

MACARINA SUPER FUND ABN 77 217 981 080

Financial Statements
For the year ended 30 June 2021

PEEL TAXATION & ACCOUNTING

PO BOX 4304

MANDURAH NORTH WA 6210

Phone: 08 9535 8818 Fax: 08 9581 5882

MACARINA SUPER FUND ABN 77 217 981 080

Contents

Statement of Financial Position

Operating Statement

Trustee's Declaration

Independent Auditor's Report to the Trustees

Member Statement

MACARINA SUPER FUND ABN 77 217 981 080

Statement of Financial Position as at 30 June 2021

	Note	2021 \$
Investments		
Shares in listed companies		71,418.18
Total Investments		<u>71,418.18</u>
Other Assets		
Cash and cash equivalents		323,035.21
Total other assets		<u>323,035.21</u>
Total assets		<u>394,453.39</u>
Net assets available to pay benefits		<u><u>394,453.39</u></u>
Represented by:		
Liability for accrued benefits allocated to members' accounts		394,453.39
		<u><u>394,453.39</u></u>

The accompanying notes form part of these financial statements.

MACARINA SUPER FUND ABN 77 217 981 080

Operating Statement For the year ended 30 June 2021

	Note	2021 \$
<hr/>		
Investment revenue		
Interest		85.51
Profit from sale of assets		(0.42)
Changes in net market values		(3,632.56)
Net investment revenue		<u>(3,547.47)</u>
Benefits		
Benefits transferred in/(out)		400,000.00
Total benefits		<u>400,000.00</u>
Total revenue		<u>396,452.53</u>
General administration expenses		
General expenses		49.14
Management fees		1,950.00
Total general administration expenses		<u>1,999.14</u>
Benefits accrued as a result of operations before income tax		394,453.39
Income tax expense		
Increase in benefits accrued as a result of operations		<u><u>394,453.39</u></u>

The accompanying notes form part of these financial statements.

Member Statement MACARINA SUPER FUND

Detail			Balances
Member	David M MacDonald		
		Total benefits	394,453.39
Date of birth	17/04/1979		
Date joined fund	12/09/2020		
Service period start date	12/09/2020		
Date left fund			
Member mode	Accumulation		
		comprising:	
		- Preserved	394,453.39
		- Restricted non-preserved	0.00
		- Unrestricted non-preserved	0.00
		Including:	
Vested amount	394,453.39	- Taxable component	394,359.88
Insured death benefit	0.00	- Tax free component	93.51
Total death benefit	394,453.39	- Untaxed component	0.00
Disability benefit	0.00		

Detailed Account	Preserved	Restricted Non-Preserved	Unrestricted Non-Preserved	Total
Opening Balance at 12/09/2020	0.00	0.00	0.00	0.00
Add:				
Employer contributions	0.00	0.00	0.00	0.00
Member contributions	0.00	0.00	0.00	0.00
Other contributions	0.00	0.00	0.00	0.00
Proceeds of insurance policies	0.00	0.00	0.00	0.00
Share of net income/loss	-5,546.61	0.00	0.00	-5,546.61
Transfers in and from reserves	400,000.00	0.00	0.00	400,000.00
Less:				
Pension commencement	0.00	0.00	0.00	0.00
Pensions/lump sums paid	0.00	0.00	0.00	0.00
Contributions tax	0.00	0.00	0.00	0.00
Tax on untaxed benefits	0.00	0.00	0.00	0.00
Income tax	0.00	0.00	0.00	0.00
Insurance premiums	0.00	0.00	0.00	0.00
Management fees	0.00	0.00	0.00	0.00
Excess contributions tax	0.00	0.00	0.00	0.00
Transfers out and to reserves	0.00	0.00	0.00	0.00
Closing Balance at 30/06/2021	394,453.39	0.00	0.00	394,453.39

MACARINA SUPER FUND ABN 77 217 981 080

Trustee's Declaration

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

In the opinion of the directors of the trustee company:

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

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

Sign Here



David Michael MacDonald , (Director)

Sign Here



Megan Jane MacDonald , (Director)

Date