deadline, ANZ may not be able to assist you in having the disputed transaction reversed.

In some cases, such as where the ePayments code applies, the time limits under the Scheme rules may not apply to your disputed transaction. However, you should still let us know about your dispute as soon as you can.

If we're satisfied after an investigation that you're entitled to have the transaction reversed, we'll credit your account for the amount originally debited for the transaction.

If we're not notified in time, we may not be able to investigate your claim, which means you're likely to be liable for the transaction.

Therefore, it's important to review your statements carefully.

### VISA SECURE AND EFTPOS SECURE

Visa Secure and EFTPOS Secure provides an extra level of protection for online Visa purchases at participating retailers utilizing One Time Password via SMS sent to your mobile phone number held by ANZ. It's only possible to reverse a transaction that's been authenticated using Visa Secure or EFTPOS Secure where ANZ is liable, as provided in the Electronic Banking Conditions of Use contained in your product Terms and Conditions or Conditions of Use.

### ANY QUESTIONS?

For general enquiries, contact our ANZ Customer Contact Centre on 13 13 14, 24 hours, 7 days. Hearing and speech impaired customers can utilise the TTY service by calling 133 677.

Alternatively, you may wish to contact us at our ANZ website, [www.anz.com](http://www.anz.com)

<sup>1</sup> For transactions performed using the EFTPOS system, longer time limits may apply.

**[anz.com](http://anz.com)**

**Australia and New Zealand Banking Group Limited ABN 11 005 357 522.**  
Australian Credit Licence Number 234527. Item No. 50371 11.2021 WZ114070

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# **LOAN AGREEMENT**

**ROBSON SUPER FUND**

*(Lenders)*

**COCKBURN PREMIUM FITNESS PTY LTD**

*(Borrower)*

**DATE: 06/01/2022**

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## DETAILS

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### PARTIES

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<b>Lenders</b>	Name	<b>ROBSON SUPER FUND</b>
	ABN	40 126 705 572
	Occupation	Superannuation fund
	Email	marjmrobson@gmail.com

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<b>Borrower</b>	Name	<b>COCKBURN PREMIUM FITNESS PTY LTD</b>
	ABN	88 635 626 612
	Occupation	Health and fitness
	Email	guy@eq-group.co

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<b>DATE OF DEED</b>	06/01/2022
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<b>TERMS</b>	<b>Principal Amount = 5,000</b>	$\begin{matrix} \$96.15 * 25W \\ = \$2,403.75 \\ \\ \$10.58 * 25W \\ = \$264.50 \end{matrix}$
	<b>Interest - <math>5000 * 11 / 100 = 550</math></b>	
<b>INTRODUCTION</b>	<b>Instalment Amount = <math>5,550 / 52W = 106.73</math></b>	

- A. The Borrower has requested the Lenders to lend to the Borrower the amount of \$5,000.00 and \$550 interest (total of \$5,550).
- B. The Lenders have agreed to advance to the Borrower the Principal upon having the repayment of the Principal with interest secured in the following manner.

**IT IS AGREED**

**Loan Principal - \$5,000.00**  
**Less: Received Loan - \$2,403.75**  
**Loan to be received - \$2,596.25**

**1. INTERPRETATION**

1.1. In this Deed, unless otherwise indicated by the context:

- (a) *Business Day* means a day that is not a Saturday, Sunday, public holiday or bank holiday in 2020;
- (b) *Business Hour* means an hour in the period between 8am to 6pm on a Business Day; and
- (c) *Principal* means the loan amount of \$5,000; and
- (d) *Interest* means the amount of 11% per annum over one year of the Principal.

1.2. In this Deed, unless otherwise indicated by the context:

- (a) words importing the singular include the plural and vice versa;
- (b) headings are for convenience only and do not affect interpretation of this Deed;
- (c) a reference to a clause, paragraph, schedule or the Details page is a reference to a clause, paragraph, schedule or the Details page of this Deed;
- (d) where any word or phrase is given a definite meaning in this Deed, any part of speech or other grammatical form of that word or phrase has a corresponding meaning;
- (e) an expression importing a natural person includes a body corporate, partnership, joint venture, association or other legal entity;
- (f) a reference to a statute, statutory provision or regulation includes all amendments, consolidations or replacements thereof;
- (g) a reference to a party to a document includes that party's legal personal representatives, successors and permitted assigns;

- (h) a covenant or agreement on the part of or for the benefit of two or more persons binds or benefits them jointly and severally;
- (i) a reference to a body, whether statutory or not:
  - (i) which ceases to exist; or
  - (ii) whose powers or functions are transferred to another body,is a reference to the body which replaces it or which substantially succeeds to its powers or functions; and
- (j) *including* and similar expressions are not words of limitation.

## 2. **LOAN AND REPAYMENT**

In consideration of the Principal, this day advanced by the Lenders to the Borrower (the receipt of which the Borrower acknowledges), the Borrower agrees that Cockburn Premium Fitness Pty Ltd will repay the Principal and Interest in 52 equal payments of \$106.73 starting on the 06/01/2022.

## 3. **INTEREST**

The Borrower will pay to the Lenders interest on the Principal or on so much of the Principal as for the time being remains unpaid and upon any judgement or order in which this or the preceding clause may become merged at the rate of 11% per annum over one year, by 52 equal payments.

## 4. **EARLY REPAYMENT**

The Borrower will be entitled to repay to the Lenders at any time prior to the due date the Principal Sum with interest owed over three years.

## 5. **MANNER OF REPAYMENT**

A payment made pursuant to this Deed may be made in cash or by bank cheque or by any other cheque which is subsequently honoured on presentation or by direct payment to a bank account or bank accounts nominated by the Lenders.

## 6. **BORROWER'S REPRESENTATIONS AND WARRANTIES**

The Borrower represents and warrants to the Lenders that:

- (a) *No breach*: neither the execution nor the performance of this Deed will:
  - (i) conflict with, or result in any breach of, or require any consent or approval under, any mortgage, agreement or other undertaking or instrument to which the Borrower is a party or which is binding upon the Borrower or any of the Borrower's assets; or



- (ii) cause any limit on the powers of the Borrower in respect of borrowing, guaranteeing, raising financial accommodation or otherwise, as the case may be, to be exceeded;
- (b) *No existing default:* the Borrower is not in default or difficulty under any deed, agreement or other document or obligation to which Cockburn
- (c) Premium Fitness Pty Ltd is a party or is bound, or in respect of any financial commitment or obligation (including obligations under guarantees or other contingent liabilities), which default or difficulty is reasonably likely to adversely affect the ability of the Borrower to comply with obligations under this Deed;
- (d) *No default:* no event of default or event which, with the giving of notice or the lapse of time or both, would be an event of default has occurred and, having occurred, is continuing to subsist;
- (e) *No litigation:* no litigation or administrative or other proceedings before, or of, any court or governmental authority or agency or other tribunal have, to the knowledge of the Borrower, been initiated or threatened against the Borrower or any of the Borrower's assets which would or might have a material adverse effect upon the business, assets or financial condition of the Borrower;
- (f) *No set-off or counterclaim, etc:* the Borrower does not have, and will not during the currency of this Deed have, any right of set-off or counterclaim or any right to rescind or any other claim with respect to this Deed by way of cross action against the Lenders; and
- (g) *Trustee:* the Borrower is not the trustee of any trust and, accordingly, enters into this Deed on his/her their own behalf and not as trustee of any trust.

## 7. UNDERTAKINGS AND AGREEMENTS

For as long as the Principal Sum remains outstanding under this Deed to the Lenders, the Borrower undertakes with the Lenders as follows:

- (a) *Purpose of loan:* to apply the proceeds of the Principal Sum wholly for the purpose of equipment upgrades, fit out upgrades and site relocation;
- (b) *Further assurances:* to execute and do, at the expense of the Borrower, all assurances and other things as are reasonably required or requested at any time and from time to time by the Lenders for giving effect to, and the full benefit of, the covenants contained or implied in this Deed or to protect the Lenders' rights, powers and remedies under this Deed;
- (c) *Compliance with requirements:* to comply with the requirements of all applicable laws, rules, regulations, orders and decrees of any person, noncompliance with which would, or might, in the Lenders' opinion, have a

material adverse effect on the Borrower's ability to comply with his/her obligations under this Deed;

- (d) *Event of default:* to notify the Lenders immediately of the occurrence of any event of default or event which, with the giving of notice or the lapse of time or both, would become an event of default of which the Borrower becomes aware which either would, or might in the Lenders' opinion, adversely affect the ability of the Borrower fully and promptly to their obligations under this Deed;
- (e) *Disposal of assets:* to ensure that no assets of, or under control of, the Borrower are transferred, or otherwise alienated, to any person otherwise than in the ordinary course of business for proper market value in money or money's worth without the Lenders' prior written consent;
- (f) *Litigation:* to notify the Lenders immediately of any litigation or administrative or other proceedings initiated or threatened against the Borrower or any of the Borrower's assets; and
- (g) *Change of circumstances:* to notify the Lenders immediately of any event or change in the Borrower's circumstances, the effect of which either would or might render any representation or warranty made in this Deed untrue or incorrect in any respect.

## 8. DEFAULT

8.1. If any of the events described in clause 10.(d) occurs, the Principal, together with all interest accrued on the Principal and not then paid and all other amounts payable under this Deed and unpaid will, at the option of the Lenders and notwithstanding any delay or previous waiver of the right to exercise that option, immediately become due and payable without the necessity for any demand or notice to the Borrower.

8.2. Each of the following events is an event of default:

- (a) *Payment default:* if the Borrower fails to repay the Principal on the repayment date or fails to pay any instalment of interest on the relevant interest payment date; or
- (b) *Other default:* if the Borrower fails to perform or observe any of the covenants or provisions of this Deed on the part of the Borrower to be performed or observed; or
- (c) *False or misleading statement:* if the Lenders ascertain that the Borrower has made any false, inaccurate or misleading statement having in the Lenders' opinion, a material effect on the provision by the Lenders of the Principal or the maintenance of the loan or in relation to the making of this Deed or any related or collateral document; or

- (d) *Bankruptcy*: if an application for the bankruptcy of the Borrower is presented and the Borrower cannot within 10 Business Days reasonably satisfy the Lenders that the application is frivolous or vexatious; or
- (e) *Execution*: if any execution or other process of any court of authority is issued against, or levied upon, the assets of the Borrower and is not discharged or a stay of execution is not obtained within 20 Business Days; or
- (f) *Loss of capacity*: if the Borrower, being an individual, dies or becomes incapable of managing their own affairs.

**9. NO ASSIGNMENT WITHOUT CONSENT**

A party may not assign its rights pursuant to this Deed without the prior written consent of the other party, which consent may not be unreasonably withheld.

**10. COSTS AND DISBURSEMENTS**

The Borrower must, on demand by the Lenders, pay to the Lenders, and indemnify the Lenders against, all costs, losses, charges, expenses, liabilities, damages, fees and disbursements (including all reasonable legal costs on a solicitor and own client basis) paid or incurred by the Lenders of or incidental to:

- (a) the negotiation, preparation, execution and (if applicable), stamping and registration of this Deed;
- (b) any breach of, or default under, this Deed by the Borrower (including the fees of all professional consultants properly incurred by the Lenders in consequence of or in connection with, any such breach or default);
- (c) the exercise or attempted exercise of any right, power, privilege, authority or remedy of the Lenders under or by virtue of this Deed; and
- (d) all taxes (excluding any income tax payable by the Lenders), outgoings, penalties, fines, demands, charges or costs, stamp and other duties and assessments imposed by any court or by any federal, state or municipal, statutory or other authority or otherwise (including any related bank charges, financial institutions duties and debits taxes) directly or indirectly upon this Deed or any receipt or payment under this Deed.

**11. NOTICES**

11.1. A notice or other communication required or permitted to be given by one party to another must be in writing and is taken to have been given when (unless otherwise proved):

- (a) delivered personally, at the time it is delivered to the party;

- (b) sent by pre-paid mail to the address of the addressee specified in the Details page:
  - (i) from Australia to an address within Australia, on the second Business Day after posting;
  - (ii) from Australia to an address outside Australia or from outside Australia to an address within Australia, on the fifth Business Day (at the address to which it is mailed) after posting;
- (c) sent by fax to the fax number of the addressee with acknowledgment of receipt from the fax machine of the addressee before 4pm on a Business Day at the place of receipt, on the day it is sent and otherwise on the next Business Day at the place of receipt; or
- (d) sent by email to the email address of the addressee or such other email address notified as being the email address to use for the purposes of this clause:
  - (i) where the email is sent during a Business Hour on a Business Day, upon the return of a receipt which confirms successful transmission of the email to the email address of the recipient or, where no return receipt is produced by the recipient's email system, by the end of the last Business Hour on the day the email was sent; or
  - (ii) where the email is sent after the end of the last Business Hour on a Business Day or on a non-Business Day, the email will be deemed to be received at the beginning of the first Business Hour on the next Business Day.

11.2. The address for service of each party is set out in the Details page. A party may change its address for service by giving notice of that change in writing to the other parties.

## 12. **WAIVER OR VARIATION**

12.1. A party's failure or delay to exercise a power or right does not operate as a waiver of that power or right.

12.2. The exercise of a power or right does not preclude:

- (a) its future exercise; or
- (b) the exercise of any other power or right.

12.3. The variation or waiver of a provision of this Deed or a party's consent to a departure from a provision by another party will be ineffective unless in writing executed by the parties.

**13. GOVERNING LAW AND JURISDICTION**

- 13.1. This Deed is governed by the laws of Australia.
- 13.2. Each party irrevocably submits to the non-exclusive jurisdiction of the courts of Australia.

**14. FURTHER ASSURANCE**

Each party will from time to time do all things (including executing all documents) necessary or desirable to give full effect to this Deed.

**15. COUNTERPARTS**

- 15.1. This Deed may be executed in any number of counterparts each signed by one or more parties. Each counterpart when so executed is deemed to be an original and all such counterparts taken together constitute one document and the date of this Deed will be the date on which a counterpart is executed by the last party.
- 15.2. The exchange of executed counterparts by email or fax will create a binding deed.

**16. WHOLE AGREEMENT**

In relation to the subject matter of this Deed:

- (a) this Deed is the whole agreement between the parties; and
- (b) this Deed supersedes all oral and written communications by or on behalf of any of the parties.

**17. NO RELIANCE ON WARRANTIES AND REPRESENTATIONS**

In entering into this Deed, each party:

- (a) has not relied on any warranty or representation (whether oral or written) in relation to the subject matter of this Deed made by any person; and
- (b) has relied entirely on its own enquiries in relation to the subject matter of this Deed.

This clause does not apply to warranties and representations that this Deed expressly sets out.

**18. SEVERANCE**

If any part of this Deed is invalid or unenforceable, this Deed does not include it. The remainder of this Deed continues in full force.

19. **NO MERGER**

Nothing in this Deed merges, extinguishes, postpones, lessens or otherwise prejudicially affects any right, power or remedy that a party may have against another party or any other person at any time.

20. **CONSENTS AND APPROVALS**

Where this Deed gives any party a right or power to consent or approve in relation to a matter under this Deed, that party may withhold any consent or approval or give consent or approval conditionally or unconditionally. The party seeking consent or approval must comply with any conditions the other party imposes on its consent or approval.

**SIGNING PAGE**

**EXECUTED AS A DEED.**

**SIGNED SEALED & DELIVERED** in the presence of:


*George Kyriacou*

.....  
Signature of Witness

George Kyriacou

Name of Witness

**EXECUTED** for and on behalf of **ROBSON SUPER FUND** (ABN 40 126 705 572) in accordance with Section 127(1) of the *Corporations Act 2001*:



.....  
Signature of Director

Marjorie Robson

Name of Director

**EXECUTED** for and on behalf of **COCKBURN PREMIUM FITNESS PTY LTD** (ABN 88 635 626 612) in accordance with Section 127(1) of the *Corporations Act 2001*:



.....  
Signature of Director

Guy Cohen

Name of Director

9<sup>th</sup> May 2023

**RE: PLC (JOONDALUP) UNIT TRUST**

To whom it may concern,

I confirm that we act as the accountants for PLC (Joondalup) Unit Trust.

I am writing to confirm the unit trust distributions between 1<sup>st</sup> July 2021 & 30<sup>th</sup> June 2022. As per the general ledger, the distribution for the 2021 financial year was \$3,400 and we note that this amount is all taxable income.

If you have any questions regarding the above, please get in touch.

Yours faithfully,



George Kyriacou  
Partner  
Lux Management Services Pty Ltd



# Trust - Financial Statements

PLC (Joondalup) Unit Trust  
For the year ended 30 June 2022

Prepared by Lux Management Services

# Contents

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# Trading Statement

PLC (Joondalup) Unit Trust  
For the year ended 30 June 2022

NOTES 2022

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## Trading Income

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Sales	
Sale of Goods	24,197
<b>Total Sales</b>	<b>24,197</b>
<hr/>	
Gross Profit	24,197
Gross Profit (%)	100

# Income Statement

PLC (Joondalup) Unit Trust  
For the year ended 30 June 2022

	NOTES	2022
<b>Income</b>		
Trading Profit		24,197
<b>Total Income</b>		<b>24,197</b>
<b>Total Income</b>		
		<b>24,197</b>
<b>Expenses</b>		
Bank Fees		115
Cleaning		67
Interest Expense		4,038
Waste Removal		117
<b>Total Expenses</b>		<b>4,337</b>
<b>Profit / (Loss) Before Distribution</b>		
		<b>19,860</b>
<b>Undistributed Income</b>		
		<b>19,860</b>

# Balance Sheet

## PLC (Joondalup) Unit Trust As at 30 June 2022

NOTES 30 JUN 2022

### Assets

#### Current Assets

Cash on Hand	120
Loan - Mariana	7,090
Loan - Rise Group	4,800
PLC Joondalup Business Account	50
Security Deposit	8,050
Shareholder Loan	53,083
<b>Total Current Assets</b>	<b>73,193</b>

#### Non-Current Assets

Leasehold Improvements at Cost	10,878
Less Accumulated Amortisation of Leasehold Improvements	(10,878)
Motor Vehicles	63,197
Less Accumulated Depreciation on Motor Vehicles	(63,197)
Plant & Equipment	69,232
Less Accumulated Depreciation on Plant & Equipment	(69,232)
Office Equipment	2,536
Less Accumulated Depreciation on Office Equipment	(2,536)
<b>Total Non-Current Assets</b>	<b>-</b>

**Total Assets** 73,193

### Liabilities

#### Current Liabilities

Accounts Payable - Xero Ledger	288,256
GST Payable	24,365
Superannuation Payable	5,440
<b>Total Current Liabilities</b>	<b>318,060</b>

#### Non-Current Liabilities

Loan - Range Rover	40,541
Less Unexpired Interest - Range Rover	(3,457)
Hire Purchase - Evolt	17,218
Less Unexpired Interest - Evolt	(1,542)
SMSF - Investment	128,000
<b>Total Non-Current Liabilities</b>	<b>180,760</b>

**Total Liabilities** 498,821

**Net Assets** (425,627)

### Equity

#### Trust Fund

Settlers Sum	120
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Balance Sheet

	NOTES	30 JUN 2022
Undistributed Income		19,860
Undistributed Profits - Rock Investor Pty Ltd		(445,607)
<b>Total Trust Fund</b>		<b>(425,627)</b>
<b>Total Equity</b>		<b>(425,627)</b>

# Notes to the Financial Statements

## PLC (Joondalup) Unit Trust

For the year ended 30 June 2022

### Cash Basis

#### 1. Statement of Significant Accounting Policies

The directors of the trustee company have prepared the financial statements of the trust on the basis that the trust 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 trust deed, the information needs of stakeholders and for the basis of preparation of the income tax return. The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the directors have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise. The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The financial statements were authorised for issue on 16 March 2023 by the directors of the trustee company.

#### Income Tax

The income tax expense for the year comprises current income tax expense. The trust does not apply deferred tax.

Current income tax expense charged to the profit or loss is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at the end of the reporting period. Current tax liabilities are therefore measured at the amounts expected to be paid to / recovered from the relevant taxation authority.

#### Property, Plant and Equipment

Property, plant and equipment is initially recorded at the cost of acquisition or fair value less, if applicable, any accumulated depreciation and impairment losses. Plant and equipment that has been contributed at no cost, or for nominal cost, is valued and recognised at the fair value of the asset at the date it is acquired. The plant and equipment is reviewed annually by directors to ensure that the carrying amount is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the utilisation of the assets and the subsequent disposal. The expected net cash flows have been discounted to their present values in estimating recoverable amounts.

Freehold land and buildings are measured at their fair value, based on periodic, but at least triennial, valuations by independent external valuers, less subsequent depreciation for buildings.

Increases in the carrying amount of land and buildings arising on revaluation are credited in equity to a revaluation surplus. Decreases against previous increases of the same asset are charged against fair value reserves in equity. All other decreases are charged to profit or loss.

Any accumulated depreciation at the date of revaluation is offset against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

#### Intangibles

Goodwill is recognised as the excess of the purchase price for a business acquired over the fair value of the net assets at the date of acquisition. Goodwill is assessed for impairment annually and is carried at cost less accumulated impairment losses.

#### Trade and Other Receivables

Trade receivables and other receivables, including distributions receivable, are recognised at the nominal transaction value without taking into account the time value of money. If required a provision for doubtful debt has been created.

#### Financial Assets

Investments held are originally recognised at cost, which includes transaction costs. They are subsequently measured at fair value which is equivalent to their market bid price at the end of the reporting period. Movements in fair value are recognised through an equity reserve.

### **Trade and Other Payables**

Trade and other payables represent the liabilities for goods and services received by the trust that remain unpaid at 30 June 2022. Trade payables are recognised at their transaction price. They are subject to normal credit terms and do not bear interest.

### **Employee Benefits**

Provision is made for the liability for employee entitlements arising from services rendered by employees to balance date. Employee benefits have been measured at the amounts expected to be paid when the liability is settled, plus related costs.

### **Provisions**

Provisions are recognised when the trust has a legal or constructive obligation resulting from past events, for which it is probable that there will be an outflow of economic benefits and that outflow can be reliably measured. Provisions are measured using the best estimate available of the amounts required to settle the obligation at the end of the reporting period.

### **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held on call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

### **Revenue Recognition**

Revenue from the sale of goods is recognised upon the delivery of goods to customers.

Revenue from the rendering of services is recognised upon the delivery of the services to customers.

Revenue from commissions is recognised upon delivery of services to customers.

Revenue from interest is recognised using the effective interest rate method.

Revenue from dividends is recognised when the entity has a right to receive the dividend.

All revenue is stated net of the amount of goods and services tax (GST).

### **Goods and Services Tax**

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

Receivables and payables are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the balance sheet.

### **Leases**

Finance leases are leases of fixed assets where substantially all of the risks and benefits incidental to the ownership of the asset are transferred to the entity, but the legal ownership is not transferred to the entity.

Finance leases are capitalised by recording an asset and a corresponding liability at the lower of the amounts equal to the fair value of the leased asset, or the minimum lease payments measured at present value including any residual values.

Leased assets are depreciated on a straight-line basis over the shorter of their estimated useful lives or the lease term.

Operating lease payments are charged in the profit and loss on a straight-line basis over the term of the lease.

Lease incentives are deferred and amortised over the period of the lease.

Profits and losses on sale and leaseback transactions are recognised in the reporting period in which they occur.



## Grants

Grant revenue is recognised in the income statement when the entity receives the grant, when it is probable that the entity will receive the economic benefits of the grant and the amount can be reliably measured.

If the grant has conditions attached which must be satisfied before the entity is eligible to receive the grant, the recognition of the revenue will be deferred until those conditions are satisfied.

Where the entity incurs an obligation to deliver economic value back to the grant contributor, the transaction is considered a reciprocal transaction and the revenue is recognised as a liability in the balance sheet until the required service has been completed, otherwise the income is recognised on receipt.

PLC (Joondalup) Unit Trust receives non-reciprocal contributions of assets from the government and other parties for a nominal or zero value. These assets are recognised at their fair value on the date of acquisition in the balance sheet, with an equivalent amount of income recognised in the income statement.

Donations and bequests are recognised as revenue when received.

2022

## 2. Property Plant and Equipment

<b>Plant and Equipment</b>	
Motor Vehicles	63,197
Less Accumulated Depreciation on Motor Vehicles	(63,197)
Plant & Equipment	69,232
Less Accumulated Depreciation on Plant & Equipment	(69,232)
Office Equipment	2,536
Less Accumulated Depreciation on Office Equipment	(2,536)
<b>Total Plant and Equipment</b>	-
<b>Total Property Plant and Equipment</b>	-

# Trust Income Distribution

PLC (Joondalup) Unit Trust  
For the year ended 30 June 2022

2022

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<b>Trust Income Distribution</b>	
Current Year Earnings	19,860
Undistributed Trust Income Utilised	(19,860)
Net Trust Income for Distribution	-

# Trustee Declaration

## PLC (Joondalup) Unit Trust For the year ended 30 June 2022

The directors of trustee declare that PLC (Joondalup) Unit Trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 of the financial statements.

In accordance with a resolution of the Board of Directors, the directors of trustee declare that:

1. The financial statements and notes present fairly PLC (Joondalup) Unit Trust's financial position as at 30 June 2022 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 of the financial statements.
2. In the directors opinion there are reasonable grounds to believe that PLC (Joondalup) Unit Trust will be able to pay its debts as and when they become due and payable.

Director: Rock Investor Pty Ltd \_\_\_\_\_

Date: 16 March 2023

# Accountant's Report Disclaimer

## PLC (Joondalup) Unit Trust For the year ended 30 June 2022

### Purpose and Scope

The attached unaudited special purpose financial statements of PLC (Joondalup) Unit Trust, for the year ended 30 June 2022, have been prepared for the directors of the trustee solely for the purpose of the preparation of the entity's income tax return, and have not been prepared for use by third parties or any other purpose.

### Responsibility of the Directors

The directors of the trustee are solely responsible for the information contained in the unaudited special purpose financial statements.

### Our Procedures

The unaudited special purpose financial statements have been prepared in accordance with historical transactions provided to us by the directors of the trustee.

We have not conducted an audit or review in respect of this engagement. Accordingly, no opinion is expressed in respect of the accuracy or otherwise of the unaudited special purpose financial statements.

### Disclaimer

The unaudited special purposes financial statements were prepared exclusively for the entity to use as a basis to complete its income tax return. We do not accept responsibility to any person for the contents of the unaudited special purpose financial statements.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than our client, may suffer arising from any negligence on our part. No person should rely on the unaudited special purpose financial statements without having an audit or review conducted.

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Lux Management Services Pty Ltd

Dated: 16 March 2023

# Trust Tax Return

**2022**

1 Jul 2021—30 Jun 2022

TFN Recorded

**PART A** ELECTRONIC LODGMENT DECLARATION (FORM T)

This declaration is to be completed where the tax return is to be lodged to the ATO electronically. 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 disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**The Australian Business Register**

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

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

Tax File Number	Name of trust	Year
TFN Recorded	PLC (JOONDALUP) UNIT TRUST	2022

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

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

Client Ref	Agent Ref No.	Contact Name	Contact No.
	26092472	Steve Amo	0280050012

**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
-------------------	------

# Trust Tax Return

**2022**

1 Jul 2021—30 Jun 2022

TFN Recorded

**TRUST DETAILS****Name of Trust**

PLC (JOONDALUP) UNIT TRUST

**Previous name of Trust****Tax File Number**

TFN Recorded

**Australian Business Number**

41 917 556 162

**CURRENT POSTAL ADDRESS**3 Fitzroy Pl  
HEATHRIDGE**State**

WA

**Postcode**

6027

**PREVIOUS POSTAL ADDRESS****State****Postcode****Country**

Australia

**FULL NAME OF THE NON-INDIVIDUAL TRUSTEE TO WHOM NOTICES SHOULD BE SENT****Name of non-individual**

ROCK INVESTOR PTY LTD

**ABN****Contact number****CONTACT DETAILS****Name**

George Kyriacou

**Phone number**

02 80050012

**Hours taken to prepare and complete this return**

## Trust information

### FAMILY TRUST ELECTION STATUS

Select the income year of the election 2019

Family trust election revocation/variation code

### TYPE OF TRUST

U - Fixed unit trust,  
other than a public unit  
trust described in P or  
Q

Is this also a Charitable Trust? No

Is any tax payable by the trustee? No

Final tax return? No

**1** DESCRIPTION OF MAIN BUSINESS ACTIVITY **A** 91110

Fitness centres

**2** STATUS OF BUSINESS **Z2** No

Consolidation subsidiary member

## Income excluding foreign income

### **5** BUSINESS INCOME AND EXPENSES

Income	Primary production	Non-primary production	Totals
Other business income		\$24,197.00	\$24,197.00
Total other business income	<b>G</b>	<b>H</b> \$24,197.00	\$24,197.00
<b>Total business income</b>		<b>\$24,197.00</b>	<b>\$24,197.00</b>

### Expenses

Total interest expenses		\$4,038.00 <b>I</b>	\$4,038.00
All other expenses		\$299.00 <b>N</b>	\$299.00
<b>Total expenses</b>		<b>\$4,337.00</b> <b>O</b>	<b>\$4,337.00</b>

Reconciliation expenses	Primary production	Non-primary production	Totals
<b>Net income or loss from business</b>	<b>Q</b>	<b>R</b> \$19,860.00 <b>S</b>	<b>\$19,860.00</b>

Is the trust a small business entity? Yes

**Net small business income** **V** \$19,860.00

**15** Total of items 5 to 14 \$19,860

## Deductions

**20** NET AUSTRALIAN INCOME - OTHER THAN CAPITAL GAINS \$19,860.00

## Capital gains and foreign income

### **21** CAPITAL GAINS

Prior year losses brought forward

Did you have a CGT event during the year? **G** No

**Losses carried forward**

Net Capital Losses from Collectables	\$0.00
Other Net Capital Losses	\$0.00

**Foreign income****22 ATTRIBUTED FOREIGN INCOME**

Did you have overseas branch operations or a direct or indirect interest in a foreign trust, foreign company, controlled foreign entity or transferor trust? **S** No

**24 TOTAL OF ITEMS 20 TO 23** \$19,860.00

**25 TAX LOSSES DEDUCTED** **C** \$19,860.00

Tax losses deducted - Non Primary Production \$19,860.00

**26 TOTAL NET INCOME** \$0.00

**27 LOSSES INFORMATION**

Tax losses carried forward to later income years **U** \$425,747.00

**29 OVERSEAS TRANSACTIONS**

Was the aggregate amount of your transactions or dealings with international related parties greater than \$2 million? **W** No

**Thin capitalisation**

Did the thin capitalisation provisions affect you? **O** No

Was any beneficiary who was not a resident of Australia at any time during the income year 'presently entitled' to a share of the income of the trust? **A** No

Transactions with specified countries **C** No

**30 PERSONAL SERVICES INCOME**

Does your income include an individual's personal services income? (PSI) **N** No

**Key financial information**

**33 ALL CURRENT ASSETS** **F** \$73,193.00

**34 TOTAL ASSETS** **G** \$73,193.00

**35 ALL CURRENT LIABILITIES** **I** \$318,060.00

**36 TOTAL LIABILITIES** **J** \$498,821.00

**Business and professional items**

**37 BUSINESS NAME OF MAIN BUSINESS** PLC JOONDALUP

**38 BUSINESS ADDRESS OF MAIN BUSINESS**

Address	Town/City	State	Postcode	Country
100 Weaponess Rd	Wembley Downs	WA	6019	

**56 INCOME OF THE TRUST ESTATE** **A** \$0.00

**Beneficiary not entitled**

**59 BENEFICIARY UNDER LEGAL DISABILITY WHO IS PRESENTLY ENTITLED TO INCOME FROM ANOTHER TRUST** No



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**60** **NON-RESIDENT TRUST**

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Is the trust a non-resident trust?

No

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# Losses schedule

## Part A Losses carried forward to the 2022–2023 income year

1 TAX LOSSES CARRIED FORWARD TO LATER INCOME YEARS		
2021–2022	<b>B</b>	
2020–2021	<b>C</b>	\$24,365.00
2019–2020	<b>D</b>	\$379,861.00
2018–2019	<b>E</b>	\$21,521.00
2017–2018	<b>F</b>	
2016–2017 and earlier years	<b>G</b>	
<b>Total</b>	<b>U</b>	<b>\$425,747.00</b>

2 NET CAPITAL LOSSES CARRIED FORWARD TO LATER INCOME YEARS		
2021–2022	<b>H</b>	
2020–2021	<b>I</b>	
2019–2020	<b>J</b>	
2018–2019	<b>K</b>	
2017–2018	<b>L</b>	
2016–2017 and earlier years	<b>M</b>	
<b>Total</b>	<b>V</b>	

## Part B Ownership and same business test

1 WHETHER CONTINUITY OF MAJORITY OWNERSHIP TEST PASSED		
2021–2022	<b>A</b>	
2020–2021	<b>B</b>	
2019–2020	<b>C</b>	
2018–2019	<b>D</b>	
2017–2018	<b>E</b>	
2016–2017 and earlier years	<b>F</b>	

2 AMOUNT OF LOSSES DEDUCTED FOR WHICH THE CONTINUITY OF MAJORITY OWNERSHIP TEST IS NOT PASSED BUT THE BUSINESS CONTINUITY TEST IS SATISFIED – EXCLUDES FILM LOSSES		
Tax losses	<b>G</b>	
Net capital losses	<b>H</b>	

3 LOSSES CARRIED FORWARD FOR WHICH THE BUSINESS CONTINUITY TEST MUST BE SATISFIED BEFORE THEY CAN BE DEDUCTED IN LATER YEARS – EXCLUDES FILM LOSSES		
Tax losses	<b>I</b>	
Net capital losses	<b>J</b>	

4 DO CURRENT YEAR LOSS PROVISIONS APPLY?		
Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the <i>Income Tax Assessment Act 1997</i> (ITAA 1997)?	<b>K</b>	

**Part C Unrealised losses**

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

**Part D Life insurance companies**

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

**Part E Controlled foreign company losses**

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

**Part F Tax losses reconciliation statement**

Balance of tax losses brought forward from the prior income year	<b>A</b>	\$445,607.00
<b>ADD</b> Uplift of tax losses of designated infrastructure project entities	<b>B</b>	
<b>SUBTRACT</b> Net forgiven amount of debt	<b>C</b>	
<b>ADD</b> Tax loss incurred (if any) during current year	<b>D</b>	
<b>ADD</b> Tax loss amount from conversion of excess franking offsets	<b>E</b>	
<b>SUBTRACT</b> Net exempt income	<b>F</b>	
<b>SUBTRACT</b> Tax losses forgone	<b>G</b>	
<b>SUBTRACT</b> Tax losses deducted	<b>H</b>	\$19,860.00
<b>SUBTRACT</b> Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)	<b>I</b>	
<b>Total tax losses carried forward to later income years</b>	<b>J</b>	<b>\$425,747.00</b>

# Worksheets

## 5 BUSINESS INCOME AND EXPENSES

### All other expenses

Description	PP Amount	NPP Amount
BANK FEES	\$0.00	\$115.00
CLEANING	\$0.00	\$67.00
WASTE REMOVAL	\$0.00	\$117.00
<b>Total</b>	<b>\$0.00</b>	<b>\$299.00</b>

### Net small business income details

	Return	Adjustment	Net
Net income or loss from business (Item 5S)	\$19,860.00		\$19,860.00
Attributed foreign income (Item 22)	\$0.00		\$0.00
Other assessable foreign source income (Item 23)	\$0.00		\$0.00
Business interest income from item 11			\$0.00
Business dividend income from item 12	\$0.00		\$0.00
Business income not already shown at this item			
<b>Sub-total</b>	<b>\$19,860.00</b>	<b>\$0.00</b>	<b>\$19,860.00</b>
Less Business deductions not already claimed at this item			
	<b>\$19,860.00</b>	<b>\$0.00</b>	<b>\$19,860.00</b>

The PLC (Joondalup) Unit Trust

# Unit Certificate (5)

Rock Investor Pty Ltd ACN 632 934 831 as trustee for the PLC (Joondalup) Unit Trust of 46 Amelia Street, Stirling, 6021, WA certify that:

Robson Growth Fund Pty Ltd ACN 638 765 241 as trustee of the Robson Super Fund is the registered holder of

No of Units: 20 units ~~\_\_\_\_\_~~ **20 Units\*\$0.00 = \$0.00**  
Class of Units: Ordinary Units

In the above-named trust subject to its governing deed and rules.

Date:24/06/2021

**\_\_\_\_\_**

<b>Executed by</b> Rock Investor Pty Ltd	)
<b>ACN 632 934 831</b> in accordance with	)
section 127 of the Corporations Act	)
2001:	)
.....	
Signature of Director/Secretary	
Name:	

*This certificate must be surrendered to the Company on transfer of any of the above units*



## Income tax 002

<b>Date generated</b>	18 January 2023
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

4 results found - from **01 July 2021** to **30 June 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
16 Jun 2022	1 Dec 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 20 to 30 Jun 21	\$2,051.65		\$2,051.65 DR
4 Jan 2022	1 Jul 2021	General interest charge			\$0.00
21 Dec 2021	30 Jun 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$662.90		\$0.00
3 Dec 2021	2 Dec 2021	Payment received		\$662.90	\$662.90 CR

( \$518.00 + \$144.90)= \$662.90



**Agent** MORA WEALTH ACCOUNTANTS  
PTY LTD  
**Client** THE TRUSTEE FOR ROBSON  
SUPER FUND  
**ABN** 40 126 705 572  
**TFN** 650 706 960

## Activity statement 004

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<b>Date generated</b>	18 January 2023
<b>Overdue</b>	\$457.00 DR
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$457.00 DR

## Transactions

---

2 results found - from **01 April 2021** to **18 January 2023** sorted by **processed date** ordered **newest to oldest**

<b>Processed date</b>	<b>Effective date</b>	<b>Description</b>	<b>Debit (DR)</b>	<b>Credit (CR)</b>	<b>Balance</b>
3 Jan 2023	3 Jan 2023	General interest charge			\$457.00 DR
4 Dec 2022	25 Nov 2022	Original Activity Statement for the period ending 30 Sep 22 - PAYG Instalments	\$457.00		\$457.00 DR

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**\$457.00**

**TAX OFFICE PAYMENTS**

75556 | 0044 0126 7055 7238 60

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Date                      28 Feb 2023

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From                      SMSF Cash Hub

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Receipt no.              938646

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**P - PRIOR YEAR**

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

## Robson Super Fund

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Operating Statement

Statement of Financial Position

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Robson Super Fund  
**Operating Statement**

For the year ended 30 June 2021



	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	4	9,091	0
Interest Received		1	26
<b>Contribution Income</b>			
Employer Contributions		2,860	941
Transfers In		0	116,852
<b>Total Income</b>		<u>11,952</u>	<u>117,819</u>
<b>Expenses</b>			
<b>Investment Losses</b>			
Changes in Market Values	5	2,528	104,788
<b>Total Expenses</b>		<u>2,528</u>	<u>104,788</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>9,423</u>	<u>13,030</u>
Income Tax Expense		1,793	145
<b>Benefits accrued as a result of operations</b>		<u>7,630</u>	<u>12,885</u>

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

*Refer to compilation report*

Robson Super Fund  
**Statement of Financial Position**



As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Units in Unlisted Unit Trusts (Australian)	2	20,683	11,212
<b>Total Investments</b>		<u>20,683</u>	<u>11,212</u>
<b>Other Assets</b>			
ANZ Cash HUB account		1,770	1,819
<b>Total Other Assets</b>		<u>1,770</u>	<u>1,819</u>
<b>Total Assets</b>		<u>22,453</u>	<u>13,031</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		1,938	145
<b>Total Liabilities</b>		<u>1,938</u>	<u>145</u>
<b>Net assets available to pay benefits</b>		<u>20,515</u>	<u>12,886</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Robson, Marjorie Maramatanga - Accumulation		20,515	12,886
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>20,515</u>	<u>12,886</u>

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

*Refer to compilation report*

## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

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

The financial statements were authorised for issue by the Director(s).

### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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

### b. Cash and Cash Equivalents

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

### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

**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: Units in Unlisted Unit Trusts (Australian)**

	2021 \$	2020 \$
PLC (Joondalup) Unit Trust	20,683	11,212
	20,683	11,212

**Note 3: Banks and Term Deposits**

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

**Notes to the Financial Statements**

For the year ended 30 June 2021

ANZ Cash HUB account	1,770	1,819
	<hr/>	<hr/>
	1,770	1,819
	<hr/>	<hr/>
<b>Note 4: Trust Distributions</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
PLC (Joondalup) Unit Trust	9,091	0
	<hr/>	<hr/>
	9,091	0
	<hr/>	<hr/>
<b>Note 5: Changes in Market Values</b>		
<b>Unrealised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>		
PLC (Joondalup) Unit Trust	(2,528)	(104,788)
	<hr/>	<hr/>
	(2,528)	(104,788)
	<hr/>	<hr/>
<b>Total Unrealised Movement</b>	(2,528)	(104,788)
	<hr/>	<hr/>
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0	0
	<hr/>	<hr/>
<b>Changes in Market Values</b>	(2,528)	(104,788)
	<hr/>	<hr/>



**Robson Super Fund**  
**Robson Growth Fund Pty Ltd ACN: 638765241**  
**Trustees Declaration**

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Marjorie Maramatanga Robson  
Robson Growth Fund Pty Ltd  
Director

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

Robson Super Fund  
**Statement of Taxable Income**



For the year ended 30 June 2021

	<b>2021</b>
	<b>\$</b>
Benefits accrued as a result of operations	9,423.00
<b>Less</b>	
Accounting Trust Distributions	9,091.00
	<u>9,091.00</u>
<b>Add</b>	
Decrease in MV of investments	2,528.00
Taxable Trust Distributions	9,091.00
	<u>11,619.00</u>
<b>Taxable Income or Loss</b>	<u>11,951.00</u>
Income Tax on Taxable Income or Loss	1,792.65
	<u>1,792.65</u>
<b>CURRENT TAX OR REFUND</b>	<u>1,792.65</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>2,051.65</u>

*\* Distribution tax components review process has not been completed for the financial year.*

# Robson Super Fund

## Members Statement



Marjorie Maramatanga Robson  
 46 Amelia Street  
 STIRLING, Western Australia, 6021, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	61	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	20,516
Date Joined Fund:	29/01/2020	Total Death Benefit:	20,516
Service Period Start Date:	05/04/1991		
Date Left Fund:			
Member Code:	ROBMAR00001A		
Account Start Date:	29/01/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	20,516
<u>Preservation Components</u>	
Preserved	20,516
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	141
Taxable	20,375
Investment Earnings Rate	37%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	12,885	
<u>Increases to Member account during the period</u>		
Employer Contributions	2,860	941
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		116,852
Net Earnings	6,564	(104,763)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	429	141
Income Tax	1,364	4
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	20,516	12,885

Robson Super Fund  
**Investment Summary Report**



As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
ANZ Cash HUB account		1,770.160000	1,770.16	1,770.16	1,770.16			7.88 %
			<b>1,770.16</b>		<b>1,770.16</b>			<b>7.88 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>								
ROBSM040- PLC (Joondalup) Unit Trust 001	20.00	1,034.170000	20,683.40	6,400.00	128,000.00	(107,316.60)	(83.84) %	92.12 %
			<b>20,683.40</b>		<b>128,000.00</b>	<b>(107,316.60)</b>	<b>(83.84) %</b>	<b>92.12 %</b>
			<b>22,453.56</b>		<b>129,770.16</b>	<b>(107,316.60)</b>	<b>(82.70) %</b>	<b>100.00 %</b>

# Market Movement Report

As at 30 June 2021



Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
ROBSM040-001 - PLC (Joondalup) Unit Trust										
	01/07/2020	Opening Balance	18.00	0.00	0.00	0.00	11,211.66	0.00	0.00	0.00
	24/06/2021	Purchase	2.00	12,000.00	0.00	0.00	23,211.66	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(2,528.26)	0.00	20,683.40	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>20.00</b>	<b>12,000.00</b>	<b>(2,528.26)</b>	<b>0.00</b>	<b>20,683.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>(2,528.26)</b>					<b>0.00</b>
										<b>(2,528.26)</b>



Robson Super Fund  
**Investment Income Report**



As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
<b>Bank Accounts</b>												
ANZ Cash HUB account	0.56			0.56	0.00	0.00	0.00	0.56			0.00	0.00
	<b>0.56</b>			<b>0.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.56</b>			<b>0.00</b>	<b>0.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>												
ROBSM040- PLC (Joondalup) Unit Trust 001	9,091.00			9,091.00	0.00	0.00	0.00	9,091.00		0.00	0.00	0.00
	<b>9,091.00</b>			<b>9,091.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,091.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>9,091.56</b>			<b>9,091.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,091.56</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **9,091.56**

Net Capital Gain **0.00**

**Total Assessable Income 9,091.56**

\* 1 Includes foreign credits from foreign capital gains.

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

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

# Unrealised Capital Gains Report

As at 30 June 2021

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Units in Unlisted Unit Trusts (Australian)</b>									
ROBSM040-001 - PLC (Joondalup) Unit Trust	20.00	128,000.00	0.00	128,000.00	20,683.4000	(107,316.60)	0.00	0.00	0.00
		<b>128,000.00</b>	<b>0.00</b>	<b>128,000.00</b>	<b>20,683.4000</b>	<b>(107,316.60)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>128,000.00</b>	<b>0.00</b>	<b>128,000.00</b>	<b>20,683.4000</b>	<b>(107,316.60)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



# Memorandum of Resolutions of the Director(s) of

Robson Growth Fund Pty Ltd ACN: 638765241

ATF Robson Super Fund

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<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 thereon be adopted.</p>
<b>TRUSTEE'S DECLARATION:</b>	<p>It was resolved that the trustee's declaration of the Superannuation Fund be signed.</p>
<b>ANNUAL RETURN:</b>	<p>Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.</p>
<b>TRUST DEED:</b>	<p>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.</p>
<b>INVESTMENT STRATEGY:</b>	<p>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.</p>
<b>INVESTMENT – PERSONAL USE:</b>	<p>It was confirmed that no investments or assets were used by the member(s) for personal purposes.</p>
<b>INSURANCE COVER:</b>	<p>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.</p>
<b>ALLOCATION OF INCOME:</b>	<p>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).</p>
<b>INVESTMENT ACQUISITIONS:</b>	<p>It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.</p>
<b>INVESTMENT DISPOSALS:</b>	<p>It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.</p>
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO Box 3376, RUNDLE MALL, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>

# Memorandum of Resolutions of the Director(s) of

Robson Growth Fund Pty Ltd ACN: 638765241

ATF Robson Super Fund

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**TAX AGENTS:**

It was resolved that

Mora Wealth Accountants Pty Ltd

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

**TRUSTEE STATUS:**

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

**CONTRIBUTIONS RECEIVED:**

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

**ACCEPTANCE OF ROLLOVERS:**

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

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

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

**PAYMENT OF BENEFITS:**

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

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

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

**CLOSURE:**

Signed as a true record –

.....

Marjorie Maramatanga Robson

/ /

**Robson Super Fund**  
**Trial Balance**



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
	23800/ROBSM040-001	PLC (Joondalup) Unit Trust			9,091.00
	<b>24200</b>	<b>Contributions</b>			
(941.28)	24200/ROBMAR00001 A	(Contributions) Robson, Marjorie Maramatanga - Accumulation			2,860.00
104,788.34	24700	Changes in Market Values of Investments		2,528.26	
	<b>25000</b>	<b>Interest Received</b>			
(25.56)	25000/ANZ425289479	ANZ Cash HUB account			0.56
	<b>28500</b>	<b>Transfers In</b>			
(116,851.76)	28500/ROBMAR00001 A	(Transfers In) Robson, Marjorie Maramatanga - Accumulation			
144.90	48500	Income Tax Expense		1,792.65	
12,885.36	49000	Profit/Loss Allocation Account		7,630.65	
	<b>50010</b>	<b>Opening Balance</b>			
	50010/ROBMAR00001 A	(Opening Balance) Robson, Marjorie Maramatanga - Accumulation			12,885.36
	<b>52420</b>	<b>Contributions</b>			
(941.28)	52420/ROBMAR00001 A	(Contributions) Robson, Marjorie Maramatanga - Accumulation			2,860.00
	<b>52850</b>	<b>Transfers In</b>			
(116,851.76)	52850/ROBMAR00001 A	(Transfers In) Robson, Marjorie Maramatanga - Accumulation			0.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
104,762.78	53100/ROBMAR00001 A	(Share of Profit/(Loss)) Robson, Marjorie Maramatanga - Accumulation			6,563.30
	<b>53330</b>	<b>Income Tax</b>			
3.71	53330/ROBMAR00001 A	(Income Tax) Robson, Marjorie Maramatanga - Accumulation		1,363.65	
	<b>53800</b>	<b>Contributions Tax</b>			
141.19	53800/ROBMAR00001 A	(Contributions Tax) Robson, Marjorie Maramatanga - Accumulation		429.00	
	<b>60400</b>	<b>Bank Accounts</b>			
1,818.60	60400/ANZ425289479	ANZ Cash HUB account		1,770.16	
	<b>78400</b>	<b>Units in Unlisted Unit Trusts (Australian)</b>			
11,211.66	78400/ROBSM040-001	PLC (Joondalup) Unit Trust	20.0000	20,683.40	

# Trial Balance

As at 30 June 2021



Last Year	Code	Account Name	Units	Debits \$	Credits \$
(144.90)	85000	Income Tax Payable/Refundable			1,937.55
				<u>36,197.77</u>	<u>36,197.77</u>

**Current Year Profit/(Loss): 9,423.30**

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

# SMSF Tax Return

**2021**

1 Jul 2020—30 Jun 2021

TFN Recorded

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

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

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic Funds Transfer – Direct Debit**

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

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

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

**Important**

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

**Declaration - I declare that:**

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

Signature of partner, trustee or director	Date
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**PART B ELECTRONIC FUNDS TRANSFER CONSENT**

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

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

**Important**

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

<u>Agent Ref No.</u>	<u>BSB Number</u>	<u>Account Number</u>	<u>Account Name</u>
24742602	016460	425289479	Robson Super Fund

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

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

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

<u>Client Ref</u>	<u>Agent Ref No.</u>	<u>Contact Name</u>	<u>Contact No.</u>
ROBSM040	24742602	Mora Wealth Accountants Pty Ltd	0893091233

**Declaration - I declare that:**

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

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

## Section A: Fund information

Period start 01/07/2020

Period end 30/06/2021

**1 TAX FILE NUMBER** TFN Recorded

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

**3 AUSTRALIAN BUSINESS NUMBER** 40 126 705 572

**4 CURRENT POSTAL ADDRESS**

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

**5 ANNUAL RETURN STATUS**

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

**6 SMSF AUDITOR**

Title Mr

First name Anthony

Other name William

Family name Boys

Suffix

SMSF auditor number 100014140

Contact number 61-410712708

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

Date audit was completed  A 13/06/2022

Was part A of the audit report qualified?  B Yes

Was part B of the audit report qualified?  C No

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

**7 ELECTRONIC FUNDS TRANSFER (EFT)**

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

BSB number 016460

Account number 425289479

Account name Robson Super Fund

I would like my tax refunds made to this account Yes

**C. Electronic service address alias**

**8 STATUS OF SMSF**

Australian superannuation fund?  A Yes

Fund benefit structure  B A

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?  C Yes



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

Date fund was wound up

Have all tax lodgment and payment obligations been met?

**10 EXEMPT CURRENT PENSION INCOME**

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

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

Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. **(Do not complete Section B: Income.)** If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

**Section B: Income****11 INCOME****Prior year losses brought forward**

Net Capital Losses from Collectables

Other Net Capital Losses

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

Net Capital Losses from Collectables

Other Net Capital Losses

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

Tax file number amounts withheld from gross interest

Forestry managed investment scheme income **X**Gross foreign income **D1**Net foreign income **D**Australian franking credits from a New Zealand company income **E**Transfers from foreign funds income **F** Number 0Gross payments where ABN not quoted **H**Gross distribution from partnerships income **I**Unfranked dividends **J**

Franked dividend income amount		<b>K</b>	
Franking credit		<b>L</b>	
Tax file number amounts withheld from dividends			
Gross distribution from trusts income		<b>M</b>	\$9,091.00
<b>Assessable contributions</b>	(R1 + R2 + R3 less R6)	<b>R</b>	\$2,860.00
Assessable employer contributions		<b>R1</b>	\$2,860.00
Assessable personal contributions		<b>R2</b>	
No-TFN-quoted contributions		<b>R3</b>	\$0.00
The transfer of liability to a Life Insurance Company or Pooled Superannuation Trust		<b>R6</b>	
Gross payments foreign resident income			
Other income			
<b>Total other income</b>		<b>S</b>	
Assessable income due to a changed tax status of the fund		<b>T</b>	
<b>Net non-arm's length income</b>	(Subject to 47% tax rate U1 + U2 + U3)	<b>U</b>	
Net non-arm's length private company dividends		<b>U1</b>	
Net non-arm's length trust distributions		<b>U2</b>	
Net other non-arm's length income		<b>U3</b>	
<b>Gross income</b>		<b>W</b>	\$11,951.00
Exempt current pension income		<b>Y</b>	
<b>Total assessable income</b>		<b>V</b>	\$11,951.00

## Section C: Deductions and non-deductible expenses

### 12 DEDUCTIONS

	Deductions	Non-Deductible Expenses
Interest expenses within Australia	A1	A2
Interest expenses overseas	B1	B2
Capital works expenditure	D1	D2
Low value pool		
Capital allowance		
Other depreciation		
Decline in value of depreciating assets	E1	E2
Insurance premiums – members	F1	F2
SMSF auditor fee	H1	H2
Investment expenses	I1	I2
Management and administration expenses	J1	J2
Forestry managed investment scheme expense	U1	U2
Other amounts	L1	L2
Tax losses deducted	M1	
<b>Totals</b>	<b>N</b>	<b>Y</b>
<b>Total SMSF expenses</b>	(N + Y)	<b>Z</b>
<b>Taxable income or loss</b>	<b>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</b>	<b>O</b>
		<b>\$11,951.00</b>

## Section D: Income tax calculation statement

### 13 CALCULATION STATEMENT

Taxable income	A	\$11,951.00
Tax on taxable income	T1	\$1,792.65
Tax on no-TFN-quoted contributions	J	\$0.00
Gross tax	B	\$1,792.65
<b>Non-refundable non-carry forward tax offsets</b>	(C1 + C2)	<b>C</b>
Foreign income tax offset	C1	
Rebates and tax offsets	C2	
<b>Subtotal</b>	<b>(B less C – cannot be less than zero)</b>	<b>T2</b>
		<b>\$1,792.65</b>

<b>Non-refundable carry forward tax offsets</b>	(D1 + D2 + D3 + D4)	<b>D</b>	\$0.00
Early stage venture capital limited partnership tax offset		<b>D1</b>	\$0.00
Early stage venture capital limited partnership tax offset carried forward from previous year		<b>D2</b>	\$0.00
Early stage investor tax offset		<b>D3</b>	\$0.00
Early stage investor tax offset carried forward from previous year		<b>D4</b>	\$0.00
<b>Subtotal</b>	<b>(T2 less D – cannot be less than zero)</b>	<b>T3</b>	<b>\$1,792.65</b>
<b>REFUNDABLE TAX OFFSETS</b>	(E1 + E2 + E3 + E4)	<b>E</b>	\$0.00
Complying fund's franking credits tax offset		<b>E1</b>	\$0.00
No-TFN tax offset		<b>E2</b>	
National rental affordability scheme tax offset		<b>E3</b>	
Exploration credit tax offset		<b>E4</b>	\$0.00
Tax Payable		<b>T5</b>	\$1,792.65
Section 102AAM interest charge		<b>G</b>	
<b>Eligible credits</b>	(H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	\$0.00
Credit for interest on early payments – amount of interest		<b>H1</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)		<b>H2</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)		<b>H3</b>	
Credit for TFN amounts withheld from payments from closely held trusts		<b>H5</b>	\$0.00
Credit for interest on no-TFN tax offset		<b>H6</b>	
Credit for amounts withheld from foreign resident capital gains withholding		<b>H8</b>	\$0.00
Tax offset refunds (Remainder of refundable tax offsets)		<b>I</b>	\$0.00
PAYG instalments raised		<b>K</b>	
Supervisory levy		<b>L</b>	\$259.00
Supervisory levy adjustment for wound up funds		<b>M</b>	\$0.00
Supervisory levy adjustment for new funds		<b>N</b>	\$0.00
<b>Amount payable</b>		<b>S</b>	<b>\$2,051.65</b>

## Section E: Losses

### 14 LOSSES

Tax losses carried forward to later income years	<b>U</b>
Net capital losses carried forward to later income years	<b>V</b>

## Section H: Assets and liabilities

<b>15</b>	<b>ASSETS</b>		
<b>15a</b>	<b>Australian managed investments</b>		
	Listed trusts	<b>A</b>	
	Unlisted trusts	<b>B</b>	\$20,683.00
	Insurance policy	<b>C</b>	
	Other managed investments	<b>D</b>	
<b>15b</b>	<b>Australian direct investments</b>		
	Cash and term deposits	<b>E</b>	\$1,770.00
	Debt securities	<b>F</b>	
	Loans	<b>G</b>	
	Listed shares	<b>H</b>	
	Unlisted shares	<b>I</b>	
	<b>Limited recourse borrowing arrangements</b>	<b>J</b>	
	Australian residential real property	<b>J1</b>	
	Australian non-residential real property	<b>J2</b>	
	Overseas real property	<b>J3</b>	
	Australian shares	<b>J4</b>	
	Overseas shares	<b>J5</b>	
	Other	<b>J6</b>	
	Property Count	<b>J7</b>	
	Non-residential real property	<b>K</b>	
	Residential real property	<b>L</b>	
	Collectables and personal use assets	<b>M</b>	
	Other assets	<b>O</b>	
<b>15c</b>	<b>Other investments</b>		
	Crypto-Currency	<b>N</b>	
<b>15d</b>	<b>Overseas direct investments</b>		
	Overseas shares	<b>P</b>	
	Overseas non-residential real property	<b>Q</b>	
	Overseas residential real property	<b>R</b>	
	Overseas managed investments	<b>S</b>	
	Other overseas assets	<b>T</b>	
	<b>Total Australian and overseas assets</b>	<b>U</b>	<b>\$22,453.00</b>
<b>15e</b>	<b>In-house assets</b>		
	Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?	<b>A</b>	

**15f** Limited recourse borrowing arrangements

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

**16** LIABILITIES

<b>Borrowings</b>	<b>V</b>	
Borrowings for limited recourse borrowing arrangements	<b>V1</b>	
Permissible temporary borrowings	<b>V2</b>	
Other borrowings	<b>V3</b>	
Total member closing account balances	<b>W</b>	\$20,516.00
Reserve accounts	<b>X</b>	
Other liabilities	<b>Y</b>	\$1,937.00
<b>Total liabilities</b>	<b>Z</b>	<b>\$22,453.00</b>

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

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

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

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

**INTERPOSED ENTITY ELECTION STATUS**

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

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

Title	Ms
First name	Marjorie Maramatanga
Other name	
Family name	Robson
Suffix	
Non-individual trustee name	Robson Growth Fund Pty Ltd
ABN of non-individual trustee	
Contact number	04 00415244
Email address	marjmrobson@gmail.com

**TAX AGENT'S CONTACT DETAILS**

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Practice name

Mora Wealth  
Accountants Pty Ltd

Title

Mr

First name

Alex

Other name

Family name

Mora

Suffix

Contact number

08 93091233

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

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**Member 1 — Robson, Marjorie Maramatanga (TFN Recorded)**

Account status		Open
Tax File Number		TFN Recorded
<b>INDIVIDUAL NAME</b>		
Title		Ms
Given name		Marjorie
Other given names		Maramatanga
Family name		Robson
Suffix		
Date of birth		2 Aug 1959
Date of death		
<b>CONTRIBUTIONS</b>		
Opening account balance		\$12,885.36
Employer contributions	<b>A</b>	\$2,860.00
Principal Employer ABN	<b>A1</b>	
Personal contributions	<b>B</b>	
CGT small business retirement exemption	<b>C</b>	
CGT small business 15 year exemption	<b>D</b>	
Personal injury election	<b>E</b>	
Spouse and child contributions	<b>F</b>	
Other third party contributions	<b>G</b>	
Proceeds from primary residence disposal	<b>H</b>	
Receipt date	<b>H1</b>	
Assessable foreign superannuation fund amount	<b>I</b>	
Non-assessable foreign superannuation fund amount	<b>J</b>	
Transfer from reserve: assessable amount	<b>K</b>	
Transfer from reserve: non-assessable amount	<b>L</b>	
Contributions from non-complying funds and previously non-complying funds	<b>T</b>	
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>	
<b>Total Contributions</b>	<b>N</b>	<b>\$2,860.00</b>



**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	\$4,770.65
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$20,516.01
Retirement phase account balance - Non CDBIS	<b>S2</b>	
Retirement phase account balance - CDBIS	<b>S3</b>	
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	
Outstanding Limited recourse borrowing arrangement	<b>Y</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	
<b>Closing account balance</b>	<b>S</b>	<b>\$20,516.01</b>

# Capital Gains Tax Schedule

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

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

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

# Worksheets

## 11 INCOME

### M Gross distribution from trusts income

Description	Amount
Imported from SF360	\$9,091.00
<b>Total</b>	<b>\$9,091.00</b>

## 13 CALCULATION STATEMENT

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

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

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

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

### D3 Early stage investor tax offset

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

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

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

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

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

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

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

## 15 ASSETS

### 15a AUSTRALIAN MANAGED INVESTMENTS

#### I Unlisted trusts

Description	Amount
Imported from SF360	\$20,683.00
<b>Total</b>	<b>\$20,683.00</b>

**15b AUSTRALIAN DIRECT INVESTMENTS****E Cash and term deposits**

Description	Amount
Imported from SF360	\$1,770.00
<b>Total</b>	<b>\$1,770.00</b>

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

Description	Amount
Imported from SF360	\$1,937.00
<b>Total</b>	<b>\$1,937.00</b>