

COMPUTER FILE INDEX & JOURNALS

CLIENT: CALLOW SUPERANNUATION FUND

CODE: CAL15

YEAR: 2020

Individual
Partnership
Company
Trust
Superfund

<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input type="checkbox"/>
<input checked="" type="checkbox"/>

STS:	NO
GST:	NO

Please circle

Please tick

Prepared by: _____

Reviewed by: _____

INDUSTRY: _____


e.g fishing, advertising, road freight haulage - please be specific

Schedule Reference	INDEX	Tick If Applicable
A-1	TRIAL BALANCE	x
A-2	QUERIES / NOTES	x
A-3	JOURNAL ENTRIES	
B-1	PROFIT & LOSS	x
B-2	BALANCE SHEET	x
B-3	MEMBERS LOANS	x
C-1	TAXATION	x
D-1	CASH/TERM DEPOSITS	x
E-1	INVESTMENTS/SHARE PORTFOLIO	x
F-1	PROPERTY	
G-1	OTHER ASSETS	x
H-1	LIABILITIES	
J-1	TRUST DEED EXTRACTS	
K-1	INVESTMENT STRATEGY	
L-1	MINUTES	
L-2	MINUTES	
L-3	MINUTES	
M-1	CONTRIBUTIONS	
N-1	INTEREST RECEIVED	
O-1	DIVIDENDS RECEIVED	x
P-1	RENT RECEIVED	
Q-1	EXPENSES	x
	excel/office photocopy master	

Detail Job

Discussion for Job : Callow Superannuation Fund

Email : farrell.m@dbaker.com.au

Client	Time	Status	Note	Edit	File
D Baker & Associates Chartered Accountants and Business Advisors	10/05/2021 11:40:33	New Job	Please find documents for Callow superfund. Please prepare the working paper file as well as the tax return and member statements		

Query List

Client: DBAKER
End Client: Callow Super Fund
Year: 2020
Query date: 18-May-21

Item No.	Account	Query	Answer
1	Tax invoices	Please provide us with tax invoices for the following amounts: - \$54 ASIC Fee withdrawn from Bankwest#435 on 14/10/2019. - \$330 Audit Fee withdrawn from Bankwest#435 on 12/08/2019.	Please continue without the \$54.00 invoice. Cannot locate this invoice Please see attached invoice for auditor.
2	AxiCorp Financial Services Pty Ltd	Please confirm whether the balance at 30 June 2020 of AxiCorp Financial Service Pty Ltd was remained at \$9.95 and there was no movement during the year. Otherwise, please advise. AxiCorp	Balance has remained unchanged
3	Contribution	Please confirm whether the following amounts were employer contributions. If yes, please advise us how to split for each member: - \$2,148.10 with narration "Quicksuper Qsuper2658902608" on 16/03/2020. - \$1,175.63 with narration "Quicksuper Qsuper2677028956" on 15/04/2020.	All for Evan Callow
4	Suspense	Please provide us with information or supporting document for the amount of \$10,000 withdrawn from Bankwest#435 with narration "ATO ref 7115483899418" on 27/04/2020.	This amount relates to early release of super due to COVID 19 hardship. Please show on members loan.

Please note that:

1. 2019 Member Spreadsheet were not provided so we assumed member component at 30/06/2019 were 100% taxable-preserved.
2. \$10,000 early release of superannuation was equally split between two members as there was no supporting document provided.

Please advise us if there was any change.

CALLOW SUPERANNUATION FUND

ABN 74 659 776 148

Comparative Trial Balance as at 30 June 2020

		2020	2020	2019	2019
		\$ Dr	\$ Cr	\$ Dr	\$ Cr
Income					
0567	Distribution from trusts		2,688.00	O-15	5,069.00
0601	Total capital gains	421.41	E-1		
0716.01	- Employers contributions		3,323.73	B-3.5	
0940	Changes in NMV - Unit Trust	448.57	\$13,526.57 (E-21) - \$13,078 (A-1.1)		1,634.01
0941	Change in MV - Bitcoin Market	13,632.58	E-3		13,610.56
0942	Change in MV - AxiCorp Financial Service			394.21	
Expenses					
1510	Accountancy			1,720.00	
1535	Audit fees	330.00	Q-4		
1685	Filing fees	54.00	D-2	53.00	
1700	Supervisory levy	259.00		259.00	
1756	Investment Expenses	50.30	Q-5		
1998.01	- Income tax expense - Earnings	154.91		235.79	
1998.02	- Income tax expense - Earnings	144.38	B-3.4	219.76	
1999.01	- Income tax expense - Contribution	498.56			
Current Assets					
2000	Bankwest - 435	6,865.23	D-4	10,193.70	
2001	Cash account - Independent Reserve	21.53	E-2	0.04	
2100	Distribution Receivable	2,688.00	G-1	5,069.00	
Non Current Assets					
2520	Unlisted units in trusts	138,366.55	E-21	138,366.55	
2521	Less: Trust revaluation		13,526.57	E-21	13,078.00
2641	Independent Reserve - Bitcoin Market	44,972.46	E-3	59,098.24	
2642	AxiCorp Financial Services Pty Ltd	9.95	E-14	9.95	

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

CALLOW SUPERANNUATION FUND

ABN 74 659 776 148

Comparative Trial Balance as at 30 June 2020

	2020 \$ Dr	2020 \$ Cr	2019 \$ Dr	2019 \$ Cr
Current Liabilities				
3325	Taxation		837.40 C-2	1,117.75
Equity				
4000.01	- Opening balance - Members fund		102,761.12	93,734.10
4000.02	- Opening balance - Members fund		95,780.61	87,375.42
4080.01	- Benefits paid	5,000.00		
4080.02	- Benefits paid	5,000.00		
4199	Yet To Be Allocated			0.40
		<u>218,917.43</u>	<u>218,917.43</u>	<u>215,619.24</u>
			<u>215,619.24</u>	
	Net Loss	9,981.98		17,431.81

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CALLOW SUPERANNUATION FUND

ABN 74 659 776 148

Detailed Operating Statement

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Revenue			
- Employers contributions	B-3.4	3,323.73	0.00
Distribution from trusts	G-1	2,688.00	5,069.00
Total capital gains	E-1	(421.41)	0.00
Changes in NMV - Unit Trust	\$13,078 (A-1.1) -\$13,526.57 (E-21)	(448.57)	1,634.01
Change in MV - Bitcoin Market	E-3	(13,632.58)	13,610.56
Change in MV - AxiCorp Financial Service		0.00	(394.21)
Total revenue		(8,490.83)	19,919.36
Expenses			
Accountancy		0.00	1,720.00
Audit fees	Q-4	330.00	0.00
Filing fees	D-2	54.00	53.00
Supervisory levy		259.00	259.00
Investment Expenses	Q-5	50.30	0.00
Total expenses		693.30	2,032.00
Benefits Accrued as a Result of Operations Before Income Tax		(9,184.13)	17,887.36
Income tax expense	6 C-1	797.85	455.55
Benefits Accrued as a Result of Operations	7	(9,981.98)	17,431.81

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CALLOW SUPERANNUATION FUND

ABN 74 659 776 148

Detailed Statement of Financial Position as at 30 June 2020

	2020		2019
	\$		\$
Investments			
Unlisted units in trusts	E-21 138,366.55	↑ 124,839.98	138,366.55
Less: Trust revaluation	E-21 (13,526.57)	↓	(13,078.00)
Independent Reserve - Bitcoin Market	E-3 44,972.46		59,098.24
AxiCorp Financial Services Pty Ltd	E-14 9.95		9.95
Total Investments	<u>169,822.39</u>		<u>184,396.74</u>
Other Assets			
Bankwest - 435	D-4 6,865.23		10,193.70
Cash account - Independent Reserve	E-2 21.53		0.04
Distribution Receivable	G-1 2,688.00		5,069.00
Total other assets	<u>9,574.76</u>		<u>15,262.74</u>
Total assets	<u>179,397.15</u>		<u>199,659.48</u>
Liabilities			
Taxation	C-2 837.40		1,117.75
Total liabilities	<u>837.40</u>		<u>1,117.75</u>
Net Assets Available to Pay Benefits	<u>178,559.75</u>		<u>198,541.73</u>
Represented by:			
Liability for Accrued Members' Benefits			
Allocated to members' accounts	178,559.75		198,541.33
Not yet allocated	0.00		0.40
	<u>178,559.75</u>		<u>198,541.73</u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

CALLOW SUPERANNUATION FUND

ABN 74 659 776 148

Member's Information Statement**For the year ended 30 June 2020**

	2020	2019
	\$	\$
Evan Callow		
Opening balance - Members fund	102,761.12	93,734.10
Allocated earnings	(6,473.81)	9,262.60
Employers contributions	3,323.73	0.00
Income tax expense - Earnings	(154.91)	(235.79)
Income tax expense - Contribution	(498.56)	0.00
Benefits paid	(5,000.00)	0.00
Balance as at 30 June 2020	<u>93,957.57</u>	<u>102,760.91</u>
Withdrawal benefits at the beginning of the year	102,761.12	93,734.10
Withdrawal benefits at 30 June 2020	93,957.57	102,760.91

B-3.4

Withdrawal Benefit

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

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

and earnings (after income tax) associated with the above contributions.

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

Contact Details

If you require further information on your withdrawal benefit please contact E Callow or write to The Trustee, CALLOW SUPERANNUATION FUND.

CALLOW SUPERANNUATION FUND

ABN 74 659 776 148

Member's Information Statement

For the year ended 30 June 2020

	2020	2019
	\$	\$
Melissa Callow		
Opening balance - Members fund	95,780.61	87,375.42
Allocated earnings	(6,034.05)	8,624.76
Income tax expense - Earnings	(144.38)	(219.76)
Benefits paid	(5,000.00)	0.00
Balance as at 30 June 2020	84,602.18	95,780.42
Withdrawal benefits at the beginning of the year	95,780.61	87,375.42
Withdrawal benefits at 30 June 2020	84,602.18	95,780.42

Withdrawal Benefit

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

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

and earnings (after income tax) associated with the above contributions.

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

Contact Details

If you require further information on your withdrawal benefit please contact E Callow or write to The Trustee, CALLOW SUPERANNUATION FUND.

CALLOW SUPERANNUATION FUND

ABN 74 659 776 148

Member's Information Statement

For the year ended 30 June 2020

	2020	2019
	\$	\$
Amounts Allocatable to Members		
Yet to be allocated at the beginning of the year	0.00	0.40
Benefits accrued as a result of operations as per the operating statement	(9,981.98)	17,431.81
Benefits paid	(5,000.00)	0.00
Benefits paid	(5,000.00)	0.00
Amount allocatable to members	<u>(19,981.98)</u>	<u>17,432.21</u>
Allocation to members		
Evan Callow	(8,803.55)	9,026.81
Melissa Callow	(11,178.43)	8,405.00
Total allocation	<u>(19,981.98)</u>	<u>17,431.81</u>
Yet to be allocated	0.00	0.40
	<u>(19,981.98)</u>	<u>17,432.21</u>
Members Balances		
Evan Callow	93,957.57	102,760.91
Melissa Callow	84,602.18	95,780.42
Allocated to members accounts	<u>178,559.75</u>	<u>198,541.33</u>
Yet to be allocated	0.00	0.40
Liability for accrued members benefits	<u>178,559.75</u>	<u>198,541.73</u>

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Member Movement Worksheet

Client: DBAKER
 End Client: Callow Super Fund
 Year: 2020

		Ref
Benefits accrued as a result of operations before income tax	(9,184.13)	B-1
Less: Contributions by Employer Evan Callow	(3,323.73)	B-3.5
Less: Contributions by Employer Melissa Callow	-	
Allocated Earnings	(12,507.86)	
Gross tax	797.85	C-1
Less: Income Tax on Contributions	(498.56)	
	299.29	

	DOB	Age	Opening balance		
Evan Callow	18/09/1970	49	102,761.12	52%	A-1.2
Melissa Callow	30/08/1973	46	95,780.61	48%	A-1.2
			198,541.73	100%	

Member Account	Evan Callow	Melissa Callow	Total	Ref
Opening balance	102,761.12	95,780.61	198,541.73	
Contributions by Employer	3,323.73	-	3,323.73	B-3.5
Early release of Superannuation	(5,000.00)	(5,000.00)	(10,000.00)	A-2.2#4
Allocated Earnings	(6,473.81)	(6,034.05)	(12,507.86)	
Income Tax on Contribution	(498.56)	-	(498.56)	
Income Tax on Earnings	(154.91)	(144.38)	(299.29)	
	(8,803.55)	(11,178.43)	(19,981.98)	
TOTAL	93,957.57	84,602.18	178,559.75	

Contribution Worksheet

Client: DBAKER
End Client: Callow Super Fund
Year: 2020

Date	Narration	Amount	Ref
16/03/2020	Quicksuper Qsuper2658902608	2,148.10	D-3
15/04/2020	Quicksuper Qsuper2677028956	1,175.63	D-3
Total contribution for Evan Callow		3,323.73	A-2.2#3

Tax Reconciliation Worksheet

Client	DBAKER
End Client	Callow Super Fund
Year	2020

		Amount	Ref
	Benefits accrued as a result of operations before income tax	(9,184.00)	B-1
<i>Less:</i>	Change in MV	-	-
<i>Add:</i>	Change in MV-Unit Trust	449.00	\$13,078 (A-1.1) - \$13,526.57 (E-21)
	Capital Loss	421.00	E-1
	Change in MV-Bitcoin	13,633.00	E-3
		14,503.00	
	Taxable Income	5,319.00	
	Gross tax(15%)	797.85	
		-	
	Add: Supervisory Levy	259.00	
		259.00	
	Amount due for 2019-2020	1,056.85	

Income Tax Worksheet

Client: DBAKER
 End Client: Callow Super Fund
 Year: 2020

		Ref
Opening balance	1,117.75	A-1.2
<i>2019 Income tax paid</i>		
<i>2019 Payable</i>	(1,337.20)	C-3
<i>ATO Super Levy</i>	259.00	
Balance	(1,078.20)	
 ITA Balance	 39.55	 C-4
 2020 Income Tax	 797.85	 C-1
 Less:		
Total provision for income tax	837.40	



Australian Government
Australian Taxation Office

Agent D BAKER & ASSOCIATES PTY LTD
Client THE TRUSTEE FOR CALLOW
SUPERANNUATION FUND
ABN 74 659 776 148
TFN 940 633 799

Income tax 551

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

Transactions

6 results found - from **05 May 2019** to **05 May 2021** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
22 Sep 2020	30 Jun 2020	Credit transferred to Integrated Client Account	\$286.45		\$0.00
22 Sep 2020	30 Jun 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$286.45	\$286.45 CR
9 Jul 2019	9 Jul 2019	General interest charge			\$0.00
9 Jul 2019	8 Jul 2019	Payment received		\$1,337.20	\$0.00
1 Jul 2019	1 Jul 2019	General interest charge			\$1,337.20 DR
28 May 2019	11 Jun 2019	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 17 to 30 Jun 18	\$1,337.20		\$1,337.20 DR



Australian Government
Australian Taxation Office

Agent D BAKER & ASSOCIATES PTY LTD
Client THE TRUSTEE FOR CALLOW
SUPERANNUATION FUND
ABN 74 659 776 148
TFN 940 633 799

Activity statement 001

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

Transactions

6 results found - from **05 May 2019** to **05 May 2021** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
22 Dec 2020	22 Dec 2020	General interest charge			\$0.00
22 Dec 2020	21 Dec 2020	Payment received		\$39.55	\$0.00
1 Oct 2020	1 Jul 2020	General interest charge			\$39.55 DR
22 Sep 2020	30 Jun 2020	Credit transfer received from Income Tax Account		\$286.45	\$39.55 DR
31 Aug 2019	31 Aug 2019	General interest charge			\$326.00 DR
4 Aug 2019	29 Jul 2019	Original Activity Statement for the period ending 30 Jun 19 - PAYG Instalments	\$1,001.00		\$326.00 DR



Australian Government
Australian Taxation Office

Year to date interest summary report 2019/2020

! **You should not rely** on this report to prepare your client's income tax returns. For more information refer to [recurring data issues](https://www.ato.gov.au/tax-professionals/tax-agent-portal/using-the-tax-agent-portal/portal-reports/pre-filling-service/recurring-data-issues/#interestnonfromalaccts) (<https://www.ato.gov.au/tax-professionals/tax-agent-portal/using-the-tax-agent-portal/portal-reports/pre-filling-service/recurring-data-issues/#interestnonfromalaccts>)

Client Name THE TRUSTEE FOR CALLOW SUPERANNUATION FUND
Last Updated 01/05/2021
TFN 940633799

Net amounts applicable for the year to date.

Description	ICA001 Total (\$)
Total net interest debited	3.88
Total net interest credited	3.88 CR

Client Name THE TRUSTEE FOR CALLOW SUPERANNUATION FUND
Last Updated 01/05/2021
TFN 940633799

Net amounts applicable for the year to date.

Description	ITA Total (\$)
Total net interest debited	6.58
Total net interest credited	

Total clients for this tax agent : 2



Australian Government
Australian Taxation Office

Year to date revenue product summary report 2019/2020

Client Name THE TRUSTEE FOR CALLOW SUPERANNUATION FUND
Last Updated 01/05/2021
TFN 940633799

Net amounts applicable for the year to date.

Description	ICA001 Total (\$)
Fringe benefits tax instalments	
Wine equalisation tax	
Deferred company/fund instalments	
Pay as you go income tax instalments	0.00
Pay as you go income tax withholding	
Luxury car tax	
Goods and services tax	
Goods and services tax instalments	
Goods and services return	0.00
Fuel tax credit	

Total clients for this tax agent : 1

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax file number

Year

Name of partnership, trust, fund or entity

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important

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

Declaration: I declare that:

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

Signature of partner, trustee or director

Date

PART B Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic lodgment channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number

Account Name

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

Signature

Date

**Self-managed superannuation
fund annual return****2020****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 2020 (NAT 71287)

Return year

The Self-managed superannuation fund annual return instructions 2020 (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 (NAT3036).

Section A: Fund information**1 Tax file number (TFN)**

The Tax Office 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)****4 Current postal address****5 Annual return status**

Is this an amendment to the SMSF's 2020 return?

 A N

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

 B N**6 SMSF auditor**

Auditor's name

Title

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Use Agent address details?

Postal address

Date audit was completed A

Was Part A of the audit report qualified ?

 B N

Was Part B of the audit report qualified ?

 C N

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

 D **Sensitive (when completed)**

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 (must be six digits) Fund account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

I would like my tax refunds made to this account. Y Print Y for yes or N for no. If Yes, Go to C.

B Financial institution account details for tax refunds

Use Agent Trust Account? N

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

BSB number Account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

C Electronic service address alias

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

8 Status of SMSF

Australian superannuation fund

A Y

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

C Y

Fund's tax file number (TFN) 940 633 799

Fund benefit structure B A Code

9 Was the fund wound up during the income year?

N Print Y for yes or N for no.

If yes, provide the date on which fund was wound up

Have all tax lodgment and payment obligations been met?

10 Exempt current pension income

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

N Print Y for yes or N for no.

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

If No, Go to Section B: Income

If Yes Exempt current pension income amount A

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

Segregated assets method B

Unsegregated assets method C Was an actuarial certificate obtained? D Print Y for yes

Did the fund have any other income that was assessable? E Print Y for yes or N for no. If Yes, go to Section B: Income

Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. If No - 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** Y N Print Y for yes or N for no.

Have you applied an exemption or rollover? **M** Y N Print Y for yes or N for no. Code

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a Capital Gains Tax (CGT) schedule 2020

Net capital gain **A**

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

Gross interest **C**

Forestry managed investment scheme income **X**

Gross foreign income **D1** Net foreign income **D** Loss

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

Transfers from foreign funds **F** Number

Gross payments where ABN not quoted **H**

Gross distribution from partnerships **I** Loss

* Unfranked dividend amount **J**

* Franked dividend amount **K**

* Dividend franking credit **L**

* Gross trust distributions **M** Code

Calculation of assessable contributions
Assessable employer contributions **R1**
plus Assessable personal contributions **R2**
plus *No-TFN-quoted contributions **R3**
(an amount must be included even if it is zero)
less Transfer of liability to life insurance company or PST **R6**

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

Calculation of non-arm's length income
* Net non-arm's length private company dividends **U1**
plus * Net non-arm's length trust distributions **U2**
plus * Net other non-arm's length income **U3**

* Other income **S** Code

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

Net non-arm's length income (subject to 45% tax rate) **U**
(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 **W** Loss

(Sum of labels A to U)

Exempt current pension income **Y**

TOTAL ASSESSABLE INCOME **V** Loss

(W less Y)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 <input style="width: 100%;" type="text"/>		A2 <input style="width: 100%;" type="text"/>
Interest expenses overseas	B1 <input style="width: 100%;" type="text"/>		B2 <input style="width: 100%;" type="text"/>
Capital works expenditure	D1 <input style="width: 100%;" type="text"/>		D2 <input style="width: 100%;" type="text"/>
Decline in value of depreciating assets	E1 <input style="width: 100%;" type="text"/>		E2 <input style="width: 100%;" type="text"/>
Insurance premiums – members	F1 <input style="width: 100%;" type="text"/>		F2 <input style="width: 100%;" type="text"/>
SMSF auditor fee	H1 <input style="width: 80%;" type="text" value="330"/>	Q-4	H2 <input style="width: 100%;" type="text"/>
Investment expenses	I1 <input style="width: 80%;" type="text" value="50"/>	Q-5	I2 <input style="width: 100%;" type="text"/>
Management and administration expenses	J1 <input style="width: 80%;" type="text" value="313"/>	54 (D-2) +259	J2 <input style="width: 100%;" type="text"/>
Forestry managed investment scheme expense	U1 <input style="width: 100%;" type="text"/>		U2 <input style="width: 100%;" type="text"/>
Other amounts	L1 <input style="width: 80%;" type="text"/> <small>Code</small> <input style="width: 20%;" type="text"/>		L2 <input style="width: 80%;" type="text"/> <small>Code</small> <input style="width: 20%;" type="text"/>
Tax losses deducted	M1 <input style="width: 100%;" type="text"/>		
TOTAL DEDUCTIONS N <input style="width: 80%;" type="text" value="693"/> (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y <input style="width: 80%;" type="text" value="0"/> (Total A2 to L2)	
#TAXABLE INCOME OR LOSS <small>Loss</small> O <input style="width: 80%;" type="text" value="5,319"/> <input style="width: 20%;" type="text"/> (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		TOTAL SMSF EXPENSES Z <input style="width: 80%;" type="text" value="693"/> (N plus Y)	

#This is a mandatory label.

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 2020 on how to complete the calculation statement.

#Taxable income	A <input style="width: 80%;" type="text" value="5,319"/>	
	(an amount must be included even if it is zero)	
#Tax on taxable income	T1 <input style="width: 80%;" type="text" value="797.85"/>	C-1
	(an amount must be included even if it is zero)	
#Tax on no-TFN-quoted contributions	J <input style="width: 80%;" type="text" value="0.00"/>	
	(an amount must be included even if it is zero)	
Gross tax	B <input style="width: 80%;" type="text" value="797.85"/>	
	(T1 plus J)	

Foreign income tax offset C1 <input type="text"/>	Non-refundable non-carry forward tax offsets C <input type="text" value="0.00"/> (C1 plus C2)
Rebates and tax offsets C2 <input type="text"/>	

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

Early stage venture capital limited partnership tax offset D1 <input type="text"/>	Non-refundable carry forward tax offsets D <input type="text" value="0.00"/> (D1 plus D2 plus D3 plus D4)
Early stage venture capital limited partnership tax offset carried forward from previous year D2 <input type="text"/>	
Early stage investor tax offset D3 <input type="text"/>	
Early stage investor tax offset carried forward from previous year D4 <input type="text"/>	

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

Complying fund's franking credits tax offset E1 <input type="text"/>	Refundable tax offsets E <input type="text" value="0.00"/> (E1 plus E2 plus E3 plus E4)
No-TFN tax offset E2 <input type="text"/>	
National rental affordability scheme tax offset E3 <input type="text"/>	
Exploration credit tax offset E4 <input type="text"/>	

#TAX PAYABLE T5
(T3 less E - cannot be less than zero)

Section 102AAM interest charge
G

C-1

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

Total amount of tax payable **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 2020.

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

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

Net capital losses brought forward from prior years		Net capital losses carried forward to later income years	
Non-Collectables	2,584		3,005
Collectables			0

C-19

Section F / Section G: **Member Information**

In Section F / G report all current members in the fund at 30 June.
Use Section F / G to report any former members or deceased members who held an interest in the fund at any time during the income year.

Title		MR	See the Privacy note in the Declaration.	Member Number	1
Family name		CALLOW	Member'sTFN	153 514 586	
First given name		EVAN	Account status		
Other given names		JAMES	0 Code		
Date of birth		18/09/1970	If deceased, date of death		

Contributions

OPENING ACCOUNT BALANCE 102,761.12

Refer to instructions for completing these labels	Proceeds from primary residence disposal	H
Employer contributions	Receipt date	H
A 3,323.73	Assessable foreign superannuation fund amount	I
ABN of principal employer	Non-assessable foreign superannuation fund amount	J
A1	Transfer from reserve: assessable amount	K
Personal contributions	Transfer from reserve: non-assessable amount	L
B	Contributions from non-complying funds and previously non-complying funds	T
CGT small business retirement exemption	Any other contributions (including Super Co-contributions and low Income Super Contributions)	M
C		
CGT small business 15-year exemption amount		
D		
Personal injury election		
E		
Spouse and child contributions		
F		
Other third party contributions		
G		
TOTAL CONTRIBUTIONS N 3,323.73		
(Sum of labels A to M)		

B-3.4

Other transactions

Accumulation phase account balance	Allocated earnings or losses	O 7,127.28	Loss
S1 93,957.57	Inward rollovers and transfers	P	L
Retirement phase account balance - Non CDBIS	Outward rollovers and transfers	Q	
S2 0.00	Lump Sum payment	R1 5,000.00	Code
Retirement phase account balance - CDBIS	Income stream payment	R2	F
S3 0.00			Code
0 TRISCount	CLOSING ACCOUNT BALANCE S 93,957.57		
	S1 plus S2 plus S3		
Accumulation phase value	X1 93,957.57		
Retirement phase value	X2		
Outstanding limited recourse borrowing arrangement amount	Y		

Fund's tax file number (TFN) 940 633 799

See the Privacy note in the Declaration.

Title	MRS	Member'sTFN	203 782 022	Member Number	2
Familyname	CALLOW			Account status	0 Code
First given name	MELISSA				
Other given names	JOY				
Date of birth	30/08/1973	If deceased, date of death			

Contributions

OPENING ACCOUNT BALANCE 95,780.61

Refer to instructions for completing these labels

Employer contributions
A 0.00

ABN of principal employer
A1

Personal contributions
B

CGT small business retirement exemption
C

CGT small business 15-year exemption amount
D

Personal injury election
E

Spouse and child contributions
F

Other third party contributions
G

Proceeds from primary residence disposal

H

Receipt date
H

Assessable foreign superannuation fund amount
I

Non-assessable foreign superannuation fund amount
J

Transfer from reserve: assessable amount
K

Transfer from reserve: non-assessable amount
L

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

Any other contributions (including Super Co-contributions and low Income Super Contributions)
M

TOTAL CONTRIBUTIONS **N** 0.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance
S1 84,602.18

Retirement phase account balance - Non CDBIS
S2 0.00

Retirement phase account balance - CDBIS
S3 0.00

0 TRISCount

Allocated earnings or losses **O** 6,178.43

Inward rollovers and transfers **P**

Outward rollovers and transfers **Q**

Lump Sum payment **R1** 5,000.00

Income stream payment **R2**

Loss
L

Code
F

Code

CLOSING ACCOUNT BALANCE **S** 84,602.18

S1 plus S2 plus S3

Accumulation phase value **X1** 84,602.18

Retirement phase value **X2**

Outstanding limited recourse borrowing arrangement amount **Y**

B-3.4

Section H: **Assets and liabilities**

15 ASSETS

15a Australian managed investments

Listed trusts	A	<input type="text"/>
Unlisted trusts	B	<input type="text" value="124,840"/>
Insurance policy	C	<input type="text"/>
Other managed investments	D	<input type="text"/>

15b Australian direct investments

Cash and term deposits	E	<input type="text" value="6,887"/>
Debt securities	F	<input type="text"/>
Loans	G	<input type="text"/>
Listed shares	H	<input type="text"/>
Unlisted shares	I	<input type="text"/>

Limited recourse borrowing arrangements

Australian residential real property
J1

Australian non-residential real property
J2

Overseas real property
J3

Australian shares
J4

Overseas shares
J5

Other
J6

Property count
J7

Limited recourse borrowing arrangements **J**

Non-residential real property	K	<input type="text"/>
Residential real property	L	<input type="text"/>
Collectables and personal use assets	M	<input type="text"/>
Other assets	O	<input type="text" value="47,670"/>

B-2

15c Other investments

Crypto-Currency **N**

15d Overseas direct investments

Overseas shares	P	<input type="text"/>
Overseas non-residential real property	Q	<input type="text"/>
Overseas residential real property	R	<input type="text"/>
Overseas managed investments	S	<input type="text"/>
Other overseas assets	T	<input type="text"/>

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

15e In-house assets

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

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** Print **Y** for yes or **N** for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** Print **Y** for yes or **N** for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1	<input type="text"/>	
Permissible temporary borrowings	V2	<input type="text"/>	
Other borrowings	V3	<input type="text"/>	
			Borrowings V <input type="text" value="0"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W	<input type="text" value="178,559"/>
Reserve accounts		X	<input type="text"/>
Other liabilities		Y	<input type="text" value="838"/>
TOTAL LIABILITIES		Z	<input type="text" value="179,397"/>

B-2

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	H	<input type="text"/>
Total TOFA losses	I	<input type="text"/>

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 2019–20 income year, write 2020). **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 2020. **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 2020 for each election **C**

If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2020. **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 (if required) and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Date

Preferred trustee or director contact details:

Title

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 2020 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature Date

Tax agent's contact details

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Tax agent number Reference number

Sensitive (when completed)

<h2 style="margin: 0;">Losses schedule</h2> <p style="margin: 0; font-size: small;">Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2020 tax return.</p> <p style="margin: 0; font-size: small;">Superannuation funds should complete and attach this schedule to their 2020 tax return.</p>	2020
--	------

Refer to *Losses schedule instructions 2020*, available on our website www.ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number (ABN)

2 Net capital losses carried forward to later income years

Year of loss			
2019–20	H	E-1	421
2018–19	I	C-26	2,584
2017–18	J		
2016–17	K		
2015–16	L		
2014–15 and earlier income years	M		
Total	V		3,005

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

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

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

Taxpayer's declaration

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

Signature

Date

Contact person

Daytime contact number
 Area code Number

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax file number

Year

Name of partnership, trust, fund or entity

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important

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

Declaration: I declare that:

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

Signature of partner, trustee or director

Date

PART B Electronic funds transfer consent

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic lodgment channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

Agent's reference number

Account Name

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

Signature

Date

Self-managed superannuation fund annual return

2019

Who should complete this annual return?

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

Return year

The Self-managed superannuation fund annual return instructions 2019 (NAT 71606) (the instructions) can assist you to complete this annual return.

The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT3036).

Section A: Fund information

1 Tax file number (TFN)

The Tax Office 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)

4 Current postal address

5 Annual return status

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

A N

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

B N

6 SMSF auditor

Auditor's name

Title

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Use Agent address details?

Postal address

Date audit was completed A 12/08/2020

Was Part A of the audit report qualified?

B N

Was Part B of the audit report qualified?

C N

If the audit report was qualified, have the reported issues been rectified?

D

Sensitive (when completed)

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 (must be six digits) Fund account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

I would like my tax refunds made to this account. N Print Y for yes or N for no.

B Financial institution account details for tax refunds

Use Agent Trust Account? Y

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

BSB number Account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

C Electronic service address alias

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

8 Status of SMSF

Australian superannuation fund

A Y

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

C Y

Fund's tax file number (TFN) 940 633 799

Fund benefit structure B A Code

9 Was the fund wound up during the income year?

N Print Y for yes or N for no.

If yes, provide the date on which fund was wound up

Have all tax lodgment and payment obligations been met?

10 Exempt current pension income

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

N Print Y for yes or N for no.

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

If No, Go to Section B: Income

If Yes Exempt current pension income amount A

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

Segregated assets method B

Unsegregated assets method C

Was an actuarial certificate obtained? D Print Y for yes

Did the fund have any other income that was assessable? E Print Y for yes or N for no.

Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. If No - 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** **N** Print Y for yes or N for no.

Have you applied an exemption or rollover? **M** Print Y for yes or N for no. Code

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

Net capital gain **A**

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

Gross interest **C**

Forestry managed investment scheme income **X**

Gross foreign income **D1** Net foreign income **D** Loss

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

Transfers from foreign funds **F** Number

Gross payments where ABN not quoted **H**

Gross distribution from partnerships **I** Loss

* Unfranked dividend amount **J**

* Franked dividend amount **K**

* Dividend franking credit **L**

* Gross trust distributions **M** 5,069 Code **F**

Calculation of assessable contributions
Assessable employer contributions

R1 0

plus Assessable personal contributions

R2 0

plus #*No-TFN-quoted contributions

R3 0

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 0

Assessable contributions (R1 plus R2 plus R3 less R6) **R** 0

Calculation of non-arm's length income

* Net non-arm's length private company dividends

U1

plus * Net non-arm's length trust distributions

U2

plus * Net other non-arm's length income

U3

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

* Other income **S** Code

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

#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** Loss

Exempt current pension income **Y**

TOTAL ASSESSABLE INCOME (W less Y) **V** 5,069 Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 <input type="text"/>	A2 <input type="text"/>	
Interest expenses overseas	B1 <input type="text"/>	B2 <input type="text"/>	
Capital works expenditure	D1 <input type="text"/>	D2 <input type="text"/>	
Decline in value of depreciating assets	E1 <input type="text"/>	E2 <input type="text"/>	
Insurance premiums – members	F1 <input type="text"/>	F2 <input type="text"/>	
Death benefit increase	G1 <input type="text"/>		
SMSF auditor fee	H1 <input type="text"/>	H2 <input type="text"/>	
Investment expenses	I1 <input type="text"/>	I2 <input type="text"/>	
Management and administration expenses	J1 <input type="text" value="53"/>	J2 <input type="text"/>	
Forestry managed investment scheme expense	U1 <input type="text"/>	U2 <input type="text"/>	
Other amounts	L1 <input type="text" value="1,979"/> Code <input type="text" value="0"/>	L2 <input type="text"/>	Code <input type="text"/>
Tax losses deducted	M1 <input type="text"/>		

TOTAL DEDUCTIONS
N
 (Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES
Y
 (Total A2 to L2)

#TAXABLE INCOME OR LOSS Loss
O
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z
 (N plus Y)

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

#Taxable income **A**
 (an amount must be included even if it is zero)
 #Tax on taxable income **T1**
 (an amount must be included even if it is zero)
 #Tax on no-TFN-quoted contributions **J**
 (an amount must be included even if it is zero)
 Gross tax **B**
 (T1 plus J)

Foreign income tax offset C1 <input type="text"/>	Non-refundable non-carry forward tax offsets C <input type="text" value="0.00"/> (C1 plus C2)
Rebates and tax offsets C2 <input type="text"/>	

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

Early stage venture capital limited partnership tax offset D1 <input type="text"/>	Non-refundable carry forward tax offsets D <input type="text" value="0.00"/> (D1 plus D2 plus D3 plus D4)
Early stage venture capital limited partnership tax offset carried forward from previous year D2 <input type="text"/>	
Early stage investor tax offset D3 <input type="text"/>	
Early stage investor tax offset carried forward from previous year D4 <input type="text"/>	

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

Complying fund's franking credits tax offset E1 <input type="text"/>	Refundable tax offsets E <input type="text" value="0.00"/> (E1 plus E2 plus E3 plus E4)
No-TFN tax offset E2 <input type="text"/>	
National rental affordability scheme tax offset E3 <input type="text"/>	
Exploration credit tax offset E4 <input type="text"/>	

#TAX PAYABLE T5
(T3 less E - cannot be less than zero)

Section 102AAM interest charge
G

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 **I**
 (Remainder of refundable tax offsets).
 (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

Total amount of tax refundable **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 2019.

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

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

	Net capital losses carried forward to later income years
Net capital losses brought forward from prior years	
Non-Collectables <input type="text"/>	2,584
Collectables <input type="text"/>	0

Section F / Section G: Member Information

In Section F / G report all current members in the fund at 30 June.
Use Section F / G to report any former members or deceased members who held an interest in the fund at any time during the income year.

Title		MR	See the Privacy note in the Declaration.	Member Number	1
Family name		CALLOW	Member'sTFN	153 514 586	Account status
First given name		EVAN			Code
Other given names		JAMES			
Date of birth		18/09/1970	If deceased, date of death		

Contributions

OPENING ACCOUNT BALANCE 93,734.10

Refer to instructions for completing these labels

Employer contributions

A

ABN of principal employer

A1

Personal contributions

B

CGT small business retirement exemption

C

CGT small business 15-year exemption amount

D

Personal injury election

E

Spouse and child contributions

F

Other third party contributions

G

Proceeds from primary residence disposal

H

Receipt date

H

Assessable foreign superannuation fund amount

I

Non-assessable foreign superannuation fund amount

J

Transfer from reserve: assessable amount

K

Transfer from reserve: non-assessable amount

L

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

T

Any other contributions (including Super Co-contributions and low Income Super Contributions)

M

TOTAL CONTRIBUTIONS **N** 0.00

(Sum of labels A to M)

Other transactions

Accumulation phase account balance

S1 101,911.10

Retirement phase account balance - Non CDBIS

S2 0.00

Retirement phase account balance - CDBIS

S3 0.00

0 TRIS Count

Allocated earnings or losses **O** 8,177.00

Loss

Inward rollovers and transfers **P**

Outward rollovers and transfers **Q**

Lump Sum payment **R1**

Code

Income stream payment **R2**

Code

CLOSING ACCOUNT BALANCE **S** 101,911.10

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) 940 633 799

		See the Privacy note in the Declaration.		Member Number
Title	MRS	Member's TFN	203 782 022	2
Family name	CALLOW			Account status
First given name	MELISSA			0 Code
Other given names	JOY			
Date of birth	30/08/1973	If deceased, date of death		

Contributions

OPENING ACCOUNT BALANCE 87,375.42

Refer to instructions for completing these labels		Proceeds from primary residence disposal
Employer contributions	A	H
ABN of principal employer	A1	Receipt date
Personal contributions	B	H
CGT small business retirement exemption	C	Assessable foreign superannuation fund amount
CGT small business 15-year exemption amount	D	I
Personal injury election	E	Non-assessable foreign superannuation fund amount
Spouse and child contributions	F	J
Other third party contributions	G	Transfer from reserve: assessable amount
		K
		Transfer from reserve: non-assessable amount
		L
		Contributions from non-complying funds and previously non-complying funds
		T
		Any other contributions (including Super Co-contributions and low income Super Contributions)
		M
TOTAL CONTRIBUTIONS		N 0.00
(Sum of labels A to M)		

Other transactions

Accumulation phase account balance	S1 94,996.42	Allocated earnings or losses	O 7,621.00	Loss
Retirement phase account balance - Non CDBIS	S2 0.00	Inward rollovers and transfers	P	
Retirement phase account balance - CDBIS	S3 0.00	Outward rollovers and transfers	Q	Code
		Lump Sum payment	R1	Code
		Income stream payment	R2	Code
0 TRIS Count		CLOSING ACCOUNT BALANCE	S 94,996.42	
			S1 plus S2 plus S3	
		Accumulation phase value	X1	
		Retirement phase value	X2	
		Outstanding limited recourse borrowing arrangement amount	Y	

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	<input type="text"/>
Unlisted trusts	B	<input type="text" value="123,655"/>
Insurance policy	C	<input type="text"/>
Other managed investments	D	<input type="text" value="59,108"/>

15b Australian direct investments

Limited recourse borrowing arrangements

Australian residential real property

J1

Australian non-residential real property

J2

Overseas real property

J3

Australian shares

J4

Overseas shares

J5

Other

J6

Cash and term deposits	E	<input type="text" value="10,193"/>
Debt securities	F	<input type="text"/>
Loans	G	<input type="text"/>
Listed shares	H	<input type="text"/>
Unlisted shares	I	<input type="text"/>

Limited recourse borrowing arrangements **J**

Non-residential real property	K	<input type="text"/>
Residential real property	L	<input type="text"/>
Collectables and personal use assets	M	<input type="text"/>
Other assets	O	<input type="text" value="5,069"/>

15c Other investments

Crypto-Currency **N**

15d Overseas direct investments

Overseas shares	P	<input type="text"/>
Overseas non-residential real property	Q	<input type="text"/>
Overseas residential real property	R	<input type="text"/>
Overseas managed investments	S	<input type="text"/>
Other overseas assets	T	<input type="text"/>

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

15e In-house assets

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

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** Print Y for yes or N for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** Print Y for yes or N for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 <input type="text"/>	
Permissible temporary borrowings	V2 <input type="text"/>	
Other borrowings	V3 <input type="text"/>	
		Borrowings V <input type="text" value="0"/>

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) **W**

Reserve accounts **X**

Other liabilities **Y**

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 2018–19 income year, write 2019). **A**

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

Interposed entity election status

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

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

Section K: Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date

Day	Month	Year
12	08	2020

Preferred trustee or director contact details:

Title

MR

Family name

CALLOW

First given name

EVAN

Other given names

JAMES

Phone number

Area code	Number
08	9274 6637

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,

D BAKER & ASSOCIATES PTY LTD

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

Tax agent's signature

--

Date

Day	Month	Year
12	08	2020

Tax agent's contact details

Title

MR

Family name

MOSBACH

First given name

FARRELL

Other given names

--

Tax agent's practice

D BAKES AND ASSOCIATES PTY LTD

Tax agent's phone number

Area code	Number
08	9274 6637

Tax agent number

74081009

Reference number

CAL15

TRANSACTION SEARCH RESULTS

Account: 306-042 1144435
Account Nickname: Callow Superannuation Fund
Date: From 01/06/2019 to 30/07/2020
Transaction Types: All Transaction Types
Opening Balance: \$11,913.70
Closing Balance: \$165.23

BSB NO.	ACCOUNT NO.	TRANSACTION DATE	NARRATION	CHEQUE NO.	DEBIT	CREDIT	ACCOUNT BALANCE
306-042	1144435	17/07/2020	ATO Super Early Release		-\$10,000.00		\$165.23
306-042	1144435	13/07/2020	Boss Access Acco IRAUD3300.00			\$3,300.00	\$10,165.23
306-042	1144435	27/04/2020	ATO ref 7115483899418		-\$10,000.00		\$6,865.23
306-042	1144435	15/04/2020	QUICKSUPER QSUPER2677028956			\$1,175.63	\$16,865.23
306-042	1144435	16/03/2020	QUICKSUPER QSUPER2658902608			\$2,148.10	\$15,689.60
306-042	1144435	18/12/2019	MANJIMUP TAVERN MTUT 2019 Distribu			\$5,069.00	\$13,541.50
306-042	1144435	14/10/2019	ASIC		-\$54.00		\$8,472.50
306-042	1144435	12/08/2019	A.W.Boys		-\$330.00		\$8,526.50
306-042	1144435	29/07/2019	EJC CIVIL reversal			\$8,800.00	\$8,856.50
306-042	1144435	15/07/2019	EJC Civil		-\$8,800.00		\$56.50
306-042	1144435	08/07/2019	ATO Income Tax		-\$1,337.20		\$8,856.50
306-042	1144435	03/06/2019	D Baker 25802		-\$1,720.00		\$10,193.70



Bankwest, a division of Commonwealth Bank of Australia
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

BUSINESS ZERO TRAN ACCOUNT STATEMENT

BSB: 306-042
 (Bank,State,Branch)
 Account Number 114443-5
 From 29/05/2019
 To 28/11/2019
 Statement Number 78

Account of CALLOW SUPERANNUATION PTY LTD
 CALLOW SUPERANNUATION FUND

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/05/2019	OPENING BALANCE			\$11,913.70
03/06/2019	D Baker 25802	\$1,720.00		\$10,193.70
08/07/2019	ATO Income Tax	\$1,337.20		\$8,856.50
15/07/2019	EJC Civil	\$8,800.00		\$56.50
29/07/2019	EJC CIVIL reversal		\$8,800.00	\$8,856.50
12/08/2019	A.W.Boys	\$330.00		\$8,526.50
14/10/2019	ASIC	\$54.00		\$8,472.50
28/11/2019	CLOSING BALANCE			\$8,472.50

Total Debits: -\$12,241.20

Total Credits: \$8,800.00



Bankwest, a division of Commonwealth Bank of Australia
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION PTY LTD
 CALLOW SUPERANNUATION FUND

BSB: 306-042
 (Bank,State,Branch)
 Account Number 114443-5
 From 29/11/2019
 To 28/05/2020
 Statement Number 79

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/11/2019	OPENING BALANCE			\$8,472.50
18/12/2019	MANJIMUP TAVERN MTUT 2019 Distribu		\$5,069.00	\$13,541.50
16/03/2020	QUICKSUPER QSUPER2658902608		\$2,148.10	\$15,689.60
15/04/2020	QUICKSUPER QSUPER2677028956		\$1,175.63	\$16,865.23
27/04/2020	ATO ref 7115483899418	\$10,000.00		\$6,865.23
28/05/2020	CLOSING BALANCE			\$6,865.23

Total Debits: -\$10,000.00

Total Credits: \$8,392.73



Bankwest, a division of Commonwealth Bank of Australia
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

BUSINESS ZERO TRAN ACCOUNT STATEMENT

BSB: 306-042
 (Bank, State, Branch)
 Account Number 114443-5
 From 29/05/2020
 To 27/11/2020
 Statement Number 80

Account of CALLOW SUPERANNUATION PTY LTD
 CALLOW SUPERANNUATION FUND

FY2021

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/05/2020	OPENING BALANCE			\$6,865.23
13/07/2020	Boss Access Acco IRAUD3300.00		\$3,300.00	\$10,165.23
17/07/2020	ATO Super Early Release	\$10,000.00		\$165.23
07/09/2020	E Callow Super		\$1,000.00	\$1,165.23
07/09/2020	M Callow Super		\$1,000.00	\$2,165.23
08/09/2020	D Baker inv 27627	\$1,780.00		\$385.23
08/09/2020	D Baker inv 27628	\$330.00		\$55.23
12/10/2020	ASIC	\$55.00		\$0.23
15/10/2020	QUICKSUPER QUICKSPR2799700451		\$4,275.00	\$4,275.23
15/10/2020	QUICKSUPER QUICKSPR2799700450		\$950.00	\$5,225.23
02/11/2020	QUICKSUPER QUICKSPR2812391486		\$1,187.50	\$6,412.73
09/11/2020	Independent Reserve	\$5,000.00		\$1,412.73
10/11/2020	Independent Reserve	\$1,400.00		\$12.73
19/11/2020	QUICKSUPER QUICKSPR2825889074		\$950.00	\$962.73
24/11/2020	Independent Reserve	\$950.00		\$12.73
27/11/2020	CLOSING BALANCE			\$12.73

Total Debits: -\$19,515.00

Total Credits: \$12,662.50



Tax Summary 2020

Statement Date: **03 May 2021**
 Account Name: **Callow Superannuation Pty Ltd**
 Account Address: **85, Cotherstone Rd, Kalamunda, WA 6076, Australia**

Your Estimated Taxable Gain or Loss



Currency	Gain or Loss	Amount (AUD)	Unprocessed Volume	Date
BTC		\$0.00	0.00000000	30 Jun 2020
ETH		\$0.00	0.00000000	30 Jun 2020
XRP		\$0.00	0.000000	30 Jun 2020
BCH	Loss	\$421.41	0.00000000	30 Jun 2020
EOS		\$0.00	0.000000	30 Jun 2020
ZRX		\$0.00	0.000000	30 Jun 2020
OMG		\$0.00	0.000000	30 Jun 2020
PLA		\$0.00	0.000000	30 Jun 2020
Total	Loss	\$421.41		

This Estimator provides an indication of the amount of capital gains tax (CGT) you may be required to pay for the year ended 30 Jun 2020. Please refer to the General Disclaimer below. See section on "Cryptocurrency as an investment" for information on the CGT discount. "Unprocessed Volume" refers to cryptocurrency volume for which there is no corresponding bid, and therefore not included in the Estimator calculation.



End of Year Balances as at 30 Jun 2020

Currency	Amount	Value (AUD)
AUD	21.53	\$21.53
USD	0.00	\$0.00
NZD	0.00	\$0.00
SGD	0.00	\$0.00
BTC	2.00833652	\$26,656.24
ETH	30.00044911	\$9,800.54
XRP	10,000.00000	\$2,554.50
DOT	0.00000	\$0.00
LINK	0.0000	\$0.00
USDT	0.00000	\$0.00
USDC	0.00000	\$0.00
BCH	4.80083433	\$1,562.62
BSV	5.00083433	\$1,101.53
LTC	0.00000000	\$0.00
MKR	0.00000000	\$0.00
DAI	0.00000	\$0.00
COMP	0.00000000	\$0.00
SNX	0.00000	\$0.00
GRT	0.00000	\$0.00
EOS	302.3775	\$1,065.12
XLM	0.00000	\$0.00
ETC	0.00000000	\$0.00
BAT	0.00000	\$0.00
PMGT	0.00000	\$0.00
YFI	0.00000000	\$0.00
AAVE	0.00000	\$0.00
KNC	0.00000	\$0.00



Currency	Amount	Value (AUD)
ZRX	2,000.67213	\$973.64
OMG	524.78860	\$1,148.23
GNT	0.00000	\$0.00
REP	0.0000	\$0.00
PLA	500,000.00000	\$110.00
Total		\$44,993.99
	Market value at 30/06/2020:(Excl \$21.53 - E-2)	\$44,972.46

Fees and Earnings

Fees	Net (AUD)	GST (AUD)	Gross (AUD)
Deposit Fees	\$0.00	\$0.00	\$0.00
Withdrawal Fees	\$0.00	\$0.00	\$0.00
Statement Fees	\$45.40	\$4.54	\$49.95
Brokerage Fees	\$0.32	\$0.03	\$0.35
Total	\$45.73	\$4.57	\$50.30
Earnings	Net (AUD)	GST (AUD)	Gross (AUD)
Referrals Earned	\$0.00	\$0.00	\$0.00

Movement Cash account-Independent: \$21.53 - \$0.04 (A-1.1) = \$21.49

Change in market value: \$44,972.46 + \$21,49 +\$421.41 (E-1) + \$50.30 - \$59,098.24(A-1.1) = -\$13,632.58

Transaction Details

* Indicates an external trade.

All trades in USD and NZD are converted to AUD at the FX rate at the time of the trade.

Date	Type	Currency	Brokerage (AUD)	Quantity	Price (AUD)
01 Jun 2020	Market Sell	BCH	\$0.35	0.20000000	359.02000
09 Apr 2019	Limit Buy	OMG	\$0.11	7.05670	3.15000
08 Apr 2019	Limit Buy	OMG	\$0.09	6.14720	3.15000
08 Apr 2019	Limit Buy	OMG	\$0.09	6.14570	3.15000
08 Apr 2019	Limit Buy	OMG	\$0.14	9.00940	3.15000
08 Apr 2019	Limit Buy	OMG	\$0.20	13.20370	3.15000
08 Apr 2019	Limit Buy	OMG	\$0.30	19.33240	3.15000
08 Apr 2019	Limit Buy	OMG	\$0.44	28.32720	3.15000
08 Apr 2019	Limit Buy	OMG	\$0.65	41.50640	3.15000
08 Apr 2019	Limit Buy	OMG	\$0.95	60.82380	3.15000
08 Apr 2019	Limit Buy	OMG	\$2.62	166.62070	3.15000
08 Apr 2019	Limit Buy	OMG	\$2.62	166.61540	3.15000
03 Apr 2019	Limit Buy	ZRX	\$2.64	1,069.00000	0.49500
03 Apr 2019	Market Buy	ETH	\$1.03	0.86500000	239.29000
03 Apr 2019	Market Buy	ETH	\$0.64	0.54000000	239.27000
03 Apr 2019	Limit Buy	ETH	\$10.02	8.57115579	233.90000
03 Apr 2019	Limit Buy	ZRX	\$2.25	931.67213	0.48500
28 Mar 2019	Limit Buy	EOS	\$0.30	50.3105	6.00000
28 Mar 2019	Limit Buy	EOS	\$0.30	50.4164	6.00000
28 Mar 2019	Limit Buy	EOS	\$0.30	50.4164	6.00000
28 Mar 2019	Limit Buy	EOS	\$0.30	50.4114	6.00000
28 Mar 2019	Limit Buy	EOS	\$0.30	50.4114	6.00000
28 Mar 2019	Limit Buy	EOS	\$0.30	50.4114	6.00000



Date	Type	Currency	Brokerage (AUD)	Quantity	Price (AUD)
24 Mar 2019	Limit Buy	ETH	\$4.96	5.20000000	190.99000
24 Mar 2019	Limit Buy	XRP	\$10.87	5,000.00000	0.43500
08 Mar 2019	Limit Buy	XRP	\$0.90	412.98960	0.43970
08 Mar 2019	Limit Buy	XRP	\$10.08	4,587.01040	0.43970
08 Mar 2019	Limit Buy	BTC	\$13.93	0.50423156	5,528.00000
02 Mar 2019	Limit Buy	PLA	\$0.13	12,008.29479	0.00230
02 Mar 2019	Limit Buy	PLA	\$0.58	51,276.00000	0.00230
02 Mar 2019	Limit Buy	PLA	\$1.43	124,523.00000	0.00230
02 Mar 2019	Limit Buy	PLA	\$0.48	42,178.00000	0.00230
02 Mar 2019	Limit Buy	PLA	\$0.95	83,241.00000	0.00230
02 Mar 2019	Limit Buy	PLA	\$0.54	46,982.00000	0.00230
02 Mar 2019	Limit Buy	PLA	\$0.71	62,341.00000	0.00230
02 Mar 2019	Limit Buy	PLA	\$0.89	77,450.70520	0.00230
23 Feb 2019	Limit Sell	ETH	\$5.37	5.00000000	215.00000
03 Feb 2019	Market Sell	ETH	\$0.22	0.31000000	147.46000
03 Feb 2019	Market Sell	ETH	\$0.50	0.69000000	147.52000
06 Jan 2018	Limit Buy	ETH	\$8.80	1.27088515	1,385.00000
06 Jan 2018	Limit Buy	ETH	\$0.96	0.14000000	1,385.00000
06 Jan 2018	Limit Buy	ETH	\$0.96	0.14000000	1,385.00000
06 Jan 2018	Limit Buy	ETH	\$2.00	0.29000000	1,385.00000
06 Jan 2018	Limit Buy	ETH	\$27.58	3.98340817	1,385.00000
06 Jan 2018	Limit Sell	BCH	\$40.73	2.37000000	3,437.76000
27 Dec 2017	Limit Buy	BCH	\$29.10	1.49224491	3,901.00000
27 Dec 2017	Limit Buy	BCH	\$5.49	0.28160052	3,901.00000
27 Dec 2017	Limit Buy	BCH	\$21.78	1.11703951	3,901.00000
27 Dec 2017	Limit Buy	BCH	\$28.86	1.47994939	3,901.00000
27 Dec 2017	Limit Sell	BTC	\$41.23	0.37829263	21,800.00000
27 Dec 2017	Limit Sell	BTC	\$0.57	0.00525000	21,800.00000
27 Dec 2017	Limit Sell	BTC	\$2.18	0.02000000	21,800.00000

Independent Reserve Pty. Ltd.
 ABN 46 164 257 069
 Level 26, 44 Market Street, Sydney, 2000
 New South Wales, Australia
Website: www.independentreserve.com



Date	Type	Currency	Brokerage (AUD)	Quantity	Price (AUD)
27 Dec 2017	Limit Sell	BTC	\$42.12	0.38645737	21,800.00000
21 Dec 2017	Limit Buy	BTC	\$47.16	0.41374402	22,800.00000
21 Dec 2017	Limit Buy	BTC	\$5.01	0.04400000	22,800.00000
21 Dec 2017	Limit Buy	BTC	\$30.62	0.26866360	22,800.00000
20 Dec 2017	Limit Sell	ETH	\$12.05	2.16384295	1,114.49000
20 Dec 2017	Limit Sell	ETH	\$37.30	6.69365705	1,114.49000
20 Dec 2017	Limit Sell	ETH	\$4.96	0.89000000	1,114.89000
20 Dec 2017	Limit Sell	ETH	\$5.57	1.00000000	1,115.09000
20 Dec 2017	Limit Sell	ETH	\$23.74	4.25250000	1,116.99000
19 Dec 2017	Limit Buy	BTC	\$5.50	0.04423060	24,912.00999
16 Dec 2017	Limit Buy	BCH	\$36.78	3.00000000	2,452.00000
10 Dec 2017	Limit Buy	ETH	\$1.79	0.57065994	630.20000
08 Dec 2017	Limit Buy	ETH	\$47.26	15.00000000	630.20000
08 Dec 2017	Limit Buy	ETH	\$18.67	5.92723616	630.20000
08 Dec 2017	Limit Buy	ETH	\$18.39	5.79352515	635.00000
08 Dec 2017	Limit Buy	ETH	\$7.11	2.25902054	630.20000
08 Dec 2017	Limit Buy	ETH	\$0.49	0.15573073	630.20000
08 Dec 2017	Limit Buy	ETH	\$0.92	0.29382748	630.20000
06 Dec 2017	Limit Sell	BTC	\$3.00	0.03171432	18,950.00000
06 Dec 2017	Limit Sell	BTC	\$11.99	0.12660832	18,950.00000
06 Dec 2017	Limit Sell	BTC	\$0.47	0.00500000	18,950.00000
06 Dec 2017	Limit Sell	BTC	\$92.85	0.98000000	18,950.00000
06 Dec 2017	Limit Sell	BTC	\$16.10	0.17000000	18,950.00000
06 Dec 2017	Limit Sell	BTC	\$0.46	0.00493400	18,950.00000
06 Dec 2017	Limit Sell	BTC	\$13.43	0.14174336	18,950.00000
03 Nov 2017	Limit Buy	BTC	\$20.38	0.41500000	9,826.00000
03 Nov 2017	Limit Sell	ETH	\$20.08	10.01941937	400.86000
30 Oct 2017	Limit Buy	BTC	\$3.46	0.08685823	7,990.00000
30 Oct 2017	Limit Buy	BTC	\$59.19	1.48160851	7,990.00000

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Independent Reserve

The Cryptocurrency Exchange

Date	Type	Currency	Brokerage (AUD)	Quantity	Price (AUD)
30 Oct 2017	Market Sell	ETH	\$0.14	0.07303273	401.75000
30 Oct 2017	Market Sell	ETH	\$9.89	4.92696727	401.76000
30 Oct 2017	Market Sell	ETH	\$40.17	20.00000000	401.76000
20 Oct 2017	Limit Buy	BTC	\$36.32	1.00000000	7,264.99000
25 Aug 2017	Market Buy	ETH	\$0.34	0.15833439	438.99000
25 Aug 2017	Market Buy	ETH	\$3.01	1.37540708	438.00000
25 Aug 2017	Market Buy	ETH	\$17.14	7.83867639	437.39000
25 Aug 2017	Market Buy	ETH	\$4.37	2.00000000	437.00000
23 Aug 2017	Market Buy	ETH	\$9.52	4.51960679	421.29000
23 Aug 2017	Market Buy	ETH	\$15.34	7.28281798	421.28000
21 Aug 2017	Market Buy	ETH	\$24.87	11.84457674	419.99000



General Disclaimer

The information contained in the Tax Summary is provided for general information purposes only. It is not intended nor should it be used as a substitute for tax, audit, accounting, investment, consulting or other professional advice on any subject matter. You should seek advice directly from a professional before making any decision or taking any action on accounting, tax, financial and consulting related matters and issues. The information provided the Tax Summary is subject to change without notice. All information in the Tax Summary is provided "as is."

Tax treatment of cryptocurrencies

The term cryptocurrency is generally used to describe a digital asset in which encryption techniques are used to regulate the generation of additional units and verify transactions on the blockchain. Cryptocurrency generally operates independently of a central bank, central authority or government.

The creation, trade and use of cryptocurrency is rapidly evolving. This information represents the ATO's current view of the income tax implications of common transactions involving cryptocurrency. Any reference to 'cryptocurrency' in this guidance refers to Bitcoin, or other crypto or digital currencies that have the same characteristics as Bitcoin.

If you are involved in acquiring or disposing of cryptocurrency, you need to be aware of the tax consequences. These vary depending on the nature of your circumstances. Everybody involved in acquiring or disposing of

cryptocurrency needs to keep records in relation to their cryptocurrency transactions.

One example of cryptocurrency is Bitcoin. The ATO's view is that Bitcoin is neither money nor Australian or foreign currency. Rather, it is property and is an asset for capital gains tax (CGT) purposes. Other cryptocurrencies that have the same characteristics as Bitcoin will also be assets for CGT purposes and will be treated similarly for tax purposes.

The guidance below is general in nature and focusses on the tax consequences for taxpayers transacting with cryptocurrencies. For example, statements about deductibility assume the ordinary conditions for a deduction are satisfied

Transacting with cryptocurrency

A CGT event occurs when you dispose of your cryptocurrency. Examples include when you sell, trade or exchange your cryptocurrency, convert it to a fiat currency like Australian dollars, or use it to obtain goods or services. If you make a capital gain on the disposal of a cryptocurrency, some or all of the gain may be taxed. Certain capital gains or losses that arise from the disposal of cryptocurrency that is a personal use asset may be disregarded.

For the purposes of the Tax Summary, the gain or loss is calculated based on the first-in first-out (FIFO) method.

If the disposal is part of a business you carry on, the profits you make on disposal will be assessable as ordinary income and not as a capital gain.

Cryptocurrency as an investment

If you acquire cryptocurrency as an investment, you may have to pay tax on any capital gain you make on disposal of the cryptocurrency.

You will make a capital gain if the capital proceeds from the disposal of the cryptocurrency are more than its cost base.

If you acquire cryptocurrency as an investment, you will not be entitled to the personal use asset exemption. However, if you held the cryptocurrency for 12 months or more, you may be entitled to the CGT discount. Individuals and Trusts may be eligible for the CGT discount of 50%, and complying superannuation funds and self-managed superannuation funds (SMSFs) may be eligible for the CGT discount at 33.33%.

If the capital proceeds from the disposal of the cryptocurrency are less than its cost base, you will make a capital loss. A capital loss can be used to reduce capital gains made in the same year or a later year. Net capital losses cannot be offset against other income.

Example: cryptocurrency investment

Terry has been a long term investor in shares and has a range of holdings in various public companies in a balanced portfolio of high and low risk investments. Some of his holdings are income producing and some not, and he adjusts his portfolio frequently at the advice of his adviser.

Recently, Terry's adviser told him that he should invest in cryptocurrency. On that advice Terry purchased a range of cryptocurrency which he has added to his portfolio. Terry doesn't know much about cryptocurrency but, as with all of his investments, he adjusts his portfolio from time to time in accordance with appropriate investment weightings.

If Terry sells some of his cryptocurrency the proceeds would be subject to CGT. He has acquired and held his cryptocurrency as an investment.

Personal use asset

Some capital gains or losses that arise from the disposal of cryptocurrency that is a personal use asset may be disregarded. Cryptocurrency may be a personal use asset if it is acquired and kept or used mainly to purchase items for personal use or consumption.

Cryptocurrency is not a personal use asset if it is acquired, kept or used:

- as an investment
- in a profit-making scheme
- in the course of carrying on a business

Only capital gains you make from personal use assets acquired for less than \$10,000 are disregarded for CGT purposes. However, all capital losses you make on personal use assets are disregarded.

Example: a personal use asset

Michael wants to attend a concert. The concert provider offers discounted ticket prices for payments made in cryptocurrency.

Michael pays \$270 to acquire cryptocurrency and uses the cryptocurrency to pay for the tickets on the same day. Having regard to the circumstances in which Michael acquired and used the cryptocurrency, the cryptocurrency is a personal use asset.

Example: not a personal use asset

Peter has been regularly acquiring cryptocurrency for over six months with the intention of selling at a favourable exchange rate. He has decided to buy some goods and services directly with some of his cryptocurrency. Because Peter acquired the cryptocurrency as an investment, the cryptocurrency is not a personal use asset.

Record keeping

You need to keep the following records in relation to your cryptocurrency transactions:

- the date of the transactions
- the value of the cryptocurrency in Australian dollars at the time of the transaction (which can be taken from a reputable online exchange)
- what the transaction was for and who the other party was (even if it's just their cryptocurrency address).

Carrying on a business

In the context of carrying on a business, funds or property you receive through the acquisition and disposal of cryptocurrency are likely to be ordinary assessable income where you:

- receive money or property in the ordinary course of your business.

- If these gains or profits are ordinary income, you may be able to claim deductions, and any capital gains you make are reduced to the extent that they are also ordinary income.

Proceeds from the sale of cryptocurrency held as trading stock in a business are ordinary income. Examples of businesses that involve cryptocurrency include:

- cryptocurrency traders
- cryptocurrency mining businesses
- cryptocurrency exchange businesses (including ATMs).

Not all people acquiring and disposing of cryptocurrency will be carrying on businesses. To carry on business, you need to:

- carry on your activity for commercial reasons and in a commercially viable way
- undertake activities in a business-like manner. This would typically include preparing a business plan and acquiring capital assets or inventory in line with the business plan
- prepare accounting records and market a business name or product
- intend to make a profit or genuinely believe you will make a profit, even if you are unlikely to do so in the short term.
- There's usually repetition and regularity to your business activities, although one-off transactions can amount to a business in some cases.

Whether you are carrying on a business and when the business commences are important pieces of information. If you're still setting up or preparing to go into business, you might

not yet have started the business.

Money received (or property received) prior to a business being carried on is not generally assessable income. Likewise, you cannot claim deductions incurred prior to the business being carried on.

Using cryptocurrency for business transactions

If you receive cryptocurrency for goods or services you provide as part of your business, you need to include the value of the cryptocurrency in Australian dollars as part of your ordinary income. This is the same process as receiving any other non-cash consideration under a barter transaction.

One way of determining the value in Australian dollars is the fair market value which can be obtained from a reputable cryptocurrency exchange.

Where you purchase business items using cryptocurrency (including trading stock) you are entitled to a deduction based on the arm's length value of the item acquired.

Exchanging a cryptocurrency for another cryptocurrency

Where you exchange one cryptocurrency for another cryptocurrency, you dispose of one CGT asset and acquire another CGT asset.

Where you receive property instead of cash as part of a transaction, you are usually taken to have the market value in Australian dollars of the property received.

Example: exchanging a cryptocurrency for another cryptocurrency

Katrina exchanges one coin of Cryptocurrency A for five coins of a Cryptocurrency B. The market value in Australian dollars for both the one coin of Cryptocurrency A and the five coins of Cryptocurrency B is \$5,000.

When working out whether or not she has made a capital gain or loss on the disposal of Cryptocurrency A, Katrina's capital proceeds are \$5,000.

Paying salary or wages in cryptocurrency

Where an employee has a valid salary sacrifice arrangement with their employer to receive cryptocurrency as remuneration instead of Australian dollars, the payment of the cryptocurrency is a fringe benefit and the employer is subject to the provisions of the Fringe Benefits Tax Assessment Act 1986.

In the absence of a valid salary sacrifice agreement (for example, where the employee requests that salary or wages they have already earned be paid as cryptocurrency instead), the employee is considered to have derived their normal salary or wages and the employer will need to meet their pay as you go obligations on the Australian dollar value of the cryptocurrency it pays to the employee.

AxiCorp Financial Services Pty Ltd

Account: 469715

Name: Callow Superannuation Pty Ltd

Currency: AUD

Leverage: 1:100

2021 May 3, 14:12

Closed Transactions:

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commission	Taxes	Swap	Profit
44653818	2017.08.09 02:58:01	balance		Deposit Bpay									1 000.00
44657982	2017.08.09 08:12:13	sell	0.30	spi200.fs	5706.0	5750.0	5500.0	2017.08.09 23:07:09	5697.0	0.00	0.00	0.00	67.50
44672532	2017.08.09 23:53:27	sell	0.10	spi200.fs	5705.0	5750.0	5650.0	2017.08.10 18:04:57	5679.0	0.00	0.00	0.00	65.00
44688591	2017.08.09 23:53:27	sell	0.10	spi200.fs	5705.0	5750.0	5650.0	2017.08.10 22:12:18	5650.0	0.00	0.00	0.00	137.50
44725967	2017.08.15 03:01:10	balance		Deposit Bpay									4 000.00
44755470	2017.08.16 17:08:50	sell	0.10	s&p.fs	2470.10	2490.00	2450.00	2017.08.17 17:20:46	2450.15	0.00	0.00	0.00	125.89
44720606	2017.08.14 15:54:01	sell	0.10	s&p.fs	2452.85	2490.00	0.00	2017.08.23 18:02:07	2444.90	0.00	0.00	0.00	50.34
44739389	2017.09.01 15:33:30	sell	0.20	s&p.fs	2476.85	2490.00	2460.00	2017.09.05 19:06:57	2458.65	0.00	0.00	0.00	227.28
44755629	2017.08.16 17:22:29	sell	0.10	spi200.fs	5764.0	0.0	0.0	2017.09.12 04:39:13	5745.0	0.00	0.00	0.00	47.50
45051112	2017.09.11 01:35:41	buy	0.10	xauusd	1337.62	0.00	0.00	2017.09.12 07:47:13	1323.75	0.00	0.00	-1.00	-173.17
45051100	2017.09.11 01:33:17	sell	0.20	s&p.fs	2471.10	0.00	2450.00	2017.09.12 16:35:17	2492.40	0.00	0.00	-34.25	-265.52
44702394	2017.08.11 15:34:17	sell	0.20	s&p.fs	2438.85	0.00	0.00	2017.09.12 16:35:32	2492.65	0.00	0.00	-34.25	-670.57
45160449	2017.09.20 02:31:00	balance		Deposit Bpay									5 000.00
45194326	2017.09.22 05:25:51	sell	0.10	audjpy	88.641	89.400	87.650	2017.09.25 01:33:48	89.400	0.00	0.00	-0.81	-84.90
45194198	2017.09.22 05:09:36	buy	0.10	xauusd	1295.88	1285.00	1312.00	2017.09.25 21:02:05	1308.11	0.00	0.00	-1.01	153.91
45220177	2017.09.25 17:21:06	buy	0.10	usdjpy	112.296	110.800	113.500	2017.09.26 04:21:34	111.645	0.00	0.00	0.32	-73.46
45227594	2017.09.26 04:21:56	sell	0.10	usdjpy	111.653	112.800	110.200	2017.09.27 10:24:49	112.801	0.00	0.00	-0.75	-129.64
45256563	2017.09.27 14:27:44	buy	0.40	s&p.fs	2500.40	0.00	0.00	2017.09.29 01:21:53	2505.85	0.00	0.00	0.00	138.83
45282929	2017.09.29 01:33:13	buy	0.10	usdjpy	112.377	112.150	113.100	2017.09.29 03:31:32	112.571	0.00	0.00	0.00	21.96
45258391	2017.09.27 16:19:54	sell	0.20	xauusd	1284.07	0.00	1280.00	2017.09.29 22:59:28	1279.96	0.00	0.00	3.09	104.82
45224354	2017.09.26 15:36:32	buy	0.10	xauusd	1299.99	0.00	0.00	2017.10.02 02:50:10	1277.66	0.00	0.00	-6.14	-284.75
45169425	2017.09.20 16:36:42	buy	0.10	xauusd	1312.46	0.00	0.00	2017.10.02 02:50:35	1277.54	0.00	0.00	-12.17	-445.29
45110322	2017.09.14 16:57:20	buy	0.10	xauusd	1325.27	0.00	0.00	2017.10.02 02:50:39	1277.54	0.00	0.00	-16.19	-608.65
45069626	2017.09.11 01:35:41	buy	0.10	xauusd	1337.62	0.00	0.00	2017.10.02 02:50:47	1277.54	0.00	0.00	-21.21	-766.32
45079305	2017.09.12 17:08:51	sell	0.20	s&p.fs	2490.10	0.00	0.00	2017.10.02 02:51:16	2520.65	0.00	0.00	0.00	-389.66
45258282	2017.09.27 16:12:47	buy	0.20	s&p.fs	2501.90	0.00	0.00	2017.10.02 14:23:13	2519.35	0.00	0.00	0.00	223.22
45255813	2017.09.27 13:53:53	buy	0.40	s&p.fs	2499.15	0.00	0.00	2017.10.02 14:23:39	2519.35	0.00	0.00	0.00	516.77
45258714	2017.09.27 16:35:38	buy	0.20	s&p.fs	2504.90	0.00	0.00	2017.10.02 14:23:47	2519.35	0.00	0.00	0.00	184.83
45298990	2017.10.02 02:49:40	sell	0.20	xauusd	1277.67	0.00	0.00	2017.10.02 17:32:59	1276.62	0.00	0.00	0.00	26.80
45310411	2017.10.02 17:54:00	buy	0.05	xagaud	21.274	0.000	0.000	2017.10.02 17:56:25	21.229	0.00	0.00	0.00	-11.25
45283708	2017.09.29 01:33:13	buy	0.10	usdjpy	112.377	112.250	113.500	2017.10.02 17:59:10	112.679	0.00	0.00	0.36	34.25
45343382	2017.10.05 01:27:51	sell	0.20	s&p.fs	2534.85	2540.00	2520.00	2017.10.05 16:42:27	2540.15	0.00	0.00	0.00	-67.89
45310449	2017.10.02 17:54:00	buy	0.05	xagaud	21.274	0.000	0.000	2017.10.05 17:05:56	21.391	0.00	0.00	-2.15	29.25
45355615	2017.10.05 16:47:38	sell	0.20	audusd	0.78053	0.78500	0.77600	2017.10.06 06:04:48	0.77600	0.00	0.00	0.00	116.75
45355979	2017.10.06 16:36:13	buy	0.05	xagaud	21.250	21.000	21.500	2017.10.06 17:42:05	21.374	0.00	0.00	0.00	31.00
45283710	2017.09.29 10:33:36	buy	0.10	usdjpy	112.448	112.800	113.500	2017.10.06 17:55:10	112.805	0.00	0.00	2.16	40.78
45355621	2017.10.05 16:48:14	buy	0.20	usdjpy	112.611	112.800	113.500	2017.10.06 17:55:10	112.805	0.00	0.00	0.00	44.32
45372562	2017.10.06 17:57:31	buy	0.20	eurusd	1.17390	1.16800	1.17900	2017.10.09 15:32:45	1.17434	0.00	0.00	-2.01	11.35
45383360	2017.10.09 14:44:16	buy	0.10	xauusd	1283.15	0.00	0.00	2017.10.11 01:30:48	1288.71	0.00	0.00	-2.07	71.49
45412749	2017.10.11 13:42:13	sell	0.10	gbpusd	1.31934	1.32200	1.30500	2017.10.11 20:59:51	1.32206	0.00	0.00	0.00	-34.96
45383187	2017.10.09 14:30:12	sell	0.10	gbpusd	1.31751	1.32400	1.30500	2017.10.12 02:51:32	1.32404	0.00	0.00	1.95	-83.72
45439959	2017.10.13 05:53:35	sell	0.20	gbpusd	1.32777	1.33250	1.31000	2017.10.13 15:30:22	1.32984	0.00	0.00	0.00	-52.78
45448558	2017.10.13 15:31:49	buy	0.10	eurusd	1.18525	1.17800	1.19900	2017.10.16 10:01:12	1.17800	0.00	0.00	-1.03	-92.08
45448396	2017.10.13 15:30:53	buy	0.10	xauusd	1296.32	1290.00	1310.00	2017.10.17 09:24:06	1290.08	0.00	0.00	-2.04	-79.60
45502902	2017.10.18 13:40:19	buy	0.10	eurjpy	132.507	131.500	133.500	2017.10.18 17:04:01	132.890	0.00	0.00	0.00	43.33
45598516	2017.10.25 15:12:48	sell	0.10	gbpau	1.71940	1.72400	1.71000	2017.10.26 02:22:55	1.72403	0.00	0.00	1.21	-46.30
45598473	2017.10.25 15:07:55	sell	0.10	gbpusd	1.32652	1.33200	1.31400	2017.10.27 01:52:01	1.31401	0.00	0.00	1.58	163.34
45637810	2017.10.27 15:30:51	sell	0.10	audusd	0.76264	0.76750	0.75700	2017.10.27 22:28:43	0.76751	0.00	0.00	0.00	-63.45
45638564	2017.10.27 15:51:41	sell	0.10	audusd	0.76444	0.76750	0.76100	2017.10.27 22:28:43	0.76751	0.00	0.00	0.00	-40.00
45309912	2017.10.02 17:16:53	sell	0.20	s&p.fs	2524.35	0.00	0.00	2017.10.30 15:48:33	2572.65	0.00	0.00	0.00	-630.28
45079306	2017.09.12 17:09:01	sell	0.20	s&p.fs	2490.35	0.00	0.00	2017.10.30 15:48:43	2572.65	0.00	0.00	0.00	-1 073.94
45637763	2017.10.27 15:30:35	sell	0.10	eurusd	1.15919	1.16450	1.15400	2017.10.30 19:47:36	1.16451	0.00	0.00	0.54	-69.25

45652857	2017.10.30 15:55:46	buy	0.10	audjpy	87.092	86.400	88.200	2017.11.02 17:12:36	87.807	0.00	0.00	1.14	81.43
45715011	2017.11.03 15:32:22	buy	0.20	eurusd	1.16742	1.15500	1.18000	2017.11.14 20:09:38	1.18000	0.00	0.00	-17.97	329.85
45878354	2017.11.17 08:15:33	buy	0.20	eurusd	1.18107	0.00000	0.00000	2017.11.23 03:19:54	1.18224	0.00	0.00	-11.96	30.74
45714181	2017.11.03 15:30:01	buy	0.10	xauusd	1280.39	1261.00	1300.00	2017.11.23 15:07:12	1291.81	0.00	0.00	-21.09	149.67
45946610	2017.11.23 11:43:08	buy	0.10	gbpusd	1.33041	0.00000	0.00000	2017.11.23 15:08:18	1.33110	0.00	0.00	0.00	9.05
44791736	2017.08.18 17:06:14	sell	0.10	s&p.fs	2423.85	2605.00	0.00	2017.11.27 16:44:54	2605.15	0.00	0.00	-17.12	-1 190.37
44865829	2017.08.25 18:29:03	sell	0.10	s&p.fs	2442.85	2605.00	0.00	2017.11.27 16:44:54	2605.15	0.00	0.00	-17.12	-1 065.62
44925057	2017.08.30 20:58:52	sell	0.10	s&p.fs	2458.35	2605.00	0.00	2017.11.27 16:44:54	2605.15	0.00	0.00	-17.12	-963.85
44948290	2017.09.01 08:42:17	sell	0.10	s&p.fs	2470.85	2605.00	0.00	2017.11.27 16:44:54	2605.15	0.00	0.00	-17.12	-881.78
45852263	2017.11.15 15:40:12	sell	0.20	s&p.fs	2566.10	2605.00	0.00	2017.11.27 16:44:54	2605.15	0.00	0.00	0.00	-512.78
46080933	2017.12.04 09:28:30	buy	0.30	s&p.fs	2660.65	0.00	0.00	2017.12.05 13:01:12	2636.10	0.00	0.00	0.00	-481.71
46072481	2017.12.01 19:03:07	sell	0.10	s&p.fs	2628.10	0.00	2613.01	2017.12.05 14:02:01	2640.65	0.00	0.00	0.00	-82.11
45949215	2017.11.03 15:30:01	buy	0.10	xauusd	1280.39	1261.00	1300.00	2017.12.05 18:51:31	1261.07	0.00	0.00	-31.69	-254.17
46072019	2017.12.01 18:50:29	sell	0.10	s&p.fs	2614.35	0.00	0.00	2017.12.06 16:58:17	2630.40	0.00	0.00	0.00	-106.01
46014498	2017.11.30 08:10:49	buy	0.10	xauusd	1282.17	1260.00	0.00	2017.12.07 07:58:34	1260.43	0.00	0.00	-7.43	-288.18
46109447	2017.12.05 13:01:01	buy	0.10	gbpjpy	150.961	0.000	0.000	2017.12.08 15:19:31	152.217	0.00	0.00	-0.13	147.21
46178932	2017.12.08 15:31:23	buy	0.10	xauusd	1249.27	1235.00	0.00	2017.12.13 12:13:17	1241.15	0.00	0.00	-3.20	-107.45
46109457	2017.12.05 13:01:35	buy	0.10	xauusd	1276.11	0.00	0.00	2017.12.13 12:13:21	1241.13	0.00	0.00	-8.52	-462.89
46236059	2017.12.13 17:04:52	sell	0.10	audusd	0.76043	0.76200	0.75600	2017.12.13 21:00:02	0.76208	0.00	0.00	0.00	-21.65
46229584	2017.12.13 12:13:34	sell	0.10	audusd	0.75569	0.00000	0.00000	2018.01.03 15:36:46	0.78420	0.00	0.00	-5.08	-363.56
46602284	2018.01.09 03:15:52	balance		Deposit Bpay									2 000.00
46519586	2018.01.03 15:38:06	buy	0.05	gbpau	1.72909	0.00000	1.73600	2018.01.17 20:36:50	1.73601	0.00	0.00	-6.54	34.60
46882141	2018.01.19 11:25:22	sell	0.05	s&p.fs	2803.10	2815.00	2785.00	2018.01.19 23:01:56	2815.15	0.00	0.00	0.00	-37.69
46858797	2018.01.19 14:55:40	buy	0.05	gbpau	1.72942	0.00000	1.73600	2018.01.22 00:05:04	1.73602	0.00	0.00	-0.53	33.00
46897431	2018.01.19 16:12:33	buy	0.05	wti.fs	63.11	0.00	64.00	2018.01.22 12:56:03	63.27	0.00	0.00	0.00	9.98
46922063	2018.01.23 08:33:33	sell	0.10	s&p.fs	2840.10	2860.00	2820.00	2018.01.26 20:20:38	2859.90	0.00	0.00	0.00	-122.01
47045714	2018.01.26 22:54:53	buy	0.05	euraud	1.53069	1.52100	1.54100	2018.01.31 02:30:11	1.54101	0.00	0.00	-2.13	51.60
47390115	2018.02.09 12:35:18	buy	0.05	xauusd	1315.53	0.00	0.00	2018.02.15 12:45:24	1354.14	0.00	0.00	-4.52	242.89
47286778	2018.02.06 15:15:08	sell	0.05	audjpy	85.804	0.000	0.000	2018.02.16 13:42:25	84.434	0.00	0.00	-5.11	81.13
47286723	2018.02.06 15:13:49	buy	0.05	xauusd	1335.06	0.00	0.00	2018.02.16 13:46:13	1358.01	0.00	0.00	-7.79	144.29
47550484	2018.02.16 14:04:54	buy	0.05	usdjpy	106.246	0.000	0.000	2018.02.21 15:59:58	107.477	0.00	0.00	0.67	73.04
47717776	2018.02.28 15:43:10	buy	0.05	eurusd	1.22135	0.00000	0.00000	2018.03.02 15:57:15	1.23050	0.00	0.00	-2.48	58.99
47527749	2018.02.15 13:46:46	sell	0.03	s&p.fs	2710.45	0.00	0.00	2018.03.02 15:57:29	2663.18	0.00	0.00	0.00	91.41
47877547	2018.03.08 12:27:25	buy	0.03	eurusd	1.23866	0.00000	1.24060	2018.03.08 14:46:16	1.24060	0.00	0.00	0.00	7.46
48365318	2018.04.03 06:01:34	sell	0.03	audusd	0.76799	0.00000	0.00000	2018.05.09 00:07:17	0.74532	0.00	0.00	-2.33	91.25
47770326	2018.02.15 13:46:46	sell	0.02	s&p.fs	2710.45	0.00	0.00	2018.05.09 14:33:31	2682.65	0.00	0.00	7.00	37.27
47701251	2018.02.27 20:31:52	buy	0.05	eurusd	1.22510	0.00000	0.00000	2018.05.10 00:33:35	1.18515	0.00	0.00	-46.32	-267.77
48145584	2018.03.27 15:11:06	buy	0.05	eurusd	1.23749	0.00000	0.00000	2018.05.10 00:33:59	1.18515	0.00	0.00	-29.58	-350.82
48145587	2018.03.27 11:40:35	buy	0.05	gbpusd	1.41501	0.00000	0.00000	2018.05.10 00:34:10	1.35473	0.00	0.00	-22.33	-404.05
48512873	2018.04.12 00:12:27	sell	0.05	usdjpy	106.797	0.000	0.000	2018.05.10 00:35:03	109.715	0.00	0.00	-14.33	-178.24
48365307	2018.04.04 22:51:24	sell	0.05	s&p.fs	2648.10	0.00	0.00	2018.05.11 12:58:59	2721.90	0.00	0.00	0.00	-244.21
47286736	2018.02.06 15:14:10	sell	0.02	s&p.fs	2596.35	0.00	0.00	2018.05.11 13:16:27	2724.15	0.00	0.00	7.00	-169.09
48145579	2018.03.26 23:32:17	sell	0.03	s&p.fs	2659.35	0.00	0.00	2018.05.14 01:31:54	2735.65	0.00	0.00	0.00	-151.71
47770318	2018.02.28 15:43:10	buy	0.05	eurusd	1.22135	0.00000	0.00000	2018.05.14 13:13:31	1.19765	0.00	0.00	-46.77	-157.01
47701252	2018.02.27 20:32:14	buy	0.05	gbpusd	1.39351	0.00000	0.00000	2018.05.14 13:13:39	1.35824	0.00	0.00	-33.64	-233.67
48973317	2018.05.14 13:15:00	sell	0.03	audusd	0.75478	0.00000	0.00000	2018.05.15 16:18:19	0.74616	0.00	0.00	-0.03	34.66
48973332	2018.05.14 13:15:45	buy	0.03	usdjpy	109.575	0.000	0.000	2018.05.15 16:18:33	110.274	0.00	0.00	0.17	25.49
48973309	2018.05.14 13:14:13	buy	0.03	usdcad	1.27701	0.00000	0.00000	2018.05.15 16:18:45	1.29041	0.00	0.00	0.01	41.76
48956108	2018.02.06 15:14:10	sell	0.03	s&p.fs	2596.35	0.00	0.00	2018.08.29 18:14:26	2910.98	0.00	0.00	17.92	-647.06
										0.00	0.00	-491.94	-11 498.11

Closed P/L: -11 990.05

Open Trades:

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commission	Taxes	Swap	Profit
No transactions												
									0.00	0.00	0.00	0.00
Floating P/L:												0.00

Working Orders:

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
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No transactions

Summary:

Deposit/Withdrawal:	12 000.00
Closed Trade P/L:	-11 990.05
Balance:	9.95

Credit Facility:	0.00
Floating P/L:	0.00
Equity:	9.95

Margin:	0.00
Free Margin:	9.95

Manjimup Tavern Unit Trust

ABN 25 784 472 534

Financial Statements
For the year ended 30 June 2020

Manjimup Tavern Unit Trust
ABN 25 784 472 534

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[Depreciation Schedule](#)

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Compilation Report to Manjimup Tavern Unit Trust

We have compiled the accompanying special purpose financial statements of Manjimup Tavern Unit Trust, which comprise the balance sheet as at 30 June 2020, the profit and loss 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 to provide information relating to the performance and financial position of the trust that satisfies the information needs of the directors of the trustee company and of the beneficiaries.

The Responsibility of the Trustees

The directors of the trustee company 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 basis of accounting adopted 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 directors of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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 (including Independence Standards).

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. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

UHY Haines Norton Perth Pty Ltd
Level 2, 35 Havelock Street, West Perth WA 6005
PO Box 458, West Perth WA 6872

17 August, 2020

Manjimup Tavern Unit Trust**ABN 25 784 472 534****Trustee's Declaration**

The directors of Manjimup Tavern Pty Ltd declare that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements

The directors of the trustee company declare that:

- (i) the financial statements and notes, present fairly the trust's financial position as at 30 June 2020 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) in the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

The declaration is made in accordance with a resolution of the Board of Directors of the trustee company.

Ian Graeme Armstrong , (Director)

Edwin Patrick Fallens , (Director)

Date

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Detailed Balance Sheet as at 30 June 2020

	Note	2020	2019
		\$	\$
<hr/>			
Current Assets			
Cash Assets			
Westpac Acct #46-9051		81,201	118,446
Westpac Acct #46-9078		17	17
		81,218	118,463
Total Current Assets		81,218	118,463
 Non-Current Assets			
Property, Plant and Equipment			
Buildings - 88 Giblett Street, Manjimup		1,500,000	1,500,000
		1,500,000	1,500,000
 Other			
Formation Expenses		854	854
		854	854
Total Non-Current Assets		1,500,854	1,500,854
Total Assets		1,582,071	1,619,317

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Detailed Balance Sheet as at 30 June 2020

	Note	2020	2019
		\$	\$
Current Liabilities			
Payables			
Unsecured:			
Other creditors		1,138	-
		1,138	-
Financial Liabilities			
Unsecured:			
UPE: Fallens Family Trust		4,647	8,762
UPE: Armstrong Family Trust		2,032	3,831
UPE: Armstrong Superannuation Fund		2,305	4,347
UPE: MJD Superannuation Fund		1,016	1,916
UPE: E & J Fallens Superannuation Fund		6,006	11,325
UPE: Claian Superannuation Fund		2,265	4,271
UPE: CJ Maddison Superannuation Fund		1,892	3,568
UPE: Callow Superannuation Fund		2,688	5,069
UPE: Hummerson Superannuation Fund		1,846	3,480
UPE: Ciscidda Superannuation Fund		1,816	3,423
UPE: J & J Murphy Superannuation Fund		2,122	4,001
UPE: Peacock Superannuation Fund		2,832	5,339
UPE: H Danskin		1,846	3,480
		33,313	62,811
Current Tax Liabilities			
GST Payable Control Account		665	3,975
		665	3,975
Total Current Liabilities		35,116	66,786
Total Liabilities		35,116	66,786
Net Assets		1,546,955	1,552,530

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Detailed Balance Sheet as at 30 June 2020

	Note	2020 \$	2019 \$
Equity			
Subscribed Units: Armstrong Family Trust		↑104,595	104,595
Subscribed Units: Fallens Family Trust		239,115	239,115
Subscribed Units: Armstrong Super Fund		118,750	118,750
Subscribed Units: MJD Super Fund		52,250	52,250
Subscribed Units: Fallens Super Fund		309,130	309,130
Subscribed Units: Claian Super Fund		116,543	116,543
Subscribed Units: CJ Maddison Super Fund	\$1,714,570.00	97,455	97,455
Subscribed Units: Callow Super Fund		138,367	138,367
Subscribed Units: Hummerston Super Fund		95,000	95,000
Subscribed Units: Ciscidda Super Fund		93,435	93,435
Subscribed Units: J&J Murphy Super Fund		109,250	109,250
Subscribed Units: Peacock Super Fund		145,680	145,680
Subscribed Units: H Danskin		↓95,000	95,000
Revaluation Reserve		(167,614)	(162,039)
Total Equity		<u>1,546,955</u>	<u>1,552,530</u>

Change market value: $-167,614 * (138,367 / 1,714,570) = -\$13,526.57$

Market value: $\$138,367 - \$13,526.57 = \$124,840.43$

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Detailed Profit and Loss Statement
For the year ended 30 June 2020

	2020	2019
	\$	\$
Income		
Rents received	80,146	104,885
Total income	80,146	104,885
Expenses		
Accountancy	2,500	2,200
Bank Fees and Charges	121	120
Depreciation	38,721	38,565
Filing Fees	267	263
Management fees	5,224	-
Repairs and maintenance	-	925
Total expenses	46,833	42,073
Net Profit from Ordinary Activities before income tax	33,313	62,811

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Beneficiaries Profit Distribution Summary
For the year ended 30 June 2020

	2020	2019
	\$	\$
Beneficiaries Share of Profit		
- Fallens Family Trust	4,647	8,762
- Armstrong Family Trust	2,032	3,831
- Armstrong Superannuation Fund	2,305	4,347
- MJD Superannuation Fund	1,016	1,916
- E & J Fallens Superannuation Fund	6,006	11,325
- Claian Superannuation Fund	2,265	4,271
- CJ Maddison Superannuation Fund	1,892	3,568
- Callow Superannuation Fund	2,688	5,069
- Hummerson Superannuation Fund	1,846	3,480
- Ciscidda Superannuation Fund	1,816	3,423
- J & J Murphy Superannuation Fund	2,122	4,001
- Peacock Superannuation Fund	2,832	5,339
- H Danskin	1,846	3,480
Total Profit	<u>33,313</u>	<u>62,811</u>

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
 Compilation Report and Notes which form part of these financial statements.**

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Beneficiaries Profit Distribution Summary
For the year ended 30 June 2020

	2020	2019
	\$	\$
<hr/>		
Fallens Family Trust		
Opening Balance - Benefy	8,762	7,073
Profit distribution for year	4,647	8,762
	<hr/>	<hr/>
	13,409	15,835
Less:		
Physical distribution	(8,762)	(7,073)
	<hr/>	<hr/>
	4,647	8,762
	<hr/> <hr/>	<hr/> <hr/>
Armstrong Family Trust		
Opening Balance - Benefy	3,831	3,093
Profit distribution for year	2,032	3,831
	<hr/>	<hr/>
	5,864	6,924
Less:		
Physical distribution	(3,832)	(3,093)
	<hr/>	<hr/>
	2,032	3,831
	<hr/> <hr/>	<hr/> <hr/>
Armstrong Superannuation Fund		
Opening Balance - Benefy	4,347	3,509
Profit distribution for year	2,305	4,347
	<hr/>	<hr/>
	6,652	7,855
Less:		
Physical distribution	(4,347)	(3,509)
	<hr/>	<hr/>
	2,305	4,347
	<hr/> <hr/>	<hr/> <hr/>
MJD Superannuation Fund		
Opening Balance - Benefy	1,916	1,546
Profit distribution for year	1,016	1,916
	<hr/>	<hr/>
	2,932	3,462
Less:		
Physical distribution	(1,916)	(1,546)
	<hr/>	<hr/>
	1,016	1,916
	<hr/> <hr/>	<hr/> <hr/>

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
Compilation Report and Notes which form part of these financial statements.**

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Beneficiaries Profit Distribution Summary
For the year ended 30 June 2020

	2020	2019
	\$	\$
E & J Fallens Superannuation Fund		
Opening Balance - Benefy	11,325	9,142
Profit distribution for year	6,006	11,325
	<u>17,331</u>	<u>20,467</u>
Less:		
Physical distribution	(11,325)	(9,142)
	<u>6,006</u>	<u>11,325</u>
Claiian Superannuation Fund		
Opening Balance - Benefy	4,271	3,448
Profit distribution for year	2,265	4,271
	<u>6,536</u>	<u>7,719</u>
Less:		
Physical distribution	(4,271)	(3,448)
	<u>2,265</u>	<u>4,271</u>
CJ Maddison Superannuation Fund		
Opening Balance - Benefy	3,568	2,880
Profit distribution for year	1,892	3,568
	<u>5,460</u>	<u>6,448</u>
Less:		
Physical distribution	(3,568)	(2,880)
	<u>1,892</u>	<u>3,568</u>
Callow Superannuation Fund		
Opening Balance - Benefy	5,069	4,092
Profit distribution for year	2,688	5,069
	<u>7,757</u>	<u>9,161</u>
Less:		
Physical distribution	(5,069)	(4,092)
	<u>2,688</u>	<u>5,069</u>

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
Compilation Report and Notes which form part of these financial statements.**

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Beneficiaries Profit Distribution Summary
For the year ended 30 June 2020

	2020	2019
	\$	\$
<hr/>		
Hummerson Superannuation Fund		
Opening Balance - Benefy	3,480	2,809
Profit distribution for year	1,846	3,480
	5,325	6,289
Less:		
Physical distribution	(3,480)	(2,809)
	1,846	3,480
Ciscidda Superannuation Fund		
Opening Balance - Benefy	3,423	2,763
Profit distribution for year	1,816	3,423
	5,239	6,187
Less:		
Physical distribution	(3,423)	(2,763)
	1,816	3,423
J & J Murphy Superannuation Fund		
Opening Balance - Benefy	4,001	3,230
Profit distribution for year	2,122	4,001
	6,123	7,231
Less:		
Physical distribution	(4,001)	(3,230)
	2,122	4,001
Peacock Superannuation Fund		
Opening Balance - Benefy	5,339	4,310
Profit distribution for year	2,832	5,339
	8,171	9,649
Less:		
Physical distribution	(5,339)	(4,310)
	2,832	5,339

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
Compilation Report and Notes which form part of these financial statements.**

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Beneficiaries Profit Distribution Summary
For the year ended 30 June 2020

	2020	2019
	\$	\$
<hr/>		
H Danskin		
Opening Balance - Benefy	3,480	2,809
Profit distribution for year	1,846	3,480
	5,325	6,289
Less:		
Physical distribution	(3,480)	(2,809)
	1,846	3,480
	33,313	62,811
Total of Non-Equity based UPEs		
	33,313	62,811
Total Beneficiary Funds		
	33,313	62,811

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
Compilation Report and Notes which form part of these financial statements.**

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Notes to the Financial Statements
For the year ended 30 June 2020

Note 1: Summary of Significant Accounting Policies

The directors of the trustee company have prepared the financial statements of the trust on the basis that the trust is non-reporting entity because there are no users dependant on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the trust deed, the information needs of the stakeholders and for the basis of preparation of the income tax return.

The financial statements have been prepared in accordance with significant accounting policies disclosed below, which the directors have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

Property, Plant and Equipment

Property, plant and equipment are included at cost, independent of partners' valuation. All assets, excluding freehold land and buildings are depreciated over the useful lives of the assets to the entity.

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

Revenue

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

Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

Trade and Other Payables

Trade and other payables, including bank borrowings and distributions payable, are recognised at the nominal transaction value without taking into account the time value of money.

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Depreciation Schedule for the year ended 30 June, 2020

		Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION			Priv	CWDV	PROFIT			LOSS		
					Date	Consid	Date	Cost	Value	T	Rate			Deprec	Upto	+	Above	Total	-
88 Giblett St, Manjimup																			
Purchase Price and acquisition costs	626,313.95	01/08/13	626,314	0.00	626,314		0	0	626,314	D	0.00	0	0	626,314	0	0	0	0	0
Development Costs	999,468.55	24/08/15	999,469	0.00	903,208		0	0	903,208	P	2.50	24,987	0	878,221	0	0	0	0	0
Development & Design	27,286.56	24/08/15	27,287	0.00	24,659		0	0	24,659	P	2.50	682	0	23,977	0	0	0	0	0
Holding Costs	12,120.07	24/08/15	12,120	0.00	12,120		0	0	12,120	D	0.00	0	0	12,120	0	0	0	0	0
Valuation Fees	1,700.00	24/08/15	1,700	0.00	1,700		0	0	1,700	D	0.00	0	0	1,700	0	0	0	0	0
Ineligible Costs	13,660.55	24/08/15	13,661	0.00	13,661		0	0	13,661	D	0.00	0	0	13,661	0	0	0	0	0
Air Conditioning System	5,346.95	24/08/15	5,347	0.00	3,086		0	0	3,086	D	13.33	411	0	2,675	0	0	0	0	0
Heating System	3,275.45	24/08/15	3,275	0.00	1,890		0	0	1,890	D	13.33	252	0	1,638	0	0	0	0	0
Kitchen Equipment	75,806.37	24/08/15	75,806	0.00	32,195		0	0	32,195	D	20.00	6,439	0	25,756	0	0	0	0	0
Lighting	10,745.06	24/08/15	10,745	0.00	1,529		0	0	1,529	D	40.00	612	0	917	0	0	0	0	0
Pond Equipment	802.82	24/08/15	803	0.00	341		0	0	341	D	20.00	68	0	273	0	0	0	0	0
Security Equipment	8,165.00	24/08/15	8,165	0.00	1,162		0	0	1,162	D	40.00	465	0	697	0	0	0	0	0
Signage	3,272.72	24/08/15	3,273	0.00	2,687		0	0	2,687	D	5.00	134	0	2,553	0	0	0	0	0
Outdoor Blinds	9,300.00	08/06/16	9,300	0.00	2,698		0	0	2,698	D	33.33	899	0	1,799	0	0	0	0	0
Outdoor Alfresco	17,236.15	28/05/18	17,236	0.00	16,765		0	0	16,765	P	2.50	431	0	16,334	0	0	0	0	0
Glass Ceramic Heater	1,268.18	27/05/19	1,268	0.00	1,252		0	0	1,252	D	13.33	167	0	1,085	0	0	0	0	0
Aluminium Windows	3,950.64	31/03/19	3,951	0.00	3,926		0	0	3,926	P	2.50	99	0	3,827	0	0	0	0	0
Alfresco Blinds (deposit)	3,483.00	23/05/19	3,483	0.00	3,359		0	0	3,359	D	33.33	1,120	0	2,239	0	0	0	0	0
Jarrah for Alfresco	2,256.36	06/05/19	2,256	0.00	2,247		0	0	2,247	P	2.50	56	0	2,191	0	0	0	0	0
Glass Partition	1,807.00	23/05/19	1,807	0.00	1,802		0	0	1,802	P	2.50	45	0	1,757	0	0	0	0	0
Alfresco Framework	1,903.04	19/07/18	1,903	0.00	1,858		0	0	1,858	P	2.50	48	0	1,810	0	0	0	0	0
Glass Sliding Door	2,436.00	24/07/18	2,436	0.00	2,379		0	0	2,379	P	2.50	61	0	2,318	0	0	0	0	0
Valuation Fees	1,200.00	17/08/18	1,200	0.00	1,200		0	0	1,200	D	0.00	0	0	1,200	0	0	0	0	0
Bar Shelving	3,300.00	25/06/20	3,300	0.00	0		0	25/06/20	3,300	D	10.00	5	0	3,295	0	0	0	0	0
Alfresco Blinds (Final Payment)	3,483.00	02/07/19	3,483	0.00	0		0	02/07/19	3,483	D	33.33	1,158	0	2,325	0	0	0	0	0
Alfresco Blinds Headbox	2,068.80	29/06/20	2,069	0.00	0		0	29/06/20	2,069	D	33.33	4	0	2,065	0	0	0	0	0
Kitchen Vinyl	1,103.64	10/06/20	1,104	0.00	0		0	10/06/20	1,104	D	20.00	13	0	1,091	0	0	0	0	0
Alfresco Lighting	2,350.77	08/07/19	2,351	0.00	0		0	08/07/19	2,351	P	2.50	58	0	2,293	0	0	0	0	0

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

Manjimup Tavern Unit Trust
ABN 25 784 472 534
Detailed Balance Sheet as at 30 June 2020

	Note	2020 \$	2019 \$
Current Liabilities			
Payables			
Unsecured:			
Other creditors		1,138	-
		<u>1,138</u>	<u>-</u>
Financial Liabilities			
Unsecured:			
UPE: Fallens Family Trust		4,647	8,762
UPE: Armstrong Family Trust		2,032	3,831
UPE: Armstrong Superannuation Fund		2,305	4,347
UPE: MJD Superannuation Fund		1,016	1,916
UPE: E & J Fallens Superannuation Fund		6,006	11,325
UPE: Claian Superannuation Fund		2,265	4,271
UPE: CJ Maddison Superannuation Fund		1,892	3,568
UPE: Callow Superannuation Fund		2,688	5,069
UPE: Hummerson Superannuation Fund		1,846	3,480
UPE: Ciscidda Superannuation Fund		1,816	3,423
UPE: J & J Murphy Superannuation Fund		2,122	4,001
UPE: Peacock Superannuation Fund		2,832	5,339
UPE: H Danskin		1,846	3,480
		<u>33,313</u>	<u>62,811</u>
Current Tax Liabilities			
GST Payable Control Account		665	3,975
		<u>665</u>	<u>3,975</u>
Total Current Liabilities		<u>35,116</u>	<u>66,786</u>
Total Liabilities		<u>35,116</u>	<u>66,786</u>
Net Assets		<u>1,546,955</u>	<u>1,552,530</u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's
 Compilation Report and Notes which form part of these financial statements.

PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax file number Year Name of partnership, trust, fund or entity

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important

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

Declaration: I declare that:

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

Signature of partner, trustee or director Date **PART D Tax agent's certificate (shared facilities only)**

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct, and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature Date Client reference Contact name Agent's phone number Agent's reference number

Trust tax return

2020

Day Month Year to Day Month Year

	to	
--	----	--

or specify period if part year or approved substitute period

Return year

Notes to help you prepare this tax return are provided in the Trust tax return instructions 2020 (the instructions), available from the website www.ato.gov.au

Tax file number (TFN)

Have you attached any 'other attachments?'

See the Privacy note in the Taxpayer's declaration.

Name of trust

Manjimup Tavern Unit Trust

Australian business number (ABN)

25 784 472 534

Current postal address

If the address has not changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

C/- UHY HAINES NORTON PERTH

PO Box 458

WEST PERTH

WA

6872

Postal address on previous tax return

If the address has changed, print your previous address exactly as shown on the last notice of assessment or the last tax return lodged.

Full name of the trustee to whom notices should be sent

• If the trustee is an individual, print details here.

Title-for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

• If the trustee is a company, print details here including ABN.

Name

ABN

Daytime contact phone number

Area code

Telephone number

Family trust election status

If the trustee has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2019-20 income year write 2020).

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 2020.

Interposed entity election status

If the trustee has an existing election, write the earliest income year specified. If the trustee is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2020 for each election.

If revoking an interposed entity election, print **R** and complete and attach the Interposed entity election or revocation 2020.

Type of trust

Print the code representing the type of trust.

Print X if also a charity

If code D, write the date of death.

Day Month Year

Managed Investment trusts

Is the trust a managed investment trust (MIT)? Print Y for yes or N for no.

Must be completed if Type of trust is either F, M, U, P or Q

MIT type? CODE

If the trust is a managed investment trust, has the trustee made an election into capital account treatment? Print Y for yes or N for no.

Is any tax payable by the trustee?

Print Y for yes or N for no.

Final tax return

Electronic funds transfer (EFT)

Use Agent Trust Account?

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before. Write the BSB number, account number and account name below. (See relevant instructions.)

BSB number must be six digits

Account number

Account name

1 Description of main business activity

Industry code

A**6 Tax withheld**

Tax withheld where ABN not quoted

T

Credit for tax withheld - foreign resident withholding (excluding capital gains)

U**8 Partnerships and trusts****Primary production**

Distribution from partnerships

A/

Share of net income from trusts

Z/ Deductions relating to amounts shown **A** and **Z****S**

Net primary production amount

/ **Non-primary production**

Distribution from partnerships, less foreign income

B/

Share of net income from trusts, less capital gains, foreign income and franked distributions

R/ Deductions relating to amounts shown at **B** and **R****T**

Franked distributions from trusts

FDeductions relating to franked distributions from trusts in label **F****G**

Net non-primary production amount

/ Capital gains from another trust and net foreign capital gains need to be included at item 21.
Amounts of foreign income must be included at item 22 or 23.**Share of credits from income**

Share of credit for tax withheld where ABN not quoted

C

Share of franking credit from franked distributions

D

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions

E

Credit for TFN amounts withheld from payments from closely held trusts

O

Share of credit for tax withheld - foreign resident withholding (excluding capital gains)

U**9 Rent**

Gross rent

F

Interest deductions

G

Capital works deductions

X

Other rental deductions

H

Net rent

/ **15 Total of items 5 to 14**

Add the boxes

/

Deductions relating to franked distributions should not include deductions included at G item 8

Franked distributions

R**19 Total of items 16 to 18****20 Net Australian income or loss - other than capital gains**

Subtract item 19 from item 15

\$/

Sensitive (when completed)

21 Capital gains

Do you need to complete a *Capital gains tax (CGT) Schedule 2020*?

Did you have a CGT event during the year? **G** **N** Answer yes at **G** if the trust had an amount of capital gains from another trust.

Have you applied an exemption or rollover? **M** Type **Y** for yes or **N** for no. Code

Net capital gain **A**

Credit for foreign resident capital gains withholding amounts **B**

Net capital losses brought forward from prior years Net capital losses carried forward to later income years

Non-Collectables
Collectables

24 Total of items 20 to 23

Add the boxes /

26 Total net income or loss

Subtract item 25 from item 24. /

Overseas transactions / thin capitalisation

29 Overseas transactions

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?

W **N** Print **Y** for yes or **N** for no.

Did the thin capitalisation provisions affect you? **O** **N** Print **Y** for yes or **N** for no.

Interest expenses overseas **D**

Royalty expenses overseas **E**

If you answered Yes at label **W** or **O** or completed **D** or **E**, complete and attach the International dealings schedule 2020

Was any beneficiary who was not a resident of Australia at any time during the income year 'presently entitled' to a share of the income of the trust?

A **N** Print **Y** for yes or **N** for no.

If you answered Yes at label **A**, attach the information requested in the instructions.

Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property or

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

C **N** Print **Y** for yes or **N** for no.

30 Personal services income

Does your income include an individual's personal services income? **N** **N** Print **Y** for yes or **N** for no.

Total amount of PSI included at item 5 income labels **A**

Total amount of deductions against PSI included at item 5 expense labels **B**

Did you satisfy the results test in respect of any individual? **C** Print **Y** for yes or **N** for no.

Do you hold a personal services business (PSB) determination in respect of any individual? **D** Print **Y** for yes or **N** for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print **X** in the appropriate box(es).

Unrelated clients test **E1** Employment test **E2** Business premises test **E3**

32 Non-Concessional MIT Income (NCMI)**Business income****Primary production**Non-Concessional MIT Income (NCMI) **A** Excluded from NCMI **B**

Amounts shown at A and B must also be included at 5G PP – Other business income

Non-Primary productionNon-Concessional MIT Income (NCMI) **C** Excluded from NCMI **D**

Amounts shown at C and D must also be included at 5H Non-PP – Other business income

Partnerships and trusts**Primary production**Non-Concessional MIT Income (NCMI) **E** Excluded from NCMI **F**

Amounts shown at E and F must also be included at 8A Distribution from partnerships

Non-Concessional MIT Income (NCMI) **G** Excluded from NCMI **H**

Amounts shown at G and H must also be included at 8Z Share of net income from trusts

Non-Primary productionNon-Concessional MIT Income (NCMI) **I** Excluded from NCMI **J**

Amounts shown at I and J must also be included at 8B Distribution from partnerships, less foreign income

Non-Concessional MIT Income (NCMI) **K** Excluded from NCMI **L**

Amounts shown at K and L must also be included at 8R Share of net income from trusts, less capital gains, foreign income and franked distributions

Capital gainsNCMI **X** Excluded from NCMI **Z**

The net capital gain for amounts shown at labels X and Z (in respect of agricultural land for rent and residential dwelling assets) must be included at 21A Net capital gain.

Key financial information33 All current assets **F** 34 Total assets **G** 35 All current liabilities **I** 36 Total liabilities **J** **53 Non-refundable carry forward tax offsets**Early stage venture capital limited partnership tax offset **H** Early stage investor tax offset **I** 55 Income of the trust estate **A**

56 Statement of distribution**Distribution details**

Complete the distribution details on the following pages for BENEFICIARY 1 to 3 if required, and for Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted, if it applies.

If there are more than three beneficiaries see the instructions for more information.

Note: It is not an offence not to quote a TFN for a beneficiary. However, TFNs help the Tax ATO to correctly identify each beneficiary's tax records. The ATO is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information in this tax return. We need this information to help administer the tax laws. To make a correct Trustee Beneficiary (TB) statement you must quote the TFN of a resident trustee beneficiary of a closely held trust.

Note: If the trust needs to provide annual reports under the Trustee Beneficiary Rules or the TFN withholding rules you will be able to do so by completing the information in the statement of distribution

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number Entity code **U** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V** Entity code **U** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L** NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N** Excluded from NCMI capital gains **F2**

Primary production **A** / Share of credit for foreign resident capital gains withholding amounts **Z**

PP-NCMI **A1** Attributed foreign income **G**

PP-Excluded from NCMI **A2** Other assessable foreign source income **H** /

Share of income Non-primary production **B** / Foreign income tax offsets **I**

Invest / Share of National rental affordability scheme tax offset **R**

Other / Exploration credits distributed **M**

Non-PP-NCMI **B1** Early stage venture capital limited partnership tax offset **T**

Non-PP-Excluded from NCMI **B2** Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C** Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number

Entity code **U**

Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**

Entity code **U**

Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**

Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L**

NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N**

Excluded from NCMI capital gains **F2**

Primary production **A**

Share of credit for foreign resident capital gains withholding amounts **Z**

PP-NCMI **A1**

Attributed foreign income **G**

PP-Excluded from NCMI **A2**

Other assessable foreign source income **H**

Non-primary production **B**

Foreign income tax offsets **I**

Invest

Share of National rental affordability scheme tax offset **R**

Other

Exploration credits distributed **M**

Non-PP-NCMI **B1**

Early stage venture capital limited partnership tax offset **T**

Non-PP-Excluded from NCMI **B2**

Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C**

Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?

Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V** Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L** NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N** Excluded from NCMI capital gains **F2**

Primary production **A** / Share of credit for foreign resident capital gains withholding amounts **Z**

PP-NCMI **A1** Attributed foreign income **G**

PP-Excluded from NCMI **A2** Other assessable foreign source income **H** /

Share of income Non-primary production **B** / Foreign income tax offsets **I**

Invest / Share of National rental affordability scheme tax offset **R**

Other / Exploration credits distributed **M**

Non-PP-NCMI **B1** Early stage venture capital limited partnership tax offset **T**

Non-PP-Excluded from NCMI **B2** Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C** Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number

Entity code **U** **S**

Date of birth

See the Privacy note in the Taxpayer's declaration.

Name MJD Superannuation Fund

Address 4 Simeon Close

Kalamunda

WA

6076

Assessment calculation code **V** 35

Entity code **U** **S**

Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** 1,016

Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L**

NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N**

Excluded from NCMI capital gains **F2**

Primary production **A** /

Share of credit for foreign resident capital gains withholding amounts **Z**

PP-NCMI **A1**

Attributed foreign income **G**

PP-Excluded from NCMI **A2**

Other assessable foreign source income **H** /

Share of income Non-primary production **B** 1,016 /

Foreign income tax offsets **I**

Invest /

Share of National rental affordability scheme tax offset **R**

Other 1,016 /

Exploration credits distributed **M**

Non-PP-NCMI **B1**

Early stage venture capital limited partnership tax offset **T**

Non-PP-Excluded from NCMI **B2**

Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C**

Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number

Entity code **U** **S**

Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**

Entity code **U** **S**

Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**

Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**

NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N**

Excluded from NCMI capital gains **F2**

Primary production **A**

Share of credit for foreign resident capital gains withholding amounts **Z**

PP-NCMI **A1**

Attributed foreign income **G**

PP-Excluded from NCMI **A2**

Other assessable foreign source income **H**

Non-primary production **B**

Foreign income tax offsets **I**

Invest

Share of National rental affordability scheme tax offset **R**

Other

Exploration credits distributed **M**

Non-PP-NCMI **B1**

Early stage venture capital limited partnership tax offset **T**

Non-PP-Excluded from NCMI **B2**

Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C**

Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?

Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V** Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L** NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N** Excluded from NCMI capital gains **F2**

Primary production **A** / Share of credit for foreign resident capital gains withholding amounts **Z**

PP–NCMI **A1** Attributed foreign income **G**

PP–Excluded from NCMI **A2** Other assessable foreign source income **H** /

Share of income Non-primary production **B** / Foreign income tax offsets **I**

Invest / Share of National rental affordability scheme tax offset **R**

Other / Exploration credits distributed **M**

Non-PP–NCMI **B1** Early stage venture capital limited partnership tax offset **T**

Non-PP–Excluded from NCMI **B2** Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C** Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name CJ Maddison Superannuation Fund

Address 50 Winderadeen Drive Highland Park QLD 4211

Assessment calculation code **V** 35 Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** 1,892 Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L** NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N** Excluded from NCMI capital gains **F2**

Primary production **A** / Share of credit for foreign resident capital gains withholding amounts **Z**

PP-NCMI **A1** Attributed foreign income **G**

PP-Excluded from NCMI **A2** Other assessable foreign source income **H** /

Share of income Non-primary production **B** 1,892 / Foreign income tax offsets **I**

Invest / Share of National rental affordability scheme tax offset **R**

Other 1,892 / Exploration credits distributed **M**

Non-PP-NCMI **B1** Early stage venture capital limited partnership tax offset **T**

Non-PP-Excluded from NCMI **B2** Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C** Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V** Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L** NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N** Excluded from NCMI capital gains **F2**

Primary production **A** / Share of credit for foreign resident capital gains withholding amounts **Z**

PP-NCMI **A1** Attributed foreign income **G**

PP-Excluded from NCMI **A2** Other assessable foreign source income **H** /

Share of income Non-primary production **B** / Foreign income tax offsets **I**

Invest / Share of National rental affordability scheme tax offset **R**

Other / Exploration credits distributed **M**

Non-PP-NCMI **B1** Early stage venture capital limited partnership tax offset **T**

Non-PP-Excluded from NCMI **B2** Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C** Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name Hummerson Superannuation Fund

Address 18 Zantho Place
Bullsbrook WA 6084

Assessment calculation code **V** 35 Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** 1,846 Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L** NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N** Excluded from NCMI capital gains **F2**

Primary production **A** / Share of credit for foreign resident capital gains withholding amounts **Z**

PP-NCMI **A1** Attributed foreign income **G**

PP-Excluded from NCMI **A2** Other assessable foreign source income **H** /

Share of income Non-primary production **B** 1,846 / Foreign income tax offsets **I**

Invest / Share of National rental affordability scheme tax offset **R**

Other 1,846 / Exploration credits distributed **M**

Non-PP-NCMI **B1** Early stage venture capital limited partnership tax offset **T**

Non-PP-Excluded from NCMI **B2** Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C** Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V** Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L** NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N** Excluded from NCMI capital gains **F2**

Primary production **A** / Share of credit for foreign resident capital gains withholding amounts **Z**

PP–NCMI **A1** Attributed foreign income **G**

PP–Excluded from NCMI **A2** Other assessable foreign source income **H** /

Share of income Non-primary production **B** / Foreign income tax offsets **I**

Invest / Share of National rental affordability scheme tax offset **R**

Other / Exploration credits distributed **M**

Non-PP–NCMI **B1** Early stage venture capital limited partnership tax offset **T**

Non-PP–Excluded from NCMI **B2** Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C** Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V** Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L** NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N** Excluded from NCMI capital gains **F2**

Primary production **A** / Share of credit for foreign resident capital gains withholding amounts **Z**

PP–NCMI **A1** Attributed foreign income **G**

PP–Excluded from NCMI **A2** Other assessable foreign source income **H** /

Share of income Non-primary production **B** / Foreign income tax offsets **I**

Invest / Share of National rental affordability scheme tax offset **R**

Other / Exploration credits distributed **M**

Non-PP–NCMI **B1** Early stage venture capital limited partnership tax offset **T**

Non-PP–Excluded from NCMI **B2** Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C** Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V** Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L** NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N** Excluded from NCMI capital gains **F2**

Primary production **A** / Share of credit for foreign resident capital gains withholding amounts **Z**

PP–NCMI **A1** Attributed foreign income **G**

PP–Excluded from NCMI **A2** Other assessable foreign source income **H** /

Share of income Non-primary production **B** / Foreign income tax offsets **I**

Invest / Share of National rental affordability scheme tax offset **R**

Other / Exploration credits distributed **M**

Non-PP–NCMI **B1** Early stage venture capital limited partnership tax offset **T**

Non-PP–Excluded from NCMI **B2** Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C** Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

56 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction %

Tax file number Entity code Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code Entity code Share of credit for TFN amounts withheld from payments from closely held trusts

Share of income of the trust estate Capital gains

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) NCMI capital gains

Australian franking credits from a New Zealand franking company Excluded from NCMI capital gains

Primary production / Share of credit for foreign resident capital gains withholding amounts

PP-NCMI Attributed foreign income

PP-Excluded from NCMI Other assessable foreign source income /

Share of income Non-primary production / Foreign income tax offsets

Invest / Share of National rental affordability scheme tax offset

Other / Exploration credits distributed

Non-PP-NCMI Early stage venture capital limited partnership tax offset

Non-PP-Excluded from NCMI Early stage investor tax offset

Credit for tax withheld where ABN not quoted Div 6AA Eligible income

Franked distributions

Invest

Other

Franking credit

TFN amounts withheld

Small business income tax offset information

Share of net small business income

Non-resident beneficiary additional information

s98(3) assessable amount

s98(4) assessable amount

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts

Untaxed part of share of net income

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year

Total TFN amounts withheld from payments

56 Statement of distribution - continued

Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted.

Assessment calculation code	V <input type="text"/>	Share of credit for TFN amounts withheld from payments from closely held trusts	O <input type="text"/>
Share of income of the trust estate	W <input type="text"/>	Capital gains	F <input type="text"/>
Share of credit for tax withheld – foreign resident withholding (excluding capital gains)	L <input type="text"/>	NCMI capital gains	F1 <input type="text"/>
Australian franking credits from a New Zealand franking company	N <input type="text"/>	Excluded from NCMI capital gains	F2 <input type="text"/>
Share of income	Primary production	Share of credit for foreign resident capital gains withholding amounts	Z <input type="text"/>
	PP–NCMI	Attributed foreign income	G <input type="text"/>
	PP–Excluded from NCMI	Other assessable foreign source income	H <input type="text"/>
	Non-primary production	Foreign income tax offset	I <input type="text"/>
	Non-PP–NCMI	Share of National rental affordability scheme tax offset	R <input type="text"/>
	Non-PP–Excluded from NCMI	Share of other refundable tax offsets	X <input type="text"/>
	Credit for tax withheld where ABN not quoted	Early stage venture capital limited partnership tax offset	T <input type="text"/>
Franked distributions	Early stage venture capital limited partnership tax offset carried forward from previous year	K <input type="text"/>	
Franking credit	Early stage investor tax offset	J <input type="text"/>	
TFN amounts withheld	Early stage investor tax offset carried forward from previous year	M <input type="text"/>	

If you completed labels T, K, J or M, attach the information requested in the instructions.

57 Choice for resident trustee to be assessed to capital gains on behalf of beneficiaries

Assessment calculation code **X**

Amount of capital gains on which the trustee has chosen to be assessed on behalf of beneficiaries **Y**

Items 58 and 59 must be answered for all trusts - if you answer yes to any of these questions, answer Yes to the 'other attachments' question on page 1 of this tax return.

58 Beneficiary under legal disability who is presently entitled to income from another trust

Was any beneficiary in this trust, who was under a legal disability on 30 June 2020, also presently entitled to a share of the income of another trust? N Y Print Y for yes or N for no.

If yes, or the answer is not known, furnish the information requested in the instructions.

59 Non-resident trust

Is the trust a non-resident trust? N Y Print Y for yes or N for no.

If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled.

Print NIL if applicable.

Declarations

TAXPAYER'S DECLARATION

Important

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements in tax returns.

This declaration must be signed by a trustee or public officer.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiary in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each beneficiary's assessment.

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

DECLARATION:

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature

Date

Hours taken to prepare and complete this tax return

TAX AGENT'S DECLARATION

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Client's reference

Contact name

Date

Agent's phone number (include area code)

Area code

Telephone number

Agent's reference number

Office use only

Rental Property Schedule 2020

Trust

Name of Property			
Address of Rental Property	88 Giblett Street		
	Manjimup	WA	6258
Date property first earned rental income	13/10/2015		
Number of weeks property was rented this year	52		
Private Use %	0.00		
<hr/>			
Number of weeks property was available for rent this year	52		
What is the entity's % ownership of the property?	100		
Date property was purchased	01/08/2013		
Purchase price of property	626,314		
<hr/>			
Date property was sold (if property disposed of during year)			
Sale price of property			
Capital gain/loss on sale of this property			
Value of capital allowances (depreciation on plant) recouped on the sale			
Value of capital works deductions (special building write-off) recouped			
<hr/>			
Has the loan for the property been renegotiated this year?	N		

Ownership

% owned

Manjimup Tavern Unit Trust		FALL100C	100.00
----------------------------	--	----------	--------

Income

Return

Gross rental income	80,146	80,146
Other rental related income		
Gross Rent	80,146	80,146

Expenses

Total

Prv %

Return

V Accounting Fees	2,500		2,500
V Bank Fees	121		121
R Capital works-special build w/off	26,974		26,974
I Depreciation	11,747		11,747
V Filing Fees	267		267
P Management Fees	5,224		5,224

Total expenses

46,833

46,833

Net Rent

33,313 /

33,313 /

D. BAKER & ASSOCIATES PTY LTD**Chartered Accountants**

A.B.N. 96 099 535 065

PO BOX 310

MIDLAND, WA 6936

Unit 1, 4 Farrall Road, Midvale, WA

Phone (08) 9274 6637

MR EVAN CALLOW
 CALLOW SUPERANNUATION FUND
 85 COTHERSTONE ROAD
 KALAMUNDA WA 6076

Will record once paid

Tax Invoice

027627

Ref: CAL15

20 August, 2020

Description	Amount
PROFESSIONAL SERVICES RENDERED RE: CALLOW SUPERANNUATION FUND FOR THE YEAR ENDING 30 JUNE 2019 PROCESSING OF BANK STATEMENTS AND ACCOUNTING RECORDS PREPARATION OF FINANCIAL STATEMENTS CONSISTING OF BALANCE SHEET, PROFIT AND LOSS, NOTES AND MEMBERS LOAN ACCOUNTS PREPARATION OF THE INCOME TAX RETURN FOR THE FUND FOR THE YEAR ENDED 30 JUNE 2019 ELECTRONIC LODGEMENT OF INCOME TAX RETURN. ATTENDANCE TO THE STATUTORY REQUIREMENTS OF THE FUND IN WAY OF TRUSTEE MINUTES, RESOLUTIONS AND MEMBER STATEMENTS. LIAISON WITH TRUSTEES IN REGARDS TO COMPLIANCE ISSUES. LIASONS WITH THE AUDITOR REGARDING YEAR END AUDIT. LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION *	1,780.00
Terms: Seven Days From Date Of Invoice The Amount Due Includes GST of \$161.82 * indicates taxable supply	Amount Due: \$ 1,780.00

Please detach the portion below and forward with your payment

Remittance Advice		
CALLOW SUPERANNUATION FUND	Invoice: 027627 Ref: CAL15 20 August, 2020	
Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa <input type="checkbox"/>	Amount Due: \$ 1,780.00	
Card Number <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>		
Cardholder	Signature	Expiry Date
PAYMENT CAN BE MADE DIRECTLY TO OUR BANK BSB 06 6115 Account 1038 7658 D.Baker & Associates Pty Ltd		

Liability limited by a scheme approved under Professional Standards Legislation



Receipt

Receipt number
N092206702045

Amount
\$330.00

From
Business Trans Acct
06 6115 1038 7658
ABoys callow smsf

To
super audits
015-056 Australia & New Zealand Banking Group Limited
387392386
Callow smsf

When
Tuesday 22 Sep 2020 at 4:15pm Sydney/Melbourne time

[Tools & calculators](#) [Find a branch](#) [Financial assistance](#) [Contact us](#)

[Important information](#) [Privacy](#) [Cookies](#) [Terms of use](#)

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SUPER AUDITS

TAX INVOICE**Supplier:** Super Audits**Auditor:** A.W. Boys
SMSF Auditor Number (SAN) 100014140
Registered Company Auditor (67793)**Address:** Box 3376
Rundle Mall 5000**ABN:** 20 461 503 652**Services:** Auditing**Date:** 21 September 2020

Will record once paid

Recipient: Callow Superannuation Fund**Address:** C/- PO Box 310, MIDLAND WA 6936Description of Services

Statutory audit of the Callow Superannuation Fund for the financial year ending 30 June 2019.

Fee: \$300.00**GST:** \$30.00**Total:** \$330.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.

SUPER AUDITS

TAX INVOICE

Supplier: Super Audits

Auditor: A.W. Boys
SMSF Auditor Number (SAN) 100014140
Registered Company Auditor (67793)

Address: Box 3376
Rundle Mall 5000

ABN: 20 461 503 652

Services: Auditing

Date: 25 May 2019

Recipient: Callow Superannuation Fund

Address: C/- PO Box 310, MIDLAND WA 6936

Description of Services

Statutory audit of the Callow Superannuation Fund for the financial year ending 30 June 2018.

Fee: \$300.00

GST: \$30.00

Total: \$330.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.

AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING



**Independent
Reserve**

The Cryptocurrency Exchange

Currency	Amount	Value (AUD)
ZRX	2,000.67213	\$973.64
OMG	524.78860	\$1,148.23
GNT	0.00000	\$0.00
REP	0.0000	\$0.00
PLA	500,000.00000	\$110.00
Total		\$44,993.99

Fees and Earnings

Fees	Net (AUD)	GST (AUD)	Gross (AUD)
Deposit Fees	\$0.00	\$0.00	\$0.00
Withdrawal Fees	\$0.00	\$0.00	\$0.00
Statement Fees	\$45.40	\$4.54	\$49.95
Brokerage Fees	\$0.32	\$0.03	\$0.35
Total	\$45.73	\$4.57	\$50.30
Earnings	Net (AUD)	GST (AUD)	Gross (AUD)
Referrals Earned	\$0.00	\$0.00	\$0.00