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Financial statements and reports for the year ended  
30 June 2021

Zodex Superannuation Fund

# Zodex Superannuation Fund

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Zodex Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	1,317,788.42	1,036,448.32
<b>Total Investments</b>		<u>1,317,788.42</u>	<u>1,036,448.32</u>
<b>Other Assets</b>			
ANZ A/c #9543		768.01	33.18
ANZ E-Trade A/c #4106		2,411.58	20,245.51
Income Tax Refundable		13,672.54	23,279.52
<b>Total Other Assets</b>		<u>16,852.13</u>	<u>43,558.21</u>
<b>Total Assets</b>		<u>1,334,640.55</u>	<u>1,080,006.53</u>
<b>Net assets available to pay benefits</b>		<u>1,334,640.55</u>	<u>1,080,006.53</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	4, 5		
Vishney, Ilia - Pension (Account Based Pension)		372,539.84	311,438.49
Vishney, Ilia - Pension (Account Based Pension 2)		108,539.63	90,882.74
Vishney, Lana Michelle - Pension (Account Based Pension)		853,561.08	677,685.30
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,334,640.55</u>	<u>1,080,006.53</u>

# Zodex Superannuation Fund

## Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	7	33,631.94	59,368.19
Interest Received		5.41	13.58
<b>Investment Gains</b>			
Changes in Market Values	8	268,870.84	(316,517.42)
<b>Other Income</b>			
Other Income		48.29	100.00
<b>Total Income</b>		<u>302,556.48</u>	<u>(257,035.65)</u>
<b>Expenses</b>			
Accountancy Fees		1,145.00	1,200.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		450.00	450.00
		<u>1,854.00</u>	<u>1,909.00</u>
<b>Member Payments</b>			
Pensions Paid		60,000.00	50,000.00
<b>Total Expenses</b>		<u>61,854.00</u>	<u>51,909.00</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>240,702.48</u>	<u>(308,944.65)</u>
Income Tax Expense	9	(13,931.54)	(23,538.52)
<b>Benefits accrued as a result of operations</b>		<u>254,634.02</u>	<u>(285,406.13)</u>

# Zodex Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	240,702.48
<b>Less</b>	
Increase in MV of investments	305,722.66
Exempt current pension income	47,615.00
Realised Accounting Capital Gains	(36,851.82)
	<u>316,485.84</u>
<b>Add</b>	
SMSF non deductible expenses	1,854.00
Pension Payments	60,000.00
Franking Credits	13,931.54
	<u>75,785.54</u>
SMSF Annual Return Rounding	(2.18)
	<u>0.00</u>
<b>Taxable Income or Loss</b>	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
<b>Less</b>	
Franking Credits	13,931.54
	<u>(13,931.54)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(13,931.54)</u>
Supervisory Levy	259.00
	<u>(13,672.54)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(13,672.54)</u>

# Notes to the Financial Statements

For the year ended 30 June 2021

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## Note 1: Summary of Significant Accounting Policies

### Basis of Preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standard AASB 1056: Superannuation Entities, other applicable Accounting Standards, the provisions of the trust deed and the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations. The Fund is a for-profit entity for financial reporting purposes under Australian Accounting Standards.

International Financial Reporting Standards (IFRSs) form the basis of Australian Accounting Standards adopted by the Australian Accounting Standards Board. The financial statements of the Fund do not comply with IFRSs due to the requirements of AASB 1056.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are presented in Australian dollars, being the functional currency of the Fund. The amounts presented in the financial statements have been rounded to the nearest dollar. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

### a. Fair Value of Assets and Liabilities

The Fund measures its assets and liabilities (except tax and insurance-related items, employer-sponsor receivables and member benefits) at fair value through profit and loss on a recurring basis.

Fair value is the price the Fund would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

Based on the above approach, fair values of investments have been determined as follows:

- (i) shares in listed companies, government securities and corporate bonds by reference to the relevant market quotations at the end of the reporting period;
- (ii) mortgage bonds through the income approach using the discounted cash flow techniques; and
- (iii) units in managed funds by reference to the unit redemption price at the end of the reporting period.

Other assets and liabilities, which are all current in nature, are carried at the gross value of the outstanding balances of amounts due to be received or paid, which represents their fair value.

### b. Financial Instruments

#### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

# Notes to the Financial Statements

For the year ended 30 June 2021

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## Derecognition of financial instruments

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

### Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

### Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

## c. Liability for Members' Accrued Benefits

The liability for members' accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been measured as the amount of member account balances as at the reporting date.

## d. Members' Vested Benefits

Members' Vested benefits are benefits that are not conditional upon continued membership of the Fund and include benefits that members are entitled to receive had they terminated their membership of the Fund at the end of the reporting period.

## e. Other Payables

Other payables include trade debtors and benefits payable. Other payables are payable on demand or within a short timeframe of less than 60 days.

## f. No Tax File Number (TFN) Contributions Tax

Where a member's TFN is not provided to the Fund, the Fund may be required to pay no-TFN contributions tax at a rate of 32% on contributions received from and on behalf of the member. The no-TFN contributions tax applies in addition to the concessional contributions tax rate of 15% applicable to such contributions.

A no-TFN contributions tax liability recognised by the Fund will be charged to the relevant member's account. Where a tax offset is obtained by the Fund in relation to the member's no-TFN contributions tax liability, the tax offset will be included in the relevant member's account.

## g. Cash and Cash Equivalents

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

## h. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

### Interest revenue

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Interest income includes the amortisation of any discount or premium, transaction costs and any other differences between the initial carrying amount of the interest-bearing instrument to which it relates and the amount of the interest-bearing instrument at maturity calculated on an effective interest rate basis.

# Notes to the Financial Statements

For the year ended 30 June 2021

## Dividend revenue

Dividend revenue is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at fair value.

## Distribution revenue

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

## i. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Fund retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statement, is presented.

## j. Critical Accounting Estimates and Judgements

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

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

## Note 2: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Altura Mining Limited	13,817.30	12,040.79
Altura Mining Limited	779.12	681.73
Australia And New Zealand Banking Group Limited	140,750.00	55,920.00
Commonwealth Bank Of Australia.	249,675.00	173,550.00
Macquarie Group Limited	78,215.00	59,300.00
National Australia Bank Limited	157,320.00	184,386.40
QBE Insurance Group Limited	53,950.00	44,300.00
Ramsay Health Care Limited	62,950.00	54,546.40
Ramsay Health Care Limited -Trans Pref 6 - Bbsw+4.85% Perp Sub Red T-10-10	188,442.00	154,260.00
Telstra Corporation Limited.	150,400.00	125,200.00
Westpac Banking Corporation	154,860.00	88,673.00
Woolworths Group Limited	0.00	18,640.00
Woodside Petroleum Ltd	66,630.00	64,950.00



**Notes to the Financial Statements**

For the year ended 30 June 2021

1,317,788.42

1,036,448.32

**Note 3: Banks and Term Deposits**

	2021 \$	2020 \$
<b>Banks</b>		
ANZ A/c #9543	768.01	33.18
ANZ E-Trade A/c #4106	2,411.58	20,245.51
	3,179.59	20,278.69

**Note 4: Liability for Accrued Benefits**

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	1,080,006.53	1,365,412.66
Benefits accrued as a result of operations	254,634.02	(285,406.13)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	1,334,640.55	1,080,006.53

**Note 5: Vested Benefits**

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

	2021 \$	2020 \$
Vested Benefits	1,334,640.55	1,080,006.53

**Note 6: Guaranteed Benefits**

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

**Note 7: Dividends**

	2021 \$	2020 \$
Australia And New Zealand Banking Group Limited	1,800.00	7,200.00
Boral Limited.	0.00	1,080.00
Commonwealth Bank Of Australia.	6,200.00	10,082.00
Macquarie Group Limited	1,575.00	3,050.00
National Australia Bank Limited	4,800.00	13,280.00

Zodex Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

QBE Insurance Group Limited(Sharon)	200.00	2,600.00
Ramsay Health Care Limited	485.00	1,540.00
Ramsay Health Care Limited -Trans Pref 6 - Bbsw+4.85% Perp Sub Red T-10-10	6,289.74	6,045.08
Telstra Corporation Limited.	6,400.00	6,400.00
Westpac Banking Corporation	3,855.90	4,000.00
Woodside Petroleum Ltd	1,546.30	4,091.11
Woolworths Group Limited	480.00	0.00
	33,631.94	59,368.19

## Note 8: Changes in Market Values

### Unrealised Movements in Market Value

	2021 \$	2020 \$
<b>Shares in Listed Companies (Australian)</b>		
Altura Mining Limited	97.39	(973.90)
Altura Mining Limited	1,776.51	(10,659.06)
Australia And New Zealand Banking Group Limited	36,918.26	(29,143.96)
Boral Limited.	0.00	(520.30)
Commonwealth Bank Of Australia.	76,125.00	(38,152.99)
Gold Road Resources Limited	0.00	(8,140.70)
Macquarie Group Limited	18,915.00	(3,395.00)
National Australia Bank Limited	95,334.97	(66,049.14)
QBE Insurance Group Limited	9,650.00	(14,850.00)
Ramsay Health Care Limited	(3,048.77)	(8,356.23)
Ramsay Health Care Limited -Trans Pref 6 - Bbsw+4.85% Perp Sub Red T-10-10	2,495.35	(4,396.32)
Telstra Corporation Limited.	25,200.00	(28,800.00)
Westpac Banking Corporation	40,686.58	(51,397.68)
Woodside Petroleum Ltd	1,680.00	(44,130.00)
Woolworths Group Limited	(107.63)	107.63
	305,722.66	(308,857.65)
<b>Total Unrealised Movement</b>	305,722.66	(308,857.65)

### Realised Movements in Market Value

## Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
<b>Shares in Listed Companies (Australian)</b>		
Australia And New Zealand Banking Group Limited	0.00	(354.58)
Boral Limited.	0.00	(1,045.50)
Commonwealth Bank Of Australia.	0.00	7,704.72
Gold Road Resources Limited	0.00	9,903.63
National Australia Bank Limited	(31,045.62)	(26,895.22)
Ramsay Health Care Limited	0.00	3,193.67
Westpac Banking Corporation	(7,275.42)	(166.49)
Woolworths Group Limited	1,469.22	0.00
	<u>(36,851.82)</u>	<u>(7,659.77)</u>
<b>Total Realised Movement</b>	<u>(36,851.82)</u>	<u>(7,659.77)</u>
<b>Changes in Market Values</b>	<u>268,870.84</u>	<u>(316,517.42)</u>
<b>Note 9: Income Tax Expense</b>		
The components of tax expense comprise	2021 \$	2020 \$
Current Tax	(13,931.54)	(23,538.52)
Income Tax Expense	<u>(13,931.54)</u>	<u>(23,538.52)</u>
The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:		
Prima facie tax payable on benefits accrued before income tax at 15%	36,105.37	(46,341.70)
Less:		
Tax effect of:		
Increase in MV of Investments	45,858.40	0.00
Exempt Pension Income	7,142.25	12,452.85
Realised Accounting Capital Gains	(5,527.77)	(1,148.97)
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	46,328.65
SMSF Non-Deductible Expenses	278.10	286.35

Zodex Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

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Pension Payments	9,000.00	7,500.00
Franking Credits	2,089.73	3,530.78
Rounding	(0.32)	(0.20)
Less credits:		
Franking Credits	13,931.54	23,538.52
Current Tax or Refund	<u>(13,931.54)</u>	<u>(23,538.52)</u>

# Zodex Superannuation Fund

## Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
	ANZ A/c #9543	768.010000	768.01	768.01	768.01			0.06 %	
	ANZ E-Trade A/c #4106	2,411.580000	2,411.58	2,411.58	2,411.58			0.18 %	
			<b>3,179.59</b>		<b>3,179.59</b>		<b>0.00 %</b>	<b>0.24 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
AJM.AX	Altura Mining Limited	197,390.00	0.070000	13,817.30	0.15	29,715.00	(15,897.70)	(53.50) %	1.05 %
AJMOB.AX	Altura Mining Limited	48,695.00	0.016000	779.12	0.00	0.00	779.12	0.00 %	0.06 %
ANZ.AX	Australia And New Zealand Banking Group Limited	5,000.00	28.150000	140,750.00	25.95	129,770.14	10,979.86	8.46 %	10.66 %
CBA.AX	Commonwealth Bank Of Australia.	2,500.00	99.870000	249,675.00	73.86	184,640.96	65,034.04	35.22 %	18.90 %
MQG.AX	Macquarie Group Limited	500.00	156.430000	78,215.00	107.82	53,907.76	24,307.24	45.09 %	5.92 %
NAB.AX	National Australia Bank Limited	6,000.00	26.220000	157,320.00	22.34	134,047.49	23,272.51	17.36 %	11.91 %
QBE.AX	QBE Insurance Group Limited	5,000.00	10.790000	53,950.00	10.83	54,164.13	(214.13)	(0.40) %	4.08 %
RHC.AX	Ramsay Health Care Limited	1,000.00	62.950000	62,950.00	56.60	56,603.57	6,346.43	11.21 %	4.77 %
RHCPA.AX	Ramsay Health Care Limited - Trans Pref 6 -Bbsw+4.85% Perp Sub Red T-10-10	1,800.00	104.690000	188,442.00	101.63	182,941.50	5,500.50	3.01 %	14.27 %
TLS.AX	Telstra Corporation Limited.	40,000.00	3.760000	150,400.00	3.01	120,233.60	30,166.40	25.09 %	11.39 %
WBC.AX	Westpac Banking Corporation	6,000.00	25.810000	154,860.00	27.23	163,353.78	(8,493.78)	(5.20) %	11.72 %
WPL.AX	Woodside Petroleum Ltd	3,000.00	22.210000	66,630.00	30.36	91,086.03	(24,456.03)	(26.85) %	5.04 %
			<b>1,317,788.42</b>		<b>1,200,463.96</b>	<b>117,324.46</b>	<b>9.77 %</b>	<b>99.76 %</b>	
			<b>1,320,968.01</b>		<b>1,203,643.55</b>	<b>117,324.46</b>	<b>9.75 %</b>	<b>100.00 %</b>	

# Zodex Superannuation Fund

## Market Movement Report

As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
AJM.AX - Altura Mining Limited										
	01/07/2020	Opening Balance	197,390.00	0.00	0.00	0.00	12,040.79	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,776.51	0.00	13,817.30	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>197,390.00</b>	<b>0.00</b>	<b>1,776.51</b>	<b>0.00</b>	<b>13,817.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
AJMOB.AX - Altura Mining Limited										
	01/07/2020	Opening Balance	48,695.00	0.00	0.00	0.00	681.73	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	97.39	0.00	779.12	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>48,695.00</b>	<b>0.00</b>	<b>97.39</b>	<b>0.00</b>	<b>779.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
ANZ.AX - Australia And New Zealand Banking Group Limited										
	01/07/2020	Opening Balance	3,000.00	0.00	0.00	0.00	55,920.00	0.00	0.00	0.00
	22/01/2021	Purchase	1,000.00	24,529.37	0.00	0.00	80,449.37	0.00	0.00	0.00
	03/02/2021	Purchase	1,000.00	23,382.37	0.00	0.00	103,831.74	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	36,918.26	0.00	140,750.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>5,000.00</b>	<b>47,911.74</b>	<b>36,918.26</b>	<b>0.00</b>	<b>140,750.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
CBA.AX - Commonwealth Bank Of Australia.										
	01/07/2020	Opening Balance	2,500.00	0.00	0.00	0.00	173,550.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	76,125.00	0.00	249,675.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>2,500.00</b>	<b>0.00</b>	<b>76,125.00</b>	<b>0.00</b>	<b>249,675.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
MQG.AX - Macquarie Group Limited										
	01/07/2020	Opening Balance	500.00	0.00	0.00	0.00	59,300.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	18,915.00	0.00	78,215.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>500.00</b>	<b>0.00</b>	<b>18,915.00</b>	<b>0.00</b>	<b>78,215.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
NAB.AX - National Australia Bank Limited										
	01/07/2020	Opening Balance	10,120.00	0.00	0.00	0.00	184,386.40	0.00	0.00	0.00
	21/07/2020	Disposal	(2,120.00)	(63,055.76)	0.00	0.00	121,330.64	38,136.78	63,055.76	(24,918.98)
	21/07/2020	Writeback	0.00	0.00	15,096.09	0.00	136,426.73	0.00	0.00	0.00
	15/06/2021	Disposal	(2,000.00)	(59,345.61)	0.00	0.00	77,081.12	53,218.97	59,345.61	(6,126.64)
	15/06/2021	Writeback	0.00	0.00	14,241.59	0.00	91,322.71	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	65,997.29	0.00	157,320.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>6,000.00</b>	<b>(122,401.37)</b>	<b>95,334.97</b>	<b>0.00</b>	<b>157,320.00</b>	<b>91,355.75</b>	<b>122,401.37</b>	<b>(31,045.62)</b>

# Zodex Superannuation Fund

## Market Movement Report

As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
QBE.AX - QBE Insurance Group Limited										
	01/07/2020	Opening Balance	5,000.00	0.00	0.00	0.00	44,300.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	9,650.00	0.00	53,950.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>5,000.00</b>	<b>0.00</b>	<b>9,650.00</b>	<b>0.00</b>	<b>53,950.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
RHC.AX - Ramsay Health Care Limited										
	01/07/2020	Opening Balance	820.00	0.00	0.00	0.00	54,546.40	0.00	0.00	0.00
	21/07/2020	Purchase	180.00	11,452.37	0.00	0.00	65,998.77	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(3,048.77)	0.00	62,950.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>1,000.00</b>	<b>11,452.37</b>	<b>(3,048.77)</b>	<b>0.00</b>	<b>62,950.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
RHCPA.AX - Ramsay Health Care Limited -Trans Pref 6 -Bbsw+4.85% Perp Sub Red T-10-10										
	01/07/2020	Opening Balance	1,500.00	0.00	0.00	0.00	154,260.00	0.00	0.00	0.00
	24/09/2020	Purchase	300.00	31,686.65	0.00	0.00	185,946.65	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	2,495.35	0.00	188,442.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>1,800.00</b>	<b>31,686.65</b>	<b>2,495.35</b>	<b>0.00</b>	<b>188,442.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
TLS.AX - Telstra Corporation Limited.										
	01/07/2020	Opening Balance	40,000.00	0.00	0.00	0.00	125,200.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	25,200.00	0.00	150,400.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>40,000.00</b>	<b>0.00</b>	<b>25,200.00</b>	<b>0.00</b>	<b>150,400.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
WBC.AX - Westpac Banking Corporation										
	01/07/2020	Opening Balance	4,940.00	0.00	0.00	0.00	88,673.00	0.00	0.00	0.00
	18/12/2020	Purchase	77.00	1,531.41	0.00	0.00	90,204.41	0.00	0.00	0.00
	21/01/2021	Disposal	(1,017.00)	(29,311.95)	0.00	0.00	60,892.46	22,036.53	29,311.95	(7,275.42)
	21/01/2021	Writeback	0.00	0.00	10,124.78	0.00	71,017.24	0.00	0.00	0.00
	15/06/2021	Purchase	2,000.00	53,280.96	0.00	0.00	124,298.20	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	30,561.80	0.00	154,860.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>6,000.00</b>	<b>25,500.42</b>	<b>40,686.58</b>	<b>0.00</b>	<b>154,860.00</b>	<b>22,036.53</b>	<b>29,311.95</b>	<b>(7,275.42)</b>
WOW.AX - Woolworths Group Limited										
	01/07/2020	Opening Balance	500.00	0.00	0.00	0.00	18,640.00	0.00	0.00	0.00
	21/07/2020	Purchase	500.00	19,442.55	0.00	0.00	38,082.55	0.00	0.00	0.00
	20/10/2020	Disposal	(1,000.00)	(37,974.92)	0.00	0.00	107.63	39,444.14	37,974.92	1,469.22
	20/10/2020	Writeback	0.00	0.00	(107.63)	0.00	0.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>0.00</b>	<b>(18,532.37)</b>	<b>(107.63)</b>	<b>0.00</b>	<b>0.00</b>	<b>39,444.14</b>	<b>37,974.92</b>	<b>1,469.22</b>

# Zodex Superannuation Fund

## Market Movement Report

As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
WPL.AX - Woodside Petroleum Ltd										
	01/07/2020	Opening Balance	3,000.00	0.00	0.00	0.00	64,950.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,680.00	0.00	66,630.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>3,000.00</b>	<b>0.00</b>	<b>1,680.00</b>	<b>0.00</b>	<b>66,630.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>305,722.66</b>				<b>(36,851.82)</b>	<b>268,870.84</b>



# Zodex Superannuation Fund

## Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
<b>Bank Accounts</b>												
ANZ A/c #9543	2.02			2.02	0.00	0.00	0.00	2.02			0.00	0.00
ANZ E-Trade A/c #4106	3.39			3.39	0.00	0.00	0.00	3.39			0.00	0.00
	<b>5.41</b>			<b>5.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5.41</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
ANZ.AX	Australia And New Zealand Banking Group Limited	1,800.00	1,800.00	0.00		771.43		2,571.43		0.00		
CBA.AX	Commonwealth Bank Of Australia.	6,200.00	6,200.00	0.00		2,657.14		8,857.14		0.00		
MQG.AX	Macquarie Group Limited	1,575.00	630.00	945.00		270.00		1,845.00		0.00		
NAB.AX	National Australia Bank Limited	4,800.00	4,800.00	0.00		2,057.14		6,857.14		0.00		
QBE.AX	QBE Insurance Group Limited(Sharon)	200.00	20.00	180.00		8.57		208.57		0.00		
RHC.AX	Ramsay Health Care Limited	485.00	485.00	0.00		207.86		692.86		0.00		
RHCPA.AX	Ramsay Health Care Limited - Trans Pref 6 -Bbsw+4.85% Perp Sub Red T-10-10	6,289.74	6,289.74	0.00		2,695.60		8,985.34		0.00		
TLS.AX	Telstra Corporation Limited.	6,400.00	6,400.00	0.00		2,742.86		9,142.86		0.00		
WBC.AX	Westpac Banking Corporation	3,855.90	3,855.90	0.00		1,652.53		5,508.43		0.00		
WPL.AX	Woodside Petroleum Ltd	1,546.30	1,546.30	0.00		662.70		2,209.00		0.00		
WOW.AX	Woolworths Group Limited	480.00	480.00	0.00		205.71		685.71		0.00		
		<b>33,631.94</b>	<b>32,506.94</b>	<b>1,125.00</b>		<b>13,931.54</b>		<b>47,563.48</b>		<b>0.00</b>		
		<b>33,637.35</b>	<b>32,506.94</b>	<b>1,125.00</b>	<b>5.41</b>	<b>13,931.54</b>	<b>0.00</b>	<b>47,568.89</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **47,568.89**

Net Capital Gain **0.00**

**Total Assessable Income 47,568.89**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

# Zodex Superannuation Fund

## Members Statement

Ilia Vishney  
 2/11 Birriga Road  
 Bellevue Hill, New South Wales, 2023, Australia

### Your Details

Date of Birth : 26/04/1942  
 Age: 79  
 Tax File Number: 126971123  
 Date Joined Fund: 01/07/1997  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: VISILI00002P  
 Account Start Date 01/07/1997  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension

Nominated Beneficiaries Lana Michelle Vishney  
 Vested Benefits 372,539.84

### Your Balance

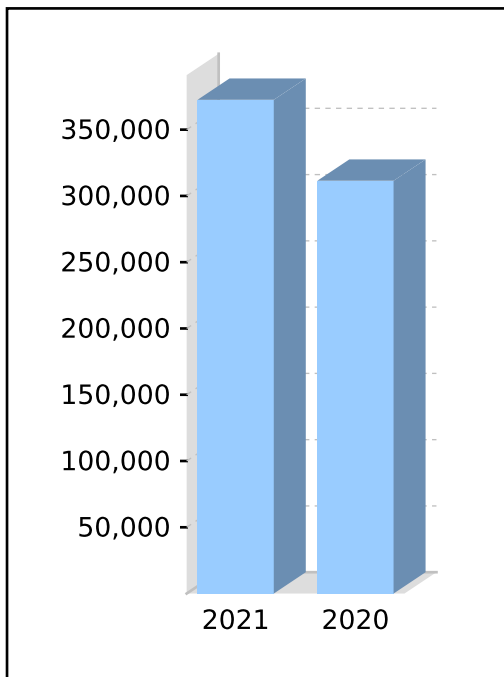
Total Benefits 372,539.84

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 372,539.84  
 Restricted Non Preserved

#### Tax Components

Tax Free (57.30%) 213,465.31  
 Taxable 159,074.53  
 Investment Earnings Rate 29.61%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	311,438.49	397,076.65
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	91,684.35	(69,068.16)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	30,583.00	16,570.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	372,539.84	311,438.49

**Zodex Superannuation Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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

Signed by all the trustees of the fund

\_\_\_\_\_  
Ilia Vishney  
Trustee

\_\_\_\_\_  
Lana Michelle Vishney  
Trustee

# Zodex Superannuation Fund

## Members Statement

Ilia Vishney  
 2/11 Birriga Road  
 Bellevue Hill, New South Wales, 2023, Australia

### Your Details

Date of Birth : 26/04/1942  
 Age: 79  
 Tax File Number: 126971123  
 Date Joined Fund: 01/07/1997  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: VISILI00003P  
 Account Start Date 01/07/1997  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 2

Nominated Beneficiaries Lana Michelle Vishney  
 Vested Benefits 108,539.63

### Your Balance

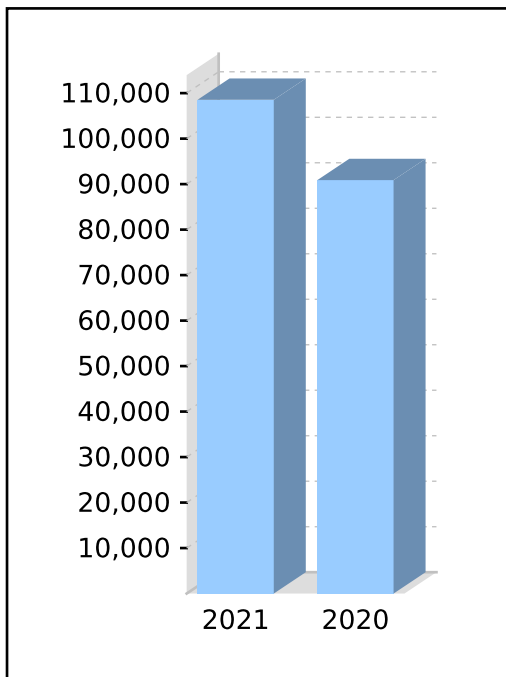
Total Benefits 108,539.63

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 108,539.63  
 Restricted Non Preserved

#### Tax Components

Tax Free (0.00%)  
 Taxable 108,539.63  
 Investment Earnings Rate 29.61%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	90,882.74	114,204.56
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	26,743.89	(19,891.82)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	9,087.00	3,430.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	108,539.63	90,882.74

**Zodex Superannuation Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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Signed by all the trustees of the fund

\_\_\_\_\_  
Ilia Vishney  
Trustee

\_\_\_\_\_  
Lana Michelle Vishney  
Trustee

# Zodex Superannuation Fund

## Members Statement

Lana Michelle Vishney  
 2/11 Birriga Road  
 Bellevue Hill, New South Wales, 2023, Australia

### Your Details

Date of Birth : 26/07/1943  
 Age: 77  
 Tax File Number: 126971115  
 Date Joined Fund: 01/07/1997  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: VISLAN00002P  
 Account Start Date 01/07/1997  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension

Nominated Beneficiaries Iliia Vishney  
 Vested Benefits 853,561.08

### Your Balance

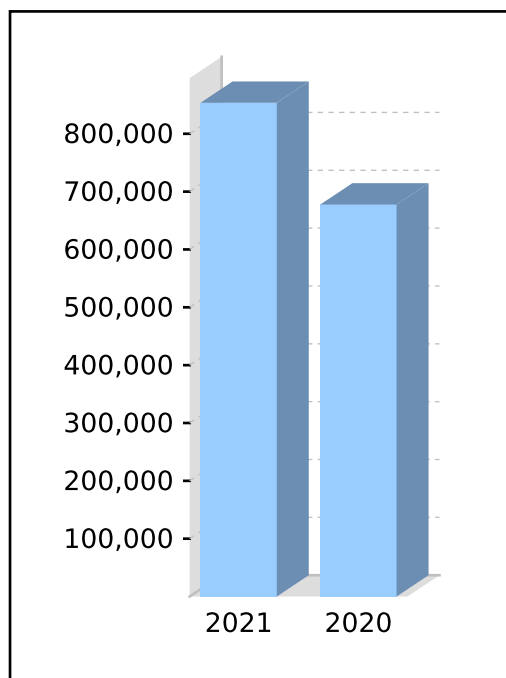
Total Benefits 853,561.08

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 853,561.08  
 Restricted Non Preserved

#### Tax Components

Tax Free (41.81%) 356,873.89  
 Taxable 496,687.19  
 Investment Earnings Rate 29.62%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	677,685.30	854,131.45
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	196,205.78	(146,446.15)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	20,330.00	30,000.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	853,561.08	677,685.30

**Zodex Superannuation Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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

Signed by all the trustees of the fund

\_\_\_\_\_  
Ilia Vishney  
Trustee

\_\_\_\_\_  
Lana Michelle Vishney  
Trustee



# Zodex Superannuation Fund Compilation Report

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We have compiled the accompanying special purpose financial statements of the Zodex Superannuation Fund which comprise the statement of financial position as at 30/06/2021 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

## **The Responsibility of the Trustee(s)**

The Trustee(s) of Zodex Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

## **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

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

## **Assurance Disclaimer**

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

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

Plusgrowth Pty Limited

of

9 Bartlett Street, South Wentworthville, New South Wales 2145

Signed:

Dated: 06/07/2021

# Zodex Superannuation Fund Trustees Declaration

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The trustees declare that:

- (i) the financial statements and notes to the financial statements present fairly the financial position of the Fund as at 30 June 2021, and the results of its operations for the year then ended;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with applicable Australian Accounting Standards, other mandatory reporting requirements and the provisions of the trust deed, as amended; and
- (iii) the operation of the Fund has been carried out in accordance with its trust deed, as amended, and in compliance with:
  - a. the requirements of the Superannuation Industry (Supervision) Act 1993 and Regulations, including applicable Superannuation Prudential Standards;
  - b. applicable sections of the Corporations Act 2001 and Regulations; and
  - c. the requirements under s13 of the Financial Sector (Collection of Data) Act 2001;during the year ended 30 June 2021.

This declaration is made in accordance with a resolution of the trustees.

.....  
Ilia Vishney

Trustee

.....  
Lana Michelle Vishney

Trustee

06 July 2021

# Minutes of a meeting of the Trustee(s)

held on 06 July 2021 at 2/11 Birriga Road, Bellevue Hill, New South Wales 2023

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- PRESENT:** Ilia Vishney and Lana Michelle Vishney
- MINUTES:** The Chair reported that the minutes of the previous meeting had been signed as a true record.
- FINANCIAL STATEMENTS OF SUPERANNUATION FUND:** It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.
- The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.
- TRUSTEE'S DECLARATION:** It was resolved that the trustee's declaration of the Superannuation Fund be signed.
- ANNUAL RETURN:** Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
- TRUST DEED:** The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
- INVESTMENT STRATEGY:** The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
- INSURANCE COVER:** The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
- ALLOCATION OF INCOME:** It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
- AUDITORS:** It was resolved that
- Anthony Boys
- of
- Box 3376, Rundle Mall, South Australia 5000
- act as auditors of the Fund for the next financial year.
- TAX AGENTS:** It was resolved that
- Plusgrowth Pty Limited
- act as tax agents of the Fund for the next financial year.
- TRUSTEE STATUS:** Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

# Minutes of a meeting of the Trustee(s)

held on 06 July 2021 at 2/11 Birriga Road, Bellevue Hill, New South Wales 2023

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**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**ACCEPTANCE OF ROLLOVERS:**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**CLOSURE:**

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

There being no further business the meeting then closed.

Signed as a true record –

.....  
Ilia Vishney

Chairperson