

# **Roduna Superannuation Fund**

ABN27420194315

Financial Statements

For the year ended 30 June 2021

**Roduna Superannuation Fund**  
**ABN 27 420 194 315**

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**Roduna Superannuation Fund**  
**ABN 27 420 194 315**  
**Statement of Financial Position as at 30 June 2021**

	Note	2021	2020
		\$	\$
<hr/>			
<b>Other Assets</b>			
Westpac Cash Management account		6,917.29	10,111.22
Secured loan - Denboer Holdings Pty Ltd		284,882.06	307,478.45
Joondalup rental property (Partnership)		985,000.00	923,000.00
Northam - Chidlow Street		82,500.00	40,000.00
Total other assets		1,359,299.35	1,280,589.67
Total assets		1,359,299.35	1,280,589.67
<b>Liabilities</b>			
Income tax payable		259.00	
Total liabilities		259.00	
<b>Net Assets Available to Pay Benefits</b>		<b>1,359,040.35</b>	<b>1,280,589.67</b>

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

**Roduna Superannuation Fund**  
**ABN 27 420 194 315**  
**Operating Statement**  
**For the year ended 30 June 2021**

	Note	2021	2020
		\$	\$
<hr/>			
Net assets available to pay benefits at the beginning of the year		1,280,589.67	1,095,182.90
<b>Revenue</b>			
Other revenue		175,032.75	235,350.35
Total revenue		<u>175,032.75</u>	<u>235,350.35</u>
<b>Expenses</b>			
General administration		1,924.50	1,925.00
Benefits paid		94,657.57	48,018.58
Total expenses		<u>96,582.07</u>	<u>49,943.58</u>
<b>Surplus (Deficit) After Income Tax</b>		<b>78,450.68</b>	<b>185,406.77</b>
<b>Net Assets Available to Pay Benefits at End of Period</b>		<b><u>1,359,040.35</u></b>	<b><u>1,280,589.67</u></b>

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

**Roduna Superannuation Fund**  
**ABN 27 420 194 315**  
**Statement of Cash Flows**  
**For the year ended 30 June 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<hr/>		
<b>Cash Flows From Operating Activities</b>		
Other operating inflows	83,596.39	47,649.73
General administration expenses	(1,924.50)	(1,925.00)
Interest received	9,532.75	12,350.35
Member benefit paid	(94,657.57)	(48,018.58)
Taxation	259.00	
Net cash provided by (used in) operating activities (Note 2):	(3,193.93)	10,056.50
<b>Cash Flows From Investing Activities</b>		
<b>Purchases:</b>		
Shares in listed companies	104,500.00	163,000.00
Payments For PP & E	(104,500.00)	(163,000.00)
Net cash provided by (used in) investing activities:		
Net increase (decrease) in cash held	(3,193.93)	10,056.50
Cash at the beginning of the year	10,111.22	54.72
Cash at the end of the year (Note 1).	6,917.29	10,111.22

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**Roduna Superannuation Fund**  
**ABN 27 420 194 315**  
**Statement of Cash Flows**  
**For the year ended 30 June 2021**

2021

2020

**Note 1. Reconciliation Of Cash**

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Westpac Cash Management account	6,917.29	10,111.22
	6,917.29	10,111.22

**Note 2. Reconciliation Of Net Operating Activities To Benefits Accrued as a Result of Operations**

Benefits accrued as a result of operations	173,108.25	233,425.35
Increase/(decrease) in provision for income tax	259.00	
(Increase)/decrease in other assets	22,596.39	(12,350.27)
Change in net market value	(104,500.00)	(163,000.00)
Members benefits paid	(94,657.57)	(48,018.58)
Net cash provided by (used in) operating activities	(3,193.93)	10,056.50

**Roduna Superannuation Fund**  
**ABN 27 420 194 315**  
**Member's Information Statement**  
**For the year ended 30 June 2021**

	2021	2020
	\$	\$
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<b>Rodney Winston Reynolds</b>		
Opening balance - Members fund	640,294.83	547,591.45
Increase in member's benefit for the year	86,554.12	116,712.68
Benefits paid	(47,328.78)	(24,009.29)
Balance as at 30 June 2021	<u>679,520.17</u>	<u>640,294.84</u>
Withdrawal benefits at the beginning of the year	640,294.83	547,591.45
Withdrawal benefits at 30 June 2021	679,520.17	640,294.84

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
  - superannuation guarantee contributions
  - award contributions
  - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Contact Details**

If you require further information on your withdrawal benefit please contact or write to The Trustee, Roduna Superannuation Fund.

**Roduna Superannuation Fund**  
**ABN 27 420 194 315**  
**Member's Information Statement**  
**For the year ended 30 June 2021**

	2021	2020
	\$	\$
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<b>Una Joyce Reynolds</b>		
Opening balance - Members fund	640,294.84	547,591.45
Increase in member's benefit for the year	86,554.13	116,712.67
Benefits paid	(47,328.79)	(24,009.29)
Balance as at 30 June 2021	<u>679,520.18</u>	<u>640,294.83</u>
Withdrawal benefits at the beginning of the year	640,294.84	547,591.45
Withdrawal benefits at 30 June 2021	679,520.18	640,294.83

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
  - superannuation guarantee contributions
  - award contributions
  - other employer contributions made on your behalf
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**Contact Details**

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# Roduna Superannuation Fund

ABN 27 420 194 315

## Member's Information Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
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<b>Amounts Allocatable to Members</b>		
Yet to be allocated at the beginning of the year		
Benefits accrued as a result of operations as per the operating statement	173,108.25	233,425.35
Benefits paid	(94,657.57)	(48,018.58)
Amount allocatable to members	<u>78,450.68</u>	<u>185,406.77</u>
<b>Allocation to members</b>		
Rodney Winston Reynolds	39,225.34	92,703.39
Una Joyce Reynolds	39,225.34	92,703.38
Total allocation	<u>78,450.68</u>	<u>185,406.77</u>
Yet to be allocated	<u>78,450.68</u>	<u>185,406.77</u>
<b>Members Balances</b>		
Rodney Winston Reynolds	679,520.17	640,294.84
Una Joyce Reynolds	679,520.18	640,294.83
Allocated to members accounts	<u>1,359,040.35</u>	<u>1,280,589.67</u>
Yet to be allocated		
Liability for accrued members benefits	<u>1,359,040.35</u>	<u>1,280,589.67</u>

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The accompanying notes form part of these financial statements.

# Roduna Superannuation Fund

ABN 27 420 194 315

## Detailed Statement of Financial Position as at 30 June 2021

	2021	2020
	\$	\$
<b>Other Assets</b>		
Westpac Cash Management account	6,917.29	10,111.22
Secured loan - Denboer Holdings Pty Ltd	284,882.06	307,478.45
Joondalup rental property (Partnership)	985,000.00	923,000.00
Northam - Chidlow Street	82,500.00	40,000.00
Total other assets	<u>1,359,299.35</u>	<u>1,280,589.67</u>
Total assets	<u>1,359,299.35</u>	<u>1,280,589.67</u>
<b>Liabilities</b>		
ATO	<u>259.00</u>	<u></u>
Total liabilities	<u>259.00</u>	<u></u>
<b>Net Assets Available to Pay Benefits</b>	<u><b>1,359,040.35</b></u>	<u><b>1,280,589.67</b></u>

The accompanying notes form part of these financial statements.

**Roduna Superannuation Fund**  
**ABN 27 420 194 315**  
**Detailed Operating Statement**  
**For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
Net assets available to pay benefits at the beginning of the year		1,280,589.67	1,095,182.90
<b>Revenue</b>			
Interest received		9,532.75	12,350.35
Changes in NMV - Land and Buildings		104,500.00	163,000.00
Rent Received		61,000.00	60,000.00
Total revenue		<u>175,032.75</u>	<u>235,350.35</u>
<b>Expenses</b>			
Accountancy		1,100.00	1,100.00
Audit fees		550.00	550.00
Bank Fees And Charges		15.50	16.00
Filing Fees		259.00	259.00
Benefits paid		94,657.57	48,018.58
Total expenses		<u>96,582.07</u>	<u>49,943.58</u>
<b>Surplus (Deficit) After Income Tax</b>		<b>78,450.68</b>	<b>185,406.77</b>
<b>Net Assets Available to Pay Benefits at End of Period</b>		<b><u>1,359,040.35</u></b>	<b><u>1,280,589.67</u></b>

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