

FS/1

Radiation Services Australia Superannuation Fund

ABN 27 425 138 387

Trustees: Radiotherapy Support Services Pty Ltd

Financial Statement
For the year ended 30 June 2021

Reviewed
MFF
28/7/21

Radiation Services Australia Superannuation Fund
Statement of Financial Position
as at 30 June 2021

| | Note | 2021 \$ | 2020 \$ |
|---|------|----------------------------|----------------------------|
| Assets | | | |
| Investments | | | |
| Direct Property | 9 6A | 827,500.00 | 827,500.00 |
| Other Assets | | | |
| Cash At Bank | 3 | 221,505.11 | 284,478.11 |
| Total Assets | | <u><u>1,049,005.11</u></u> | <u><u>1,111,978.11</u></u> |
| Liabilities | | | |
| Other Taxes Payable | 11 | 1,425.00 | 2,850.00 |
| Total Liabilities | | <u><u>1,425.00</u></u> | <u><u>2,850.00</u></u> |
| Net Assets Available to Pay Benefits | | <u><u>1,047,580.11</u></u> | <u><u>1,109,128.11</u></u> |
| <i>Represented by:</i> | | | |
| Liability for Accrued Benefits | 2 | | |
| Ms Jennifer Walters | | 1,047,580.11 | 1,109,128.11 |
| Total Liability for Accrued Benefits | | <u><u>1,047,580.11</u></u> | <u><u>1,109,128.11</u></u> |

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

Radiation Services Australia Superannuation Fund
Operating Statement
For the period 1 July 2020 to 30 June 2021

| | Note | 2021 \$ | 2020 \$ |
|---|-------|---------------------------|----------------------------|
| Income | | | |
| Investment Gains | | | |
| Realised Capital Gains | 8A | - | 64,428.00 |
| Increase in Market Value | 8B | - | (123,998.63) |
| Investment Income | | | |
| Interest | 7A | - | 2,712.79 |
| Rent | 13 7B | 57,000.00 | 59,316.20 |
| Other Income | | - | 1,289.85 |
| | | <u>57,000.00</u> | <u>3,748.21</u> |
| Expenses | | | |
| Member Payments | | | |
| Pensions Paid | | 115,600.00 | 137,916.26 |
| Rollovers Out | | - | 551,009.58 |
| Other Expenses | | | |
| Accountancy Fee | 12 | 1,815.00 | 8,112.50 |
| Auditor Fee | | 330.00 | 2,990.00 |
| Bank Fees | | 62.50 | 126.13 |
| Fund Administration Fee | | 220.00 | - |
| Property Expenses | | 2.50 | 4,275.02 |
| SMSF Supervisory Levy | | 518.00 | 1,036.00 |
| Trustee Fee | | - | 105.80 |
| | | <u>118,548.00</u> | <u>705,571.29</u> |
| Benefits Accrued as a Result of Operations before Income Tax | | (61,548.00) | (701,823.08) |
| Income Tax | | <u>-</u> | <u>-</u> |
| Benefits Accrued as a Result of Operations | | <u>(61,548.00)</u> | <u>(701,823.08)</u> |

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

Radiation Services Australia Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

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

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

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

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

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

Radiation Services Australia Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

Radiation Services Australia Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

(h) Income Tax

The income tax on the benefits accrued as a result of operations for the year comprises current and deferred tax. Income tax expense is recognised in the Operating Statement.

Current income tax expense is calculated by reference to the amount of income taxes payable in respect of the taxable income for the year using tax rates enacted or substantively enacted by reporting date and any adjustment to tax payable in respect of previous years. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as any unused tax losses.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the assets are realised or the liabilities are settled and their measurements also reflect the manner in which the Trustees expect to recover or settle the carrying amounts of the related assets or liabilities.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax assets can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent it is no longer probable that the related tax benefits will be realised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur.

Deferred tax assets and liabilities are offset when a legally enforceable right of set-off exists, they relate to income taxes levied by the same taxation authority and the fund intends to settle the tax assets and liabilities on a net basis in future when they are realised.

The financial report was authorised for issue on 28 July 2021 by the directors of the trustee company.

Note 2 – Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

| | Current | Previous |
|--|---------------------|---------------------|
| Liability for Accrued Benefits at beginning of period | 1,109,128.11 | 1,810,951.19 |
| Benefits Accrued during the period | 54,052.00 | (12,897.24) |
| Benefits Paid during the period | (115,600.00) | (688,925.84) |
| Liability for Accrued Benefits at end of period | 1,047,580.11 | 1,109,128.11 |

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

Note 3 – Vested Benefits

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

| | Current | Previous |
|---|---------------------|---------------------|
| Vested Benefits at beginning of period | 1,109,128.11 | 1,810,951.19 |
| Benefits Accrued during the period | 54,052.00 | (12,897.24) |
| Benefits Paid during the period | (115,600.00) | (688,925.84) |
| Vested Benefits at end of period | 1,047,580.11 | 1,109,128.11 |

Radiation Services Australia Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

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

Note 6A – Direct Property

| | Current | Previous |
|-------------------------|-------------------|-------------------|
| At market value: | | |
| Kurrajong Ave Mt Druitt | 827,500.00 | 827,500.00 |
| | 827,500.00 | 827,500.00 |

Note 7A – Interest

| | Current | Previous |
|---------------------------------|-------------|-----------------|
| Direct Investment Account - 278 | 0.00 | 2,697.89 |
| Direct Investment Account - 648 | 0.00 | 14.90 |
| | 0.00 | 2,712.79 |

Note 7B – Rent

| | Current | Previous |
|-------------------------|------------------|------------------|
| 3 Dollar St Cowra | 0.00 | 2,316.20 |
| Kurrajong Ave Mt Druitt | 57,000.00 | 57,000.00 |
| | 57,000.00 | 59,316.20 |

Note 8A – Realised Capital Gains

| | Current | Previous |
|------------------------|-------------|------------------|
| Direct Property | | |
| 3 Dollar St Cowra | 0.00 | 64,428.00 |
| | 0.00 | 64,428.00 |

Note 8B – Increase in Market Value

| | Current | Previous |
|-------------------------|-------------|---------------------|
| Direct Property | | |
| 3 Dollar St Cowra | 0.00 | (26,498.63) |
| Kurrajong Ave Mt Druitt | 0.00 | (97,500.00) |
| | 0.00 | (123,998.63) |

Radiation Services Australia Superannuation Fund

Members Summary Report - For the period 1/07/2020 to 30/06/2021

| Member's Detail | Opening Balance | Increases | | | | | Decreases | | | | | Closing Balance | |
|--------------------------------|-----------------|-----------|---------|-----------|----------|------|-----------|----------|----------|----------|------|-----------------|--------------|
| | | Contrib | Tran In | Profit | Ins Proc | Tax | Exp | Ins Prem | Tran Out | Ben Paid | | | |
| Ms Jennifer Walters | | | | | | | | | | | | | |
| 35 Camp Lane Cowra NSW 2794 | | | | | | | | | | | | | |
| Pension Jenni Pension No 2 | 585,234.22 | 0.00 | 0.00 | 27,692.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (95,600.00) | 517,326.38 |
| Pension Pension Phase | 523,893.89 | 0.00 | 0.00 | 26,359.84 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (20,000.00) | 530,253.73 |
| | 1,109,128.11 | 0.00 | 0.00 | 54,052.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (115,600.00) | 1,047,580.11 |
| | 1,109,128.11 | 0.00 | 0.00 | 54,052.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | (115,600.00) | 1,047,580.11 |

Radiation Services Australia Superannuation Fund
(ABN: 27 425 138 387)

Consolidated Member Benefit Totals

| | |
|-----------------------------------|---|
| Period | Member Account Details |
| 1 July 2020 - 30 June 2021 | Residential Address: 35 Camp Lane Cowra, NSW 2794 |
| Member | Number: 2 |
| Ms Jennifer Walters | Date of Birth: 26 September 1947 Date Joined Fund: 1 July 2010 Eligible Service Date: 1 July 2010 |
| | Tax File Number Held: Yes |

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

| | |
|--|---------------------|
| Withdrawal Benefit as at 1 Jul 2020 | |
| Pension Phase | 523,893.89 |
| Jenni Pension No 2 | 585,234.22 |
| Total as at 1 Jul 2020 | 1,109,128.11 |

| | |
|---|---------------------|
| Withdrawal Benefit as at 30 Jun 2021 | |
| Pension Phase | 530,253.73 |
| Jenni Pension No 2 | 517,326.38 |
| Total as at 30 Jun 2021 | 1,047,580.11 |

Your Tax Components

| | |
|-------------------|--------------|
| Tax Free | - |
| Taxable - Taxed | 1,047,580.11 |
| Taxable - Untaxed | - |

Your Preservation Components

| | |
|----------------------------|--------------|
| Preserved | - |
| Restricted Non Preserved | - |
| Unrestricted Non Preserved | 1,047,580.11 |

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Non Lapsing Binding Death Nomination*

100% to estate

* Nomination in effect from 15 May 2020

FS/10

Radiation Services Australia Superannuation Fund
(ABN: 27 425 138 387)

Member Benefit Statement

| | |
|----------------------------|--|
| Period | Member Account Details |
| 1 July 2020 - 30 June 2021 | Residential Address: 35 Camp Lane Cowra, NSW 2794 |
| Member | Date of Birth: 26 September 1947 |
| Number: 2 | Date Joined Fund: 1 July 2010 |
| Ms Jennifer Walters | Eligible Service Date: 1 July 2010 |
| Pension Account | Tax File Number Held: Yes |
| Pension Phase | Account Start Date: 30 June 2019 |

| Your Account Summary | |
|---|-------------------|
| Withdrawal Benefit as at 1 Jul 2020 | 523,893.89 |
| <i><u>Increases to your account:</u></i> | |
| Share Of Net Fund Income | 26,359.84 |
| <u>Total Increases</u> | 26,359.84 |
| <i><u>Decreases to your account:</u></i> | |
| Pension Payments | 20,000.00 |
| <u>Total Decreases</u> | 20,000.00 |
| Withdrawal Benefit as at 30 Jun 2021 | 530,253.73 |

| Your Tax Components | |
|-------------------------------------|------------|
| Tax Free | 0.0000 % - |
| Taxable - Taxed | 530,253.73 |
| Taxable - Untaxed | - |
| Your Preservation Components | |
| Preserved | - |
| Restricted Non Preserved | - |
| Unrestricted Non Preserved | 530,253.73 |

Your Insurance Benefits
No insurance details have been recorded

Your Beneficiaries
Non Lapsing Binding Death Nomination*
100% to estate
* Nomination in effect from 15 May 2020

FS/11

Radiation Services Australia Superannuation Fund
(ABN: 27 425 138 387)

Member Benefit Statement

| | | | |
|----------------------------|-----------|-------------------------------|---------------------------------|
| Period | | Member Account Details | |
| 1 July 2020 - 30 June 2021 | | Residential Address: | 35 Camp Lane Cowra, NSW 2794 |
| Member | Number: 2 | Date of Birth: | 26 September 1947 |
| Ms Jennifer Walters | | Date Joined Fund: | 1 July 2010 |
| Pension Account | | Eligible Service Date: | 1 July 2010 |
| Jenni Pension No 2 | | Tax File Number Held: | Yes |
| | | Account Start Date: | 17 April 2020 |

| Your Account Summary | |
|---|-------------------|
| Withdrawal Benefit as at 1 Jul 2020 | 585,234.22 |
| <i>Increases to your account:</i> | |
| Share Of Net Fund Income | 27,692.16 |
| <u>Total Increases</u> | <u>27,692.16</u> |
| <i>Decreases to your account:</i> | |
| Pension Payments | 95,600.00 |
| <u>Total Decreases</u> | <u>95,600.00</u> |
| Withdrawal Benefit as at 30 Jun 2021 | 517,326.38 |

| Your Tax Components | |
|-------------------------------------|------------|
| Tax Free | 0.0000 % - |
| Taxable - Taxed | 517,326.38 |
| Taxable - Untaxed | - |
| Your Preservation Components | |
| Preserved | - |
| Restricted Non Preserved | - |
| Unrestricted Non Preserved | 517,326.38 |

Your Insurance Benefits
No insurance details have been recorded

Your Beneficiaries
Non Lapsing Binding Death Nomination*
100% to estate
* Nomination in effect from 15 May 2020

Trustee

The Trustee of the Fund is as follows:

Radiotherapy Support Services Pty Ltd

The directors of the Trustee company are:

Jennifer Walters

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Jennifer Walters
Director - Radiotherapy Support Services Pty Ltd

Statement Date: 30 June 2021

FS/13

Radiation Services Australia Superannuation Fund Investment Summary as at 30 June 2021

| Investment | Units | Average Cost Price | Market Price | Accounting Cost | Market Value | Unrealised Accounting Gain/(Loss) | Accounting Gain/(Loss) (%) | Portfolio Weight (%) |
|--|---------|--------------------|--------------|-------------------|---------------------|-----------------------------------|----------------------------|----------------------|
| Bank | | | | | | | | |
| 3 Direct Investment Account - 648 | | | | 221,505.11 | 221,505.11 | | | 21.12% |
| | | | | <u>221,505.11</u> | <u>221,505.11</u> | | | <u>21.12%</u> |
| Property Direct Market | | | | | | | | |
| 9 3 Dollar St Cowra | 0.00000 | 0.0000 | 0.0000 | 10,981.00 | 0.00 | (10,981.00) | (100.00)% | - % |
| Kurrajong Ave Mt Druitt | 1.00000 | 387,241.0000 | 827,500.0000 | 387,241.00 | 827,500.00 | 440,259.00 | 113.69% | 78.88% |
| | | | | <u>398,222.00</u> | <u>827,500.00</u> | <u>429,278.00</u> | <u>107.80%</u> | <u>78.88%</u> |
| | | | | <u>619,727.11</u> | <u>1,049,005.11</u> | <u>429,278.00</u> | <u>69.27%</u> | <u>100.00%</u> |

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

FS/14

Radiation Services Australia Superannuation Fund
Investment Performance
For the period from 1 July 2020 to 30 June 2021

| Investment | Opening Value | Acquisitions | Disposals | Closing Value | Change in Value | Income | Total Return Value | Total Return |
|--------------------------------------|---------------------|------------------|-------------------|---------------------|-----------------|------------------|--------------------|--------------|
| <u>Bank</u> | | | | | | | | |
| Direct Investment Account - 648 | 284,478.11 | 62,700.00 | 125,673.00 | 221,505.11 | 0.00 | 0.00 | 0.00 | 0.00% |
| | 284,478.11 | 62,700.00 | 125,673.00 | 221,505.11 | 0.00 | 0.00 | 0.00 | 0.00% |
| <u>Property Direct Market</u> | | | | | | | | |
| Kurrajong Ave Mt Druitt | 827,500.00 | 0.00 | 0.00 | 827,500.00 | 0.00 | 57,000.00 | 57,000.00 | 7.13% |
| | 827,500.00 | 0.00 | 0.00 | 827,500.00 | 0.00 | 57,000.00 | 57,000.00 | 7.13% |
| Fund Total | 1,111,978.11 | 62,700.00 | 125,673.00 | 1,049,005.11 | 0.00 | 57,000.00 | 57,000.00 | 5.42% |

Radiation Services Australia Superannuation Fund
Unrealised Capital Gains as at 30 June 2021

FS/15.

| Quantity /Description | Accounting Treatment | | | | Taxation Treatment | | | | | | | |
|-------------------------------------|----------------------|------------------|---------------------------|------------|--------------------|------|------------|------------|--------------|-------|----------|--------------|
| | Market Value | Original Cost | Accounting Gain/(Loss) | Tax Free | Tax Deferred | AMIT | Amount | Indexation | Discountable | Other | Deferred | Capital Loss |
| Bank | | | | | | | | | | | | |
| Direct Investment Account - 648 | | | | | | | | | | | | |
| 30/06/2021 | 221,505.11 | 221,505.11 | 0.00 | 0.00 | 0.00 | 0.00 | 221,505.11 | | | | 0.00 | |
| | 221,505.11 | 221,505.11 | 0.00 | 0.00 | 0.00 | 0.00 | 221,505.11 | | | | 0.00 | |
| Bank Total | | | | | | | | | | | | |
| Property Direct Market | | | | | | | | | | | | |
| Kurrajong Ave Mt Druitt | | | | | | | | | | | | |
| 29/06/2018 | 1.00 | 827,500.00 | 387,241.00 | 440,259.00 | 0.00 | 0.00 | 387,241.00 | | | | 0.00 | |
| | 1.00 | 827,500.00 | 387,241.00 | 440,259.00 | 0.00 | 0.00 | 387,241.00 | | | | 0.00 | |
| Property Direct Market Total | | | | | | | | | | | | |
| | | 827,500.00 | 387,241.00 | 440,259.00 | 0.00 | 0.00 | 387,241.00 | | | | 0.00 | |

Radiation Services Australia Superannuation Fund
Unrealised Capital Gains as at 30 June 2021

Capital Gains Tax Return Summary

| | Indexation | Discount | Other | Deferred | Total Capital Gains | Capital Losses |
|---------------------------------------|------------|----------|-------|----------|---------------------|----------------|
| Current Year Capital Gains | | | | | | |
| Shares & Units - Listed Shares | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Shares & Units - Other Shares | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Shares & Units - Listed Trusts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Shares & Units - Other Units | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Australian Real Estate | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Real Estate | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Collectables | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other CGT Assets & Other CGT Events | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Distributed Capital Gains from Trusts | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Capital Losses Applied

| | | | | | |
|----------------------------------|------|------|------|------|------|
| Current Year | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Prior Years | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Capital Gains | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Net Gain after applying losses | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Discount applicable | | 0.00 | | | |
| Net Gain after applying discount | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Gains/Losses on Custom Holding Accounts

| Account Name | Book Cost | Value | Gain/(Loss) | Tax Rate % | Tax Effect |
|--------------|-----------|-------|-------------|------------|------------|
|--------------|-----------|-------|-------------|------------|------------|

Custom Holding Accounts Totals

Radiation Services Australia Superannuation Fund
Tax Accounting Reconciliation
For the period 1 July 2020 to 30 June 2021

| Operating Statement Profit vs. Provision for Income Tax | 2021 |
|---|---------------------------|
| | \$ |
| Benefits Accrued as a Result of Operations before Income Tax | (61,548.00) |
| <u>ADD:</u> | |
| Pension Non-deductible Expenses | 2,948.00 |
| Pensions Paid | 115,600.00 |
| <u>LESS:</u> | |
| Pension Exempt Income | 57,000.00 |
| Taxable Income or Loss | <u><u>0.00</u></u> |
| | |
| | Income Amount |
| | Tax Amount |
| Gross Tax @ 15% for Concessional Income | 0.00 |
| Gross Tax @ 45% for Net Non-Arm's Length Income | 0.00 |
| No-TFN Quoted Contributions @ 32% | 0.00 |
| Change in Carried Forward Losses | 0.00 |
| Provision for Income Tax | <u><u>0.00</u></u> |

Provision for Income Tax vs. Income Tax Expense

| | |
|---------------------------------|---------------------------|
| Provision for Income Tax | 0.00 |
| Income Tax Expense | <u><u>0.00</u></u> |

Provision for Income Tax vs. Income Tax Payable

| | |
|--|---------------------------|
| Provision for Income Tax | 0.00 |
| Income Tax Payable (Receivable) | <u><u>0.00</u></u> |

Exempt Current Pension Income Settings

| | |
|--------------------------------|-----------|
| Pension Exempt % (Actuarial) | 100.0000% |
| Pension Exempt % (Expenses) | 100.0000% |
| Assets Segregated For Pensions | No |

FS/18

**Compilation Report to the Trustees and Members of
Radiation Services Australia Superannuation Fund**

**ABN 27 425 138 387
For the period 01 July 2020 to 30 June 2021**

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

The Responsibility of Trustees

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

Our Responsibility

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

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

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion¹ on these financial statements

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

Signature of Accountant

Dated: 28 July 2021

.....
Name of Signatory: Mr Matthew Pullen

Address: 18 Redfern Street
Cowra, NSW 2794

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

Self-managed superannuation fund annual return 2021

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2021* (NAT 71287).

! The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.

- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

| | | | | | | | | | | | |
|---|---|---|---|---|--|---|---|--|--|--|--|
| S | M | I | T | H | | S | T | | | | |
|---|---|---|---|---|--|---|---|--|--|--|--|

- Place in ALL applicable boxes.

> Postal address for annual returns:

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

Section A: Fund information

1 Tax file number (TFN)

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

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No Yes

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

B No Yes

Fund's tax file number (TFN) 99509964

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Tony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

04 10712708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed **A** [Day Month Year]

Was Part A of the audit report qualified? **B** No Yes

Was Part B of the audit report qualified? **C** No Yes

If Part B of the audit report was qualified, have the reported issues been rectified? **D** No Yes

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

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

Fund BSB number 062262

Fund account number 10292648

Fund account name

Radiotherapy Support Services Pty Ltd ATF Radiation Services Aus

I would like my tax refunds made to this account. Go to C.

B Financial institution account details for tax refunds

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

BSB number

Account number

Account name

C Electronic service address alias

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

smsfdataflow

TR/3

100017303MS

Fund's tax file number (TFN)

8 **Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 **Was the fund wound up during the income year?**

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

10 **Exempt current pension income**

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

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

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$.00

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year? G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital gains tax (CGT) schedule 2021.

Have you applied an exemption or rollover? M No Yes Code

Net capital gain A \$ -00

Gross rent and other leasing and hiring income B \$ -00

Gross interest C \$ -00

Forestry managed investment scheme income X \$ -00

Gross foreign income D1 \$ -00 Net foreign income D \$ -00 Loss

Australian franking credits from a New Zealand company E \$ -00

Transfers from foreign funds F \$ -00 Number

Gross payments where ABN not quoted H \$ -00

Calculation of assessable contributions Assessable employer contributions R1 \$ -00

plus Assessable personal contributions R2 \$ -00

plus **No-TFN-quoted contributions R3 \$ 0-00 (an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST R6 \$ -00

Gross distribution from partnerships I \$ -00 Loss

*Unfranked dividend amount J \$ -00

*Franked dividend amount K \$ -00

*Dividend franking credit L \$ -00

*Gross trust distributions M \$ -00 Code

Assessable contributions R \$ -00 (R1 plus R2 plus R3 less R6)

Calculation of non-arm's length income *Net non-arm's length private company dividends U1 \$ -00

plus *Net non-arm's length trust distributions U2 \$ -00

plus *Net other non-arm's length income U3 \$ -00

*Other income S \$ -00 Code

*Assessable income due to changed tax status of fund T \$ -00

Net non-arm's length income U \$ -00 (subject to 45% tax rate (U1 plus U2 plus U3))

*This is a mandatory label.

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

GROSS INCOME (Sum of labels A to U) W \$ -00 Loss

Exempt current pension income Y \$ -00

TOTAL ASSESSABLE INCOME (W less Y) V \$ -00 Loss

Fund's tax file number (TFN) 99509964

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

| | DEDUCTIONS | | NON-DEDUCTIBLE EXPENSES | |
|--|------------|------|-------------------------|---------|
| Interest expenses within Australia | A1 \$ | 0-00 | A2 \$ | 0-00 |
| Interest expenses overseas | B1 \$ | 0-00 | B2 \$ | 0-00 |
| Capital works expenditure | D1 \$ | 0-00 | D2 \$ | 0-00 |
| Decline in value of depreciating assets | E1 \$ | 0-00 | E2 \$ | 0-00 |
| Insurance premiums – members | F1 \$ | 0-00 | F2 \$ | 0-00 |
| SMSF auditor fee | H1 \$ | 0-00 | H2 \$ | 330-00 |
| Investment expenses | I1 \$ | 0-00 | I2 \$ | 65-00 |
| Management and administration expenses | J1 \$ | 0-00 | J2 \$ | 2035-00 |
| Forestry managed investment scheme expense | U1 \$ | 0-00 | U2 \$ | 0-00 |
| Other amounts | L1 \$ | 0-00 | L2 \$ | 518-00 |
| Tax losses deducted | M1 \$ | 0-00 | | |

Code

Code

TOTAL DEDUCTIONS
N \$ 0-00
 (Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ 2948-00
 (Total A2 to L2)

***TAXABLE INCOME OR LOSS** Loss
O \$ 0-00
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$ 2948-00
 (N plus Y)

*This is a mandatory label.

TR16

Fund's tax file number (TFN) 99509964

Section D: Income tax calculation statement

***Important:**

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

*Taxable income **A** \$ **00**
(an amount must be included even if it is zero)

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

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

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

Foreign income tax offset **C1** \$

Rebates and tax offsets **C2** \$

Non-refundable non-carry forward tax offsets **C** \$
(C1 plus C2)

SUBTOTAL 1 **T2** \$
(B less C – cannot be less than zero)

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

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

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

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

Non-refundable carry forward tax offsets **D** \$
(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2 **T3** \$
(T2 less D – cannot be less than zero)

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

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

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

Exploration credit tax offset **E4** \$

Refundable tax offsets **E** \$
(E1 plus E2 plus E3 plus E4)

***TAX PAYABLE T5** \$
(T3 less E – cannot be less than zero)

Section 102AAM interest charge **G** \$

Fund's tax file number (TFN) 99509964

Credit for interest on early payments – amount of interest
H1 \$

Credit for tax withheld – foreign resident withholding (excluding capital gains)
H2 \$

Credit for tax withheld – where ABN or TFN not quoted (non-individual)
H3 \$

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

Credit for interest on no-TFN tax offset
H6 \$

Credit for foreign resident capital gains withholding amounts
H8 \$

Eligible credits
H \$
(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

***Tax offset refunds**
 (Remainder of refundable tax offsets) **I \$**
(unused amount from label E – an amount must be included even if it is zero)

PAYG instalments raised
K \$

Supervisory levy
L \$

Supervisory levy adjustment for wound up funds
M \$

Supervisory levy adjustment for new funds
N \$

AMOUNT DUE OR REFUNDABLE
 A positive amount at **S** is what you owe, while a negative amount is refundable to you.
S \$
(T5 plus G less H less I less K plus L less M plus N)

*This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

Tax losses carried forward to later income years **U \$** **-00**

Net capital losses carried forward to later income years **V \$** **-00**

Fund's tax file number (TFN) 99509964

Section F: Member information

MEMBER 1

Title: MS

Family name

Walters

First given name

Other given names

Jennifer

Member's TFN

See the Privacy note in the Declaration. 121213855

Day Month Year

Date of birth 26/09/1947

Contributions

OPENING ACCOUNT BALANCE \$ 1109128.11

Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 0

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

Contributions from non-complying funds and previously non-complying funds

T \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$ 0

TOTAL CONTRIBUTIONS N \$ 0

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ 54052

Loss

Accumulation phase account balance

S1 \$ 0

Inward rollovers and transfers

P \$ 0

Retirement phase account balance - Non CDBIS

S2 \$ 1047580.11

Outward rollovers and transfers

Q \$ 0

Retirement phase account balance - CDBIS

S3 \$ 0

Lump Sum payments

R1 \$

Income stream payments

R2 \$ 115600

Code

Code

M

TRIS Count

CLOSING ACCOUNT BALANCE S \$ 1047580.11

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Fund's tax file number (TFN) 99509964

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ 0-00

Unlisted trusts **B** \$ 0-00

Insurance policy **C** \$ 0-00

Other managed investments **D** \$ 0-00

15b Australian direct investments

Limited recourse borrowing arrangements

Australian residential real property **J1** \$ 0-00

Australian non-residential real property **J2** \$ 0-00

Overseas real property **J3** \$ 0-00

Australian shares **J4** \$ 0-00

Overseas shares **J5** \$ 0-00

Other **J6** \$ 0-00

Property count **J7** 0

Cash and term deposits **E** \$ 221505-00

Debt securities **F** \$ 0-00

Loans **G** \$ 0-00

Listed shares **H** \$ 0-00

Unlisted shares **I** \$ 0-00

Limited recourse borrowing arrangements **J** \$ 0-00

Non-residential real property **K** \$ 827500-00

Residential real property **L** \$ 0-00

Collectables and personal use assets **M** \$ 0-00

Other assets **O** \$ 0-00

15c Other investments

Crypto-Currency **N** \$ 0-00

15d Overseas direct investments

Overseas shares **P** \$ 0-00

Overseas non-residential real property **Q** \$ 0-00

Overseas residential real property **R** \$ 0-00

Overseas managed investments **S** \$ 0-00

Other overseas assets **T** \$ 0-00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ 1049005-00
(Sum of labels A to T)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes \$ 0-00

Fund's tax file number (TFN) 99509964

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? A No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? B No Yes

16 LIABILITIES

Table of liabilities including Borrowings (V1, V2, V3), Total member closing account balances (W), Reserve accounts (X), Other liabilities (Y), and TOTAL LIABILITIES (Z).

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains H \$

Total TOFA losses I \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2020-21 income year, write 2021). A

If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2021. B

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2021 for each election. C

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2021. D

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date Day Month Year

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number



RADIOTHERAPY SUPPORT SERVICES PL
 ITFRADIATION SERVICES AUSTRALIA
 SUPERANNUATION FUND ACCOUNT NO 3
 35 CAMP LANE
 COWRA NSW Australia 2794

27 July 2021

Dear RADIOTHERAPY SUPPORT SERVICES PL ITFRADIATION SERVICES AUSTRALIA
 SUPERANNUATION FUND ACCOUNT NO 3,

Here's your account information and a list of transactions from 01/07/20-30/06/21.

Account name RADIOTHERAPY SUPPORT SERVICES PL ITFRADIATION SERVICES
 AUSTRALIA SUPERANNUATION FUND ACCOUNT NO 3
BSB 062262
Account number 10292648
Account type CDIA
Date opened 28/04/2011

| Date | Transaction details | Amount | Balance |
|-------------|--|--------------|--------------|
| 01 Jul 2020 | Account Fee | -\$5.00 | \$284,473.11 |
| 02 Jul 2020 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$289,698.11 |
| 09 Jul 2020 | Transfer to xx8991 NetBank Kids gift | -\$40,000.00 | \$249,698.11 |
| 26 Jul 2020 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$243,398.11 |
| 01 Aug 2020 | Account Fee | -\$5.00 | \$243,393.11 |
| 03 Aug 2020 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$248,618.11 |
| 18 Aug 2020 | Transfer to other Bank NetBank RSA Super Fund | -\$330.00 | \$248,288.11 |
| 18 Aug 2020 | Transfer to other Bank NetBank I007109 | -\$1,815.00 | \$246,473.11 |
| 18 Aug 2020 | TAX OFFICE PAYMENTS NetBank BPAY 75556 001274251383879560 Tax Payment | -\$2,850.00 | \$243,623.11 |
| 18 Aug 2020 | TAX OFFICE PAYMENTS NetBank BPAY 75556 551000995099646221 Tax Payment | -\$518.00 | \$243,105.11 |
| 27 Aug 2020 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$236,805.11 |
| 01 Sep 2020 | Account Fee | -\$5.00 | \$236,800.11 |
| 02 Sep 2020 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$242,025.11 |

| Date | Transaction details | Amount | Balance |
|-------------|--|-------------|--------------|
| 25 Sep 2020 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$235,725.11 |
| 01 Oct 2020 | Account Fee | -\$5.00 | \$235,720.11 |
| 02 Oct 2020 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$240,945.11 |
| 25 Oct 2020 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$234,645.11 |
| 31 Oct 2020 | TAX OFFICE PAYMENTS NetBank BPAY 75556 001274251383879560 ATO BAS | -\$1,425.00 | \$233,220.11 |
| 01 Nov 2020 | Paper Statement Fee | -\$2.50 | \$233,217.61 |
| 01 Nov 2020 | Account Fee | -\$5.00 | \$233,212.61 |
| 03 Nov 2020 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$238,437.61 |
| 25 Nov 2020 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$232,137.61 |
| 01 Dec 2020 | Account Fee | -\$5.00 | \$232,132.61 |
| 10 Dec 2020 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$237,357.61 |
| 20 Dec 2020 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$231,057.61 |
| 01 Jan 2021 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$236,282.61 |
| 01 Jan 2021 | Account Fee | -\$5.00 | \$236,277.61 |
| 26 Jan 2021 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$229,977.61 |
| 01 Feb 2021 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$235,202.61 |
| 01 Feb 2021 | Account Fee | -\$5.00 | \$235,197.61 |
| 04 Feb 2021 | TAX OFFICE PAYMENTS NetBank BPAY 75556 274251383871260 ATO BAZ | -\$1,425.00 | \$233,772.61 |
| 25 Feb 2021 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$227,472.61 |
| 01 Mar 2021 | Account Fee | -\$5.00 | \$227,467.61 |
| 01 Mar 2021 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$232,692.61 |
| 25 Mar 2021 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$226,392.61 |
| 01 Apr 2021 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$231,617.61 |
| 01 Apr 2021 | Account Fee | -\$5.00 | \$231,612.61 |
| 20 Apr 2021 | TAX OFFICE PAYMENTS NetBank BPAY 75556 274251383871260 BAS payment | -\$1,425.00 | \$230,187.61 |

Account Number 062262 10292648

Page 3 of 4

| Date | Transaction details | Amount | Balance |
|-------------|--|-------------|--------------|
| 25 Apr 2021 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$223,887.61 |
| 01 May 2021 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$229,112.61 |
| 01 May 2021 | Paper Statement Fee | -\$2.50 | \$229,110.11 |
| 01 May 2021 | Account Fee | -\$5.00 | \$229,105.11 |
| 25 May 2021 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$222,805.11 |
| 01 Jun 2021 | Account Fee | -\$5.00 | \$222,800.11 |
| 01 Jun 2021 | Transfer From COMMBIZ TRANSFER Rent MD U11 | \$5,225.00 | \$228,025.11 |
| 25 Jun 2021 | Transfer to xx8991 NetBank pay | -\$6,300.00 | \$221,725.11 |
| 29 Jun 2021 | Transfer to xx8991 NetBank ASIC Balance fees | -\$220.00 | \$221,505.11 |

Any pending transactions haven't been included in this list. Proceeds of cheques aren't available until cleared.

If you have questions or need more information, go to commbank.com.au/support.

Yours sincerely,

Brian Moseley
General Manager, Retail Customer Service



PRDnationwide Norwest Market Appraisal:

Unit 11, 103 Kurrajong Ave Mt Druitt

26th June 2020

Executive Summary

INTRODUCTION

This report has been prepared for **Radiotherapy Support Services Pty Limit.**

PRDnationwide Norwest has pleasure in forwarding our market appraisal for the industrial warehouse located at Unit 11, 103 Kurrajong Ave Mt Druitt.

We have outlined the following information within this report:

- Information about our office
- Outline of the property
- Comparable buildings rates
- Our opinion on the current market

Our Contacts

Adam Bragg

PRDnationwide Norwest

M: 0415 239 492
W: (02) 9680 3300
F: (02) 9680 3611

Suite 402
10 Century Circuit
Baulkham Hills NSW
2153

**Bachelor of Business
(Property Economics)**

**RW Premier Member in
2010, 2011, 2012 and 2013.**

**Specialises in Commercial,
Industrial and Retail
property in Sydney's North
West.**

David Inkster

Director

PRDnationwide Norwest

M: 0409 831 241
W: (02) 9680 3300
F: (02) 9680 3611

Suite 402
10 Century Circuit
Baulkham Hills NSW
2153

**Over 20 years' experience
in property in Australia
and the UK.**

**Licensed Strata Manager &
Real Estate Agent**

**Masters of Business
Management**

PRDnationwide Norwest

PRDnationwide Norwest is located in the heart of the North West of Sydney. The business focuses on the Sydney Metropolitan Office & Industrial Market. We focus on providing solutions to Owners, Occupiers, Investors and Developers of Commercial & Industrial Property. We now manage over \$2B worth of property.

Property Overview

| | |
|--------------------------|---|
| Size | <ul style="list-style-type: none">• 275 sqm (approx.) warehouse area• 56 sqm (approx.) office mezzanine• 331 sqm (approx.) Total Strata Area |
| Property Features | <ul style="list-style-type: none">• Part of a neat and tidy industrial development.• Air-conditioned office.• Large roller-door for goods access• 5 allocated car spaces on title. |

Review of Unit 11, 103 Kurrajong Ave Mount Druitt

We confirm we have been appointed by Radiotherapy Support Services Pty Limit to provide a market review for the above premises.

Comparable Properties

Our research has indicated the following premises, being similar in suburb; style and use will serve as appropriate comparisons to the subject property:

Address: 7/101 Kurrajong Ave Mt Druitt

Sale Price: \$605,000

Sale Date: 29/03/2019

Size: 311 sqm (approx.)

Address: 7/116 Kurrajong Ave Mt Druitt

Sale Price: \$671,000

Sale Date: 15/08/18

Size: 244 sqm (approx.)

Address: 9/105 Kurrajong Ave Mount Druitt

Sale Price: \$749,000

Sale Date: 24/04/18

Size: 323 sqm (approx.)

Address: 9/105 Kurrajong Ave Mount Druitt

Sale Price: \$924,000

Sale Date: 11/04/18

Size: 378 sqm (approx.)

Summary and Conclusion

According to recent sales in the Mount Druitt area, it appears the market is achieving sales between \$2,000 - \$2750 per sqm of the base building. Higher rates may be achieved for vacant possession properties suitable for owner occupiers.

It appears that similar industrial units rent from \$140 to \$160 per square metre Net. With the above mentioned rates in mind, we believe this property would have a current market per square metre rate of approximately \$160 per square metre net, or \$50,080 per annum + GST.

For this market appraisal we have not taken the current passing net annual rental into consideration. If the unit was sold with vacant possession it could achieve a higher sale price than based off a low rental yield.

We believe that if this unit was to be placed on the market at June 2020 it would have achieved a range of:

\$761,300 (excluding GST)

to

\$827,500 (excluding GST)

If you would like to discuss anything further, please do not hesitate to contact the undersigned. This appraisal is for the use only of the party to whom it is addressed and for no other purpose. No responsibility is accepted to any third party who may use or rely on the whole or any part of the content of this market appraisal.

Yours faithfully

PRDnationwide Norwest

David Inkster

Director

Disclaimer and Company Qualifications

Subject to the provisions of the Trade Practices Act 1974 and subject to any other non-excludable statutory provisions, Integrated Strata Management Pty Ltd trading as PRDnationwide Norwest for themselves give notice that:

- All information given in relation to this property whether contained in this document or given orally, is given without responsibility;
- Owners should satisfy themselves as to the truth or accuracy of all information given by their own investigations, inquiries or advices found necessary;
- No person in the employment of Integrated Strata management Pty Ltd trading as PRDnationwide Norwest, has any authority to make or give any representation or warranty what so ever in relation to this property.

Company Qualifications

In accordance with Company policy this document has been prepared for the use only of the party for whom it has been prepared as stated in this document and we accept no responsibility or liability to any other party who might use or rely upon this report in whole or part of its contents.

Business Activity Statement

2021

1 Apr 2021—30 Jun 2021

| | | | |
|-------------|--|-----------------------|----------------|
| Client name | Radiation Services Australia Superannuation Fund | TFN | |
| Form type | BAS-D | ABN | 27 425 138 387 |
| Document ID | 40767792667 | GST accounting method | Cash Basis |
| Form due on | 25 Aug 2021 | Payment due on | 25 Aug 2021 |

Summary

| AMOUNTS YOU OWE THE TAX OFFICE | | AMOUNTS THE TAX OFFICE OWES YOU | |
|--------------------------------|----------------------|---------------------------------|-------------------|
| GST on sales or GST instalment | 1A \$1,425.00 | GST on purchases | 1B \$0.00 |
| Your payment amount | | 9 | \$1,425.00 |

Declaration

I authorise **Balance Accountants & Advisers (Cowra)** to give this activity statement to the Commissioner of Taxation for **Radiation Services Australia Superannuation Fund**. I declare that I am authorised to make this declaration, and the information provided for the preparation of this activity statement is true and correct.

| | |
|-----------|------|
| Signature | Date |
| | |

Payment Options

BPAY**DIRECT CREDIT**

Account Name: ATO EFT Deposits Trust Account
 BSB: 093003
 Account Number: 316385
 Institution Name: ATO EFT Deposits Trust Account

Reference Number: 274251383871260

Billers Code: 75556

To identify the Payer, Use the Customer Reference Number

Reference Number: 274251383871260

Goods and services tax (GST)

for the period from 01 Apr 2021 to 30 Jun 2021

OPTION 2 SIMPLER REPORTING: CALCULATE GST AND REPORT ANNUALLYTotal sales **G1** \$15,675.00

Does the amount shown at G1 include GST? Yes

TAX INVOICE

Radiation Services Australia
Superannuation Fund

Date
Invoice Number
Invoice Due Date

18 August 2020
I007109
1 September 2020

For professional services rendered

Amount

Processing and reconciling financial information provided for the year ended 30 June 2020.
Preparation of financial statements and reports, including notes to the accounts and detailed profit and loss statement and the schedule to the accounts for the year ended 30 June 2020.
Preparation of the income tax return for the year ended 30 June 2020.
Preparation of schedules required with income tax return.
Attending to lodgement of the income tax return with the Australian Taxation Office.

\$1,650.00

Subtotal

\$1,650.00

GST

\$165.00

Invoice Total

\$1,815.00

How To Pay

Payment Required By 1 September 2020



Credit Card

To pay online, click on or go to
<https://balance.accountants/payments>



Cheque

By Mail to
18 Redfern St,
Cowra NSW 2794



Monthly Instalments

(for Business ABN holders and amounts greater than \$1,000)

To arrange, click on or go to
<https://balance.accountants/payments>



By EFT

BSB: 012 595
ACC: 321995475
Reference: ClientCode /Invoice No.

6. GRANT OF LEASE AND TERM

The Landlord grants to the Tenant the rights:

- i. to possess and use the Leased Premises;
- ii. to use the Common Areas in common with the Landlord and all persons authorised by them; and
- iii. to possess and use all the Landlord's Fixtures, fittings and chattels located on the Leased Premises, but only in conjunction with the use of the Leased Premises,

for the Term until termination by either party or expiration of the Term in accordance with the provisions of this Lease.

7. HOLDING OVER

If the Tenant remains in occupation of the Leased Premises after the end of the Term with the consent of the Landlord, they do so as a Tenant from month to month. The terms of this Lease will apply to the tenancy as far as they may be applicable. Either the Landlord or the Tenant may terminate the tenancy by thirty one (31) days' written notification to the other.

8. LEASE BINDS SUCCESSORS

This Lease will apply to the Landlord's and the Tenant's executors, administrators and assigns or, in the case of a corporation, to its successors and assigns, as if they were parties to it.

PART C - TENANT'S FINANCIAL OBLIGATIONS

9. RENT DETAILS

- i. In return for the right to possess and use the Leased Premises and the fittings and accessories, the Tenant is to pay to the Landlord the Rent:
 - A. Monthly: the amount of \$4,750 (as reviewed from time to time pursuant to Clause 10). The amount is exclusive of GST; and
 - B. this Rent to be paid in advance beginning on 1 July 2019.
- ii. The Tenant is to pay the Rent whether demanded or not, free of exchange and without any deductions whatsoever.

10. INDEXATION AND REVIEW OF RENT

- i. The Rent shall be reviewed on the yearly anniversary of the Start Date ("**Rent Review Date**") to the Current Market Rental ("**Valuation Method**").