

# **WORK PAPER INDEX**

Client: Dingo Flats Superannuation Fund

Period: 30<sup>th</sup> June 2021

**C - CLIENT INFORMATION**

**N - NOTES ON JOB**

**F - FINANCIAL REPORT**

**T - TAX RETURN**

**W - WORKING PAPER**

**S - SOURCE DOCUMENTS**

**P - PRIOR YEAR**

## **C - CLIENT INFORMATION**

## **N - NOTES ON JOB**

## **F - FINANCIAL REPORT**

# Financial statements and reports for the year ended 30 June 2021

## Dingo Flats Superannuation Fund

---

Operating Statement

Statement of Financial Position

Notes to the Financial Statements

Trustees Declaration

Statement of Taxable Income

Members Statement

Investment Summary

Market Movement

Unrealised Capital Gains

Trustee Minute / Resolution

Trial Balance

---

Dingo Flats Superannuation Fund  
**Operating Statement**



For the year ended 30 June 2021

	<b>Note</b>	<b>2021</b>	<b>2020</b>
		<b>\$</b>	<b>\$</b>
<b>Expenses</b>			
Accountancy Fees		0	660
Auditor's Remuneration		0	330
Bank Charges		0	2
Investment Expenses		350	575
Insurance		479	479
		<u>829</u>	<u>2,047</u>
<b>Investment Losses</b>			
Changes in Market Values	4	78,653	(16,125)
<b>Total Expenses</b>		<u>79,482</u>	<u>(14,079)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(79,482)</u>	<u>14,078</u>
Income Tax Expense		(259)	0
<b>Benefits accrued as a result of operations</b>		<u>(79,223)</u>	<u>14,078</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

Dingo Flats Superannuation Fund  
**Statement of Financial Position**



As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Other Assets	2	52,122	130,775
<b>Total Investments</b>		<u>52,122</u>	<u>130,775</u>
<b>Other Assets</b>			
CBA Direct Investment Acct 5608		3,114	3,944
<b>Total Other Assets</b>		<u>3,114</u>	<u>3,944</u>
<b>Total Assets</b>		<u>55,236</u>	<u>134,719</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0	259
<b>Total Liabilities</b>		<u>0</u>	<u>259</u>
<b>Net assets available to pay benefits</b>		<u>55,236</u>	<u>134,460</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Ashenden, John - Accumulation		30,288	73,727
Ashenden, Theresa - Accumulation		24,948	60,733
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>55,236</u>	<u>134,460</u>

The accompanying notes form part of these financial statements.

Refer to compilation report



# Dingo Flats Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2021



### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

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

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

#### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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

# Dingo Flats Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2021



### Interest revenue

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

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### Contributions

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

## d. Liability for Accrued Benefits

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

## e. Critical Accounting Estimates and Judgements

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

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

## Note 2: Other Assets

	2021 \$	2020 \$
1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD	14,784	34,000
1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS	13,860	34,375
1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF	7,007	20,860
1 x pair 5PP/ SI Round Brilliant Cut 2 = TDW 0.058ct Pink Argyle Diamonds	2,216	5,740

Refer to compilation report

Dingo Flats Superannuation Fund  
**Notes to the Financial Statements**



For the year ended 30 June 2021

1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct	14,256	35,800
	52,123	130,775

**Note 3: Banks and Term Deposits**

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Banks</b>		
CBA Direct Investment Acct 5608	3,114	3,944
	3,114	3,944

**Note 4: Changes in Market Values**

**Unrealised Movements in Market Value**

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Other Assets</b>		
1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS	(20,515)	6,775
1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD	(19,216)	5,840
1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF	(13,853)	525
1 x pair 5PP/ SI Round Brilliant Cut 2 = TDW 0.058ct Pink Argyle Diamonds	(3,524)	0
1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct	(21,544)	2,985
	(78,653)	16,125
<b>Total Unrealised Movement</b>	(78,653)	16,125

**Realised Movements in Market Value**

	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Total Realised Movement</b>	0	0
<b>Changes in Market Values</b>	(78,653)	16,125

**Dingo Flats Superannuation Fund**  
**Reddog Ventures Pty Ltd ACN: 137989229**  
**Trustees Declaration**

---

The directors of the trustee company 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.

The directors of the trustee company declare that:

- (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 ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

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

.....  
John Ashenden  
Reddog Ventures Pty Ltd  
Director

.....  
Theresa Ashenden  
Reddog Ventures Pty Ltd  
Director

Dated this ..... day of .....

Dingo Flats Superannuation Fund  
**Statement of Taxable Income**



For the year ended 30 June 2021

---

	<b>2021</b>
	<b>\$</b>
Benefits accrued as a result of operations	(79,482.00)
<b>Add</b>	
Decrease in MV of investments	78,653.00
	<hr/> 78,653.00
<b>Taxable Income or Loss</b>	<hr/> (829.00)
Income Tax on Taxable Income or Loss	0.00
	<hr/>
<b>CURRENT TAX OR REFUND</b>	0.00
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> 259.00

---

# Dingo Flats Superannuation Fund

## Members Statement



John Glenn Ashenden  
 11 Spoonbill Crescent  
 SOUTH HEDLAND, Western Australia, 6722, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	56	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	30,288
Date Joined Fund:	14/03/2016	Total Death Benefit:	30,288
Service Period Start Date:	10/07/1986		
Date Left Fund:			
Member Code:	ASHJOH00001A		
Account Start Date:	14/03/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	30,288
<u>Preservation Components</u>	
Preserved	30,288
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	512
Taxable	29,776
Investment Earnings Rate	-59%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	73,726	66,007
<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	(43,580)	7,719
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	(142)	
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	30,288	73,726

# Dingo Flats Superannuation Fund

## Members Statement



Theresa Ann Ashenden  
 11 Spoonbill Crescent  
 SOUTH HEDLAND, Western Australia, 6722, Australia

### Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	57	Vested Benefits:	24,948
Tax File Number:	Provided	Total Death Benefit:	24,948
Date Joined Fund:	14/03/2016		
Service Period Start Date:	05/11/2004		
Date Left Fund:			
Member Code:	ASHTHE00001A		
Account Start Date:	14/03/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	24,948
<u>Preservation Components</u>	
Preserved	24,948
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	7,016
Taxable	17,932
Investment Earnings Rate	-59%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	60,733	54,374
<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	(35,902)	6,359
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	(117)	
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	24,948	60,733

# Dingo Flats 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>								
CBA Direct Investment Acct 5608		3,114.250000	3,114.25	3,114.25	3,114.25			5.64 %
			<b>3,114.25</b>		<b>3,114.25</b>			<b>5.64 %</b>
<b>Other Assets</b>								
DM002	1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS	13,860.000000	13,860.00	26,178.82	26,178.82	(12,318.82)	(47.06) %	25.09 %
DM001	1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD	14,784.000000	14,784.00	24,723.63	24,723.63	(9,939.63)	(40.20) %	26.77 %
DM003	1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF	7,007.000000	7,007.00	14,133.35	14,133.35	(7,126.35)	(50.42) %	12.69 %
DM004	1 x pair 5PP/ SI Round Brilliant Cut 2 = TDW 0.058ct Pink Argyle Diamonds	2,215.500000	2,215.50	4,964.20	4,964.20	(2,748.70)	(55.37) %	4.01 %
DM005	1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct	14,255.500000	14,255.50	16,995.00	16,995.00	(2,739.50)	(16.12) %	25.81 %
			<b>52,122.00</b>		<b>86,995.00</b>	<b>(34,873.00)</b>	<b>(40.09) %</b>	<b>94.36 %</b>
			<b>55,236.25</b>		<b>90,109.25</b>	<b>(34,873.00)</b>	<b>(38.70) %</b>	<b>100.00 %</b>



# Dingo Flats 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	
DM001 - 1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD										
	01/07/2020	Opening Balance	1.00	0.00	0.00	0.00	34,000.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(19,216.00)	0.00	14,784.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>1.00</b>	<b>0.00</b>	<b>(19,216.00)</b>	<b>0.00</b>	<b>14,784.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
DM002 - 1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS										
	01/07/2020	Opening Balance	1.00	0.00	0.00	0.00	34,375.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(20,515.00)	0.00	13,860.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>1.00</b>	<b>0.00</b>	<b>(20,515.00)</b>	<b>0.00</b>	<b>13,860.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
DM003 - 1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF										
	01/07/2020	Opening Balance	1.00	0.00	0.00	0.00	20,860.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(13,853.00)	0.00	7,007.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>1.00</b>	<b>0.00</b>	<b>(13,853.00)</b>	<b>0.00</b>	<b>7,007.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
DM004 - 1 x pair 5PP/ SI Round Brilliant Cut 2 = TDW 0.058ct Pink Argyle Diamonds										
	01/07/2020	Opening Balance	1.00	0.00	0.00	0.00	5,740.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(3,524.50)	0.00	2,215.50	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>1.00</b>	<b>0.00</b>	<b>(3,524.50)</b>	<b>0.00</b>	<b>2,215.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
DM005 - 1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct										
	01/07/2020	Opening Balance	1.00	0.00	0.00	0.00	35,800.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(21,544.50)	0.00	14,255.50	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>1.00</b>	<b>0.00</b>	<b>(21,544.50)</b>	<b>0.00</b>	<b>14,255.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>(78,653.00)</b>				<b>0.00</b>	<b>(78,653.00)</b>

Dingo Flats Superannuation Fund  
**Unrealised Capital Gains Report**



As at 30 June 2021

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Other Assets</b>									
DM001 - 1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD	1.00	24,723.63	0.00	24,723.63	14,784.0000	(9,939.63)	0.00	0.00	0.00
DM002 - 1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS	1.00	26,178.82	0.00	26,178.82	13,860.0000	(12,318.82)	0.00	0.00	0.00
DM003 - 1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF	1.00	14,133.35	0.00	14,133.35	7,007.0000	(7,126.35)	0.00	0.00	0.00
DM004 - 1 x pair 5PP/ SI Round Brilliant Cut 2 = TDW 0.058ct Pink Argyle Diamonds	1.00	4,964.20	0.00	4,964.20	2,215.5000	(2,748.70)	0.00	0.00	0.00
DM005 - 1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct	1.00	16,995.00	0.00	16,995.00	14,255.5000	(2,739.50)	0.00	0.00	0.00
		<b>86,995.00</b>	<b>0.00</b>	<b>86,995.00</b>	<b>52,122.0000</b>	<b>(34,873.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>86,995.00</b>	<b>0.00</b>	<b>86,995.00</b>	<b>52,122.0000</b>	<b>(34,873.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Memorandum of Resolutions of the Director(s) of

Reddog Ventures Pty Ltd ACN: 137989229

ATF Dingo Flats Superannuation Fund

---

## 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.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 thereon be adopted.

## 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:

It was resolved that the 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.

## INVESTMENT – PERSONAL USE:

It was confirmed that no investments or assets were used by the member(s) for personal purposes.

## INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

## ALLOCATION OF INCOME:

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.

## INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

## AUDITORS:

It was resolved that

Anthony Boys

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

# Memorandum of Resolutions of the Director(s) of

Reddog Ventures Pty Ltd ACN: 137989229

ATF Dingo Flats Superannuation Fund

---

**TAX AGENTS:**

It was resolved that

Alex Mora

act as tax agents of the Fund for the next financial year.

**TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

**CONTRIBUTIONS RECEIVED:**

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

**ACCEPTANCE OF ROLLOVERS:**

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

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

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

**PAYMENT OF BENEFITS:**

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

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

Signed as a true record –

.....

John Ashenden

/ /

.....

Theresa Ashenden

/ /

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(16,125.00)	24700	Changes in Market Values of Investments		78,653.00	
660.00	30100	Accountancy Fees			
330.00	30700	Auditor's Remuneration			
2.50	31500	Bank Charges			
	<b>37500</b>	<b>Investment Expenses</b>			
575.00	37500/6201454011	Investment Expenses		350.00	
479.41	38000	Insurance		479.41	
	48600	Prior Years Under/Over Provision for Income Tax			259.00
14,078.09	49000	Profit/Loss Allocation Account			79,223.41
	<b>50010</b>	<b>Opening Balance</b>			
(66,007.35)	50010/ASHJOH00001 A	(Opening Balance) Ashenden, John - Accumulation			73,726.37
(54,374.22)	50010/ASHTHE00001 A	(Opening Balance) Ashenden, Theresa - Accumulation			60,733.29
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(7,719.02)	53100/ASHJOH00001 A	(Share of Profit/(Loss)) Ashenden, John - Accumulation		43,580.21	
(6,359.07)	53100/ASHTHE00001 A	(Share of Profit/(Loss)) Ashenden, Theresa - Accumulation		35,902.20	
	<b>53330</b>	<b>Income Tax</b>			
0.00	53330/ASHJOH00001 A	(Income Tax) Ashenden, John - Accumulation			142.01
0.00	53330/ASHTHE00001 A	(Income Tax) Ashenden, Theresa - Accumulation			116.99
	<b>60400</b>	<b>Bank Accounts</b>			
3,943.66	60400/CBA10355608	CBA Direct Investment Acct 5608		3,114.25	
	<b>76000</b>	<b>Other Assets</b>			
34,000.00	76000/DM001	1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD	1.0000	14,784.00	
34,375.00	76000/DM002	1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS	1.0000	13,860.00	
20,860.00	76000/DM003	1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF	1.0000	7,007.00	
5,740.00	76000/DM004	1 x pair 5PP/ SI Round Brilliant Cut 2 = TDW 0.058ct Pink Argyle Diamonds	1.0000	2,215.50	
35,800.00	76000/DM005	1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct	1.0000	14,255.50	
(259.00)	85000	Income Tax Payable/Refundable			0.00

214,201.07

214,201.07

**Current Year Profit/(Loss): (79,482.41)**

Cannot generate CGT Register report. No data found

Cannot generate Investment Income report. ERROR - There are no Investment Income Transactions.

Cannot generate Realised Capital Gains report. Realised Capital Gains has no data to prepare

**T - TAX RETURN**



# SMSF Tax Return

**2021**

1 Jul 2020—30 Jun 2021

TFN Recorded

**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 the Tax Office's electronic lodgment service (ELS). 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 to disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://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](http://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.

<u>Tax File Number</u>	<u>Name of partnership, trust, fund or entity</u>	<u>Year</u>
TFN Recorded	Dingo Flats Superannuation Fund	2021

I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

**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 my registered tax 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 the electronic lodgment service ELS.

This declaration must be signed by the taxpayer 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, including any family tax benefit, will be made to the account specified.

<u>Agent Ref No.</u>	<u>BSB Number</u>	<u>Account Number</u>	<u>Account Name</u>
24742602	066528	10355608	Dingo Flats Superannuation Fund

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

<b>Signature</b>	<b>Date</b>
------------------	-------------

**PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)**

<u>Client Ref</u>	<u>Agent Ref No.</u>	<u>Contact Name</u>	<u>Contact No.</u>
ASHEJ040	24742602	Mora Wealth Accountants Pty Ltd	0893091233

**Declaration - I declare that:**

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

<b>Agent's Signature</b>	<b>Date</b>
--------------------------	-------------

## Section A: Fund information

Period start 01/07/2020

Period end 30/06/2021

**1 TAX FILE NUMBER** TFN Recorded

**2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)** Dingo Flats Superannuation Fund

**3 AUSTRALIAN BUSINESS NUMBER** 78 351 223 497

**4 CURRENT POSTAL ADDRESS**

Address	Town/City	State	Postcode
PO Box 1792	Malaga	WA	6944

**5 ANNUAL RETURN STATUS**

Is this the first required return for a newly registered SMSF? No

**6 SMSF AUDITOR**

Title Mr

First name Anthony

Other name William

Family name Boys

SMSF auditor number 100014140

Contact number 61-410712708

Auditor Address	Town/City	State	Postcode
PO Box 3376	RUNDLE MALL	SA	5000

Was part A of the audit report qualified? **B** No

Was part B of the audit report qualified? **C** No

**7 ELECTRONIC FUNDS TRANSFER (EFT)**

**A. Fund's financial institution account details**

BSB number 066528

Account number 10355608

Account name Dingo Flats Superannuation Fund

I would like my tax refunds made to this account Yes

**8 STATUS OF SMSF**

Australian superannuation fund? **A** Yes

Fund benefit structure **B** A

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

## Section B: Income

**11 INCOME**

**Prior year losses brought forward**

Net capital gain **A** \$0.00

Assessable contributions	(R1 + R2 + R3 less R6)	<b>R</b>	\$0.00
No-TFN-quoted contributions		<b>R3</b>	\$0.00
<b>Gross income</b>		<b>W</b>	<b>\$0.00</b>
<b>Total assessable income</b>		<b>V</b>	<b>\$0.00</b>

## Section C: Deductions and non-deductible expenses

### 12 DEDUCTIONS

		Deductions		Non-Deductible Expenses
Investment expenses	<b>I1</b>	\$350.00	<b>I2</b>	\$0.00
Management and administration expenses	<b>J1</b>	\$479.00	<b>J2</b>	\$0.00
<b>Totals</b>	<b>N</b>	<b>\$829.00</b>	<b>Y</b>	<b>\$0.00</b>
<b>Total SMSF expenses</b>		(N + Y)	<b>Z</b>	<b>\$829.00</b>
<b>Taxable income or loss</b>		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	<b>O</b>	<b>\$829.00</b>

## Section D: Income tax calculation statement

### 13 CALCULATION STATEMENT

Tax on taxable income		<b>T1</b>	\$0.00
Tax on no-TFN-quoted contributions		<b>J</b>	\$0.00
Gross tax		<b>B</b>	\$0.00
<b>Subtotal</b>	(B less C - cannot be less than zero)	<b>T2</b>	<b>\$0.00</b>
Non-refundable carry forward tax offsets	(D1 + D2 + D3 + D4)	<b>D</b>	\$0.00
Early stage venture capital limited partnership tax offset		<b>D1</b>	\$0.00
Early stage venture capital limited partnership tax offset carried forward from previous year		<b>D2</b>	\$0.00
Early stage investor tax offset		<b>D3</b>	\$0.00
Early stage investor tax offset carried forward from previous year		<b>D4</b>	\$0.00
<b>Subtotal</b>	(T2 less D - cannot be less than zero)	<b>T3</b>	<b>\$0.00</b>
<b>REFUNDABLE TAX OFFSETS</b>	(E1 + E2 + E3 + E4)	<b>E</b>	\$0.00
Complying fund's franking credits tax offset		<b>E1</b>	\$0.00
Exploration credit tax offset		<b>E4</b>	\$0.00
Tax Payable		<b>T5</b>	\$0.00
<b>Eligible credits</b>	(H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	\$0.00
Credit for TFN amounts withheld from payments from closely held trusts		<b>H5</b>	\$0.00
Credit for amounts withheld from foreign resident capital gains withholding		<b>H8</b>	\$0.00

Tax offset refunds (Remainder of refundable tax offsets)	I	\$0.00
Supervisory levy	L	\$259.00
Supervisory levy adjustment for wound up funds	M	\$0.00
Supervisory levy adjustment for new funds	N	\$0.00
<b>Amount payable</b>	<b>S</b>	<b>\$259.00</b>

## Section E: Losses

### 14 LOSSES

Tax losses carried forward to later income years	U	\$9,786.00
--	---	------------

## Section H: Assets and liabilities

### 15 ASSETS

#### 15b Australian direct investments

Cash and term deposits	E	\$3,114.00
Other assets	O	\$52,122.00

#### 15d Overseas direct investments

<b>Total Australian and overseas assets</b>	<b>U</b>	<b>\$55,236.00</b>
---	----------	--------------------

### 16 LIABILITIES

Total member closing account balances	\$30,288 + \$24,948	W	\$55,236.00
---------------------------------------	---------------------	---	-------------

<b>Total liabilities</b>	<b>Z</b>	<b>\$55,236.00</b>
--------------------------	----------	--------------------

## Section K: Declarations

### PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS

Title	Mr
First name	John
Other name	Glenn
Family name	Ashenden
Non-individual trustee name	Reddog Ventures Pty Ltd
Contact number	04 38975709

### TAX AGENT'S CONTACT DETAILS

Practice name	Mora Wealth Accountants Pty Ltd
Title	Mr
First name	Alex
Family name	Mora
Contact number	08 93091233

**Member 1 — Ashenden, John Glenn (TFN Recorded)**

Account status	Open
Tax File Number	TFN Recorded
<b>INDIVIDUAL NAME</b>	
Title	Mr
Given name	John
Other given names	Glenn
Family name	Ashenden
Suffix	
Date of birth	19 Jul 1964
Date of death	
<b>CONTRIBUTIONS</b>	
Opening account balance	\$73,726.37
Employer contributions	<b>A</b>
Principal Employer ABN	<b>A1</b>
Personal contributions	<b>B</b>
CGT small business retirement exemption	<b>C</b>
CGT small business 15 year exemption	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Proceeds from primary residence disposal	<b>H</b>
Receipt date	<b>H1</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>
<b>Total Contributions</b>	<b>N</b>

**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	(\$43,438.20)
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$30,288.17
Retirement phase account balance - Non CDBIS	<b>S2</b>	
Retirement phase account balance - CDBIS	<b>S3</b>	
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	
Outstanding Limited recourse borrowing arrangement	<b>Y</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	
<b>Closing account balance</b>	<b>S</b>	<b>\$30,288.17</b>

**Member 2 — Ashenden, Theresa Ann (TFN Recorded)**

Account status	Open
Tax File Number	TFN Recorded
<b>INDIVIDUAL NAME</b>	
Title	Mrs
Given name	Theresa
Other given names	Ann
Family name	Ashenden
Suffix	
Date of birth	26 Dec 1963
Date of death	
<b>CONTRIBUTIONS</b>	
Opening account balance	\$60,733.29
Employer contributions	<b>A</b>
Principal Employer ABN	<b>A1</b>
Personal contributions	<b>B</b>
CGT small business retirement exemption	<b>C</b>
CGT small business 15 year exemption	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Proceeds from primary residence disposal	<b>H</b>
Receipt date	<b>H1</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>
<b>Total Contributions</b>	<b>N</b>



**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	(\$35,785.21)
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$24,948.08
Retirement phase account balance - Non CDBIS	<b>S2</b>	
Retirement phase account balance - CDBIS	<b>S3</b>	
Accumulation phase value	<b>X1</b>	
Retirement phase value	<b>X2</b>	
Outstanding Limited recourse borrowing arrangement	<b>Y</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	
<b>Closing account balance</b>	<b>S</b>	<b>\$24,948.08</b>

# Capital Gains Tax Schedule

1 CURRENT YEAR CAPITAL GAINS AND CAPITAL LOSSES	Capital gains	Capital losses
Shares in companies listed on an Australian securities exchange	<b>A</b>	<b>K</b>
Other shares	<b>B</b>	<b>L</b>
Units in unit trusts listed on an Australian securities exchange	<b>C</b>	<b>M</b>
Other units	<b>D</b>	<b>N</b>
Real estate situated in Australia	<b>E</b>	<b>O</b>
Other real estate	<b>F</b>	<b>P</b>
Amount of capital gains from a trust (including a managed fund)	<b>G</b>	
Collectables	<b>H</b>	<b>Q</b>
Other CGT assets and any other CGT events	<b>I</b>	<b>R</b>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b>	\$0.00
<b>Total current year</b>	<b>J</b>	\$0.00 <b>A</b>
<b>2 CAPITAL LOSSES</b>		
Total current year capital losses applied		<b>B</b>
Total prior year net capital losses applied		<b>C</b>
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)		<b>D</b>
Total capital losses applied		<b>E</b>
<b>3 UNAPPLIED NET CAPITAL LOSSES CARRIED FORWARD</b>		
Net capital losses from collectables carried forward to later income years		<b>A</b>
Other net capital losses carried forward to later income years		<b>B</b>
<b>4 CGT DISCOUNT</b>		
Total CGT discount applied		<b>A</b>
<b>5 CGT CONCESSIONS FOR SMALL BUSINESS</b>		
Small business active asset reduction		<b>A</b>
Small business retirement exemption		<b>B</b>
Small business rollover		<b>C</b>
Total small business concessions applied		<b>D</b> \$0.00
<b>6 NET CAPITAL GAIN</b>		
		<b>A</b> \$0.00
1J less 2E less 4A less 5D (cannot be less than zero). Amount will appear at label A, Net capital gain on your tax return		
<b>7 EARNOUT ARRANGEMENTS</b>		
Income year earnout right created		<b>F</b>
Amended net capital gain or capital losses carried forward		<b>G</b>

**8 OTHER CGT INFORMATION REQUIRED (IF APPLICABLE)**

Small business 15 year exemption – exempt capital gains	<b>A</b>
Capital gains disregarded by a foreign resident	<b>B</b>
Capital gains disregarded as a result of a scrip for scrip rollover	<b>C</b>
Capital gains disregarded as a result of an inter-company asset rollover	<b>D</b>
Capital gains disregarded by a demerging entity	<b>E</b>

## Worksheets

### 12 DEDUCTIONS

#### I Investment Expenses

Description	Deductible	Non deductible
Imported from SF360	\$350.00	\$0.00
<b>Total</b>	<b>\$350.00</b>	<b>\$0.00</b>

#### J Management and administration expenses

Description	Deductible	Non deductible
Imported from SF360	\$479.00	\$0.00
<b>Total</b>	<b>\$479.00</b>	<b>\$0.00</b>

### 13 CALCULATION STATEMENT

#### D1 Early stage venture capital limited partnership tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### D2 Early stage venture capital limited partnership tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### D3 Early stage investor tax offset

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### D4 Early stage investor tax offset carried forward from previous year

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### H5 Credit for TFN amounts withheld from payments from closely held trusts

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

#### H8 Credit for amounts withheld from foreign resident capital gains withholding

Description	Amount
Imported from SF360	\$0.00
<b>Total</b>	<b>\$0.00</b>

### 15 ASSETS

#### 15b AUSTRALIAN DIRECT INVESTMENTS

**E Cash and term deposits**

Description	Amount
Imported from SF360	\$3,114.00
<b>Total</b>	<b>\$3,114.00</b>

 **O Other assets**

Description	Amount
Imported from SF360	\$52,122.00
<b>Total</b>	<b>\$52,122.00</b>

**W - WORKING PAPER**

# Dingo Flats Superannuation Fund

## General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Investment Expenses (37500)</b>					
Investment Expenses (6201454011)					
23/07/2020	Charmers Jewellers - Diamond Valuation fee		350.00		350.00 DR
			<b>350.00</b>		<b>350.00 DR</b>
<b>Insurance (38000)</b>					
Insurance (38000)					
07/08/2020	Primasure - Diamonds insurance		479.41		479.41 DR
			<b>479.41</b>		<b>479.41 DR</b>
<b>Total Debits:</b>	<b>829.41</b>				
<b>Total Credits:</b>	<b>0.00</b>				

## **S - SOURCE DOCUMENTS**



# Charmers Jewellers

## Tax Invoice

Date	Invoice #
9/07/2020	345

ABN	32 527 392 001
-----	----------------

Shop 1 Port Plaza Arcade  
4 Edgar St  
Port Hedland WA 6721

Invoice To
Reddog Ventures ATF Dingo Flats Super Fun

Rep
Liz

Item	Description	Qty	Rate	Tax Amt	Amount
Valuation	Value Super Fund Diamonds x 5 @ \$100 less discount	1	500.00	45.45	500.00
%	Manual discount given		-150.00	-13.64	-150.00

Please pay within 7 days to Charmers Jewellers  
BSB 086905  
ACCT 681962351

Thankyou for shopping at Charmers Jewellers. We hope to see you again soon.

SUBTOTAL	\$318.19
Tax Total	\$31.81
<b>Total</b>	<b>\$350.00</b>

# Primassure

SPECIALIST INSURANCE BROKER



**Primassure (Australia) Pty Ltd**  
AFSL No. 488936 ABN 46 130 109 429 ACN 130 109 429  
119 Glen Osmond Road Eastwood SA 5063 T (08) 8373 2289 F (08) 8373 2310

## TAX INVOICE

Dingo Flats Superannuation Fund  
39 Gratwick Street  
Port Hedland WA 6721

**Invoice Date:** 29/07/20

**Our Reference:** 16080003

**Invoice No:** 18003

**Insured:** Reddog Ventures Pty Ltd T/F  
Dingo Flats Superannuation Fund

**Policy Class:** Commercial Combined

**Underwritten By:** Berkley Insurance Australia  
PO Box Q296 QVB NSW 1230

**Policy Number:** SD2013/S3024

**Period of Insurance:** 27/07/20 to 27/07/21 At 4pm Local Time

**Effective Date:** 27/07/20

**Your Contact:** Greg Castles  
Direct Dial:

### PREMIUM DETAILS

Premium	350.75
Fire Levy	0.00
U/W GST	35.08
Stamp Duty	38.58
Brokers Fee	50.00
Br Fee GST	5.00

**Sub Total** 479.41

**Total Amount** \$479.41

### TRANSACTION DESCRIPTION

Renewal of Safety Deposit Vault 2020 / 2021 Insurance Policy

#### IMPORTANT NOTICES

1. Our Payment terms are 14 days net or the due date of the policy, whichever is the lesser.
2. If a policy is cancelled before the expiry of the period of insurance, we will refund you the net return premium, which we receive from the insurer. We will not refund any part of the brokerage we receive for arranging the cover.
3. Please read your DUTY OF DISCLOSURE, PRIVACY STATEMENT and other important notices attached carefully. Please contact our office if you wish to discuss any of the issues raised.

#### REMITTANCE SLIP



Please turn over for further payment methods and instructions.



**DEFT Reference Number**  
**4045 0900 0000 80036**

Pay by credit card (Visa, Mastercard, Amex or Diners) at  
[www.deft.com.au](http://www.deft.com.au) or 1300 78 11 45



POST billpay



\*498 404509 00000080036



Billor Code: 20362  
Ref: 40450900000080036

+404509 00000080036<

**Primassure Australia Pty Ltd**

**Name:** Dingo Flats Superannuation Fund

**Invoice No:** 18003

**Client Ref:** DING001

**Due Date:** 27/07/20

**Amount Payable:** \$479.41

*paid 7-8-20  
CBA - Super A/c*

000047941<3+



053

THERESA ASHENDEN  
 PO BOX 3465  
 SOUTH HEDLAND WA 6722

**Account Number** 06 6528 10355608

**Statement Period** 22 Apr 2020 - 21 Jul 2020

**Closing Balance** \$3,943.66 CR

**Enquiries** 13 1998  
 (24 hours a day, 7 days a week)

## Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Your SMSF Commonwealth Direct Investment Account specifically designed for your Self Managed Super Fund can grow your savings while you plan your next investment. Earn a competitive rate of interest on balances over \$10,000. You can enjoy instant access to your money through ATMs, NetBank, EFTPOS, telephone banking and bank branches.

**Name:** REDDOG VENTURES PTY LTD AS TRUSTEES FOR  
 DINGO FLATS SUPERANNUATION FUND

**Note:** Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
22 Apr 2020	OPENING BALANCE			\$4,043.66 CR
02 Jun	Wdl ATM NAB NAB ATM PORT HEDL	100.00		\$3,943.66 CR
21 Jul 2020	CLOSING BALANCE			\$3,943.66 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$4,043.66 CR		\$100.00		Nil		\$3,943.66 CR

## Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
21 Jul	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.15%

Note. Interest rates are effective as at the date shown but are subject to change.





Account Number 06 6528 10355608

Statement Period 22 Jul 2020 - 21 Oct 2020

Closing Balance \$3,114.25 CR

Enquiries 13 1998  
 (24 hours a day, 7 days a week)



053

THERESA ASHENDEN  
 PO BOX 3465  
 SOUTH HEDLAND WA 6722

## Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Your SMSF Commonwealth Direct Investment Account specifically designed for your Self Managed Super Fund can grow your savings while you plan your next investment. Earn a competitive rate of interest on balances over \$10,000. You can enjoy instant access to your money through ATMs, NetBank, EFTPOS, telephone banking and bank branches.

Name: REDDOG VENTURES PTY LTD AS TRUSTEES FOR  
 DINGO FLATS SUPERANNUATION FUND

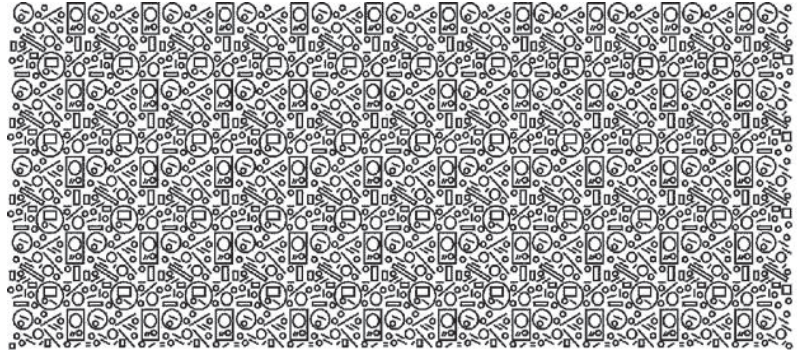
Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
22 Jul	2020 OPENING BALANCE			\$3,943.66 CR
23 Jul	Charmers Jewellers Port Hedland WA AUS Card xx8917 Value Date: 21/07/2020	350.00		\$3,593.66 CR
27 Jul	Transfer to other Bank NetBank Diamond Insurance	479.41		\$3,114.25 CR
28 Jul	Return No account or incorrect account n Primasure Trust AC Dingo Flats Super Value Date: 27/07/2020		479.41	\$3,593.66 CR
07 Aug	Transfer to xx8156 NetBank Primasure diamonds	479.41		\$3,114.25 CR
21 Oct	2020 CLOSING BALANCE			\$3,114.25 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$3,943.66 CR		\$1,308.82		\$479.41		\$3,114.25 CR





**Your Credit Interest Rate Summary**

<b>Date</b>	<b>Balance</b>	<b>Standard Credit Interest Rate (p.a.)</b>
21 Oct	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.15%

Note. Interest rates are effective as at the date shown but are subject to change.



053

THERESA ASHENDEN  
 PO BOX 3465  
 SOUTH HEDLAND WA 6722

**Account Number** 06 6528 10355608

**Statement Period** 22 Oct 2020 - 21 Jan 2021

**Closing Balance** \$3,114.25 CR

**Enquiries** 13 1998  
 (24 hours a day, 7 days a week)

## Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Your SMSF Commonwealth Direct Investment Account specifically designed for your Self Managed Super Fund can grow your savings while you plan your next investment. Earn a competitive rate of interest on balances over \$10,000. You can enjoy instant access to your money through ATMs, NetBank, EFTPOS, telephone banking and bank branches.

**Name:** REDDOG VENTURES PTY LTD AS TRUSTEES FOR  
 DINGO FLATS SUPERANNUATION FUND

**Note:** Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
22 Oct 2020	OPENING BALANCE			\$3,114.25 CR
21 Jan 2021	CLOSING BALANCE			\$3,114.25 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$3,114.25 CR		Nil		Nil		\$3,114.25 CR

## Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
21 Jan	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

Note. Interest rates are effective as at the date shown but are subject to change.





Account Number 06 6528 10355608

Statement Period 22 Jan 2021 - 21 Apr 2021

Closing Balance \$3,114.25 CR

Enquiries 13 1998  
 (24 hours a day, 7 days a week)



053

THERESA ASHENDEN  
 PO BOX 3465  
 SOUTH HEDLAND WA 6722

## Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Your SMSF Commonwealth Direct Investment Account specifically designed for your Self Managed Super Fund can grow your savings while you plan your next investment. Earn a competitive rate of interest on balances over \$10,000. You can enjoy instant access to your money through ATMs, NetBank, EFTPOS, telephone banking and bank branches.

Name: REDDOG VENTURES PTY LTD AS TRUSTEES FOR  
 DINGO FLATS SUPERANNUATION FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

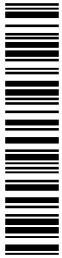
Date	Transaction	Debit	Credit	Balance
22 Jan 2021	OPENING BALANCE			\$3,114.25 CR
21 Apr 2021	CLOSING BALANCE			\$3,114.25 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$3,114.25 CR		Nil		Nil		\$3,114.25 CR

## Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
21 Apr	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

Note. Interest rates are effective as at the date shown but are subject to change.





053

THERESA ASHENDEN  
 PO BOX 3465  
 SOUTH HEDLAND WA 6722

Account Number 06 6528 10355608

Statement Period 22 Apr 2021 - 21 Jul 2021

Closing Balance \$2,614.25 CR

Enquiries 13 1998  
 (24 hours a day, 7 days a week)

## Direct Investment Account

If this account has an attached overdraft limit or facility and we send you a statement every 4 or 6 months, we will update your statement preference to every 3 months as part of changes made to the new Banking Code of Practice from 1 July 2019.

Your SMSF Commonwealth Direct Investment Account specifically designed for your Self Managed Super Fund can grow your savings while you plan your next investment. Earn a competitive rate of interest on balances over \$10,000. You can enjoy instant access to your money through ATMs, NetBank, EFTPOS, telephone banking and bank branches.

Name: REDDOG VENTURES PTY LTD AS TRUSTEES FOR  
 DINGO FLATS SUPERANNUATION FUND

Note: Have you checked your statement today? It's easy to find out more information about each of your transactions by logging on to the CommBank App or NetBank. Should you have any questions on fees or see an error please contact us on the details above. Cheque proceeds are available when cleared.

The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
22 Apr	2021 OPENING BALANCE			\$3,114.25 CR
08 Jul	Charmers Jewellers Port Hedland AU	500.00		\$2,614.25 CR
21 Jul	2021 CLOSING BALANCE			\$2,614.25 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$3,114.25 CR		\$500.00		Nil		\$2,614.25 CR

## Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
21 Jul	Less than \$10,000.00	0.00%
	\$10,000.00 and over	0.05%

Note. Interest rates are effective as at the date shown but are subject to change.





# DJCA

Diamonds and Jewellery Centres of Australia

13 JULY 2021.  
Our Reference:

ASH/COMM/PIN/1288

John and Teresa Ashenden  
South Hedland WA 6722

## Letter of confirmation

This is to confirm acceptance of the following loose diamonds

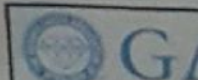
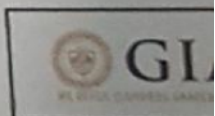
<u>Description</u>		<u>Suggested selling price</u>	
Pair of Pearshape TDW 0.264CT	Argyle origin diamonds SI 5PP Argyle LOT 16901	\$ 14,255.50	
Pair of RBC TDW 0.123CT	Argyle origin diamonds SI-P1 5PP Argyle LOT 120615	\$ 4,462.00	
One MARQ cut TDW 0.21CT	Argyle origin diamond P1 6PR GSL CERT AA53935-2	\$ 7,007.00	✓
One RBC TDW 0.15CT	Argyle origin diamond SI1 5P Argyle CERT A357876	\$ 13,860.00	
One RAD cut TDW 0.16CT	Argyle origin diamond VVS2 5PP Argyle CERT A109589 GIA CERT 2161461947	\$ 14,784.00	✓
Pair of RBC 0.058CT	Argyle origin diamonds P1 5PP Argyle LOT 357278	\$ 2,215.50	✓
Total estimate recovery sum		\$56,583.00	

**\$56,583 - personal holding \$4,462 = \$52,121**

Please note:

- \* Suggested selling price reflects minimum selling price unless authorised by you.
- \* Our calculations based on Fair Market Value less 30% inclusive of GST
- \* We provide all costs of insurance coverage; in case of loss we will pay the price indicated.
- \* No additional charges apply for storage or sale of the items.

Avi Cohen - DJCA





**Agent** MORA WEALTH ACCOUNTANTS  
PTY LTD  
**Client** THE TRUSTEE FOR DINGO FLATS  
SUPERANNUATION FUND  
**ABN** 78 351 223 497  
**TFN** 978 840 963

## Income tax 002

---

<b>Date generated</b>	27/09/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

---

1 results found - from **01 July 2020** to **30 June 2021** sorted by **processed date** ordered **newest to oldest**

<b>Processed date</b>	<b>Effective date</b>	<b>Description</b>	<b>Debit (DR)</b>	<b>Credit (CR)</b>	<b>Balance</b>
1 Jul 2020	1 Jul 2020	General interest charge			\$259.00 DR

**P - PRIOR YEAR**

# Financial statements and reports for the year ended 30 June 2020

## Dingo Flats Superannuation Fund

---

Operating Statement

Statement of Financial Position

Notes to the Financial Statements

Trustees Declaration

Statement of Taxable Income

Members Statement

Investment Summary

Market Movement

Unrealised Capital Gains

Trustee Minute / Resolution

Trial Balance

---

**Dingo Flats Superannuation Fund**  
**Operating Statement**



For the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>Income</b>			
<b>Investment Gains</b>			
Changes in Market Values	4	16,125	2,216
<b>Contribution Income</b>			
Personal Non Concessional		0	100
Transfers In		0	5,500
<b>Total Income</b>		<u>16,125</u>	<u>7,816</u>
<b>Expenses</b>			
Accountancy Fees		660	550
ATO Supervisory Levy		0	259
Auditor's Remuneration		330	495
Bank Charges		2	0
Investment Expenses		575	100
Insurance		479	479
		<u>2,047</u>	<u>1,883</u>
<b>Total Expenses</b>		<u>2,046</u>	<u>1,883</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>14,078</u>	<u>5,933</u>
Income Tax Expense		0	0
<b>Benefits accrued as a result of operations</b>		<u>14,078</u>	<u>5,933</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

Dingo Flats Superannuation Fund  
**Statement of Financial Position**



As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Other Assets	2	130,775	114,650
<b>Total Investments</b>		<u>130,775</u>	<u>114,650</u>
<b>Other Assets</b>			
CBA Direct Investment Acct 5608		3,944	5,991
<b>Total Other Assets</b>		<u>3,944</u>	<u>5,991</u>
<b>Total Assets</b>		<u>134,719</u>	<u>120,641</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		259	259
<b>Total Liabilities</b>		<u>259</u>	<u>259</u>
<b>Net assets available to pay benefits</b>		<u>134,460</u>	<u>120,382</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Ashenden, John - Accumulation		73,727	66,008
Ashenden, Theresa - Accumulation		60,733	54,374
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>134,460</u>	<u>120,382</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

# Dingo Flats Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2020



### Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

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

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

#### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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



# Dingo Flats Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2020



### Interest revenue

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

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### Contributions

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

## d. Liability for Accrued Benefits

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

## e. Critical Accounting Estimates and Judgements

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

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

## Note 2: Other Assets

	2020	2019
	\$	\$
1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD	34,000	28,160
1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS	34,375	27,600
1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF	20,860	20,335
1 x pair 5PP/ SI Round Brilliant Cut 2 = TDW 0.058ct Pink Argyle Diamonds	5,740	5,740

Refer to compilation report

Dingo Flats Superannuation Fund  
**Notes to the Financial Statements**



For the year ended 30 June 2020

1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct	35,800	32,815
	130,775	114,650

**Note 3: Banks and Term Deposits**

	<b>2020</b>	<b>2019</b>
	\$	\$
<b>Banks</b>		
CBA Direct Investment Acct 5608	3,944	5,991
	3,944	5,991

**Note 4: Changes in Market Values**

**Unrealised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	\$	\$
<b>Other Assets</b>		
1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS	6,775	0
1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD	5,840	1,056
1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF	525	1,160
1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct	2,985	0
	16,125	2,216
<b>Total Unrealised Movement</b>	16,125	2,216

**Realised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	\$	\$
<b>Total Realised Movement</b>	0	0

<b>Changes in Market Values</b>	16,125	2,216
---------------------------------	--------	-------

**Dingo Flats Superannuation Fund**  
**Reddog Ventures Pty Ltd ACN: 137989229**  
**Trustees Declaration**

---

The directors of the trustee company 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.

The directors of the trustee company declare that:

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

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

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

.....  
John Ashenden  
Reddog Ventures Pty Ltd  
Director

.....  
Theresa Ashenden  
Reddog Ventures Pty Ltd  
Director

Dated this ..... day of .....

Dingo Flats Superannuation Fund  
**Statement of Taxable Income**



For the year ended 30 June 2020

	<b>2020</b>
	<b>\$</b>
Benefits accrued as a result of operations	14,078.00
<b>Less</b>	
Increase in MV of investments	16,125.00
	<u>16,125.00</u>
SMSF Annual Return Rounding	1.00
	<u>1.00</u>
<b>Taxable Income or Loss</b>	<u>(2,046.00)</u>
Income Tax on Taxable Income or Loss	0.00
<b>CURRENT TAX OR REFUND</b>	<u>0.00</u>
Supervisory Levy	259.00
	<u>259.00</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>259.00</u>

# Dingo Flats Superannuation Fund

## Members Statement



John Glenn Ashenden  
 11 Spoonbill Crescent  
 SOUTH HEDLAND, Western Australia, 6722, Australia

### Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	55	Vested Benefits:	73,726
Tax File Number:	Provided	Total Death Benefit:	73,726
Date Joined Fund:	14/03/2016		
Service Period Start Date:	10/07/1986		
Date Left Fund:			
Member Code:	ASHJOH00001A		
Account Start Date:	14/03/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	73,726
<u>Preservation Components</u>	
Preserved	73,726
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	512
Taxable	73,214
Investment Earnings Rate	12%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	66,007	65,772
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		50
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	7,719	186
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
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 30/06/2020	73,726	66,008

# Dingo Flats Superannuation Fund

## Members Statement



Theresa Ann Ashenden  
 11 Spoonbill Crescent  
 SOUTH HEDLAND, Western Australia, 6722, Australia

### Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	56	Vested Benefits:	60,733
Tax File Number:	Provided	Total Death Benefit:	60,733
Date Joined Fund:	14/03/2016		
Service Period Start Date:	05/11/2004		
Date Left Fund:			
Member Code:	ASHTHE00001A		
Account Start Date:	14/03/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	60,733
<u>Preservation Components</u>	
Preserved	60,733
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	7,016
Taxable	53,717
Investment Earnings Rate	12%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	54,374	48,677
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		50
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		5,500
Net Earnings	6,359	147
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
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 30/06/2020	60,733	54,374

# Dingo Flats Superannuation Fund Investment Summary Report



As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
CBA Direct Investment Acct 5608		3,943.660000	3,943.66	3,943.66	3,943.66			2.93 %	
			<b>3,943.66</b>		<b>3,943.66</b>			<b>2.93 %</b>	
<b>Other Assets</b>									
DM002	1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS	1.00	34,375.000000	34,375.00	26,178.82	26,178.82	8,196.18	31.31 %	25.52 %
DM001	1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD	1.00	34,000.000000	34,000.00	24,723.63	24,723.63	9,276.37	37.52 %	25.24 %
DM003	1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF	1.00	20,860.000000	20,860.00	14,133.35	14,133.35	6,726.65	47.59 %	15.48 %
DM004	1 x pair 5PP/ SI Round Brilliant Cut 2 = TDW 0.058ct Pink Argyle Diamonds	1.00	5,740.000000	5,740.00	4,964.20	4,964.20	775.80	15.63 %	4.26 %
DM005	1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct	1.00	35,800.000000	35,800.00	16,995.00	16,995.00	18,805.00	110.65 %	26.57 %
			<b>130,775.00</b>		<b>86,995.00</b>	<b>43,780.00</b>	<b>50.32 %</b>	<b>97.07 %</b>	
			<b>134,718.66</b>		<b>90,938.66</b>	<b>43,780.00</b>	<b>48.14 %</b>	<b>100.00 %</b>	

Dingo Flats Superannuation Fund  
**Market Movement Report**



As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total	
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base		Accounting Profit/(loss)
DM001 - 1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD											
	01/07/2019	Opening Balance	1.00	0.00	0.00	0.00	28,160.00	0.00	0.00	0.00	
	30/06/2020	Revaluation	0.00	0.00	5,840.00	0.00	34,000.00	0.00	0.00	0.00	
	<b>30/06/2020</b>		<b>1.00</b>	<b>0.00</b>	<b>5,840.00</b>	<b>0.00</b>	<b>34,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
DM002 - 1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS											
	01/07/2019	Opening Balance	1.00	0.00	0.00	0.00	27,600.00	0.00	0.00	0.00	
	30/06/2020	Revaluation	0.00	0.00	6,775.00	0.00	34,375.00	0.00	0.00	0.00	
	<b>30/06/2020</b>		<b>1.00</b>	<b>0.00</b>	<b>6,775.00</b>	<b>0.00</b>	<b>34,375.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
DM003 - 1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF											
	01/07/2019	Opening Balance	1.00	0.00	0.00	0.00	20,335.00	0.00	0.00	0.00	
	30/06/2020	Revaluation	0.00	0.00	525.00	0.00	20,860.00	0.00	0.00	0.00	
	<b>30/06/2020</b>		<b>1.00</b>	<b>0.00</b>	<b>525.00</b>	<b>0.00</b>	<b>20,860.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
DM004 - 1 x pair 5PP/ SI Round Brilliant Cut 2 = TDW 0.058ct Pink Argyle Diamonds											
	01/07/2019	Opening Balance	1.00	0.00	0.00	0.00	5,740.00	0.00	0.00	0.00	
	<b>30/06/2020</b>		<b>1.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,740.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
DM005 - 1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct											
	01/07/2019	Opening Balance	1.00	0.00	0.00	0.00	32,815.00	0.00	0.00	0.00	
	30/06/2020	Revaluation	0.00	0.00	2,985.00	0.00	35,800.00	0.00	0.00	0.00	
	<b>30/06/2020</b>		<b>1.00</b>	<b>0.00</b>	<b>2,985.00</b>	<b>0.00</b>	<b>35,800.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total Market Movement</b>					<b>16,125.00</b>					<b>0.00</b>	<b>16,125.00</b>



Dingo Flats Superannuation Fund  
**Unrealised Capital Gains Report**



As at 30 June 2020

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit / (Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Other Assets</b>									
DM001 - 1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD	1.00	24,723.63	0.00	24,723.63	34,000.0000	9,276.37	0.00	6,184.25	0.00
DM002 - 1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS	1.00	26,178.82	0.00	26,178.82	34,375.0000	8,196.18	0.00	5,464.12	0.00
DM003 - 1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF	1.00	14,133.35	0.00	14,133.35	20,860.0000	6,726.65	0.00	4,484.43	0.00
DM004 - 1 x pair 5PP/ SI Round Brilliant Cut 2 = TDW 0.058ct Pink Argyle Diamonds	1.00	4,964.20	0.00	4,964.20	5,740.0000	775.80	0.00	517.20	0.00
DM005 - 1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct	1.00	16,995.00	0.00	16,995.00	35,800.0000	18,805.00	0.00	12,536.67	0.00
		<b>86,995.00</b>	<b>0.00</b>	<b>86,995.00</b>	<b>130,775.0000</b>	<b>43,780.00</b>	<b>0.00</b>	<b>29,186.67</b>	<b>0.00</b>
		<b>86,995.00</b>	<b>0.00</b>	<b>86,995.00</b>	<b>130,775.0000</b>	<b>43,780.00</b>	<b>0.00</b>	<b>29,186.67</b>	<b>0.00</b>

# Memorandum of Resolutions of the Director(s) of

Reddog Ventures Pty Ltd ACN: 137989229

ATF Dingo Flats Superannuation Fund

---

## **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.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2020 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL RETURN:**

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2020, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **TRUST DEED:**

It was resolved that the 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.

## **INVESTMENT – PERSONAL USE:**

It was confirmed that no investments or assets were used by the member(s) for personal purposes.

## **INSURANCE COVER:**

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

## **ALLOCATION OF INCOME:**

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## **INVESTMENT ACQUISITIONS:**

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2020.

## **INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2020.

## **AUDITORS:**

It was resolved that

Anthony Boys

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

# Memorandum of Resolutions of the Director(s) of

Reddog Ventures Pty Ltd ACN: 137989229

ATF Dingo Flats Superannuation Fund

---

**TAX AGENTS:**

It was resolved that

Alex Mora

act as tax agents of the Fund for the next financial year.

**TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

**CONTRIBUTIONS RECEIVED:**

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

**ACCEPTANCE OF ROLLOVERS:**

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

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

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

**PAYMENT OF BENEFITS:**

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

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

Signed as a true record –

.....

John Ashenden

/ /

.....

Theresa Ashenden

/ /

# Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>24200</b>	<b>Contributions</b>			
(50.00)	24200/ASHJOH00001 A	(Contributions) Ashenden, John - Accumulation			
(50.00)	24200/ASHTHE00001 A	(Contributions) Ashenden, Theresa - Accumulation			
(2,216.00)	24700	Changes in Market Values of Investments			16,125.00
	<b>28500</b>	<b>Transfers In</b>			
(5,500.00)	28500/ASHTHE00001 A	(Transfers In) Ashenden, Theresa - Accumulation			
550.00	30100	Accountancy Fees		660.00	
259.00	30400	ATO Supervisory Levy			
495.00	30700	Auditor's Remuneration		330.00	
	31500	Bank Charges		2.50	
	<b>37500</b>	<b>Investment Expenses</b>			
100.00	37500/6201454011	Investment Expenses		575.00	
478.81	38000	Insurance		479.41	
5,933.19	49000	Profit/Loss Allocation Account		14,078.09	
	<b>50010</b>	<b>Opening Balance</b>			
(65,771.56)	50010/ASHJOH00001 A	(Opening Balance) Ashenden, John - Accumulation			66,007.35
(48,676.82)	50010/ASHTHE00001 A	(Opening Balance) Ashenden, Theresa - Accumulation			54,374.22
	<b>52420</b>	<b>Contributions</b>			
(50.00)	52420/ASHJOH00001 A	(Contributions) Ashenden, John - Accumulation			0.00
(50.00)	52420/ASHTHE00001 A	(Contributions) Ashenden, Theresa - Accumulation			0.00
	<b>52850</b>	<b>Transfers In</b>			
(5,500.00)	52850/ASHTHE00001 A	(Transfers In) Ashenden, Theresa - Accumulation			0.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(185.79)	53100/ASHJOH00001 A	(Share of Profit/(Loss)) Ashenden, John - Accumulation			7,719.02
(147.40)	53100/ASHTHE00001 A	(Share of Profit/(Loss)) Ashenden, Theresa - Accumulation			6,359.07
	<b>60400</b>	<b>Bank Accounts</b>			
5,990.57	60400/CBA10355608	CBA Direct Investment Acct 5608		3,943.66	
	<b>76000</b>	<b>Other Assets</b>			

Dingo Flats Superannuation Fund

**Trial Balance**

As at 30 June 2020



Last Year	Code	Account Name	Units	Debits \$	Credits \$
28,160.00	76000/DM001	1 x 5PP/ VVS2 Emerald Cut 0.16ct Pink Argyle Diamond LRD	1.0000	34,000.00	
27,600.00	76000/DM002	1 x 5P/ SI1 Round Brilliant Cut 0.15ct Pink Argyle Diamond INS	1.0000	34,375.00	
20,335.00	76000/DM003	1 x NFPR/ P1 Marquise Cut 0.21ct Pink Argyle Diamond AFF	1.0000	20,860.00	
5,740.00	76000/DM004	1 x pair 5PP/ SI Round Brilliant Cut 2 = TDW 0.058ct Pink Argyle Diamonds	1.0000	5,740.00	
32,815.00	76000/DM005	1 x pair of Pear shape 5PP/SI Pink Argyle Diamonds - TDW 0.264ct	1.0000	35,800.00	
(259.00)	85000	Income Tax Payable/Refundable			259.00
				<b>150,843.66</b>	<b>150,843.66</b>

**Current Year Profit/(Loss): 14,078.09**

Cannot generate CGT Register report. No data found

Cannot generate Investment Income report. ERROR - There are no Investment Income Transactions.

Cannot generate Realised Capital Gains report. Realised Capital Gains has no data to prepare

## Signature as prescribed in tax return

# 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).

- ❗ 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](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

**To complete this annual return**

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

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

- Place  in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

**1 Tax file number (TFN)**

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

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

**2 Name of self-managed superannuation fund (SMSF)**

**3 Australian business number (ABN)** (if applicable)

**4 Current postal address**



Suburb/town

State/territory

Postcode

**5 Annual return status**

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

**A** No  Yes

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

**B** No  Yes

Signature as prescribed in tax return

Tax File Number

Provided

**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other 

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

61410712708

Postal address

PO Box 3376

Suburb/town

RUNDLE MALL

State/territory

SA

Postcode

5000

Date audit was completed **A**  /  / Was Part A of the audit report qualified? **B** No  Yes Was Part B of the audit report qualified? **C** No  Yes If Part B of the audit report was qualified, have the reported issues been rectified? **D** No  Yes **7 Electronic funds transfer (EFT)**

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

**A Fund's financial institution account details**

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

Fund BSB number Fund account number 

Fund account name

REDDOG VENTURES PTY LTD ATF DING

I would like my tax refunds made to this account.  Go to C.**B Financial institution account details for tax refunds**

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

BSB number Account number 

Account name

**C Electronic service address alias**

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



Signature as prescribed in tax return

Tax File Number

Provided

- 8 Status of SMSF** Australian superannuation fund **A** No  Yes  Fund benefit structure **B**  **A** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No  Yes

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

- No  Yes  If yes, provide the date on which the fund was wound up  <sup>Day</sup> /  <sup>Month</sup> /  <sup>Year</sup> Have all tax lodgment and payment obligations been met? No  Yes

**10 Exempt current pension income**

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

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

No  Go to Section B: Income.Yes  Exempt current pension income amount **A** \$ 

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

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

Did the fund have any other income that was assessable?

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

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

Signature as prescribed in tax return

Tax File Number

**Section B: Income**

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

**11 Income**

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

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

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

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** \$

**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** \$

Gross distribution from partnerships **I** \$  Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$  Code

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

**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**  
**U** \$   
*(subject to 45% tax rate)*  
*(U1 plus U2 plus U3)*

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

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

Exempt current pension income **Y** \$

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

Signature as prescribed in tax return

Tax File Number

**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	<b>A1</b> \$ <input type="text"/>	<b>A2</b> \$ <input type="text"/>	
Interest expenses overseas	<b>B1</b> \$ <input type="text"/>	<b>B2</b> \$ <input type="text"/>	
Capital works expenditure	<b>D1</b> \$ <input type="text"/>	<b>D2</b> \$ <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text"/>	<b>E2</b> \$ <input type="text"/>	
Insurance premiums – members	<b>F1</b> \$ <input type="text"/>	<b>F2</b> \$ <input type="text"/>	
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="330"/>	<b>H2</b> \$ <input type="text"/>	
Investment expenses	<b>I1</b> \$ <input type="text" value="575"/>	<b>I2</b> \$ <input type="text"/>	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="1,141"/>	<b>J2</b> \$ <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text"/>	<b>U2</b> \$ <input type="text"/>	
Other amounts	<b>L1</b> \$ <input type="text"/> <input type="text" value="Code"/>	<b>L2</b> \$ <input type="text"/> <input type="text" value="Code"/>	
Tax losses deducted	<b>M1</b> \$ <input type="text"/>		

**TOTAL DEDUCTIONS**  
**N** \$   
 (Total **A1** to **M1**)

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

**\*TAXABLE INCOME OR LOSS**   **L**  
**(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)**

**TOTAL SMSF EXPENSES**  
**Z** \$   
 (**N plus Y**)

\*This is a mandatory label.

Signature as prescribed in tax return

Tax File Number

Provided

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

Foreign income tax offset

**C1** \$ 

Rebates and tax offsets

**C2** \$ 

Non-refundable non-carry forward tax offsets

**C** \$ *(C1 plus C2)*

SUBTOTAL 1

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

Early stage venture capital limited partnership tax offset

**D1** \$ 

Early stage venture capital limited partnership tax offset carried forward from previous year

**D2** \$ 

Early stage investor tax offset

**D3** \$ 

Early stage investor tax offset carried forward from previous year

**D4** \$ 

Non-refundable carry forward tax offsets

**D** \$ *(D1 plus D2 plus D3 plus D4)*

SUBTOTAL 2

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

Complying fund's franking credits tax offset

**E1** \$ 

No-TFN tax offset

**E2** \$ 

National rental affordability scheme tax offset

**E3** \$ 

Exploration credit tax offset

**E4** \$ 

Refundable tax offsets

**E** \$ *(E1 plus E2 plus E3 plus E4)*#TAX PAYABLE **T5** \$ *(T3 less E – cannot be less than zero)*

Section 102AAM interest charge

**G** \$

Signature as prescribed in tax return

Tax File Number

Credit for interest on early payments – amount of interest	<b>H1 \$</b> <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>H2 \$</b> <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<b>H3 \$</b> <input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	<b>H5 \$</b> <input type="text" value="0.00"/>
Credit for interest on no-TFN tax offset	<b>H6 \$</b> <input type="text"/>
Credit for foreign resident capital gains withholding amounts	<b>H8 \$</b> <input type="text" value="0.00"/>
<b>Eligible credits</b>	<b>H \$</b> <input type="text"/>
	<small>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</small>

<b>#Tax offset refunds</b> <small>(Remainder of refundable tax offsets)</small>	<b>I \$</b> <input type="text" value="0.00"/>
	<small>(unused amount from label <b>E</b> – an amount must be included even if it is zero)</small>

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> <small>A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.</small>	<b>S \$</b> <input type="text" value="259.00"/>
	<small>(T5 plus G less H less I less K plus L less M plus N)</small>

#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 \$**

Signature as prescribed in tax return

Tax File Number

**Section F: Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Member's TFN See the Privacy note in the Declaration.

Date of birth

**Contributions**

OPENING ACCOUNT BALANCE \$

**i** 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 Day / Month / Year

**H1**  /  /

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 Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$  (Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses **O** \$   Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$   Code

Income stream payments **R2** \$   Code

Accumulation phase account balance **S1** \$

Retirement phase account balance - Non CDBIS **S2** \$

Retirement phase account balance - CDBIS **S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$  (S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Signature as prescribed in tax return

Tax File Number

**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN  Date of birth

**Contributions**

OPENING ACCOUNT BALANCE \$

**i** 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 **H1** Day  / Month  / Year
- 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 Amounts) **M** \$

**TOTAL CONTRIBUTIONS N** \$  (Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses <b>O</b> \$ <input type="text" value="6,359.07"/>		<input type="checkbox"/> Loss
Inward rollovers and transfers <b>P</b> \$ <input type="text"/>		
Outward rollovers and transfers <b>Q</b> \$ <input type="text"/>		
Lump Sum payments <b>R1</b> \$ <input type="text"/>		<input type="checkbox"/> Code
Income stream payments <b>R2</b> \$ <input type="text"/>		<input type="checkbox"/> Code
Accumulation phase account balance <b>S1</b> \$ <input type="text" value="60,733.29"/>		
Retirement phase account balance - Non CDBIS <b>S2</b> \$ <input type="text" value="0.00"/>		
Retirement phase account balance - CDBIS <b>S3</b> \$ <input type="text" value="0.00"/>		
<input type="text" value="0"/> TRIS Count		
<b>CLOSING ACCOUNT BALANCE S</b> \$ <input type="text" value="60,733.29"/>		
(S1 plus S2 plus S3)		

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

**Sensitive** (when completed)

Signature as prescribed in tax return

Tax File Number

Provided

**Section H: Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ Unlisted trusts **B** \$ Insurance policy **C** \$ Other managed investments **D** \$ **15b Australian direct investments**Cash and term deposits **E** \$ 

3,944

**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** Debt securities **F** \$ Loans **G** \$ Listed shares **H** \$ Unlisted shares **I** \$ Limited recourse borrowing arrangements **J** \$ Non-residential real property **K** \$ Residential real property **L** \$ Collectables and personal use assets **M** \$ Other assets **O** \$ 

130,775

**15c Other investments**Crypto-Currency **N** \$ **15d Overseas direct investments**Overseas shares **P** \$ Overseas non-residential real property **Q** \$ Overseas residential real property **R** \$ Overseas managed investments **S** \$ Other overseas assets **T** \$ **TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 

134,719

(Sum of labels **A** to **T**)**15e In-house assets**

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

**A** No Yes \$



Signature as prescribed in tax return

Tax File Number

**15f Limited recourse borrowing arrangements**

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

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

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements <b>V1</b> \$ <input type="text"/>	}	Borrowings	<b>V</b> \$ <input type="text"/>
Permissible temporary borrowings <b>V2</b> \$ <input type="text"/>			
Other borrowings <b>V3</b> \$ <input type="text"/>			
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCE</b> s from Sections F and G)		<b>W</b> \$ <input type="text" value="134,460"/>	
Reserve accounts		<b>X</b> \$ <input type="text"/>	
Other liabilities		<b>Y</b> \$ <input type="text" value="259"/>	
<b>TOTAL LIABILITIES</b>		<b>Z</b> \$ <input type="text" value="134,719"/>	

**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 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**

Signature as prescribed in tax return

Tax File Number

Provided

**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](http://ato.gov.au/privacy)

**TRUSTEE'S OR DIRECTOR'S DECLARATION:**

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

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

Date  /  /

**Preferred trustee or director contact details:**

Title: Mr  Mrs  Miss  Ms  Other

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

**i** 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: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number