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Financial statements and reports for the year ended  
30 June 2020

**CTDK NGUYEN SUPERANNUATION FUND**

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Prepared for: Ctdk Nguyen Pty Ltd

# CTDK NGUYEN SUPERANNUATION FUND

## Reports Index

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Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

Members Statement

Consolidated Members Statement

Members Summary

Notes to the Financial Statements

Statement of Taxable Income

Investment Summary

Investment Summary with Market Movement

Trustees Declaration

Trustee Minute / Resolution

Compilation Report

CTDK NGUYEN SUPERANNUATION FUND  
**Statement of Financial Position**

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties ( Australian - Non Residential)	2	490,000.00	500,668.39
Shares in Listed Companies (Australian)	3	46,408.00	0.00
<b>Total Investments</b>		<u>536,408.00</u>	<u>500,668.39</u>
<b>Other Assets</b>			
Cash at Bank - CBA 1044 1528		65,093.40	8,831.96
Cash at Bank - CBA 1044 1536		1,486.42	1,009.77
Cash at Bank - CBA Term Deposit 5013 9788		134,203.17	229,847.77
Cash At Bank - CBA 1046 6530		51,496.17	36,061.83
Income Tax Refundable		3,807.25	3,630.40
<b>Total Other Assets</b>		<u>256,086.41</u>	<u>279,381.73</u>
<b>Total Assets</b>		<u>792,494.41</u>	<u>780,050.12</u>
Less:			
<b>Liabilities</b>			
PAYG Payable		537.00	0.00
<b>Total Liabilities</b>		<u>537.00</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>791,957.41</u>	<u>780,050.12</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Nguyen, Tuyet Thi Bach - Accumulation		317,359.67	312,792.32
Nguyen, Nam Chung - Accumulation		467,045.24	460,324.07
Nguyen, Daniel Hoang - Accumulation		3,830.96	3,529.70
Nguyen, Kim Ann - Accumulation		3,721.54	3,404.03
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>791,957.41</u>	<u>780,050.12</u>

## CTDK NGUYEN SUPERANNUATION FUND

**Detailed Statement of Financial Position**

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties ( Australian - Non Residential)	2		
54 Currawong St, Doolandella		490,000.00	500,668.39
Shares in Listed Companies (Australian)	3		
Australia And New Zealand Banking Group Limited		18,640.00	0.00
Commonwealth Bank Of Australia.		27,768.00	0.00
<b>Total Investments</b>		<u>536,408.00</u>	<u>500,668.39</u>
<b>Other Assets</b>			
Bank Accounts	4		
Cash at Bank - CBA 1044 1528		65,093.40	8,831.96
Cash at Bank - CBA 1044 1536		1,486.42	1,009.77
Cash At Bank - CBA 1046 6530		51,496.17	36,061.83
Cash at Bank - CBA Term Deposit 5013 9788		134,203.17	229,847.77
Income Tax Refundable		3,807.25	3,630.40
<b>Total Other Assets</b>		<u>256,086.41</u>	<u>279,381.73</u>
<b>Total Assets</b>		<u>792,494.41</u>	<u>780,050.12</u>
Less:			
<b>Liabilities</b>			
PAYG Payable		537.00	0.00
<b>Total Liabilities</b>		<u>537.00</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>791,957.41</u>	<u>780,050.12</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Nguyen, Tuyet Thi Bach - Accumulation		317,359.67	312,792.32
Nguyen, Nam Chung - Accumulation		467,045.24	460,324.07
Nguyen, Daniel Hoang - Accumulation		3,830.96	3,529.70
Nguyen, Kim Ann - Accumulation		3,721.54	3,404.03
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>791,957.41</u>	<u>780,050.12</u>

CTDK NGUYEN SUPERANNUATION FUND

# Operating Statement

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		4,649.98	5,570.02
Property Income	8	23,480.40	23,480.40
<b>Contribution Income</b>			
Personal Non Concessional		750.00	1,250.00
<b>Total Income</b>		<u>28,880.38</u>	<u>30,300.42</u>
<b>Expenses</b>			
Accountancy Fees		1,870.00	1,650.00
Administration Costs		0.00	53.00
ATO Supervisory Levy		0.00	259.00
ASIC Fees		54.00	0.00
Depreciation		4,468.00	4,468.00
Investment Expenses		8,323.60	8,696.73
<b>Member Payments</b>			
Life Insurance Premiums		273.66	259.07
<b>Investment Losses</b>			
Changes in Market Values	9	12.68	(4,468.00)
<b>Total Expenses</b>		<u>15,001.94</u>	<u>10,917.80</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>13,878.44</u>	<u>19,382.62</u>
Income Tax Expense	10	1,971.15	2,049.60
<b>Benefits accrued as a result of operations</b>		<u>11,907.29</u>	<u>17,333.02</u>

**CTDK NGUYEN SUPERANNUATION FUND**  
**Detailed Operating Statement**

For the year ended 30 June 2020

	2020	2019
	\$	\$
<b>Income</b>		
Interest Received		
Cash at Bank - CBA 1044 1528	16.73	323.09
Cash at Bank - CBA 1044 1536	0.31	0.00
Cash At Bank - CBA 1046 6530	277.54	399.16
Cash at Bank - CBA Term Deposit 5013 9788	4,355.40	4,847.77
	<u>4,649.98</u>	<u>5,570.02</u>
Property Income		
54 Currawong St, Doolandella	23,480.40	23,480.40
	<u>23,480.40</u>	<u>23,480.40</u>
Personal Contributions - Non Concessional		
Daniel Hoang Nguyen	250.00	500.00
Kim Ann Nguyen	500.00	750.00
	<u>750.00</u>	<u>1,250.00</u>
<b>Total Income</b>	<u>28,880.38</u>	<u>30,300.42</u>
<b>Expenses</b>		
Accountancy Fees	1,870.00	1,650.00
Administration Costs	0.00	53.00
ASIC Fees	54.00	0.00
ATO Supervisory Levy	0.00	259.00
	<u>1,924.00</u>	<u>1,962.00</u>
Depreciation		
54 Currawong St, Doolandella	4,468.00	4,468.00
	<u>4,468.00</u>	<u>4,468.00</u>
Investment Expenses		
54 Currawong St, Doolandella	8,323.60	8,696.73
	<u>8,323.60</u>	<u>8,696.73</u>
<b>Member Payments</b>		
Life Insurance Premiums		
Nguyen, Kim Ann - Accumulation (Accumulation)	273.66	259.07
	<u>273.66</u>	<u>259.07</u>
<b>Investment Losses</b>		
Unrealised Movements in Market Value		
Real Estate Properties ( Australian - Non Residential)		
54 Currawong St, Doolandella	6,200.39	0.00
	<u>6,200.39</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
Australia And New Zealand Banking Group Limited	(2,245.10)	0.00
Commonwealth Bank Of Australia.	(3,942.61)	0.00
	<u>(6,187.71)</u>	<u>0.00</u>
Other Investment Gains/Losses	0.00	(4,468.00)
<b>Changes in Market Values</b>	<u>12.68</u>	<u>(4,468.00)</u>
<b>Total Expenses</b>	<u>15,001.94</u>	<u>10,917.80</u>

CTDK NGUYEN SUPERANNUATION FUND  
**Detailed Operating Statement**

For the year ended 30 June 2020

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	2020	2019
	\$	\$
<b>Benefits accrued as a result of operations before income tax</b>	<u>13,878.44</u>	<u>19,382.62</u>
<b>Income Tax Expense</b>		
Income Tax Expense	1,971.15	2,049.60
<b>Total Income Tax</b>	<u>1,971.15</u>	<u>2,049.60</u>
<b>Benefits accrued as a result of operations</b>	<u>11,907.29</u>	<u>17,333.02</u>

**CTDK NGUYEN SUPERANNUATION FUND**

**Members Statement**

Tuyet Thi Bach Nguyen  
 19 Benwerrin Drive  
 Burwood, Victoria, 3151, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	06/11/1965	Vested Benefits	317,359.67
Age:	54	Total Death Benefit	317,359.67
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	04/04/2016	Previous Salary	0.00
Service Period Start Date:		Disability Benefit	0.00
Date Left Fund:			
Member Code:	NGUTUY00001A		
Account Start Date	04/04/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

<b>Your Balance</b>	
Total Benefits	317,359.67
<u>Preservation Components</u>	
Preserved	317,359.67
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	280,100.00
Taxable	37,259.67

<b>Your Detailed Account Summary</b>		<b>This Year</b>
Opening balance at	01/07/2019	312,792.32
<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		5,374.24
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		806.89
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2020	317,359.67



# Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

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Tuyet Thi Bach Nguyen  
Director

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Nam Chung Nguyen  
Director

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Daniel Hoang Nguyen  
Director

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Kim Ann Nguyen  
Director

**CTDK NGUYEN SUPERANNUATION FUND**

**Members Statement**

Nam Chung Nguyen  
 19 Benwerrin Drive  
 Burwood, Victoria, 3151, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	17/11/1953	Vested Benefits	467,045.24
Age:	66	Total Death Benefit	467,045.24
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	04/04/2016	Previous Salary	0.00
Service Period Start Date:		Disability Benefit	0.00
Date Left Fund:			
Member Code:	NGUNAM00001A		
Account Start Date	04/04/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

<b>Your Balance</b>	
<b>Total Benefits</b>	467,045.24
<u>Preservation Components</u>	
Preserved	445,574.86
Unrestricted Non Preserved	21,470.38
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	400,000.00
Taxable	67,045.24

<b>Your Detailed Account Summary</b>		
		<b>This Year</b>
Opening balance at	01/07/2019	460,324.07
<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		7,908.58
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		1,187.41
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2020	467,045.24

# Members Statement

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### Trustee's Disclaimer

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Signed by all the trustees of the fund

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Tuyet Thi Bach Nguyen  
Director

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Nam Chung Nguyen  
Director

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Daniel Hoang Nguyen  
Director

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Kim Ann Nguyen  
Director

**CTDK NGUYEN SUPERANNUATION FUND**

**Members Statement**

Daniel Hoang Nguyen  
 19 Benwerrin Drive  
 Burwood, Victoria, 3151, Australia

<b>Your Details</b>		<b>Nominated Beneficiaries</b>	N/A
Date of Birth :	30/12/1990	Vested Benefits	3,830.96
Age:	29	Total Death Benefit	3,830.96
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	04/04/2016	Previous Salary	0.00
Service Period Start Date:		Disability Benefit	0.00
Date Left Fund:			
Member Code:	NGUDAN00001A		
Account Start Date	04/04/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

<b>Your Balance</b>	
<b>Total Benefits</b>	3,830.96
<u>Preservation Components</u>	
Preserved	3,830.96
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	3,750.00
Taxable	80.96

<b>Your Detailed Account Summary</b>		<b>This Year</b>
Opening balance at	01/07/2019	3,529.70
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		250.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		60.31
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		9.05
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2020	3,830.96

# Members Statement

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### Trustee's Disclaimer

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Signed by all the trustees of the fund

\_\_\_\_\_  
Tuyet Thi Bach Nguyen  
Director

\_\_\_\_\_  
Nam Chung Nguyen  
Director

\_\_\_\_\_  
Daniel Hoang Nguyen  
Director

\_\_\_\_\_  
Kim Ann Nguyen  
Director

**CTDK NGUYEN SUPERANNUATION FUND**

**Members Statement**

Kim Ann Nguyen  
 19 Benwerrin Drive  
 Burwood, Victoria, 3151, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	08/02/1993	Vested Benefits	3,721.54
Age:	27	Total Death Benefit	3,721.54
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	04/04/2016	Previous Salary	0.00
Service Period Start Date:		Disability Benefit	0.00
Date Left Fund:			
Member Code:	NGUKIM00001A		
Account Start Date	04/04/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

<b>Your Balance</b>	
Total Benefits	3,721.54
<u>Preservation Components</u>	
Preserved	3,721.54
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	4,500.00
Taxable	(778.46)

<b>Your Detailed Account Summary</b>		<b>This Year</b>	
Opening balance at	01/07/2019	3,404.03	
<u>Increases to Member account during the period</u>			
Employer Contributions			
Personal Contributions (Concessional)			
Personal Contributions (Non Concessional)			500.00
Government Co-Contributions			
Other Contributions			
Proceeds of Insurance Policies			
Transfers In			
Net Earnings			58.97
Internal Transfer In			
<u>Decreases to Member account during the period</u>			
Pensions Paid			
Contributions Tax			
Income Tax			(32.20)
No TFN Excess Contributions Tax			
Excess Contributions Tax			
Refund Excess Contributions			
Division 293 Tax			
Insurance Policy Premiums Paid			273.66
Management Fees			
Member Expenses			
Benefits Paid/Transfers Out			
Superannuation Surcharge Tax			
Internal Transfer Out			
Closing balance at	30/06/2020	3,721.54	

# Members Statement

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### Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

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Tuyet Thi Bach Nguyen  
Director

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Nam Chung Nguyen  
Director

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Daniel Hoang Nguyen  
Director

---

Kim Ann Nguyen  
Director

**CTDK NGUYEN SUPERANNUATION FUND**

**Members Statement**

Tuyet Thi Bach Nguyen  
 19 Benwerrin Drive  
 Burwood, Victoria, 3151, Australia

**Your Details**

Date of Birth :	06/11/1965	Vested Benefits	317,359.67
Age:	54	Total Death Benefit	317,359.67
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	04/04/2016	Previous Salary	0.00
Service Period Start Date:		Disability Benefit	0.00
Date Left Fund:		Nominated Beneficiaries	N/A
Member Code:	Consolidated		
Account Start Date	04/04/2016		
Account Type:	Consolidated		
Account Description:	Consolidated		

**Your Balance**

Total Benefits 317,359.67

Preservation Components

Preserved 317,359.67

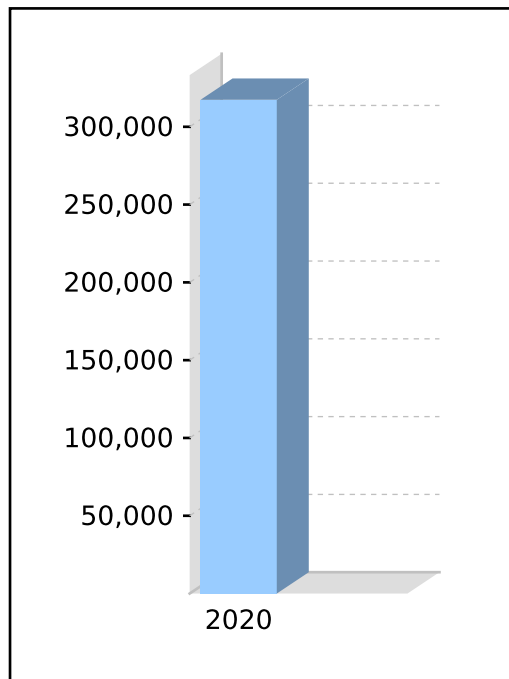
Unrestricted Non Preserved

Restricted Non Preserved

Tax Components

Tax Free 280,100.00

Taxable 37,259.67



**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2019	312,792.32
<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	5,374.24
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	806.89
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	317,359.67



**CTDK NGUYEN SUPERANNUATION FUND**

**Members Statement**

Nam Chung Nguyen  
 19 Benwerrin Drive  
 Burwood, Victoria, 3151, Australia

**Your Details**

Date of Birth :	17/11/1953	Vested Benefits	467,045.24
Age:	66	Total Death Benefit	467,045.24
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	04/04/2016	Previous Salary	0.00
Service Period Start Date:		Disability Benefit	0.00
Date Left Fund:		Nominated Beneficiaries	N/A
Member Code:	Consolidated		
Account Start Date	04/04/2016		
Account Type:	Consolidated		
Account Description:	Consolidated		

**Your Balance**

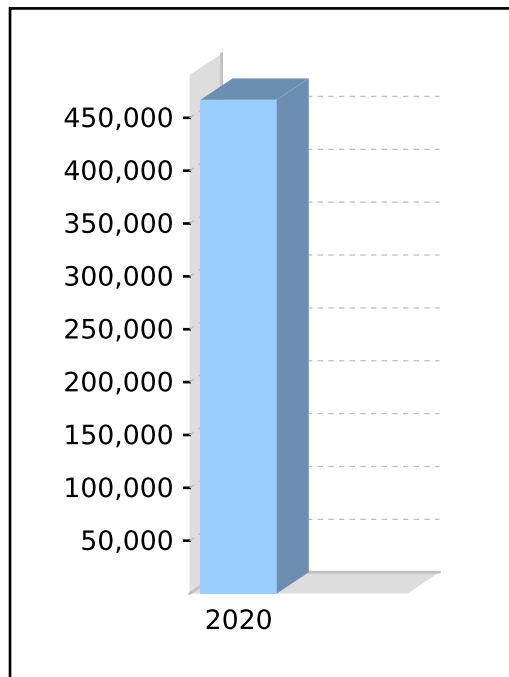
Total Benefits 467,045.24

Preservation Components

Preserved 445,574.86  
 Unrestricted Non Preserved 21,470.38  
 Restricted Non Preserved

Tax Components

Tax Free 400,000.00  
 Taxable 67,045.24



**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2019	460,324.07
<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	7,908.58
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	1,187.41
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	467,045.24

**CTDK NGUYEN SUPERANNUATION FUND**

**Members Statement**

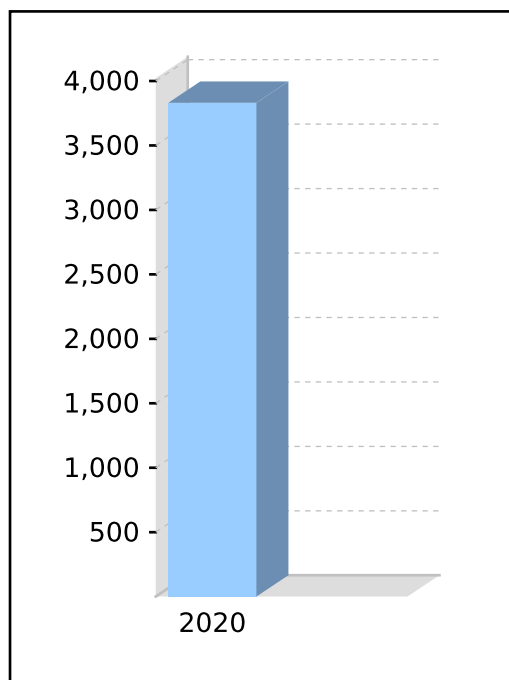
Daniel Hoang Nguyen  
 19 Benwerrin Drive  
 Burwood, Victoria, 3151, Australia

**Your Details**

Date of Birth :	30/12/1990	Vested Benefits	3,830.96
Age:	29	Total Death Benefit	3,830.96
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	04/04/2016	Previous Salary	0.00
Service Period Start Date:		Disability Benefit	0.00
Date Left Fund:		Nominated Beneficiaries	N/A
Member Code:	Consolidated		
Account Start Date	04/04/2016		
Account Type:	Consolidated		
Account Description:	Consolidated		

**Your Balance**

<b>Total Benefits</b>	3,830.96
<u>Preservation Components</u>	
Preserved	3,830.96
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	3,750.00
Taxable	80.96



**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2019	3,529.70
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	250.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	60.31
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	9.05
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	3,830.96

**CTDK NGUYEN SUPERANNUATION FUND**

**Members Statement**

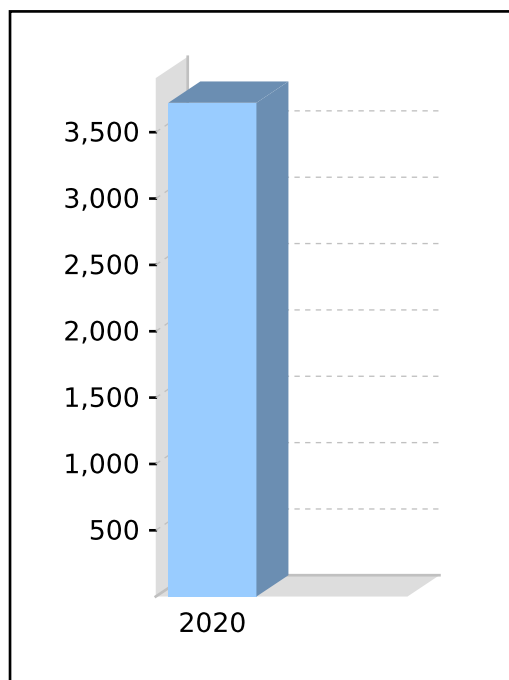
Kim Ann Nguyen  
 19 Benwerrin Drive  
 Burwood, Victoria, 3151, Australia

**Your Details**

Date of Birth :	08/02/1993	Vested Benefits	3,721.54
Age:	27	Total Death Benefit	3,721.54
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	04/04/2016	Previous Salary	0.00
Service Period Start Date:		Disability Benefit	0.00
Date Left Fund:		Nominated Beneficiaries	N/A
Member Code:	Consolidated		
Account Start Date	04/04/2016		
Account Type:	Consolidated		
Account Description:	Consolidated		

**Your Balance**

<b>Total Benefits</b>	<b>3,721.54</b>
<u>Preservation Components</u>	
Preserved	3,721.54
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	4,500.00
Taxable	(778.46)



**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2019	3,404.03
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	500.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	58.97
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(32.20)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	273.66
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2020	3,721.54

## CTDK NGUYEN SUPERANNUATION FUND

**Members Summary**

As at 30 June 2020

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Tuyet Thi Bach Nguyen (Age: 54)</b>											
NGUTUY00001A - Accumulation											
312,792.32			5,374.24				806.89				317,359.67
<b>312,792.32</b>			<b>5,374.24</b>				<b>806.89</b>				<b>317,359.67</b>
<b>Nam Chung Nguyen (Age: 66)</b>											
NGUNAM00001A - Accumulation											
460,324.07			7,908.58				1,187.41				467,045.24
<b>460,324.07</b>			<b>7,908.58</b>				<b>1,187.41</b>				<b>467,045.24</b>
<b>Daniel Hoang Nguyen (Age: 29)</b>											
NGUDAN00001A - Accumulation											
3,529.70	250.00		60.31				9.05				3,830.96
<b>3,529.70</b>	<b>250.00</b>		<b>60.31</b>				<b>9.05</b>				<b>3,830.96</b>
<b>Kim Ann Nguyen (Age: 27)</b>											
NGUKIM00001A - Accumulation											
3,404.03	500.00		58.97				(32.20)		273.66		3,721.54
<b>3,404.03</b>	<b>500.00</b>		<b>58.97</b>				<b>(32.20)</b>		<b>273.66</b>		<b>3,721.54</b>
<b>780,050.12</b>	<b>750.00</b>		<b>13,402.10</b>				<b>1,971.15</b>		<b>273.66</b>		<b>791,957.41</b>

# Notes to the Financial Statements

For the year ended 30 June 2020

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## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

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

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

### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

### b. Cash and Cash Equivalents

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

### c. Revenue

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

# Notes to the Financial Statements

For the year ended 30 June 2020

## Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

## Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

## Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

## Distribution revenue

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

## Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

## Contributions

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

## d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

## e. Critical Accounting Estimates and Judgements

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

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

### Note 2: Real Estate Properties ( Australian - Non Residential)

	2020 \$	2019 \$
54 Currawong St, Doolandella	490,000.00	500,668.39
	490,000.00	500,668.39

### Note 3: Shares in Listed Companies (Australian)

	2020 \$	2019 \$
Australia And New Zealand Banking Group Limited	18,640.00	0.00

CTDK NGUYEN SUPERANNUATION FUND

## Notes to the Financial Statements

For the year ended 30 June 2020

Commonwealth Bank Of Australia.	27,768.00	0.00
	46,408.00	0.00

### Note 4: Banks and Term Deposits

	2020 \$	2019 \$
<b>Banks</b>		
Cash At Bank - CBA 1046 6530	51,496.17	36,061.83
Cash at Bank - CBA 1044 1528	65,093.40	8,831.96
Cash at Bank - CBA 1044 1536	1,486.42	1,009.77
Cash at Bank - CBA Term Deposit 5013 9788	134,203.17	229,847.77
	252,279.16	275,751.33

### Note 5: Liability for Accrued Benefits

	2020 \$	2019 \$
Liability for accrued benefits at beginning of year	780,050.12	762,717.10
Benefits accrued as a result of operations	11,907.29	17,333.02
Current year member movements	0.00	0.00
	791,957.41	780,050.12

### Note 6: Vested Benefits

Vested benefits are benefits that 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 end of the reporting period.

	2020 \$	2019 \$
Vested Benefits	791,957.41	780,050.12

### Note 7: Guaranteed Benefits

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

**Notes to the Financial Statements**

For the year ended 30 June 2020

**Note 8: Rental Income**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
54 Currawong St, Doolandella	23,480.40	23,480.40
	<u>23,480.40</u>	<u>23,480.40</u>

**Note 9: Changes in Market Values****Unrealised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Real Estate Properties ( Australian - Non Residential)</b>		
54 Currawong St, Doolandella	(6,200.39)	0.00
	<u>(6,200.39)</u>	<u>0.00</u>
<b>Shares in Listed Companies (Australian)</b>		
Australia And New Zealand Banking Group Limited	2,245.10	0.00
Commonwealth Bank Of Australia.	3,942.61	0.00
	<u>6,187.71</u>	<u>0.00</u>
<b>Total Unrealised Movement</b>	<u>(12.68)</u>	<u>0.00</u>

**Realised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	<u>0.00</u>	<u>0.00</u>
<b>Changes in Market Values</b>	<u>(12.68)</u>	<u>0.00</u>

**Note 10: Income Tax Expense**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	1,971.15	2,049.60
Income Tax Expense	<u>1,971.15</u>	<u>2,049.60</u>

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	2,081.77	2,907.45
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CTDK NGUYEN SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2020

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Less:

Tax effect of:

Non Taxable Contributions	112.50	187.50
Increase in MV of Investments	0.00	670.20
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	0.15

Add:

Tax effect of:

Decrease in MV of Investments	1.90	0.00
Rounding	(0.02)	0.00
Income Tax on Taxable Income or Loss	1,971.15	2,049.60

Less credits:

Other Adjustments		5,680.00
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Current Tax or Refund

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1,971.15

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2,049.60

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CTDK NGUYEN SUPERANNUATION FUND

**Statement of Taxable Income**

For the year ended 30 June 2020

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	<b>2020</b>
	<b>\$</b>
Benefits accrued as a result of operations	13,878.44
<b>Less</b>	
Non Taxable Contributions	750.00
	<hr/> 750.00
<b>Add</b>	
Decrease in MV of investments	12.68
	<hr/> 12.68
SMSF Annual Return Rounding	(0.12)
	<hr/> (0.12)
<b>Taxable Income or Loss</b>	<b>13,141.00</b>
	<hr/> 13,141.00
Income Tax on Taxable Income or Loss	1,971.15
	<hr/> 1,971.15
<b>CURRENT TAX OR REFUND</b>	<b>1,971.15</b>
	<hr/> 1,971.15
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,148.00)
	<hr/> (2,148.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<b>82.15</b>
	<hr/> 82.15

# CTDK NGUYEN SUPERANNUATION FUND

## Investment Summary Report

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Cash at Bank - CBA 1044 1528		65,093.400000	65,093.40	65,093.40	65,093.40			8.25 %
Cash at Bank - CBA 1044 1536		1,486.420000	1,486.42	1,486.42	1,486.42			0.19 %
Cash At Bank - CBA 1046 6530		51,496.170000	51,496.17	51,496.17	51,496.17			6.53 %
Cash at Bank - CBA Term Deposit 5013 9788		134,203.170000	134,203.17	134,203.17	134,203.17			17.02 %
			<b>252,279.16</b>		<b>252,279.16</b>		<b>0.00 %</b>	<b>31.99 %</b>
<b>Real Estate Properties ( Australian - Non Residential)</b>								
CTDK0002-1 54 Currawong St, Doolandella	1.00	490,000.000000	490,000.00	496,200.39	496,200.39	(6,200.39)	(1.25) %	62.13 %
			<b>490,000.00</b>		<b>496,200.39</b>	<b>(6,200.39)</b>	<b>(1.25) %</b>	<b>62.13 %</b>
<b>Shares in Listed Companies (Australian)</b>								
ANZ.AX Australia And New Zealand Banking Group Limited	1,000.00	18.640000	18,640.00	16.39	16,394.90	2,245.10	13.69 %	2.36 %
CBA.AX Commonwealth Bank Of Australia.	400.00	69.420000	27,768.00	59.56	23,825.39	3,942.61	16.55 %	3.52 %
			<b>46,408.00</b>		<b>40,220.29</b>	<b>6,187.71</b>	<b>15.38 %</b>	<b>5.88 %</b>
			<b>788,687.16</b>		<b>788,699.84</b>	<b>(12.68)</b>	<b>(0.00) %</b>	<b>100.00 %</b>

CTDK NGUYEN SUPERANNUATION FUND

Investment Summary with Market Movement

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>								
Cash At Bank - CBA 1046 6530		51,496.170000	51,496.17	51,496.17	51,496.17			
Cash at Bank - CBA 1044 1528		65,093.400000	65,093.40	65,093.40	65,093.40			
Cash at Bank - CBA 1044 1536		1,486.420000	1,486.42	1,486.42	1,486.42			
Cash at Bank - CBA Term Deposit 5013 9788		134,203.170000	134,203.17	134,203.17	134,203.17			
			<b>252,279.16</b>		<b>252,279.16</b>			
<b>Real Estate Properties ( Australian - Non Residential)</b>								
CTDK0002-1 54 Currawong St, Doolandella	1.00	490,000.000000	490,000.00	496,200.39	496,200.39	(6,200.39)	(6,200.39)	0.00
			<b>490,000.00</b>		<b>496,200.39</b>	<b>(6,200.39)</b>	<b>(6,200.39)</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>								
ANZ.AX Australia And New Zealand Banking Group Limited	1,000.00	18.640000	18,640.00	16.39	16,394.90	2,245.10	2,245.10	0.00
CBA.AX Commonwealth Bank Of Australia.	400.00	69.420000	27,768.00	59.56	23,825.39	3,942.61	3,942.61	0.00
			<b>46,408.00</b>		<b>40,220.29</b>	<b>6,187.71</b>	<b>6,187.71</b>	<b>0.00</b>
			<b>788,687.16</b>		<b>788,699.84</b>	<b>(12.68)</b>	<b>(12.68)</b>	<b>0.00</b>

## CTDK NGUYEN SUPERANNUATION FUND

# Trustees Declaration

Ctdk Nguyen Pty Ltd ACN: 611651515

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2020 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2020.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) 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:

.....  
Tuyet Thi Bach Nguyen  
Ctdk Nguyen Pty Ltd  
Director

.....  
Nam Chung Nguyen  
Ctdk Nguyen Pty Ltd  
Director

.....  
Daniel Hoang Nguyen  
Ctdk Nguyen Pty Ltd  
Director

.....  
Kim Ann Nguyen  
Ctdk Nguyen Pty Ltd  
Director

27 October 2020

## Minutes of a meeting of the Director(s)

held on 27 October 2020 at Level 1, 21 Shierlaw Avenue, Canterbury, Victoria 3126

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- PRESENT:** Tuyet Thi Bach Nguyen, Nam Chung Nguyen, Daniel Hoang Nguyen and Kim Ann Nguyen
- MINUTES:** The Chair reported that the minutes of the previous meeting had been signed as a true record.
- 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.
- The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2020 and it was resolved that such statements be and are hereby adopted as tabled.
- TRUSTEE'S DECLARATION:** It was resolved that the trustee's declaration of the Superannuation Fund be signed.
- ANNUAL RETURN:** Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2020, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
- TRUST DEED:** The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
- INVESTMENT STRATEGY:** The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
- INSURANCE COVER:** The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
- ALLOCATION OF INCOME:** It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
- INVESTMENT ACQUISITIONS:** It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2020.
- INVESTMENT DISPOSALS:** It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2020.
- AUDITORS:** It was resolved that
- Anthony Boys
- of
- PO Box 3376, Rundle Mall, South Australia 5000
- act as auditors of the Fund for the next financial year.
- TAX AGENTS:** It was resolved that

# Minutes of a meeting of the Director(s)

held on 27 October 2020 at Level 1, 21 Shierlaw Avenue, Canterbury, Victoria 3126

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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:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....  
Daniel Hoang Nguyen

Chairperson

# CTDK NGUYEN SUPERANNUATION FUND

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the CTDK NGUYEN SUPERANNUATION FUND which comprise the statement of financial position as at 30/06/2020 the operating statement for the year then ended, 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 the Trustee(s)**

The Trustee(s) of CTDK NGUYEN 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 used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### **Assurance Disclaimer**

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

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company 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.

of

Signed:

Dated: 10/12/2020