

# WORK PAPER INDEX

Client: Mac38 Super Fund

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

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## **C - CLIENT INFORMATION**

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

## Mac38 Superfund

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**Mac38 Superfund**  
**Operating Statement**

For the year ended 30 June 2021



	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	5	215	1,185
Interest Received		135	239
<b>Contribution Income</b>			
Employer Contributions		18,835	25,000
Personal Non Concessional		6,060	0
Transfers In		1,713	0
<b>Other Income</b>			
Other Income		0	7
<b>Total Income</b>		<u>26,957</u>	<u>26,431</u>
<b>Expenses</b>			
Accountancy Fees		4,095	1,950
ATO Supervisory Levy		518	259
Auditor's Remuneration		1,365	790
		<u>5,978</u>	<u>2,999</u>
<b>Investment Losses</b>			
Changes in Market Values	6	12,036	39,515
<b>Total Expenses</b>		<u>18,014</u>	<u>42,514</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>8,944</u>	<u>(16,083)</u>
Income Tax Expense		1,903	3,515
<b>Benefits accrued as a result of operations</b>		<u>7,042</u>	<u>(19,598)</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Mac38 Superfund  
**Statement of Financial Position**



As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	44,000	6,400
Units in Unlisted Unit Trusts (Australian)	3	15,622	19,246
<b>Total Investments</b>		<u>59,622</u>	<u>25,646</u>
<b>Other Assets</b>			
CBA Accelerator Cash Account		60,625	76,461
CBA Direct Investment Account		29	10,694
Income Tax Refundable		1,256	355
<b>Total Other Assets</b>		<u>61,910</u>	<u>87,510</u>
<b>Total Assets</b>		<u>121,532</u>	<u>113,156</u>
Less:			
<b>Liabilities</b>			
PAYG Payable		3,159	1,824
<b>Total Liabilities</b>		<u>3,159</u>	<u>1,824</u>
<b>Net assets available to pay benefits</b>		<u>118,373</u>	<u>111,332</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Veerasmay, Eswari - Accumulation		118,373	111,332
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>118,373</u>	<u>111,332</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

## 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 Trustee(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.

**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: Shares in Listed Companies (Australian)**

	2021 \$	2020 \$
Avecho Biotechnology Limited	8,500	0
FBR Ltd	16,000	6,400
Ora Banda Mining Ltd	19,500	0
	44,000	6,400

**Note 3: Units in Unlisted Unit Trusts (Australian)**

2021	2020
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## Notes to the Financial Statements

For the year ended 30 June 2021

	\$	\$
Bakers Partners Founders Fund	15,622	19,246
	15,622	19,246

**Note 4: Banks and Term Deposits**

	2021 \$	2020 \$
<b>Banks</b>		
CBA Accelerator Cash Account	60,625	76,461
CBA Direct Investment Account	29	10,694
	60,654	87,155

**Note 5: Dividends**

	2021 \$	2020 \$
Argo Investments Limited	0	243
SRG Global Limited	215	0
Switzer Dividend Growth Fund (managed Fund)	0	942
	215	1,185

**Note 6: Changes in Market Values****Unrealised Movements in Market Value**

	2021 \$	2020 \$
<b>Other Revaluations</b>		
Other Revaluations	0	19,213
	0	19,213
<b>Shares in Listed Companies (Australian)</b>		
Avecho Biotechnology Limited	(2,530)	0
FBR Ltd	19,970	(22,450)
Ora Banda Mining Ltd	(17,624)	0
	(184)	(22,450)
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Bakers Partners Founders Fund	(3,624)	(36,278)
	(3,624)	(36,278)

**Notes to the Financial Statements**

For the year ended 30 June 2021

<b>Total Unrealised Movement</b>	(3,808)	(39,515)
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Shares in Listed Companies (Australian)</b>		
FBR Ltd	(19,760)	0
Ora Banda Mining Ltd	2,665	0
SRG Global Limited	8,867	0
	(8,228)	0
<b>Total Realised Movement</b>	(8,228)	0
<b>Changes in Market Values</b>	(12,036)	(39,515)



## Trustees Declaration

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The trustees 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 trustees 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 trustees 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 trustees, 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 trustees by:

.....  
Eswari Veerasmay

Trustee

.....  
Kenneth Brian Saul

Trustee

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

**Mac38 Superfund**  
**Statement of Taxable Income**



For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	8,944.00
<b>Less</b>	
Non Taxable Transfer In	1,713.00
Realised Accounting Capital Gains	(8,228.00)
Non Taxable Contributions	6,060.00
	<u>(455.00)</u>
	<b>\$12,036</b>
<b>Add</b>	
Decrease in MV of investments	3,808.00
Franking Credits	92.00
	<u>3,900.00</u>
SMSF Annual Return Rounding	(1.00)
	<u>13,298.00</u>
<b>Taxable Income or Loss</b>	<b>13,298.00</b>
Income Tax on Taxable Income or Loss	1,994.70
<b>Less</b>	
Franking Credits	92.14
	<u>1,902.56</u>
<b>CURRENT TAX OR REFUND</b>	<b>1,902.56</b>
Supervisory Levy	259.00
Income Tax Instalments Paid	(3,159.00)
	<u>(997.44)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<b>(997.44)</b>

\* Distribution tax components review process has not been completed for the financial year.

# Mac38 Superfund Members Statement



Eswari Veerasmay  
18 Linthorn Cres  
Greenmount, Western Australia, 6056, Australia

## Your Details

		Nominated Beneficiaries:	N/A
Date of Birth :	Provided	Nomination Type:	N/A
Age:	60	Vested Benefits:	118,374
Tax File Number:	Provided	Total Death Benefit:	118,374
Date Joined Fund:	01/07/2020		
Service Period Start Date:	01/07/2015		
Date Left Fund:			
Member Code:	VEEESW00002A		
Account Start Date:	01/07/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

Total Benefits	118,374
<u>Preservation Components</u>	
Preserved	118,374
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	6,160
Taxable	112,214
Investment Earnings Rate	-15%

## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	111,332	111,332
<u>Increases to Member account during the period</u>		
Employer Contributions	18,835	25,000
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	6,060	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	1,713	
Net Earnings	(17,572)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	2,825	
Income Tax	(831)	
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	118,374	136,332

Mac38 Superfund  
**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 Accelerator Cash Account		60,624.780000	60,624.78	60,624.78	60,624.78			50.40 %
CBA Direct Investment Account		29.020000	29.02	29.02	29.02			0.02 %
			<b>60,653.80</b>		<b>60,653.80</b>			<b>50.43 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AVE.AX Avecho Biotechnology Limited	500,000.00	0.017000	8,500.00	0.02	11,029.77	(2,529.77)	(22.94) %	7.07 %
FBR.AX FBR Ltd	400,000.00	0.040000	16,000.00	0.05	18,479.80	(2,479.80)	(13.42) %	13.30 %
OBM.AX Ora Banda Mining Ltd	130,000.00	0.150000	19,500.00	0.29	37,124.05	(17,624.05)	(47.47) %	16.21 %
			<b>44,000.00</b>		<b>66,633.62</b>	<b>(22,633.62)</b>	<b>(33.97) %</b>	<b>36.58 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>								
BPFF Bakers Partners Founders Fund	73,180.00	0.213479	15,622.39	0.76	55,523.99	(39,901.60)	(71.86) %	12.99 %
			<b>15,622.39</b>		<b>55,523.99</b>	<b>(39,901.60)</b>	<b>(71.86) %</b>	<b>12.99 %</b>
			<b>120,276.19</b>		<b>182,811.41</b>	<b>(62,535.22)</b>	<b>(34.21) %</b>	<b>100.00 %</b>

## Mac38 Superfund

## 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	
AVE.AX - Avecho Biotechnology Limited										
	15/04/2021	Purchase	500,000.00	11,029.77	0.00	0.00	11,029.77	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(2,529.77)	0.00	8,500.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>500,000.00</b>	<b>11,029.77</b>	<b>(2,529.77)</b>	<b>0.00</b>	<b>8,500.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
BPF - Bakers Partners Founders Fund										
	01/07/2020	Opening Balance	73,180.00	0.00	0.00	0.00	19,246.34	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(5,298.23)	0.00	13,948.11	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,675.82	0.00	15,623.93	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(1.61)	0.00	15,622.32	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	0.07	0.00	15,622.39	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>73,180.00</b>	<b>0.00</b>	<b>(3,623.95)</b>	<b>0.00</b>	<b>15,622.39</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
FBR.AX - FBR Ltd										
	01/07/2020	Opening Balance	200,000.00	0.00	0.00	0.00	6,400.00	0.00	0.00	0.00
	08/04/2021	Purchase	100,000.00	4,919.95	0.00	0.00	11,319.95	0.00	0.00	0.00
	08/06/2021	Purchase	100,000.00	4,319.95	0.00	0.00	15,639.90	0.00	0.00	0.00
	28/06/2021	Purchase	100,000.00	3,919.95	0.00	0.00	19,559.85	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	440.15	0.00	20,000.00	0.00	0.00	0.00
	30/06/2021	Disposal	(100,000.00)	(23,529.95)	0.00	0.00	(3,529.95)	3,770.05	23,529.95	(19,759.90)
	30/06/2021	Writeback	0.00	0.00	4,401.95	0.00	872.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	15,128.00	0.00	16,000.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>400,000.00</b>	<b>(10,370.10)</b>	<b>19,970.10</b>	<b>0.00</b>	<b>16,000.00</b>	<b>3,770.05</b>	<b>23,529.95</b>	<b>(19,759.90)</b>
OBM.AX - Ora Banda Mining Ltd										
	30/09/2020	Purchase	17,300.00	5,988.45	0.00	0.00	5,988.45	0.00	0.00	0.00
	12/10/2020	Disposal	(17,300.00)	(5,988.45)	0.00	0.00	0.00	6,208.09	5,988.45	219.64
	18/12/2020	Purchase	60,000.00	17,129.95	0.00	0.00	17,129.95	0.00	0.00	0.00
	08/01/2021	Disposal	(50,000.00)	(14,274.96)	0.00	0.00	2,854.99	16,720.05	14,274.96	2,445.09
	12/01/2021	Purchase	47,921.00	15,843.88	0.00	0.00	18,698.87	0.00	0.00	0.00
	13/01/2021	Purchase	5,079.00	1,625.28	0.00	0.00	20,324.15	0.00	0.00	0.00
	08/04/2021	Purchase	4,326.00	1,101.45	0.00	0.00	21,425.60	0.00	0.00	0.00
	15/04/2021	Purchase	20,825.00	5,226.20	0.00	0.00	26,651.80	0.00	0.00	0.00
	16/04/2021	Purchase	41,849.00	10,472.25	0.00	0.00	37,124.05	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(17,624.05)	0.00	19,500.00	0.00	0.00	0.00
	<b>30/06/2021</b>		<b>130,000.00</b>	<b>37,124.05</b>	<b>(17,624.05)</b>	<b>0.00</b>	<b>19,500.00</b>	<b>22,928.14</b>	<b>20,263.41</b>	<b>2,664.73</b>

Mac38 Superfund

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	
SRG.AX - SRG Global Limited										
	06/07/2020	Purchase	40,000.00	9,719.95	0.00	0.00	9,719.95	0.00	0.00	0.00
	25/08/2020	Purchase	3,000.00	895.00	0.00	0.00	10,614.95	0.00	0.00	0.00
	17/09/2020	Disposal	(43,000.00)	(10,614.95)	0.00	0.00	0.00	15,006.63	10,614.95	4,391.68
	30/09/2020	Purchase	30,000.00	8,719.95	0.00	0.00	8,719.95	0.00	0.00	0.00
	09/10/2020	Disposal	(30,000.00)	(8,719.95)	0.00	0.00	0.00	9,430.05	8,719.95	710.10
	19/10/2020	Purchase	45,000.00	15,104.95	0.00	0.00	15,104.95	0.00	0.00	0.00
	18/12/2020	Disposal	(45,000.00)	(15,104.95)	0.00	0.00	0.00	18,870.05	15,104.95	3,765.10
	<b>30/06/2021</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>43,306.73</b>	<b>34,439.85</b>	<b>8,866.88</b>
<b>Total Market Movement</b>					<b>(3,807.67)</b>					<b>(8,228.29)</b>
										<b>(12,035.96)</b>



Mac38 Superfund  
**CGT Register Report**



As at 30 June 2021

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
<b>Shares in Listed Companies (Australian)</b>													
	13/01/2021	13/01/2021	Purchase	5,079.00	1,625.28								
	08/04/2021	08/04/2021	Purchase	4,326.00	1,101.45								
	15/04/2021	15/04/2021	Purchase	20,825.00	5,226.20								
	16/04/2021	16/04/2021	Purchase	41,849.00	10,472.25								
SRG.AX - SRG Global Limited													
	06/07/2020	06/07/2020	Purchase	40,000.00	9,719.95								
	25/08/2020	25/08/2020	Purchase	3,000.00	895.00								
	17/09/2020	17/09/2020	Disposal	(3,000.00)		0.00		895.00	895.00	151.97			
	17/09/2020	17/09/2020	Disposal	(40,000.00)		0.00		9,719.95	9,719.95	4,239.71			
	30/09/2020	30/09/2020	Purchase	30,000.00	8,719.95								
	09/10/2020	09/10/2020	Disposal	(30,000.00)		0.00		8,719.95	8,719.95	710.10			



Mac38 Superfund  
**CGT Register Report**



As at 30 June 2021

Investment	Transaction	Contract	CGT	Units	Cost Base	Cost Base Adj	Cost Base Adj	Reduced Cost	Adjusted Cost	Net Other	Net Indexed	Gross	CGT Loss
Date	Date	Date	Transaction			Tax Def	Tax Free	Base	Base	Capital Gain	Gain	Discounted	
			Type									Gain	

**Shares in Listed Companies (Australian)**

19/10/2020	19/10/2020	Purchase	45,000.00	15,104.95									
18/12/2020	18/12/2020	Disposal	(45,000.00)			0.00		15,104.95	15,104.95	3,765.10			

**Mac38 Superfund**  
**Investment Income Report**



As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
CBA Accelerator Cash Account	132.91			132.91	0.00	0.00	0.00	132.91			0.00	0.00
CBA Direct Investment Account	2.43			2.43	0.00	0.00	0.00	2.43			0.00	0.00
	<b>135.34</b>			<b>135.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>135.34</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
SRG.AX SRG Global Limited	215.00	215.00	0.00		92.14			307.14		0.00		
	<b>215.00</b>	<b>215.00</b>	<b>0.00</b>		<b>92.14</b>			<b>307.14</b>		<b>0.00</b>		
	<b>350.34</b>	<b>215.00</b>	<b>0.00</b>	<b>135.34</b>	<b>92.14</b>	<b>0.00</b>	<b>0.00</b>	<b>442.48</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **442.48**

Net Capital Gain **0.00**

**Total Assessable Income 442.48**

\* 1 Includes foreign credits from foreign capital gains.

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

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

## Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
FBR.AX - FBR Ltd												
01/09/2017	28/06/2021	100,000.00	23,529.95	3,770.05	(19,759.90)	23,529.95	23,529.95	0.00	0.00	0.00	0.00	(19,759.90)
		<b>100,000.00</b>	<b>23,529.95</b>	<b>3,770.05</b>	<b>(19,759.90)</b>	<b>23,529.95</b>	<b>23,529.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(19,759.90)</b>
OBM.AX - Ora Banda Mining Ltd												
30/09/2020	12/10/2020	17,300.00	5,988.45	6,208.09	219.64	5,988.45	5,988.45	0.00	0.00	0.00	219.64	0.00
18/12/2020	08/01/2021	50,000.00	14,274.96	16,720.05	2,445.09	14,274.96	14,274.96	0.00	0.00	0.00	2,445.09	0.00
		<b>67,300.00</b>	<b>20,263.41</b>	<b>22,928.14</b>	<b>2,664.73</b>	<b>20,263.41</b>	<b>20,263.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,664.73</b>	<b>0.00</b>
SRG.AX - SRG Global Limited												
25/08/2020	17/09/2020	3,000.00	895.00	1,046.97	151.97	895.00	895.00	0.00	0.00	0.00	151.97	0.00
06/07/2020	17/09/2020	40,000.00	9,719.95	13,959.66	4,239.71	9,719.95	9,719.95	0.00	0.00	0.00	4,239.71	0.00
30/09/2020	09/10/2020	30,000.00	8,719.95	9,430.05	710.10	8,719.95	8,719.95	0.00	0.00	0.00	710.10	0.00
19/10/2020	18/12/2020	45,000.00	15,104.95	18,870.05	3,765.10	15,104.95	15,104.95	0.00	0.00	0.00	3,765.10	0.00
		<b>118,000.00</b>	<b>34,439.85</b>	<b>43,306.73</b>	<b>8,866.88</b>	<b>34,439.85</b>	<b>34,439.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8,866.88</b>	<b>0.00</b>
		<b>285,300.00</b>	<b>78,233.21</b>	<b>70,004.92</b>	<b>(8,228.29)</b>	<b>78,233.21</b>	<b>78,233.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,531.61</b>	<b>(19,759.90)</b>
		<b>285,300.00</b>	<b>78,233.21</b>	<b>70,004.92</b>	<b>(8,228.29)</b>	<b>78,233.21</b>	<b>78,233.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,531.61</b>	<b>(19,759.90)</b>

Mac38 Superfund

# 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>Shares in Listed Companies (Australian)</b>									
AVE.AX - Avecho Biotechnology Limited	500,000.00	11,029.77	0.00	11,029.77	8,500.0000	(2,529.77)	0.00	0.00	0.00
FBR.AX - FBR Ltd	400,000.00	18,479.80	0.00	18,479.80	16,000.0000	(2,479.80)	0.00	0.00	0.00
OBM.AX - Ora Banda Mining Ltd	130,000.00	37,124.05	0.00	37,124.05	19,500.0000	(17,624.05)	0.00	0.00	0.00
		<b>66,633.62</b>	<b>0.00</b>	<b>66,633.62</b>	<b>44,000.0000</b>	<b>(22,633.62)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>									
BPFF - Bakers Partners Founders Fund	73,180.00	55,523.99	0.00	55,523.99	15,622.3932	(39,901.60)	0.00	0.00	0.00
		<b>55,523.99</b>	<b>0.00</b>	<b>55,523.99</b>	<b>15,622.3932</b>	<b>(39,901.60)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>122,157.61</b>	<b>0.00</b>	<b>122,157.61</b>	<b>59,622.3932</b>	<b>(62,535.22)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Memorandum of Resolutions of

Eswari Veerasmay and Kenneth Brian Saul

ATF Mac38 Superfund

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## **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

Eswari Veerasmay and Kenneth Brian Saul

ATF Mac38 Superfund

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**TAX AGENTS:**

It was resolved that

Mora Wealth Accountants Pty Ltd

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 –

.....

Eswari Veerasmay

/ /

.....

Kenneth Brian Saul

/ /

**Mac38 Superfund  
Trial Balance**



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23900</b>	<b>Dividends Received</b>			
(242.86)	23900/ARG.AX	Argo Investments Limited			
	23900/SRG.AX	SRG Global Limited			215.00
(942.12)	23900/SWTZ.AX	Switzer Dividend Growth Fund (managed Fund)			
	<b>24200</b>	<b>Contributions</b>			
(25,000.00)	24200/VEEESW00002 A	(Contributions) Veerasmay, Eswari - Accumulation			24,894.40
39,514.90	24700	Changes in Market Values of Investments		12,035.96	
	<b>25000</b>	<b>Interest Received</b>			
(237.30)	25000/CBA18306707	CBA Accelerator Cash Account			132.91
(1.81)	25000/CBA21962350	CBA Direct Investment Account			2.43
(7.12)	26700	Other Income			
	<b>28500</b>	<b>Transfers In</b>			
	28500/VEEESW00002 A	(Transfers In) Veerasmay, Eswari - Accumulation			1,713.14
1,950.00	30100	Accountancy Fees		4,095.00	
259.00	30400	ATO Supervisory Levy		518.00	
790.00	30700	Auditor's Remuneration		1,365.00	
3,514.65	48500	Income Tax Expense		1,902.56	
	48600	Prior Years Under/Over Provision for Income Tax			0.15
(19,597.34)	49000	Profit/Loss Allocation Account		7,041.51	
	<b>50010</b>	<b>Opening Balance</b>			
(111,332.12)	50010/VEEESW00002 A	(Opening Balance) Veerasmay, Eswari - Accumulation			111,332.12
	<b>52420</b>	<b>Contributions</b>			
	52420/VEEESW00002 A	(Contributions) Veerasmay, Eswari - Accumulation			24,894.40
	<b>52850</b>	<b>Transfers In</b>			
	52850/VEEESW00002 A	(Transfers In) Veerasmay, Eswari - Accumulation			1,713.14
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	53100/VEEESW00002 A	(Share of Profit/(Loss)) Veerasmay, Eswari - Accumulation		17,571.48	
	<b>53330</b>	<b>Income Tax</b>			

**Mac38 Superfund**  
**Trial Balance**



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	53330/VEEESW00002 A	(Income Tax) Veerasmay, Eswari - Accumulation			830.66
	<b>53800</b>	<b>Contributions Tax</b>			
	53800/VEEESW00002 A	(Contributions Tax) Veerasmay, Eswari - Accumulation		2,825.21	
	<b>60400</b>	<b>Bank Accounts</b>			
76,460.83	60400/CBA18306707	CBA Accelerator Cash Account		60,624.78	
10,693.65	60400/CBA21962350	CBA Direct Investment Account		29.02	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
	77600/AVE.AX	Avecho Biotechnology Limited	500,000.0000	8,500.00	
6,400.00	77600/FBR.AX	FBR Ltd	400,000.0000	16,000.00	
	77600/OBM.AX	Ora Banda Mining Ltd	130,000.0000	19,500.00	
	<b>78400</b>	<b>Units in Unlisted Unit Trusts (Australian)</b>			
19,246.34	78400/BPFF	Bakers Partners Founders Fund	73,180.0000	15,622.39	
355.30	85000	Income Tax Payable/Refundable		1,256.44	
(1,824.00)	86000	PAYG Payable			3,159.00
				<b>168,887.35</b>	<b>168,887.35</b>

**Current Year Profit/(Loss): 8,943.92**



**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	Mac38 Superfund	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
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**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.

**Agent Ref No. BSB Number Account Number Account Name**

24742602    067167    18306707    IESWARI VEERASAMY AND SOFIA ESWARI MACKIN NON ATF MAC38 SUPERFUND

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)**

<b>Client Ref</b>	<b>Agent Ref No.</b>	<b>Contact Name</b>	<b>Contact No.</b>
SAULK040	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)** Mac38 Superfund

**3 AUSTRALIAN BUSINESS NUMBER** 16 281 839 726

**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

Suffix

SMSF auditor number 100014140

Contact number 61-410712708

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

Date audit was completed **A**

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

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

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

**7 ELECTRONIC FUNDS TRANSFER (EFT)**

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

BSB number 067167

Account number 18306707

Account name ESWARI VEERASAMY AND SOFIA ESWARI MACKIN NON ATF  
MAC38 SUPERFUND

I would like my tax refunds made to this account Yes

**C. Electronic service address alias**

**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

**9 WAS THE FUND WOUND UP DURING THE YEAR?**

Date fund was wound up

Have all tax lodgment and payment obligations been met?

**10 EXEMPT CURRENT PENSION INCOME**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year? No

Exempt current pension income amount **A**

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

Was an actuarial certificate obtained? **D**

Did the fund have any other income that was assessable? **E**

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.

**Section B: Income**

**11 INCOME**

**Prior year losses brought forward**

Net Capital Losses from Collectables

Other Net Capital Losses

Did you have a CGT event during the year? **G** Yes

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

Net capital gain **A** \$0.00

**Losses carried forward**

Net Capital Losses from Collectables

Other Net Capital Losses \$8,228.00

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

Gross interest income **C** \$135.00

\$132.91 + \$2.43

Tax file number amounts withheld from gross interest \$0.00

Forestry managed investment scheme income **X**

Gross foreign income **D1**

Net foreign income **D**

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

Transfers from foreign funds income **F**

Number 0

Gross payments where ABN not quoted **H**

Gross distribution from partnerships income **I**

Unfranked dividends **J**

Franked dividend income amount		<b>K</b>	\$215.00
Franking credit		<b>L</b>	\$92.00
Tax file number amounts withheld from dividends			
Gross distribution from trusts income		<b>M</b>	
<b>Assessable contributions</b>	(R1 + R2 + R3 less R6)	<b>R</b>	\$18,834.00
Assessable employer contributions		<b>R1</b>	\$18,834.00
Assessable personal contributions		<b>R2</b>	
No-TFN-quoted contributions		<b>R3</b>	\$0.00
The transfer of liability to a Life Insurance Company or Pooled Superannuation Trust		<b>R6</b>	
Gross payments foreign resident income			
Other income			
<b>Total other income</b>		<b>S</b>	
Assessable income due to a changed tax status of the fund		<b>T</b>	
<b>Net non-arm's length income</b>	(Subject to 47% tax rate U1 + U2 + U3)	<b>U</b>	
Net non-arm's length private company dividends		<b>U1</b>	
Net non-arm's length trust distributions		<b>U2</b>	
Net other non-arm's length income		<b>U3</b>	
<b>Gross income</b>		<b>W</b>	\$19,276.00
Exempt current pension income		<b>Y</b>	
<b>Total assessable income</b>		<b>V</b>	\$19,276.00

## Section C: Deductions and non-deductible expenses

### 12 DEDUCTIONS

		Deductions		Non-Deductible Expenses
Interest expenses within Australia	A1		A2	
Interest expenses overseas	B1		B2	
Capital works expenditure	D1		D2	
Low value pool				
Capital allowance				
Other depreciation				
Decline in value of depreciating assets	E1		E2	
Insurance premiums – members	F1		F2	
SMSF auditor fee	H1	\$1,365.00	H2	\$0.00
Investment expenses	I1		I2	
Management and administration expenses	J1	\$4,613.00	J2	\$0.00
Forestry managed investment scheme expense	U1		U2	
Other amounts	L1		L2	\$686.00
				O - Other expenses not listed elsewhere
Tax losses deducted	M1			
<b>Totals</b>	<b>N</b>	<b>\$5,978.00</b>	<b>Y</b>	<b>\$686.00</b>
<b>Total SMSF expenses</b>		(N + Y)	<b>Z</b>	<b>\$6,664.00</b>
<b>Taxable income or loss</b>		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	<b>O</b>	<b>\$13,298.00</b>

## Section D: Income tax calculation statement

### 13 CALCULATION STATEMENT

Taxable income		A	\$13,298.00
Tax on taxable income		T1	\$1,994.70
Tax on no-TFN-quoted contributions		J	\$0.00
Gross tax		B	\$1,994.70
Non-refundable non-carry forward tax offsets	(C1 + C2)	C	
Foreign income tax offset		C1	
Rebates and tax offsets		C2	
<b>Subtotal</b>	<b>(B less C - cannot be less than zero)</b>	<b>T2</b>	<b>\$1,994.70</b>

<b>Non-refundable carry forward tax offsets</b>	(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>	<b>(T2 less D – cannot be less than zero)</b>	<b>T3</b>	<b>\$1,994.70</b>
<b>REFUNDABLE TAX OFFSETS</b>	(E1 + E2 + E3 + E4)	<b>E</b>	\$92.14
Complying fund's franking credits tax offset		<b>E1</b>	\$92.14
No-TFN tax offset		<b>E2</b>	
National rental affordability scheme tax offset		<b>E3</b>	
Exploration credit tax offset		<b>E4</b>	\$0.00
Tax Payable		<b>T5</b>	\$1,902.56
Section 102AAM interest charge		<b>G</b>	
<b>Eligible credits</b>	(H1 + H2 + H3 + H5 + H6 + H8)	<b>H</b>	\$0.00
Credit for interest on early payments – amount of interest		<b>H1</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)		<b>H2</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)		<b>H3</b>	\$0.00
Credit for TFN amounts withheld from payments from closely held trusts		<b>H5</b>	\$0.00
Credit for interest on no-TFN tax offset		<b>H6</b>	
Credit for amounts withheld from foreign resident capital gains withholding		<b>H8</b>	\$0.00
Tax offset refunds (Remainder of refundable tax offsets)		<b>I</b>	\$0.00
PAYG instalments raised		<b>K</b>	\$3,159.00
Supervisory levy		<b>L</b>	\$259.00
Supervisory levy adjustment for wound up funds		<b>M</b>	\$0.00
Supervisory levy adjustment for new funds		<b>N</b>	\$0.00
<b>Amount refundable</b>		<b>S</b>	<b>\$997.44</b>

## Section E: Losses

### 14 LOSSES

Tax losses carried forward to later income years		<b>U</b>	
Net capital losses carried forward to later income years		<b>V</b>	\$8,228.00



## Section H: Assets and liabilities

<b>15</b>	<b>ASSETS</b>		
<b>15a</b>	<b>Australian managed investments</b>		
	Listed trusts		<b>A</b>
	Unlisted trusts		<b>B</b> \$15,622.00
	Insurance policy		<b>C</b>
	Other managed investments		<b>D</b>
<b>15b</b>	<b>Australian direct investments</b>		
	Cash and term deposits	<b>\$60,624.78 + \$29.02</b>	<b>E</b> \$60,654.00
	Debt securities		<b>F</b>
	Loans		<b>G</b>
	Listed shares		<b>H</b> \$44,000.00
	Unlisted shares		<b>I</b>
	<b>Limited recourse borrowing arrangements</b>		<b>J</b>
	Australian residential real property		<b>J1</b>
	Australian non-residential real property		<b>J2</b>
	Overseas real property		<b>J3</b>
	Australian shares		<b>J4</b>
	Overseas shares		<b>J5</b>
	Other		<b>J6</b>
	Property Count		<b>J7</b>
	Non-residential real property		<b>K</b>
	Residential real property		<b>L</b>
	Collectables and personal use assets		<b>M</b>
	Other assets		<b>O</b> \$1,256.00
<b>15c</b>	<b>Other investments</b>		
	Crypto-Currency		<b>N</b>
<b>15d</b>	<b>Overseas direct investments</b>		
	Overseas shares		<b>P</b>
	Overseas non-residential real property		<b>Q</b>
	Overseas residential real property		<b>R</b>
	Overseas managed investments		<b>S</b>
	Other overseas assets		<b>T</b>
	<b>Total Australian and overseas assets</b>		<b>U</b> <b>\$121,532.00</b>
<b>15e</b>	<b>In-house assets</b>		
	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?		<b>A</b>

**15f** Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	<b>A</b>
Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	<b>B</b>

**16** LIABILITIES

<b>Borrowings</b>	<b>V</b>	
Borrowings for limited recourse borrowing arrangements	<b>V1</b>	
Permissible temporary borrowings	<b>V2</b>	
Other borrowings	<b>V3</b>	
Total member closing account balances	<b>W</b>	\$118,373.00
Reserve accounts	<b>X</b>	
Other liabilities	<b>Y</b>	\$3,159.00
<b>Total liabilities</b>	<b>Z</b>	<b>\$121,532.00</b>

**17** TAXATION OF FINANCIAL ARRANGEMENTS (TOFA)

<b>Total TOFA gains</b>	<b>H</b>
<b>Total TOFA losses</b>	<b>I</b>

**Section J: Other information****FAMILY TRUST ELECTION STATUS**

Select the income year of the election	<b>A</b>
Family trust election revocation/variation code	<b>B</b>

**INTERPOSED ENTITY ELECTION STATUS**

Select the earliest income year elected	<b>C</b>
Interposed entity election revocation code	<b>D</b>

**Section K : Declarations****PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS**

Title	Mrs
First name	Eswari
Other name	
Family name	Veerasmay
Suffix	
Non-individual trustee name	
ABN of non-individual trustee	
Contact number	08 93757344
Email address	

**TAX AGENT'S CONTACT DETAILS**

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

**HOURS TAKEN TO PREPARE AND COMPLETE THIS RETURN**

**Member 1 — Veerasamy, Eswari (TFN Recorded)**

Account status		Open
Tax File Number		TFN Recorded
<b>INDIVIDUAL NAME</b>		
Title		Mrs
Given name		Eswari
Other given names		
Family name		Veerasamy
Suffix		
Date of birth		17 Mar 1961
Date of death		
<b>CONTRIBUTIONS</b>		
Opening account balance		\$111,332.12
Employer contributions	<b>A</b>	\$18,834.70
Principal Employer ABN	<b>A1</b>	
Personal contributions	<b>B</b>	\$6,059.70
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>	<b>\$24,894.40</b>

**OTHER TRANSACTIONS**

Allocated earnings or losses	<b>O</b>	(\$19,566.03)
Inward rollovers and transfers	<b>P</b>	\$1,713.14
Outward rollovers and transfers	<b>Q</b>	
TRIS Count		
Accumulation phase account balance	<b>S1</b>	\$118,373.63
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>\$118,373.63</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	A \$11,531.00	K \$19,759.00
Other shares	B	L
Units in unit trusts listed on an Australian securities exchange	C	M
Other units	D	N
Real estate situated in Australia	E	O
Other real estate	F	P
Amount of capital gains from a trust (including a managed fund)	G	
Collectables	H	Q
Other CGT assets and any other CGT events	I	R
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$0.00	
<b>Total current year</b>	<b>J \$11,531.00</b>	<b>A \$19,759.00</b>
<b>2 CAPITAL LOSSES</b>		
Total current year capital losses applied		B \$11,531.00
Total prior year net capital losses applied		C
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)		D
<b>Total capital losses applied</b>		<b>E \$11,531.00</b>
<b>3 UNAPPLIED NET CAPITAL LOSSES CARRIED FORWARD</b>		
Net capital losses from collectables carried forward to later income years		A
Other net capital losses carried forward to later income years		B \$8,228.00
<b>4 CGT DISCOUNT</b>		
Total CGT discount applied		A
<b>5 CGT CONCESSIONS FOR SMALL BUSINESS</b>		
Small business active asset reduction		A
Small business retirement exemption		B
Small business rollover		C
<b>Total small business concessions applied</b>		<b>D \$0.00</b>
<b>6 NET CAPITAL GAIN</b>		
		A \$0.00
1J less 2E less 4A less 5D (cannot be less than zero). Amount will appear at label A, <b>Net capital gain</b> on your tax return		
<b>7 EARNOUT ARRANGEMENTS</b>		
Income year earnout right created		F
Amended net capital gain or capital losses carried forward		G

**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

## 11 INCOME

### C Gross interest income

Description	Tax Withheld	Interest
Imported from SF360	\$0.00	\$135.00
<b>Total</b>	<b>\$0.00</b>	<b>\$135.00</b>

## 12 DEDUCTIONS

### H SMSF auditor fee

Description	Deductible	Non deductible
Imported from SF360	\$1,365.00	\$0.00
<b>Total</b>	<b>\$1,365.00</b>	<b>\$0.00</b>

### J Management and administration expenses

Description	Deductible	Non deductible
Imported from SF360	\$4,613.00	\$0.00
<b>Total</b>	<b>\$4,613.00</b>	<b>\$0.00</b>

### L Other amounts

Description	Deductible	Non deductible
Imported from SF360	\$0.00	\$686.00
<b>Total</b>	<b>\$0.00</b>	<b>\$686.00</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>

**K** PAYG INSTALMENTS RAISED

Description	Amount
Imported from SF360	\$3,159.00
<b>Total</b>	<b>\$3,159.00</b>

**15** ASSETS

**15a** AUSTRALIAN MANAGED INVESTMENTS

**I** Unlisted trusts

Description	Amount
Imported from SF360	\$15,622.00
<b>Total</b>	<b>\$15,622.00</b>

**15b** AUSTRALIAN DIRECT INVESTMENTS

E Cash and term deposits

Description	Amount
Imported from SF360	\$60,654.00
<b>Total</b>	<b>\$60,654.00</b>

 H Listed shares

Description	Amount
Imported from SF360	\$44,000.00
<b>Total</b>	<b>\$44,000.00</b>

 O Other assets

Description	Amount
Imported from SF360	\$1,256.00
<b>Total</b>	<b>\$1,256.00</b>

 16 LIABILITIES Y Other liabilities

Description	Amount
Imported from SF360	\$3,159.00
<b>Total</b>	<b>\$3,159.00</b>

**W - WORKING PAPER**

Mac38 Superfund

# Investment Income Comparison Report



As at 30 June 2021

Investment	Ledger Data			ASX & UUT Data							
	Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	45 Day Qualified	Amount per share/unit	Estimated Income	Estimated Franking*	
<b>Reconciled</b>											
<b>Shares in Listed Companies (Australian)</b>											
SRG.AX	SRG Global Limited	21/10/2020	215.00	92.14	21/10/2020	08/09/2020	43,000.00	40,000.00	0.0050	215.00	85.71
			<b>215.00</b>	<b>92.14</b>					<b>0.0050</b>	<b>215.00</b>	<b>85.71</b>
			<b>215.00</b>	<b>92.14</b>					<b>0.0050</b>	<b>215.00</b>	<b>85.71</b>

\*Franking credit is estimated using 45 day qualified units. The estimation might not be accurate for preference shares and hedging arrangements.

## Mac38 Superfund

# Contributions Breakdown Report

For The Period 01 July 2020 - 30 June 2021



### Summary

Member	D.O.B	Age (at 30/06/2020)	Total Super Balance (at 30/06/2020) *1	Concessional	Non-Concessional	Other	Reserves	Total
Veerasmay, Eswari	Provided	59	111,332.12	18,834.70	6,059.70	0.00	0.00	24,894.40
<b>All Members</b>				<b>18,834.70</b>	<b>6,059.70</b>	<b>0.00</b>	<b>0.00</b>	<b>24,894.40</b>

\*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

### Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Veerasmay, Eswari	Concessional (5 year carry forward cap available)	18,834.70	50,000.00	31,165.30 Below Cap
	Non-Concessional	6,059.70	100,000.00	93,940.30 Below Cap

### Carry Forward Unused Concessional Contribution Cap

Member	2016	2017	2018	2019	2020	2021	Current Position
Veerasmay, Eswari							
Concessional Contribution Cap	35,000.00	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	0.00	0.00	0.00	0.00	25,000.00	18,834.70	
Unused Concessional Contribution	0.00	0.00	0.00	25,000.00	0.00	6,165.30	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	25,000.00	25,000.00	
Maximum Cap Available	35,000.00	35,000.00	25,000.00	25,000.00	50,000.00	50,000.00	31,165.30 Below Cap
Total Super Balance	0.00	0.00	0.00	0.00	0.00	111,332.12	

### NCC Bring Forward Caps

Member	Bring Forward Cap	2018	2019	2020	2021	Total	Current Position
Veerasmay, Eswari	N/A	0.00	0.00	0.00	6,059.70	N/A	Bring Forward Not Triggered

**Veerasmay, Eswari**

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data					
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other	
11/06/2021	Transfer From ESWARI VEERASAMY SUPER TRANSFER	Employer	10,000.00									
13/06/2021	Transfer From ESWARI VEERASAMY SUPER TRANSFER	Personal - Non-Concessional		1,894.40								
14/06/2021	Direct Credit 002962 CITIGROUP PTYLTD SUPER TRANSFER	Employer	5,834.70									
14/06/2021	Direct Credit 002962 CITIGROUP PTYLTD SUPER TRANSFER	Personal - Non-Concessional		4,165.30								
19/06/2021	Transfer from xx7462 NetBank SUPER JUNE1	Employer	1,500.00									
23/06/2021	Transfer from xx7462 NetBank SUPER	Employer	1,500.00									
<b>Total - Veerasmay, Eswari</b>			<b>18,834.70</b>	<b>6,059.70</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Total for All Members</b>			<b>18,834.70</b>	<b>6,059.70</b>	<b>0.00</b>	<b>0.00</b>						

# Mac38 Superfund General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Received (25000)</b>					
<u>CBA Accelerator Cash Account (CBA18306707)</u>					
01/07/2020	Credit Interest			13.10	13.10 CR
01/08/2020	Credit Interest			19.13	32.23 CR
01/09/2020	Credit Interest			19.03	51.26 CR
01/10/2020	Credit Interest			18.42	69.68 CR
01/11/2020	Credit Interest			19.04	88.72 CR
01/12/2020	Credit Interest			11.06	99.78 CR
01/01/2021	Credit Interest			6.35	106.13 CR
01/02/2021	Credit Interest			6.35	112.48 CR
01/03/2021	Credit Interest			5.73	118.21 CR
01/04/2021	Credit Interest			6.35	124.56 CR
01/05/2021	Credit Interest			4.74	129.30 CR
01/06/2021	Credit Interest			3.61	132.91 CR
				<b>132.91</b>	<b>132.91 CR</b>
<u>CBA Direct Investment Account (CBA21962350)</u>					
01/07/2020	Credit Interest			0.83	0.83 CR
01/08/2020	Credit Interest			0.22	1.05 CR
01/10/2020	Credit Interest			0.81	1.86 CR
01/11/2020	Credit Interest			0.46	2.32 CR
01/02/2021	Credit Interest			0.11	2.43 CR
				<b>2.43</b>	<b>2.43 CR</b>
<b>Total Debits:</b>	<b>0.00</b>				
<b>Total Credits:</b>	<b>135.34</b>				

# Mac38 Superfund General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
08/07/2020	MYOB PAY SERVICES NetBank BPAY 716597 10225555162131 INV000162113		1,950.00		1,950.00 DR
30/05/2021	Transfer To Walshe Clancy Oneill Acct NetBank Mac38 super acc fee inv 1472		2,145.00		4,095.00 DR
			<b>4,095.00</b>		<b>4,095.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
07/07/2020	Direct Credit 012721 ATO ATO008000012472914		259.00		259.00 DR
16/05/2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 002009665326698521 SUPER TAX		259.00		518.00 DR
			<b>518.00</b>		<b>518.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
08/07/2020	MYOB PAY SERVICES NetBank BPAY 716597 10225555162129 INV00016212		650.00		650.00 DR
30/05/2021	Transfer To Walshe Clancy Oneill Acct NetBank Mac38 super acc fee inv 1472		715.00		1,365.00 DR
			<b>1,365.00</b>		<b>1,365.00 DR</b>
<b>Total Debits:</b>			<b>5,978.00</b>		
<b>Total Credits:</b>			<b>0.00</b>		



# Mac38 Superfund General Ledger



As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				355.30 DR
01/07/2020	To correct opening balance		0.15		355.45 DR
07/07/2020	Direct Credit 012721 ATO ATO008000012472914			1,041.60	686.15 CR
16/05/2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 002009665326698521 SUPER TAX		686.15		0.00 DR
30/06/2021	June 2021 PAYGI Payable		3,159.00		3,159.00 DR
30/06/2021	Create Entries - Franking Credits Adjustment - 30/06/2021		92.14		3,251.14 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			1,994.70	1,256.44 DR
			<b>3,937.44</b>	<b>3,036.30</b>	<b>1,256.44 DR</b>
<b>PAYG Payable (86000)</b>					
<u>PAYG Payable (86000)</u>					
01/07/2020	Opening Balance				1,824.00 CR
16/05/2021	TAX OFFICE PAYMENTS NetBank BPAY 75556 4162818397262160 SUPERTAX		1,824.00		0.00 DR
30/06/2021	June 2021 PAYGI Payable			3,159.00	3,159.00 CR
			<b>1,824.00</b>	<b>3,159.00</b>	<b>3,159.00 CR</b>
<b>Total Debits:</b>			<b>5,761.44</b>		
<b>Total Credits:</b>				<b>6,195.30</b>	

## **S - SOURCE DOCUMENTS**



# Rollover Benefits Statement

## Section A: Receiving funds details

The Trustee for Mac36 Superfund  
18 LINTHORN CR  
GREENMOUNT WA 6056

**THIS FORM DOES NOT HAVE TO BE INCLUDED IN A TAX RETURN**

Receiving fund's ABN  
USI (Unique Superannuation Identifier)  
MCI (Member Client Identifier)

16 281 839 726
ESWARI VEERASAMY

## Section B: Member's details

Title	Dr	Family name	Veerasamy		
First given name	Eswari				
Other given names					
Residential Address	18 Linthorn Cres				
	GREENMOUNT State WA Country AUSTRALIA Postcode 6056				
Date of birth	17/03/1961	Sex (M/F)	F	Tax File Number	407-397-616
Daytime phone number		Email Address (if applicable)	edwarimac36@gmail.com		

## Section C: Rollover transaction details

Service period start date	19/03/2021		
<b>Tax components</b>		<b>Preservation amounts</b>	
Tax free component	0	Preserved amount	1,713.14
KiwiSaver tax free component	0	KiwiSaver preserved amount	0
Taxable component:		Restricted non-preserved amount	0
Element taxed in the fund	1,713.14	Unrestricted non-preserved amount	0
Element untaxed in the fund	0		
Tax components TOTAL	1,713.14	Preservation amounts TOTAL	1,713.14

## Section D: Non-complying funds

Contributions made to a non-complying fund on or after 10 May 2006

ABN

Your fund's name

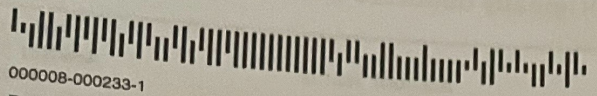
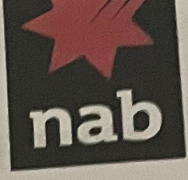
Contact name

Signature of authorised person

Compass

You must send the original of this form to the receiving super fund within seven days of making the rollover payment. Keep a copy for your records and give a copy to the member within 30 days of making the rollover payment.





000008-000233-1  
Dr Eswari Veerasamy  
18 Devenish Road  
LOCKRIDGE WA 6054

28 April 2021

28 May!

Dear Dr Veerasamy,

## WE'VE REFUNDED YOUR ADVISER SERVICE FEES

You paid ongoing Adviser Service Fees from your **MLC account** to your Financial Adviser, who operated under one of the NAB Advice Licensees between 1 January 2009 and 30 June 2018. MLC was part of the NAB Group of companies during this period.

### Why has NAB refunded me?

You may be aware of ASIC's *Financial advice: Fees for no service* review into six of Australia's largest financial institutions, including NAB. Some clients may not have received the agreed services for which they paid ongoing Adviser Service Fees.

It's clear we made some mistakes that could have impacted you, and for that we apologise. We're determined to put things right and our refund is an important step.

NAB has made the decision to refund all the ongoing Adviser Service Fees plus interest to clients who've paid less than \$500 on average per annum, even if you received the advice services from your Financial Adviser.

<b>Total refund amount</b> <b>\$1,712.18</b>
---

### What you need to do

Details of your refund and instructions on how to access it, are in **Your Refund Summary on the next page**.

Please be aware that if you held more than one account during the period, you may receive multiple letters and refunds over a number of weeks.

### How we're doing better

We have strengthened our processes and systems to ensure we deliver the services expected by clients.

To contact us or to find out more please refer to the enclosed **Information Sheet**.

Yours sincerely,

Russell Peace  
Head of Wealth Remediation



Eswari Veerasamy  
 18 Linthorn Cres  
 GREENMOUNT WA 6056

NULIS Nominees (Australia) Limited  
 ABN 80 008 515 633  
 AFSL 236465  
 RSE L0000741

MLC Super Fund  
 ABN 70 732 426 024

105-153 Miller Street  
 North Sydney NSW 2060  
 Australia

Tel 132 652

mlc.com.au

## MLC MasterKey Business Super Benefit Payment Statement as at 25/06/2021

### Your details

Name	Eswari Veerasamy	Date of birth	17/03/1961
Account number	054808688	Date account started	19/03/2021
Customer number	012852067	Eligible service date	19/03/2021
Email address	edwarimac38@gmail.com	Valid Tax File number or exemption held	Yes
Your adviser	MLC DIRECT	Your adviser's phone number	1800 111171

### Your account summary

Your withdrawal value at 21/05/2021	\$1,713.14
Consisting of:	
Preserved benefit	\$1,713.14
Restricted Non-Preserved benefit	\$0.00
Unrestricted Non-Preserved benefit	\$0.00

### How your account balance changed over the period

<i>Investment option</i>	<i>units</i>	<i>unit price</i>	<i>value</i>
None	0.00000	\$0.00	\$0.00
<b>Total balance at 19/03/2021</b>			<b>\$0.00</b>
<i>Investment option</i>	<i>units</i>	<i>unit price</i>	<i>value</i>
MLC Cash Fund	-	-	\$1,713.14
<b>Total balance at 21/05/2021</b>			<b>\$1,713.14</b>



ESV MEDICAL PTY LTD

## Payroll Employee Summary

01 Jul 2020 ~ 30 Jun 2021

Employee	Earnings	Tax	Super	Net Pay	Amount Paid
Eswari Veerasamy	\$255,810.00	\$94,810.00	\$18,834.70	\$161,000.00	\$161,000.00
Kenneth Saul	\$28,362.00	\$2,362.00	\$2,694.40	\$26,000.00	\$26,000.00
<b>Total</b>	<b>\$284,172.00</b>	<b>\$97,172.00</b>	<b>\$21,529.10</b>	<b>\$187,000.00</b>	<b>\$187,000.00</b>

# Interest & Estimated Dividend Summary



1 JULY 2020 - 30 JUNE 2021

SHARES - 3062303 - HIN 82542647

MR KENNETH BRIAN SAUL + MRS ESWARI VEERASAMY <MAC38 SUPERFUND A/C>

## ESTIMATED DIVIDEND SUMMARY

### SRG - SRG GLOBAL LTD FPO (ORDINARY FULLY PAID)

Ex-div date	Payment Date	Type	Dividend per share	Units	Est. Unfranked Amount	Est. Franked Amount	Est. Total Dividend	Est. Franking Credit
08-Sep-2020	21-Oct-2020	Final	\$0.0050	43,000	\$0.00	\$215.00	\$215.00	\$92.14
<b>Sub Total</b>					<b>\$0.00</b>	<b>\$215.00</b>	<b>\$215.00</b>	<b>\$92.14</b>
<b>TOTAL</b>					<b>\$0.00</b>	<b>\$215.00</b>	<b>\$215.00</b>	<b>\$92.14</b>

## ESTIMATED INTEREST RECEIVED

There are no transactions on this account.

<b>TOTAL</b>	<b>\$0.00</b>
--------------	---------------

## INTEREST INCOME SUMMARY

Account	Interest
CDIA - 21962350	\$2.43
<b>TOTAL</b>	<b>\$2.43</b>

# Interest & Estimated Dividend Summary



1 JULY 2020 - 30 JUNE 2021

This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

(1) This is an estimate prepared by Commonwealth Securities Limited based upon units that you hold in accordance with our records and may not distinguish between cash dividends or dividends reinvested through any particular company's dividend reinvestment plan. Your actual entitlement will be determined by information recorded in the company's share registry at the relevant record dates. Amounts that may have been withheld for failing to provide your tax file number to your share registries are not disclosed on this report.

Dividends are estimated by CommSec based on the total registered Units held on the Record Date of the dividend. The following fields are estimated in accordance with the calculations outlined below:

- (a) Units = Total registered units of security held on the Record Date of the dividend
- (b) Est. Unfranked Amount = Units X Dividend per security X Unfranked %
- (c) Est. Franked Amount = Units X Dividend per security X Franked %
- (d) Est. Franking Credit = (Est. Franked Amount X company tax rate)/(100 - company tax rate)
- (e) Est. Total Dividend = Units x Dividend per security

(2) In order to be eligible to claim the benefit of a franking credit, you must be a 'qualified person'. You will be a qualified person if you satisfy:

One of the specific concessions in the legislation (for example, you are an individual whose total franking credit entitlement for the income year does not exceed \$5,000); and/or

The 45-day rule

The 45-day rule requires that if you are an Australian tax resident shareholder, you must have held the security 'at risk' for at least 45 consecutive days, not including date of purchase and date of sale. Where the 45 day holding requirement has not been satisfied, the 45-day rule may apply to deny the franking credits attached to the dividend received in respect of the particular security. The 45-day rule is complex. You should obtain your own taxation advice to understand how these provisions apply to you.

Please refer to the statements provided by the Share Registry for tax return purposes. These may include details of any foreign tax credits you may be entitled to and breakdown of any trust distribution you may have received.

For details of the components of your ASX listed trust distributions you will need to refer to the Annual Tax Statement issued by the trust manager.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

This report only includes an estimate of dividends paid for holdings held with Commonwealth Securities Limited as at the ex-dividend date. For instance, any dividends paid prior to holdings being transferred to Commonwealth Securities Limited are not included.

This statement is an estimated summary document only and it is not intended to replace any document which contains information that may be required for taxation purposes. You should therefore refer to your CHESS statements, dividend statements, confirmation contract notes and other investment or bank account statements for your records in this regard. This statement may not include information on accounts which have been closed, switched product type, transferred Holder Identification Number (HIN), or switched Participant Identification Number (PID) during the financial year.

This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814, a market participant of ASX and Cboe Australia Pty Ltd (formerly Chi-X Australia Pty Limited), a clearing participant of ASX Clear Pty Limited and a settlement participant of ASX Settlement Pty Limited. Commonwealth Securities Limited is a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945 ("CBA"). Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This document contains general information only and does not take into account your individual objectives, financial and taxation situations or needs. Before acting on the information, consider the appropriateness of your own objectives, needs, financial and taxation situation and, if necessary, seek appropriate independent financial and taxation advice. CBA is not a registered tax (financial) adviser under the Tax Agent Services Act 2009. If there are any errors in this statement, please contact us.

Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: [www.commsec.com.au](http://www.commsec.com.au)

If you are not satisfied with the service or advice you receive from us, you are entitled to complain. We have established procedures to ensure that all enquiries and complaints are properly dealt with. Please refer to our Financial Services Guide for more information. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority. AFCA provides fair and independent financial services complaint resolution that is free to consumers. Website: [www.afca.org.au](http://www.afca.org.au), Telephone: 1800 931 678 (free call), Email: [info@afca.org.au](mailto:info@afca.org.au), In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001.



# Interest & Estimated Dividend Summary



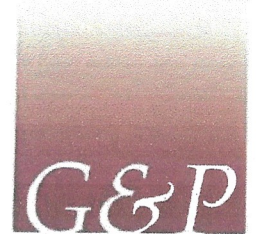
1 JULY 2020 - 30 JUNE 2021

## GLOSSARY

Units	The number of registered securities that you own.
Unit Price	The Portfolio Valuation 'Unit Price' is calculated using a 'Reference' Price provided by the ASX which takes into account an adjustment to determine value at Close of Market if the Security does not trade in the Closing Single Price Auction on the Valuation Date.
Brokerage	The fee or charge that is paid by you when transacting a buy or sell.
Holder Identification Number (HIN)	When you are CHESS sponsored with a Broker you will be issued a unique number, called a HIN. Multiple holdings can be registered under the single HIN. A HIN starts with the letter X and usually followed by 10 numbers, e.g. X0001234567.
Dividend	A dividend is a payment made to shareholders from the company. This payment is a portion of the company's profits. ASX listed companies typically pay dividends twice a year, usually as an 'interim' dividend and a 'final dividend'. From time to time, a company may also pay a 'special' dividend.
Ex-dividend date	The ex-dividend date occurs two business days before the company's Record Date. To be entitled to a dividend a shareholder must have purchased the shares before the ex-dividend date. If you purchase shares on or after that date, the previous owner of the shares (and not you) is entitled to the dividend.
Interim dividend	A dividend paid during the year, usually accompanying a company's interim financial statements.
Final dividend	A dividend paid at the end of a company's financial year, representing a return based on the previous twelve months' financial performance and the future outlook.
Special dividend	A dividend paid by the company outside typical recurring (interim and final) dividend cycle.
Record date	The record date is the date the share registries use in determining who is entitled to a dividend or entitlement associated with a security. Those who held the security in the company and were on the register on the record date are eligible for the entitlement.
Payment date	The date on which a declared dividend is scheduled to be paid.
Unfranked dividend	Dividends which do not carry a franking credit.
Franked dividend	Franked dividends are paid to security holders out of profits on which the company has already paid tax.
Franking /Imputation Credit	A franking credit is your share of tax paid by a company on the profits from which your dividend is paid. They are also known as Imputation Credits.
Total subscription	Total subscription can include, but is not limited to market data and research subscription fees and share trade alerts.
Other fees	Other fees can include, but are not limited to: Off market transfer fees, conditional trading fees, rejection fees, early and late settlement fees, fail fees, SRN query, rebooking fees, cheque payment fee or cheque dishonour fees and the printing and posting of contract notes.
Corporate action (CA)	Any action initiated by the company or corporation, for the purpose of giving an entitlement to shareholders.

Date 29/06/2020

Tax Invoice 00016213



Gungor & Partners

Public Accountants

Registered Tax Agents

Mac38 Superannuation Fund  
18 Linthorn Cres  
GREENMOUNT WA 6056

Gungor & Partners Pty Ltd  
ATF The G & P Trust  
ACN 102 406 833  
ABN 54 879 773 457

PO Box 8397  
SOUTH PERTH WA 6151

Telephone: (08) 9368 8799  
Facsimile: (08) 9368 8789

E-mail info@gungorpartners.com.au  
www.gungorpartners.com.au

FOR PROFESSIONAL SERVICES RENDERED

Discussions regarding taxation affairs

Analysis of income & expenditure items

Preparation of investment schedules.

Preparation of Statement of Financial Position, Operating Statement, Members Statements and supporting schedules for the year ended 30 June 2019.

Preparation and lodgement of one self managed superannuation fund annual return for the year ended 30 June 2019.

Tax Estimates

General attendances and advice to the above

*paid*  
*8/7/20*

TERMS STRICTLY (7) SEVEN DAYS

Total (inc-GST): **\$1,950.00**

### How to pay



#### by credit card

To pay via MasterCard or VISA.

by INTERNET: [myob.com.au/ezybillpay](http://myob.com.au/ezybillpay)

by PHONE: 1300 855 558

Minimum payment \$10.00. Maximum payment \$10,000.

Quote 1022 5555 1621 31



Billers code: 716597  
Ref: 1022 5555 1621 31

Contact your financial institution to make this payment from your bank account (excluding credit cards).

Minimum payment \$10.00.

The following biller name will appear on your bank



Direct Debit: please contact the office.

#### by mail

Detach this section and mail your cheque to...

**Gungor & Partners**

Please quote invoice number and send to  
Gungor & Partners BSB: 066 124 A/c 1019 4212 Bank: CBA

#### in person

Present this invoice at any Post Office to make a payment via cash or EFTPOS. Cheque payments not accepted.

Minimum payment \$10.00. Maximum payment \$10,000.



EFT



\*710 10225555162131

Date 29/06/2020

Tax Invoice 00016212



Gungor & Partners

Public Accountants

Registered Tax Agents

Mac38 Superannuation Fund  
18 Linthorn Cres  
GREENMOUNT WA 6056

Gungor & Partners Pty Ltd  
ATF The G & P Trust  
ACN 102 406 833  
ABN 54 879 773 457

PO Box 8397  
SOUTH PERTH WA 6151

Telephone: (08) 9368 8799  
Facsimile: (08) 9368 8789

E-mail info@gungorpartners.com.au  
www.gungorpartners.com.au

FOR PROFESSIONAL SERVICES RENDERED

Liaison with auditor

Prepare workpapers for auditors use during audit including attending to auditors queries.

Disbursement - Audit fees year ended 30 June 2019.

General attendances and advice to the above.

*Paid on 8/7/202*  
↓  
**\$650.00**

TERMS STRICTLY (7) SEVEN DAYS

Total (inc-GST):

**\$650.00**

### How to pay

#### by credit card



To pay via MasterCard or VISA.

by INTERNET: [myob.com.au/ezybillpay](http://myob.com.au/ezybillpay)

by PHONE: 1300 855 558

Minimum payment \$10.00. Maximum payment \$10,000.

Quote 1022 5555 1621 29



Billor code: 716597  
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Gungor & Partners

Please quote invoice number and send to Gungor & Partners BSB: 066 124 A/c 1019 4212 Bank: CBA

#### EFT

#### in person

Present this invoice at any Post Office to make a payment via cash or EFTPOS. Cheque payments not accepted.

Minimum payment \$10.00. Maximum payment \$10,000.



\*749 10225555162129

# TAX INVOICE

**Invoice Date:** 19 May 2021  
**Invoice Number:** INV-1472

Mac38 Superfund  
18 Linthorn Cres  
GREENMOUNT WA 6056  
AUSTRALIA  
ABN: 16 281 839 726



We are here to help you achieve your goals!

ABN 84 925 703 308

Description	GST	Amount AUD
Fee for Professional Services Provided for Mac38 Superfund for the Financial Year Ended 30 June 2020 including: - Financial Statements; - Income Tax Return; - Audit; - Compliance Documents.	10%	2,600.00
	Subtotal	2,600.00
	Total GST 10%	260.00
	Total AUD	2,860.00

**Accountancy Fees - \$1950+ GST \$195 = \$2,145**

**Audit Fees - \$650+ GST \$65= \$715**

**Due Date: 26 May 2021**

PAYMENT METHOD – Electronic Bank Transfer  
Account Name: Walshe Clancy O'Neill Accountants  
BSB: 086 147  
Account: 414 446 918  
Reference: Please quote the invoice number

ACCOUNTANTS

FINANCIAL PLANNERS

FINANCE BROKERS

Tel: 08 9375 7344 M: 0449 018 402 E: accountants@wcogroup.com.au  
1<sup>st</sup> Floor, 170 Burswood Rd, Burswood WA 6100  
Postal: Unit 1, 170 Burswood Rd, Burswood WA 6100  
www.wcogroup.com.au

Liability limited by a scheme approved under Professional Standards Legislation



052

MAC38 SUPERFUND  
 18 DEVENISH RD  
 LOCKRIDGE WA 6054

Account Number 06 7167 18306707

Statement Period 31 May 2020 - 30 Aug 2020

Closing Balance \$74,675.66 CR

Enquiries 13 2221

## Accelerator Cash Account

Name: ESWARI VEERASAMY AND SOFIA ESWARI MACKIN  
 NON ATF MAC38 SUPERFUND

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
31 May 2020	OPENING BALANCE			\$51,447.72 CR
01 Jun	Credit Interest		13.11	\$51,460.83 CR
29 Jun	Transfer from xx2316 NetBank super payment m38		25,000.00	\$76,460.83 CR
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2020 is \$237.30			
01 Jul	Credit Interest		13.10	\$76,473.93 CR
07 Jul	Direct Credit 012721 ATO ATO008000012472914		782.60	\$77,256.53 CR
08 Jul	MYOB PAY SERVICES NetBank BPAY 716597 10225555162129 INV00016212	650.00		\$76,606.53 CR
08 Jul	MYOB PAY SERVICES NetBank BPAY 716597 10225555162131 INV000162113	1,950.00		\$74,656.53 CR
01 Aug	Credit Interest		19.13	\$74,675.66 CR
30 Aug 2020	CLOSING BALANCE			\$74,675.66 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$51,447.72 CR		\$2,600.00		\$25,827.94		\$74,675.66 CR

## Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
30 Aug	\$0.00 and over	0.30%

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

\*\* 6437.16548.1.2 ZZ258R3 0303 SL.R3.S913.D244.O.V06.00.30



# Your Statement

Statement 21 (Page 1 of 1)

Account Number 06 7167 18306707

Statement Period 31 Aug 2020 - 30 Nov 2020

Closing Balance \$74,732.15 CR

Enquiries 13 2221



052

MAC38 SUPERFUND  
 18 DEVENISH RD  
 LOCKRIDGE WA 6054

## Accelerator Cash Account

Name: ESWARI VEERASAMY AND SOFIA ESWARI MACKIN  
 NON ATF MAC38 SUPERFUND

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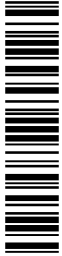
Date	Transaction	Debit	Credit	Balance
31 Aug 2020	OPENING BALANCE			\$74,675.66 CR
01 Sep	Credit Interest		19.03	\$74,694.69 CR
01 Oct	Credit Interest		18.42	\$74,713.11 CR
01 Nov	Credit Interest		19.04	\$74,732.15 CR
30 Nov 2020	CLOSING BALANCE			\$74,732.15 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$74,675.66 CR		Nil		\$56.49		\$74,732.15 CR

### Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
30 Nov	\$0.00 and over	0.10%

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







Account Number 06 7167 18306707

Statement Period 1 Dec 2020 - 28 Feb 2021

Closing Balance \$74,755.91 CR

Enquiries 13 2221



052

MAC38 SUPERFUND  
 18 DEVENISH RD  
 LOCKRIDGE WA 6054

## Accelerator Cash Account

Name: ESWARI VEERASAMY AND SOFIA ESWARI MACKIN  
 NON ATF MAC38 SUPERFUND

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
01 Dec 2020	OPENING BALANCE			\$74,732.15 CR
01 Dec	Credit Interest		11.06	\$74,743.21 CR
01 Jan	Credit Interest		6.35	\$74,749.56 CR
01 Feb	Credit Interest		6.35	\$74,755.91 CR
28 Feb 2021	CLOSING BALANCE			\$74,755.91 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$74,732.15 CR		Nil		\$23.76		\$74,755.91 CR

### Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
28 Feb	\$0.00 and over	0.10%

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





Account Number 06 7167 18306707

Statement Period 1 Mar 2021 - 30 May 2021

Closing Balance \$38,443.58 CR

Enquiries 13 2221



052

MAC38 SUPERFUND  
 18 DEVENISH RD  
 LOCKRIDGE WA 6054



## Accelerator Cash Account

Name: ESWARI VEERASAMY AND SOFIA ESWARI MACKIN  
 NON ATF MAC38 SUPERFUND

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.

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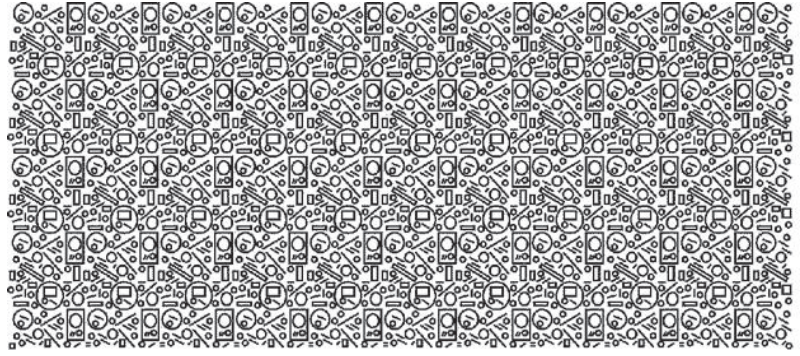
Date	Transaction	Debit	Credit	Balance
01 Mar	2021 OPENING BALANCE			\$74,755.91 CR
01 Mar	Credit Interest		5.73	\$74,761.64 CR
01 Apr	Credit Interest		6.35	\$74,767.99 CR
07 Apr	Transfer to xx2350 NetBank share settlement	4,000.00		\$70,767.99 CR
15 Apr	Transfer to xx2350 NetBank share purchase	16,500.00		\$54,267.99 CR
16 Apr	Transfer to xx2350 NetBank share purchase AVE	10,200.00		\$44,067.99 CR
01 May	Credit Interest		4.74	\$44,072.73 CR
16 May	TAX OFFICE PAYMENTS NetBank BPAY 75556 002009665326698521 SUPER TAX	945.15		\$43,127.58 CR
16 May	TAX OFFICE PAYMENTS NetBank BPAY 75556 4162818397262160 SUPERTAX	1,824.00		\$41,303.58 CR
30 May	Transfer To Walshe Clancy Oneill Acct NetBank Mac38 super acc fee inv 1472	2,860.00		\$38,443.58 CR
30 May	2021 CLOSING BALANCE			\$38,443.58 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$74,755.91 CR		\$36,329.15		\$16.82		\$38,443.58 CR

## Your Credit Interest Rate Summary

Date	Balance	Standard Credit Interest Rate (p.a.)
30 May	\$0.00 and over	0.10%





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



Account Number 06 7167 18306707

Statement Period 31 May 2021 - 30 Aug 2021

Closing Balance \$61,634.03 CR

Enquiries 13 2221



052

MAC38 SUPERFUND  
 18 DEVENISH RD  
 LOCKRIDGE WA 6054

## Accelerator Cash Account

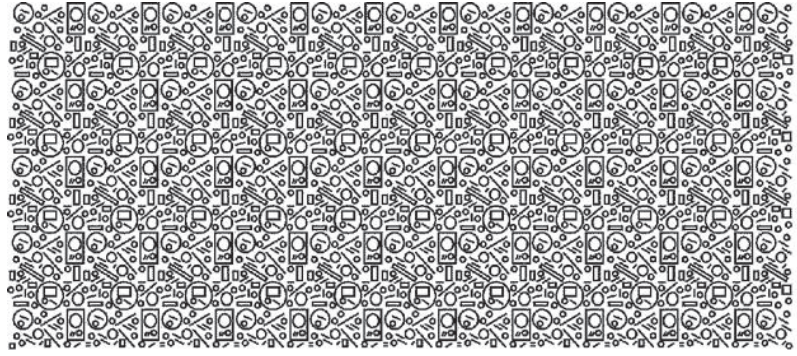
Name: ESWARI VEERASAMY AND SOFIA ESWARI MACKIN  
 NON ATF MAC38 SUPERFUND

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
31 May 2021	OPENING BALANCE			\$38,443.58 CR
01 Jun	Credit Interest		3.61	\$38,447.19 CR
08 Jun	Transfer to xx2350 NetBank share purchase	4,800.00		\$33,647.19 CR
11 Jun	Transfer From ESWARI VEERASAMY SUPER TRANSFER		10,000.00	\$43,647.19 CR
13 Jun	Transfer From ESWARI VEERASAMY SUPER TRANSFER		1,894.40	\$45,541.59 CR
14 Jun	Direct Credit 002962 CITIGROUP PTY LTD SUPER TRANSFER		10,000.00	\$55,541.59 CR
16 Jun	Direct Credit 459632 MLC 54808688 1658		1,713.14	\$57,254.73 CR
19 Jun	Transfer from xx7462 NetBank SUPER JUNE1		1,500.00	\$58,754.73 CR
23 Jun	Transfer from xx7462 NetBank SUPER		1,500.00	\$60,254.73 CR
28 Jun	Transfer to xx2350 NetBank fbr shares	3,400.00		\$56,854.73 CR
30 Jun	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		3,770.05	\$60,624.78 CR
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2021 is \$132.91			
01 Jul	Credit Interest		4.10	\$60,628.88 CR
31 Jul	Transfer from xx7462 NetBank SUPER JULY 21		1,000.00	\$61,628.88 CR





Date	Transaction	Debit	Credit	Balance
01 Aug	Credit Interest		5.15	\$61,634.03 CR
30 Aug 2021	CLOSING BALANCE			\$61,634.03 CR
	<b>Opening balance</b>	<b>-</b>	<b>Total debits</b>	<b>+</b>
	\$38,443.58 CR		\$8,200.00	\$31,390.45
				<b>=</b>
				<b>Closing balance</b>
				\$61,634.03 CR

**Your Credit Interest Rate Summary**

Date	Balance	Standard Credit Interest Rate (p.a.)
30 Aug	\$0.00 and over	0.10%

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



Account Number 06 7167 21962350

Statement Period 24 Feb 2020 - 23 Aug 2020

Closing Balance \$974.75 CR

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



052

MR KENNETH BRIAN SAUL  
 18 LINTHORN CRES  
 GREENMOUNT WA 6056

## 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: MR KENNETH BRIAN SAUL + MRS ESWARI VEERA  
 SAMY ITF MAC38 SUPERFUND

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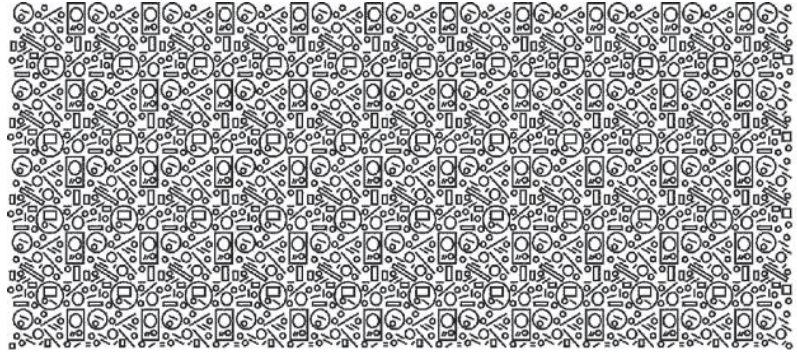
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Date	Transaction	Debit	Credit	Balance
24 Feb 2020	OPENING BALANCE			\$9,219.24 CR
01 Mar	Credit Interest		1.81	\$9,221.05 CR
26 May	Direct Debit 062934 COMMONWEALTH SEC COMMSEC	9,049.95		\$171.10 CR
12 Jun	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		10,522.55	\$10,693.65 CR
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2020 is \$1.81			
01 Jul	Credit Interest		0.83	\$10,694.48 CR
06 Jul	Direct Debit 062934 COMMSEC SECURITI COMMSEC	9,719.95		\$974.53 CR
01 Aug	Credit Interest		0.22	\$974.75 CR
23 Aug 2020	CLOSING BALANCE			\$974.75 CR

<b>Opening balance</b>	-	<b>Total debits</b>	+	<b>Total credits</b>	=	<b>Closing balance</b>
\$9,219.24 CR		\$18,769.90		\$10,525.41		\$974.75 CR



\*# 11019.33282.1.1 ZZ258F3 0303 SL.R3.S911.D237.OV06.00.30



**Your Credit Interest Rate Summary**

<b>Date</b>	<b>Balance</b>	<b>Standard Credit Interest Rate (p.a.)</b>
23 Aug	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 7167 21962350

Statement Period 24 Aug 2020 - 23 Feb 2021

Closing Balance \$2,118.54 CR

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



052

MR KENNETH BRIAN SAUL  
 18 LINTHORN CRES  
 GREENMOUNT WA 6056

## Direct Investment Account

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Name: MR KENNETH BRIAN SAUL + MRS ESWARI VEERA  
 SAMY ITF MAC38 SUPERFUND

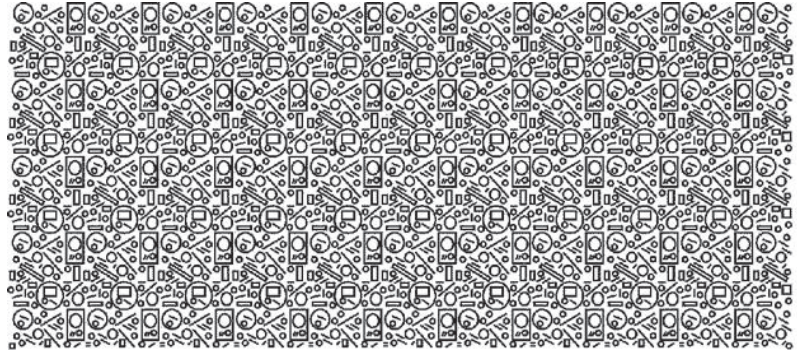
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The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
24 Aug 2020	OPENING BALANCE			\$974.75 CR
25 Aug	Direct Debit 062934 COMMSEC SECURITI COMMSEC	895.00		\$79.75 CR
17 Sep	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		15,006.63	\$15,086.38 CR
30 Sep	Direct Debit 062934 COMMSEC SECURITI COMMSEC	14,708.40		\$377.98 CR
01 Oct	Credit Interest		0.81	\$378.79 CR
09 Oct	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		9,430.05	\$9,808.84 CR
12 Oct	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		6,208.09	\$16,016.93 CR
19 Oct	Direct Debit 062934 COMMSEC SECURITI COMMSEC	15,104.95		\$911.98 CR
21 Oct	Direct Credit 326860 SRG DIVIDEND OCT20/00803306		215.00	\$1,126.98 CR
01 Nov	Credit Interest		0.46	\$1,127.44 CR
18 Dec	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		1,740.10	\$2,867.54 CR







Date	Transaction	Debit	Credit	Balance	
08 Jan	Direct Credit 062895 COMMONWEALTH SEC COMMSEC		16,720.05	\$19,587.59 CR	
12 Jan	Direct Debit 062934 COMMSEC SECURITI COMMSEC	15,843.88		\$3,743.71 CR	
13 Jan	Direct Debit 062934 COMMSEC SECURITI COMMSEC	1,625.28		\$2,118.43 CR	
01 Feb	Credit Interest		0.11	\$2,118.54 CR	
23 Feb 2021	CLOSING BALANCE			\$2,118.54 CR	
		<b>Opening balance</b>	<b>- Total debits</b>	<b>+ Total credits</b>	<b>= Closing balance</b>
		\$974.75 CR	\$48,177.51	\$49,321.30	\$2,118.54 CR

**Your Credit Interest Rate Summary**

Date	Balance	Standard Credit Interest Rate (p.a.)
23 Feb	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 7167 21962350

**Statement Period** 24 Feb 2021 - 23 Aug 2021

**Closing Balance** \$29.02 CR

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



052

MR KENNETH BRIAN SAUL  
 18 LINTHORN CRES  
 GREENMOUNT WA 6056

## 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.

The Commonwealth Direct Investment Account is the preferred cash account for SMSF customers. You will receive discounted brokerage when you link your CDIA to a CommSec Trading Account, and enjoy the convenience of managing your investments through NetBank and the CommBank app.

**Name:** MR KENNETH BRIAN SAUL + MRS ESWARI VEERA  
 SAMY ITF MAC38 SUPERFUND

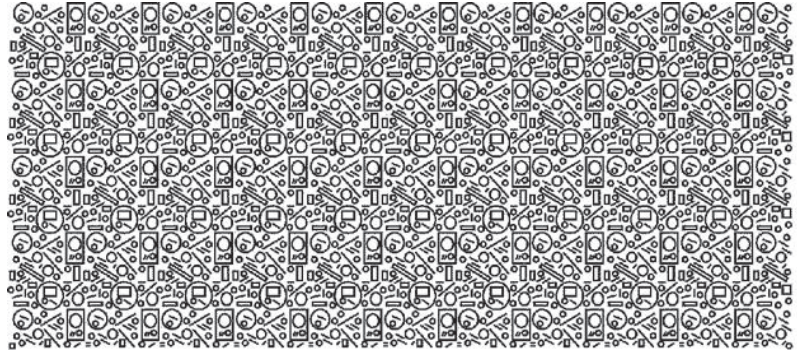
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The date of transactions shown here may be different on your other transaction lists (for example, the transaction list that appears on the CommBank app).

Date	Transaction	Debit	Credit	Balance
24 Feb	2021 OPENING BALANCE			\$2,118.54 CR
07 Apr	Transfer from xx6707 NetBank share settlement		4,000.00	\$6,118.54 CR
08 Apr	Direct Debit 062934 COMMSEC SECURITI COMMSEC	6,021.40		\$97.14 CR
15 Apr	Transfer from xx6707 NetBank share purchase		16,500.00	\$16,597.14 CR
15 Apr	Direct Debit 062934 COMMSEC SECURITI COMMSEC	16,255.97		\$341.17 CR
16 Apr	Transfer from xx6707 NetBank share purchase AVE		10,200.00	\$10,541.17 CR
16 Apr	Direct Debit 062934 COMMSEC SECURITI COMMSEC	10,472.25		\$68.92 CR
08 Jun	Transfer from xx6707 NetBank share purchase		4,800.00	\$4,868.92 CR
08 Jun	Direct Debit 062934 COMMSEC SECURITI COMMSEC	4,319.95		\$548.97 CR
28 Jun	Transfer from xx6707 NetBank fbr shares		3,400.00	\$3,948.97 CR
28 Jun	Direct Debit 062934 COMMSEC SECURITI COMMSEC	3,919.95		\$29.02 CR







Date	Transaction	Debit	Credit	Balance
01 Jul	CREDIT INTEREST EARNED on this account to June 30, 2021 is \$2.43			
23 Aug 2021	CLOSING BALANCE			\$29.02 CR

Opening balance	-	Total debits	+	Total credits	=	Closing balance
\$2,118.54 CR		\$40,989.52		\$38,900.00		\$29.02 CR

**Your Credit Interest Rate Summary**

Date	Balance	Standard Credit Interest Rate (p.a.)
23 Aug	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.

# Portfolio Valuation

30 JUNE 2021



SHARES - 3062303 - HIN 82542647

MR KENNETH BRIAN SAUL + MRS ESWARI VEERASAMY <MAC38 SUPERFUND A/C>

Portfolio	Units	Unit Price	Portfolio Value	% of Portfolio
AVE - AVECHO BIOTECH LTD FPO (ORDINARY FULLY PAID)	500,000	\$0.0170	\$8,500.00	19.31%
FBR - FBR LTD FPO (ORDINARY FULLY PAID)	400,000	\$0.0400	\$16,000.00	36.34%
OBM - ORA BANDA MINING LTD FPO (ORDINARY FULLY PAID)	130,000	\$0.1500	\$19,500.00	44.29%
		<b>Sub Total</b>	<b>\$44,000.00</b>	<b>99.93%</b>

Cash Accounts	Portfolio Value	% of Portfolio	
CDIA - 06716721962350	\$29.02	0.07%	
	<b>TOTAL</b>	<b>\$44,029.02</b>	<b>100.00%</b>

30 JUNE 2021

This statement only provides information for CDIA accounts that have been designated as the settlement account for your Commonwealth Securities Limited Share Trading account as at 30 June. Please refer to NetBank for interest income from all other CBA accounts.

The interest shown is net of any non-resident or TFN withholding tax (if applicable). Please refer to Netbank for bank fees paid on your designated CDIA settlement account in the financial year.

The total brokerage outlined does not include any rebates you may have received over the financial year. Refer to your transaction statement records for this information.

This report only includes an estimate of dividends paid for holdings held with Commonwealth Securities Limited as at the ex-dividend date. For instance, any dividends paid prior to holdings being transferred to Commonwealth Securities Limited are not included.

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This statement is issued by Commonwealth Securities Limited ABN 60 067 254 399 AFSL 238814, a market participant of ASX and Cboe Australia Pty Ltd (formerly Chi-X Australia Pty Limited), a clearing participant of ASX Clear Pty Limited and a settlement participant of ASX Settlement Pty Limited. Commonwealth Securities Limited is a wholly owned but non-guaranteed subsidiary of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945 ("CBA"). Information contained in this statement is believed to be accurate at the time the statement is generated. CBA and its subsidiaries do not accept any liability for any errors or omissions contained in this statement, or any responsibility for any action taken in reliance on this statement. This document contains general information only and does not take into account your individual objectives, financial and taxation situations or needs. Before acting on the information, consider the appropriateness of your own objectives, needs, financial and taxation situation and, if necessary, seek appropriate independent financial and taxation advice. CBA is not a registered tax (financial) adviser under the Tax Agent Services Act 2009. If there are any errors in this statement, please contact us.

Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: [www.commsec.com.au](http://www.commsec.com.au)

If you are not satisfied with the service or advice you receive from us, you are entitled to complain. We have established procedures to ensure that all enquiries and complaints are properly dealt with. Please refer to our Financial Services Guide for more information. If an issue has not been resolved to your satisfaction, you can lodge a complaint with the Australian Financial Complaints Authority. AFCA provides fair and independent financial services complaint resolution that is free to consumers. Website: [www.afca.org.au](http://www.afca.org.au), Telephone: 1800 931 678 (free call), Email: [info@afca.org.au](mailto:info@afca.org.au), In writing to: Australian Financial Complaints Authority, GPO Box 3, Melbourne VIC 3001.

# Transaction Summary

1 JULY 2020 - 30 JUNE 2021



MR KENNETH BRIAN SAUL + MRS ESWARI  
VEERASAMY <MAC38 SUPERFUND A/C>

SHARES - 3062303 - HIN 82542647

Total Buys and Sells		2020 - 2021 Financial Year
Total Buys (inc. Brokerage + GST)		\$116,016.93
Total Sells (inc. Brokerage + GST)		\$66,234.87

## AVE - AVECHO BIOTECH LTD FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
13-Apr-2021	Buy	500,000	\$0.0220	\$10,999.82	\$29.95	\$2.72	116888924	\$11,029.77
<b>Sub Total</b>					<b>\$29.95</b>	<b>\$2.72</b>		<b>\$11,029.77</b>

## FBR - FBR LTD FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
24-Jun-2021	Buy	100,000	\$0.0390	\$3,900.00	\$19.95	\$1.81	119837261	\$3,919.95
04-Jun-2021	Buy	100,000	\$0.0430	\$4,300.00	\$19.95	\$1.81	119105085	\$4,319.95
06-Apr-2021	Buy	100,000	\$0.0490	\$4,900.00	\$19.95	\$1.81	116585848	\$4,919.95
<b>Sub Total</b>					<b>\$59.85</b>	<b>\$5.43</b>		<b>\$13,159.85</b>

## OBM - ORA BANDA MINING LTD FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
14-Apr-2021	Buy	41,849	\$0.2500	\$10,462.25	\$10.00	\$0.91	116960830	\$10,472.25
13-Apr-2021	Buy	20,825	\$0.2500	\$5,206.25	\$19.95	\$1.81	116895988	\$5,226.20
06-Apr-2021	Buy	4,326	\$0.2500	\$1,081.50	\$19.95	\$1.81	116601628	\$1,101.45
11-Jan-2021	Buy	5,079	\$0.3200	\$1,625.28	\$0.00	\$0.00	111604345	\$1,625.28
08-Jan-2021	Buy	47,921	\$0.3300	\$15,813.93	\$29.95	\$2.72	111596088	\$15,843.88
06-Jan-2021	Sell	-50,000	\$0.3350	-\$16,750.00	\$29.95	\$2.72	111424995	-\$16,720.05
16-Dec-2020	Buy	60,000	\$0.2850	\$17,100.00	\$29.95	\$2.72	110743278	\$17,129.95
08-Oct-2020	Sell	-17,300	\$0.3600	-\$6,228.04	\$19.95	\$1.81	107364456	-\$6,208.09
28-Sep-2020	Buy	17,300	\$0.3450	\$5,968.50	\$19.95	\$1.81	106814749	\$5,988.45
<b>Sub Total</b>					<b>\$179.65</b>	<b>\$16.31</b>		<b>\$34,459.32</b>

## SRG - SRG GLOBAL LTD FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
16-Dec-2020	Sell	-45,000	\$0.4200	-\$18,900.00	\$29.95	\$2.72	110732950	-\$18,870.05
15-Oct-2020	Buy	45,000	\$0.3350	\$15,075.00	\$29.95	\$2.72	107694053	\$15,104.95
07-Oct-2020	Sell	-30,000	\$0.3150	-\$9,450.00	\$19.95	\$1.81	107291650	-\$9,430.05
28-Sep-2020	Buy	30,000	\$0.2900	\$8,700.00	\$19.95	\$1.81	106810670	\$8,719.95
15-Sep-2020	Sell	-43,000	\$0.3497	-\$15,036.58	\$29.95	\$2.72	106267245	-\$15,006.63
21-Aug-2020	Buy	3,000	\$0.2950	\$885.00	\$10.00	\$0.91	104798829	\$895.00

# Transaction Summary

1 JULY 2020 - 30 JUNE 2021



## SRG - SRG GLOBAL LTD FPO (ORDINARY FULLY PAID)

Date	Type	Quantity	Unit Price	Trade Value	Brokerage+GST	GST	CNote	Total Value
02-Jul-2020	Buy	40,000	\$.2425	\$9,700.00	\$19.95	\$1.81	102426183	\$9,719.95
				<b>Sub Total</b>	<b>\$159.70</b>	<b>\$14.50</b>		<b>-\$8,866.88</b>

# Transaction Summary

1 JULY 2020 - 30 JUNE 2021



The transaction summary is only able to display information available to Commonwealth Securities Limited. Certain transactions may not be displayed, including but not limited to transactions made off market such as Initial Public Offerings (IPOs) and Delivery vs Payment Settlements (DvP). Transactions regarding corporate actions or stock transfers are not included and can be found on your statements as issued by the company or the share registry. Transactions for Issuer Sponsored holdings placed outside of this account are not included in this summary. Links to some of the key share registries can be found below:

Computershare (<http://www.computershare.com/au/Pages/default.aspx>)  
Link Market Services (<https://investorcentre.linkmarketservices.com.au/Login.aspx/Login>)  
Boardroom Limited (<https://boardroomlimited.com.au>)  
Security Transfer Registrars (<https://www.securitytransfer.com.au>)  
Advanced Share Registry Services (<http://www.advancedshare.com.au/Home.aspx>)

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Address: Commonwealth Securities Limited, Locked Bag 22, Australia Square NSW 1215 | Phone: 13 15 19 | Website: [www.commsec.com.au](http://www.commsec.com.au)

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Primary  
Securities

PRIMARY SECURITIES LTD

AFSL 224107

ABN 96 089 812 635

T 618 9430 5262

E [registry@primarysecurities.com.au](mailto:registry@primarysecurities.com.au)

A PO Box 732 (3 Shuffrey Street)

Fremantle 6959 Western Australia

Kenneth Brian Saul and Eswari Veerasamy ATF Mac38 Superfund 02 Sep 2022

18 Devenish Rd  
LOCKRIDGE WA, 6054  
AUSTRALIA

**Account number:** WGMF000050

**Baker Partners Founders Fund  
Investment: Unit  
ABN 60 367 881 639**

**Annual Holding Statement and Tax Statement  
for the year ended 30 Jun 2022**

**Transaction Summary**

Date	Transaction Type	Amount/Value	Unit Value	No of Units	Unit Balance
01 Jul 2021	Opening Balance	15,622.39	0.2135	73,180.00	73,180.00
30 Jun 2022	Closing Balance	13,948.11	0.1906	73,180.00	73,180.00

Please be advised that there is nil taxable income and nil distribution for 2021-2022 financial year.

Should you have any queries, please contact Primary Securities Ltd via email at [registry@primarysecurities.com.au](mailto:registry@primarysecurities.com.au).



**Australian Government**  
**Australian Taxation Office**

**Agent** MORA WEALTH ACCOUNTANTS  
PTY LTD  
**Client** THE TRUSTEE FOR MAC38  
SUPERFUND  
**ABN** 16 281 839 726  
**TFN** 966 532 669

## Income tax 002

<b>Date generated</b>	04/11/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

4 results found - from **01 July 2020** to **04 November 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
18 May 2021	17 May 2021	Payment received		\$945.15	\$0.00
17 May 2021	17 May 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$945.15		\$945.15 DR
				$\$686.15 + \$259$	
2 Jul 2020	7 Jul 2020	EFT refund for Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$782.60		\$0.00
				$\$1041.60 - \$259$	
1 Jul 2020	29 Jun 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$782.60	\$782.60 CR





**Agent** MORA WEALTH ACCOUNTANTS  
PTY LTD  
**Client** THE TRUSTEE FOR MAC38  
SUPERFUND  
**ABN** 16 281 839 726  
**TFN** 966 532 669

## Activity statement 004

<b>Date generated</b>	04/11/2022
<b>Overdue</b>	\$3,159.00 DR
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$3,159.00 DR

## Transactions

10 results found - from **01 June 2020** to **04 November 2022** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Nov 2022	1 Nov 2022	General interest charge			\$3,159.00 DR
23 Oct 2022	21 Oct 2022	Original Activity Statement for the period ending 30 Jun 22 - PAYG Instalments	\$3,159.00		\$3,159.00 DR
19 Nov 2021	19 Nov 2021	General interest charge			\$0.00
19 Nov 2021	18 Nov 2021	Payment received		\$3,159.00	\$0.00
1 Nov 2021	1 Nov 2021	General interest charge			\$3,159.00 DR
24 Oct 2021	21 Oct 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$3,159.00		\$3,159.00 DR
18 May 2021	18 May 2021	General interest charge			\$0.00
18 May 2021	17 May 2021	Payment received		\$1,824.00	\$0.00
25 Oct 2020	25 Oct 2020	General interest charge			\$1,824.00 DR
25 Oct 2020	21 Oct 2020	Original Activity Statement for the period ending 30 Jun 20 - PAYG Instalments	\$2,473.00		\$1,824.00 DR

**P - PRIOR YEAR**



WALSHE CLANCY O'NEILL  
ACCOUNTANTS

**MAC38 SUPER FUND**

**FINANCIAL STATEMENTS & INCOME TAX RETURN**

**FOR**

**THE FINANCIAL YEAR ENDED 30 JUNE 2020**

# **Mac38 Super Fund**

ABN 16 281 839 726

Trustees: Kenneth Saul & Eswari Veerasamy

**Financial Statement**  
**For the year ended 30 June 2020**

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# Mac38 Super Fund

## Reports

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**Mac38 Super Fund**  
**Statement of Financial Position**  
**as at 30 June 2020**

	Note	2020 \$	2019 \$
<b>Assets</b>			
Investments			
Shares in Listed Companies	6A	6,400.00	15,520.00
Units In Listed Unit Trusts	6B	-	12,500.00
Units In Unlisted Unit Trusts	6C	19,246.34	-
Other Assets			
Cash At Bank		87,154.48	27,045.69
Receivables		-	73,180.00
Current Tax Assets		355.30	3,977.77
<b>Total Assets</b>		<b><u>113,156.12</u></b>	<b><u>132,223.46</u></b>
<b>Liabilities</b>			
Other Taxes Payable		1,824.00	1,294.00
<b>Total Liabilities</b>		<b><u>1,824.00</u></b>	<b><u>1,294.00</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>111,332.12</u></b>	<b><u>130,929.46</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Dr Eswari Veerasamy		111,332.12	130,929.46
<b>Total Liability for Accrued Benefits</b>		<b><u>111,332.12</u></b>	<b><u>130,929.46</u></b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**Mac38 Super Fund**  
**Operating Statement**  
For the period 1 July 2019 to 30 June 2020

	Note	2020 \$	2019 \$
<b>Income</b>			
Member Receipts			
Contributions			
Employer		25,000.00	28,800.00
Investment Gains			
Realised Capital Gains	8A	2,862.75	-
Investment Income			
Distributions		-	609.65
Dividends	7A	1,184.98	403.50
Interest	7B	239.11	113.36
Other Income		7.12	-
		<u>29,293.96</u>	<u>29,926.51</u>
<b>Expenses</b>			
Other Expenses			
Accountancy Fee		1,950.00	-
Auditor Fee		790.00	-
Fund Administration Fee		-	505.16
SMSF Supervisory Levy		259.00	-
Investment Losses			
Decrease in Market Value	8B	42,377.65	37,075.30
		<u>45,376.65</u>	<u>37,580.46</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(16,082.69)</b>	<b>(7,653.95)</b>
<b>Income Tax</b>			
Income Tax Expense		3,514.65	4,134.40
		<u>3,514.65</u>	<u>4,134.40</u>
<b>Benefits Accrued as a Result of Operations</b>		<b><u>(19,597.34)</u></b>	<b><u>(11,788.35)</u></b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*



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**Mac38 Super Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

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**Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

**(a) Statement of Compliance**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

**(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

**(c) Use of Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

**(d) Cash and Cash Equivalents**

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

**(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

**(f) Valuation of Assets**

*Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.



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# Mac38 Super Fund

## Notes to the Financial Statements

### As at 30 June 2020

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

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

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

Contributions and rollovers 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.

The financial report was authorised for issue on 03 May 2021 by the trustee of the fund.

**Mac38 Super Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

**Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>
<b>Liability for Accrued Benefits at beginning of period</b>	130,929.46
Benefits Accrued during the period	(19,597.34)
Benefits Paid during the period	0.00
<b>Liability for Accrued Benefits at end of period</b>	<b>111,332.12</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

**Note 3 – Vested Benefits**

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

	<b>Current</b>
<b>Vested Benefits at beginning of period</b>	130,929.46
Benefits Accrued during the period	(19,597.34)
Benefits Paid during the period	0.00
<b>Vested Benefits at end of period</b>	<b>111,332.12</b>

**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

**Note 6A – Shares in Listed Companies**

	<b>Current</b>
At market value:	
Argo Investments Limited	0.00
FBR Limited	3,200.00
FBR Ltd	3,200.00
	<b>6,400.00</b>

**Note 6B – Units In Listed Unit Trusts**

	<b>Current</b>
At market value:	
Switzer Dividend Growth Fund	0.00
	<b>0.00</b>

**Note 6C – Units In Unlisted Unit Trusts**

	<b>Current</b>
At market value:	
BAKER PARTNERS FOUNDERS FUND	19,246.34
	<b>19,246.34</b>



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**Mac38 Super Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

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**Note 7A – Dividends**

	Current
Argo Investments Limited	242.86
Switzer Dividend Growth Fund	942.12
	<u>1,184.98</u>

**Note 7B – Interest**

	Current
CommBank Accelerator Cash Account	237.30
CommBank Direct Investment Account	1.81
	<u>239.11</u>

**Note 8A – Realised Capital Gains**

	Current
<b>Shares in Listed Companies</b>	
Argo Investments Limited	620.10
Perpetual Equity Investment Company Limited	1,472.60
<b>Units In Listed Unit Trusts</b>	
Switzer Dividend Growth Fund	770.05
	<u>2,862.75</u>

**Note 8B – Decrease in Market Value**

	Current
<b>Shares in Listed Companies</b>	
Argo Investments Limited	(219.95)
FBR Limited	4,200.00
FBR Ltd	2,119.95
<b>Units In Unlisted Unit Trusts</b>	
BAKER PARTNERS FOUNDERS FUND	36,277.65
	<u>42,377.65</u>

**Note 9 – Subsequent Events**

*The trustees are aware of circumstances that have arisen, particularly the global stock market volatility surrounding the Coronavirus (COVID-19) pandemic. It is expected that this will cause a material decline in the market value of fund investments that are exposed to these market conditions. However, due to the rapid and ongoing changes, an estimate of the extent of this decline cannot be ascertained.*

# Mac38 Super Fund

## Trustee Declaration

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In the opinion of the Trustees of the Mac38 Super Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly the financial position of the Fund at 30 June 2020 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2020.

Signed in accordance with a resolution of the trustees by:

.....  
**Kenneth Saul**  
Trustee

Dated: 13/05/2021

.....  
**Eswari Veerasamy**  
Trustee

Dated: 13/05/2021

# Compilation Report to the Trustees and Members of Mac38 Super Fund

ABN 16 281 839 726

For the period 01 July 2019 to 30 June 2020

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On the basis of the information provided by the Trustees of Mac38 Super Fund, we have compiled the accompanying special purpose financial statements of Mac38 Super Fund for the period ended 30 June 2020, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

## The Responsibility of Trustees

The Trustees of Mac38 Super Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

## Our Responsibility

On the basis of information provided by the Trustees of Mac38 Super Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in Note 1 to the financial statements and **APES 315: *Compilation of Financial Information***.

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

## Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion<sup>1</sup> on these financial statements

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

Signature of Accountant

Dated: 03 May 2021



**Name of Signatory:** Walshe Clancy O'Neill Accountants

**Address:** Suite 6 15-21 Collier Road  
Morley, WA 6062

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions



**Mac38 Super Fund**  
**Investment Income Summary**  
For the period 1 July 2019 to 30 June 2020

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
<b><u>Bank</u></b>													
CommBank Accelerator Cash Account													
237.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	237.30	0.00	0.00	0.00	0.00
CommBank Direct Investment Account													
1.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.81	0.00	0.00	0.00	0.00
<b>239.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>239.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Listed Securities Market</u></b>													
Argo Investments Limited (ASX:ARG)													
170.00	72.86	0.00	0.00	0.00	0.00	0.00	0.00	0.00	242.86	0.00	0.00	0.00	0.00
Switzer Dividend Growth Fund (ASX:SWTZ)													
659.48	282.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	942.12	0.00	0.00	0.00	0.00
<b>829.48</b>	<b>355.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,184.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>1,068.59</b>	<b>355.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,424.09</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

**Mac38 Super Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2019 to 30 June 2020**

	Accounting Treatment					Taxation Treatment						
	Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
						Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<b><u>Listed Securities Market</u></b>												
<b>Argo Investments Limited (ASX:ARG)</b>												
13/01/2020	Sale	1,000.00	8,960.05	8,339.95	620.10	8,339.95			620.10			
		1,000.00	8,960.05	8,339.95	620.10	8,339.95			620.10		0.00	
<b>Perpetual Equity Investment Company Limited (ASX:PIC)</b>												
12/06/2020	Sale	10,500.00	10,522.55	9,049.95	1,472.60	9,049.95				1,472.60		
		10,500.00	10,522.55	9,049.95	1,472.60	9,049.95				1,472.60	0.00	
<b>Switzer Dividend Growth Fund (ASX:SWTZ)</b>												
14/02/2020	Sale	5,000.00	13,270.05	12,500.00	770.05	12,500.00			770.05			
		5,000.00	13,270.05	12,500.00	770.05	12,500.00			770.05		0.00	
<b>Listed Securities Market Total</b>			32,752.65	29,889.90	2,862.75	29,889.90			1,390.15	1,472.60	0.00	
<b>Grand Total</b>			<b>32,752.65</b>	<b>29,889.90</b>	<b>2,862.75</b>	<b>29,889.90</b>			<b>1,390.15</b>	<b>1,472.60</b>	<b>0.00</b>	

\* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

**Mac38 Super Fund**  
**Realised Capital Gains**  
For the period from 1 July 2019 to 30 June 2020

**Capital Gains Tax Return Summary**

<b>Current Year Capital Gains</b>	<b>Indexation</b>	<b>Discount</b>	<b>Other</b>	<b>Deferred</b>	<b>Total Capital Gains</b>	<b>Capital Losses</b>
Shares & Units - Listed Shares	0.00	620.00	1,472.00	0.00	2,092.00	0.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	770.00	0.00	0.00	770.00	0.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	0.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	0.00	0.00	0.00	0.00	0.00
	0.00	1,390.00	1,472.00	0.00	2,862.00	0.00
<b>Capital Losses Applied</b>						
Current Year	0.00	0.00	0.00	0.00	0.00	
Prior Years	0.00	1,390.00	1,472.00	0.00	2,862.00	
	0.00	1,390.00	1,472.00	0.00	2,862.00	
<b>Net Capital Gains</b>						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	0.00	0.00	0.00	0.00	0.00	

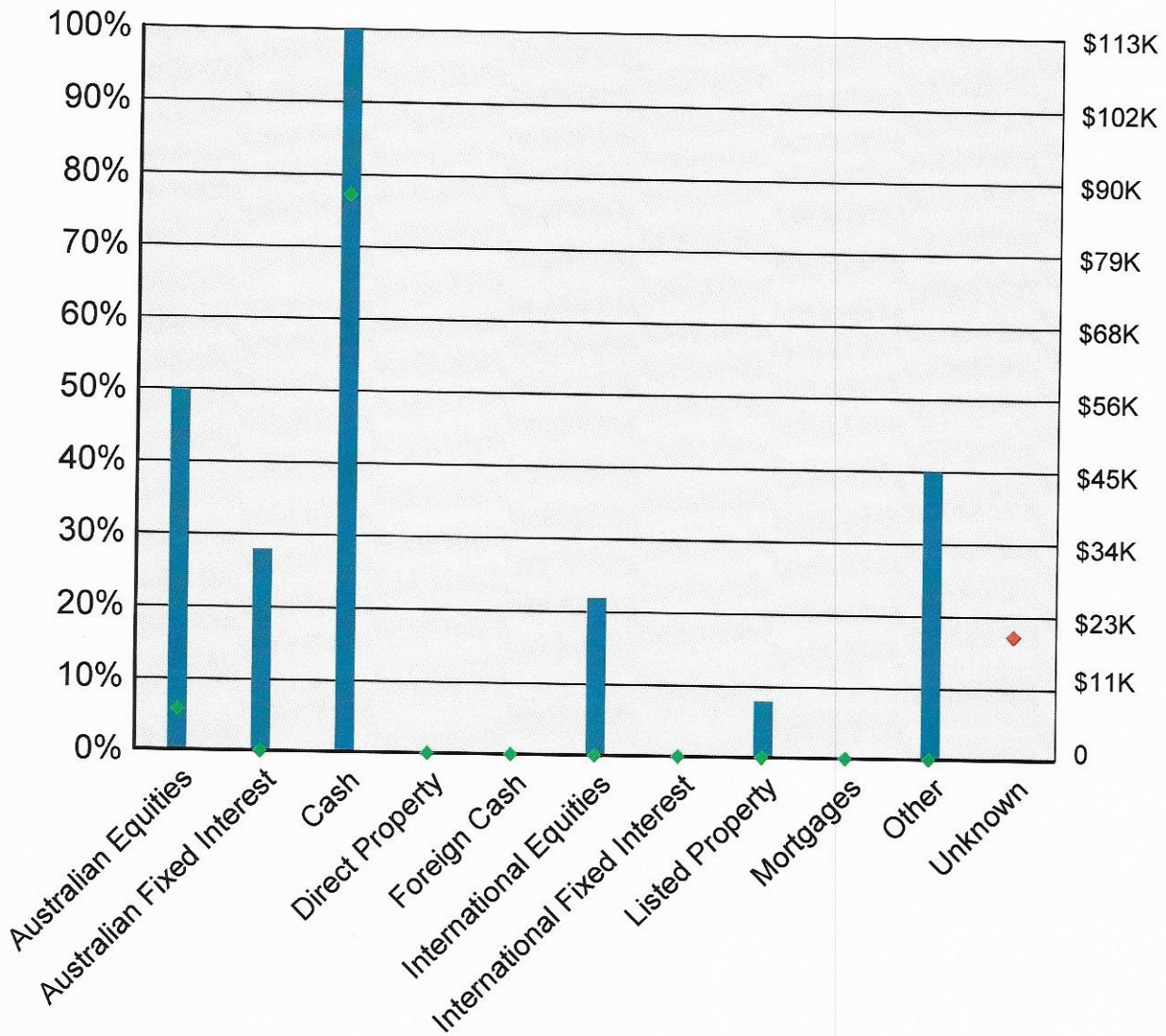


**Mac38 Super Fund**  
**Investment Movement Summary**  
**For the period 1 July 2019 to 30 June 2020**

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<b><u>Bank</u></b>										
CommBank Accelerator Cash Account		26,436.03		54,707.80		4,683.00	0.00		76,460.83	76,460.83
CommBank Direct Investment Account		609.66		24,453.89		14,369.90	0.00		10,693.65	10,693.65
		<u>27,045.69</u>		<u>79,161.69</u>		<u>19,052.90</u>	<u>0.00</u>		<u>87,154.48</u>	<u>87,154.48</u>
<b><u>Listed Securities Market</u></b>										
Argo Investments Limited (ASX:ARG)	1,000	8,339.95	0	0.00	1,000	8,960.05	620.10	0	0.00	0.00
FBR Limited (ASX:FBR)	100,000	23,529.95	0	0.00	0	0.00	0.00	100,000	23,529.95	3,200.00
FBR Ltd (ASX:FBR)	0	0.00	100,000	5,319.95	0	0.00	0.00	100,000	5,319.95	3,200.00
Perpetual Equity Investment Company Limited (ASX:PIC)	0	0.00	10,500	9,049.95	10,500	10,522.55	1,472.60	0	0.00	0.00
Switzer Dividend Growth Fund (ASX:SWTZ)	5,000	12,500.00	0	0.00	5,000	13,270.05	770.05	0	0.00	0.00
		<u>44,369.90</u>		<u>14,369.90</u>		<u>32,752.65</u>	<u>2,862.75</u>		<u>28,849.90</u>	<u>6,400.00</u>
<b><u>Unlisted Market</u></b>										
BAKER PARTNERS FOUNDERS FUND	0	0.00	73,180	73,180.00	0	17,656.01	0.00	73,180	55,523.99	19,246.34
		<u>0.00</u>		<u>73,180.00</u>		<u>17,656.01</u>	<u>0.00</u>		<u>55,523.99</u>	<u>19,246.34</u>
<b>Fund Total</b>		<u><u>71,415.59</u></u>		<u><u>166,711.59</u></u>		<u><u>69,461.56</u></u>	<u><u>2,862.75</u></u>		<u><u>171,528.37</u></u>	<u><u>112,800.82</u></u>

**Mac38 Super Fund  
Asset Strategy Comparison  
As at 30 June 2020**

	Current Holdings		Asset Strategy		Adjustment Required	
	\$	%	% Min	% Max	\$	%
Australian Equities	6,400.00	5.68%	-	50.00	-	-
Australian Fixed Interest	-	-	-	28.00	-	-
Cash	87,154.48	77.26%	-	100.00	-	-
Direct Property	-	-	-	-	-	-
Foreign Cash	-	-	-	-	-	-
International Equities	-	-	-	22.00	-	-
International Fixed Interest	-	-	-	-	-	-
Listed Property	-	-	-	8.00	-	-
Mortgages	-	-	-	-	-	-
Other	-	-	-	-	-	-
Unknown	19,246.34	17.06%	-	40.00	-	-
	<b>112,800.82</b>	<b>100.00%</b>			<b>-19,246.34</b>	<b>-17.06%</b>

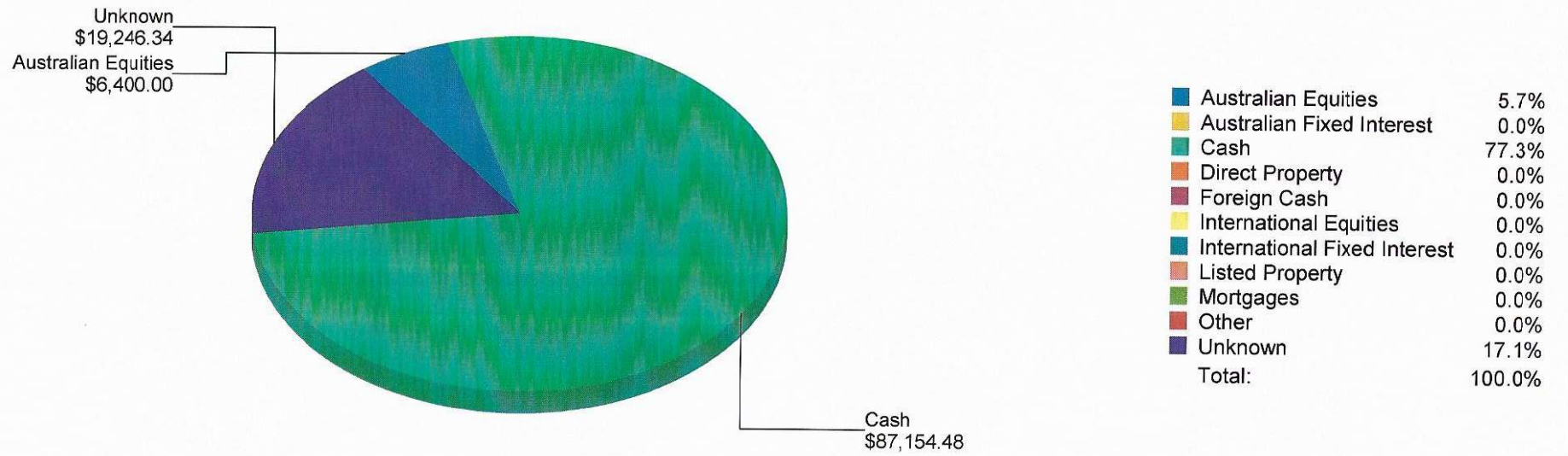






**Mac38 Super Fund**  
Investment Allocation as at 30 June 2020

**Current Asset Allocation**



## Mac38 Super Fund

### Investment Allocation as at 30 June 2020

	Australian Equities	Cash	Unknown	Total (\$)
BAKER PARTNERS FOUNDERS FUND	0.00 0.00%	0.00 0.00%	19,246.34 100.00%	19,246.34 100.00%
CommBank Accelerator Cash Account	0.00 0.00%	76,460.83 100.00%	0.00 0.00%	76,460.83 100.00%
CommBank Direct Investment Account	0.00 0.00%	10,693.65 100.00%	0.00 0.00%	10,693.65 100.00%
FBR Limited (ASX:FBR)	3,200.00 100.00%	0.00 0.00%	0.00 0.00%	3,200.00 100.00%
FBR Ltd (ASX:FBR)	3,200.00 100.00%	0.00 0.00%	0.00 0.00%	3,200.00 100.00%
<b>Total</b>	<b>6,400.00</b> <b>5.67%</b>	<b>87,154.48</b> <b>77.26%</b>	<b>19,246.34</b> <b>17.06%</b>	<b>112,800.82</b> <b>100.00%</b>

NOTE: Investment Totals include Unsettled Amounts.

**Mac38 Super Fund**  
(ABN: 16 281 839 726)

**Consolidated Member Benefit Totals**

Period		Member Account Details	
1 July 2019 - 30 June 2020		Residential Address:	18 Linthorn Crescent GREENMOUNT, WA 6056
Member	Number: 1	Date of Birth:	17 March 1961
Dr Eswari Veerasamy		Date Joined Fund:	1 July 2015
		Eligible Service Date:	24 April 2013
		Tax File Number Held:	Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

**Your Accounts**

<b>Withdrawal Benefit</b> as at 1 Jul 2019	
Accumulation	130,929.46
<b>Total</b> as at 1 Jul 2019	<b>130,929.46</b>

<b>Withdrawal Benefit</b> as at 30 Jun 2020	
Accumulation	111,332.12
<b>Total</b> as at 30 Jun 2020	<b>111,332.12</b>

**Your Tax Components**

Tax Free	100.00
Taxable - Taxed	111,232.12
Taxable - Untaxed	-

**Your Preservation Components**

Preserved	111,332.12
Restricted Non Preserved	-
Unrestricted Non Preserved	-

**Your Insurance Benefits**

No insurance details have been recorded

**Your Beneficiaries**

No beneficiary details have been recorded



# Mac38 Super Fund

(ABN: 16 281 839 726)

## Member Benefit Statement

Period	Member Account Details
1 July 2019 - 30 June 2020	Residential Address: 18 Linthorn Crescent GREENMOUNT, WA 6056
Member Number: 1	Date of Birth: 17 March 1961 Date Joined Fund: 1 July 2015 Eligible Service Date: 24 April 2013
Dr Eswari Veerasamy	Tax File Number Held: Yes
Accumulation Account	Account Start Date: 1 July 2015
Accumulation	

### Your Account Summary

<b>Withdrawal Benefit</b> as at 1 Jul 2019	<b>130,929.46</b>
<i>Increases to your account:</i>	
Employer Contributions	25,000.00
Tax on Net Fund Income	235.35
<b>Total Increases</b>	<b>25,235.35</b>
<i>Decreases to your account:</i>	
Contributions Tax	3,750.00
Share Of Net Fund Income	41,082.69
<b>Total Decreases</b>	<b>44,832.69</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2020	<b>111,332.12</b>

### Your Tax Components

Tax Free	0.0898 %	100.00
Taxable - Taxed		111,232.12
Taxable - Untaxed		-

### Your Preservation Components

Preserved	111,332.12
Restricted Non Preserved	-
Unrestricted Non Preserved	-

### Your Insurance Benefits

No insurance details have been recorded

### Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

mail Mac38 Super Fund, 18 Linthorn Crescent, GREENMOUNT WA 6056

## **Trustees**

The Trustees of the Fund are as follows:

Kenneth Saul and  
Eswari Veerasamy

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustees.

## **Trustees Disclaimer**

This statement has been prepared by the Trustees for the member whose name appears at the top of this statement. While every effort has been made by the Trustees to ensure the accuracy and completeness of this statement, the Trustees do not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustees of the Fund

.....  
Kenneth Saul  
Trustee

.....  
Eswari Veerasamy  
Trustee

Statement Date: 30 June 2020

**For Enquiries:**  
mail **Mac38 Super Fund, 18 Linthorn Crescent, GREENMOUNT WA 6056**



# 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]

## 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)

Mac38 Super Fund

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

16281839726

### 4 Current postal address

Suite 6 15-21 Collier Road

Suburb/town

Morley

State/territory

WA

Postcode

6062

### 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



Fund's tax file number (TFN) \*\*\*\*\*

**6 SMSF auditor**

Auditor's name

Title: MR

Family name

Smith

First given name

Richard

Other given names

SMSF Auditor Number

100013090

Auditor's phone number

08

82128710

Postal address

7/108 King William Street

Suburb/town

Adelaide

State/territory

SA

Postcode

5000

Date audit was completed

A

Day Month Year

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 067167

Fund account number 18306707

Fund account name

ESWARI VEERASAMY AND SOFIA ESWARI MACKIN NON ATF MAC38 SUPERFUND

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.

smsfdataflow

Fund's tax file number (TFN) \*\*\*\*\*

**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 

Day	Month	Year

 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** \$ -00

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.



Fund's tax file number (TFN) \*\*\*\*\*

## 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** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

Gross foreign income	<b>D1</b> \$ <input type="text" value="0"/> -00	Net foreign income	<b>D</b> \$ <input type="text" value="0"/> -00	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00

Number

Gross payments where ABN not quoted **H** \$ -00

Gross distribution from partnerships **I** \$ -00

Loss

\*Unfranked dividend amount **J** \$ -00

\*Franked dividend amount **K** \$ -00

\*Dividend franking credit **L** \$ -00

Code

\*Gross trust distributions **M** \$ -00

**Assessable contributions**  
(**R1** plus **R2** plus **R3** less **R6**)  
**R** \$ -00

<b>Calculation of assessable contributions</b>	
Assessable employer contributions	<b>R1</b> \$ <input type="text" value="25000"/> -00
plus Assessable personal contributions	<b>R2</b> \$ <input type="text" value="0"/> -00
plus **No-TFN-quoted contributions (an amount must be included even if it is zero)	<b>R3</b> \$ <input type="text" value="0"/> -00
less Transfer of liability to life insurance company or PST	<b>R6</b> \$ <input type="text" value="0"/> -00

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends	<b>U1</b> \$ <input type="text" value="0"/> -00
plus *Net non-arm's length trust distributions	<b>U2</b> \$ <input type="text" value="0"/> -00
plus *Net other non-arm's length income	<b>U3</b> \$ <input type="text" value="0"/> -00

\*Other income **S** \$ -00

\*Assessable income due to changed tax status of fund **T** \$ -00

**Net non-arm's length income**  
(subject to 45% tax rate)  
(**U1** plus **U2** plus **U3**)  
**U** \$ -00

Code

#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.

<b>GROSS INCOME</b> (Sum of labels <b>A</b> to <b>U</b> )	<b>W</b> \$ <input type="text" value="26430"/> -00	Loss <input type="checkbox"/>
--	--	-------------------------------

Exempt current pension income **Y** \$ -00

<b>TOTAL ASSESSABLE INCOME (W less Y)</b>	<b>V</b> \$ <input type="text" value="26430"/> -00	Loss <input type="checkbox"/>
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## 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" value="0"/> -00	<b>A2</b> \$ <input type="text" value="0"/> -00	
Interest expenses overseas	<b>B1</b> \$ <input type="text" value="0"/> -00	<b>B2</b> \$ <input type="text" value="0"/> -00	
Capital works expenditure	<b>D1</b> \$ <input type="text" value="0"/> -00	<b>D2</b> \$ <input type="text" value="0"/> -00	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="0"/> -00	<b>E2</b> \$ <input type="text" value="0"/> -00	
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="0"/> -00	<b>F2</b> \$ <input type="text" value="0"/> -00	
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="790"/> -00	<b>H2</b> \$ <input type="text" value="0"/> -00	
Investment expenses	<b>I1</b> \$ <input type="text" value="0"/> -00	<b>I2</b> \$ <input type="text" value="0"/> -00	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="1950"/> -00	<b>J2</b> \$ <input type="text" value="0"/> -00	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="0"/> -00	<b>U2</b> \$ <input type="text" value="0"/> -00	
Other amounts	<b>L1</b> \$ <input type="text" value="259"/> -00	<b>L2</b> \$ <input type="text" value="0"/> -00	Code <input type="text" value="0"/>
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0"/> -00		Code <input type="text" value=""/>

**TOTAL DEDUCTIONS**  
**N** \$ -00  
 (Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y** \$ -00  
 (Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS**  
**O** \$ -00  Loss  
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z** \$ -00  
 (N plus Y)

#This is a mandatory label.



Fund's tax file number (TFN) \*\*\*\*\*

## 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** \$ 23431.00  
(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$ 3514.65  
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$ 0  
(an amount must be included even if it is zero)

Gross tax **B** \$ 3514.65  
(T1 plus J)

Foreign income tax offset  
**C1** \$ 0

Rebates and tax offsets  
**C2** \$

Non-refundable non-carry forward tax offsets  
**C** \$ 0  
(C1 plus C2)

SUBTOTAL 1

**T2** \$ 3514.65  
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset  
**D1** \$ 0

Early stage venture capital limited partnership tax offset carried forward from previous year  
**D2** \$ 0

Early stage investor tax offset  
**D3** \$ 0

Early stage investor tax offset carried forward from previous year  
**D4** \$ 0

Non-refundable carry forward tax offsets  
**D** \$ 0  
(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

**T3** \$ 3514.65  
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset  
**E1** \$ 355.50

No-TFN tax offset  
**E2** \$

National rental affordability scheme tax offset  
**E3** \$

Exploration credit tax offset  
**E4** \$

Refundable tax offsets  
**E** \$ 355.50  
(E1 plus E2 plus E3 plus E4)

\*TAX PAYABLE **T5** \$ 3159.15  
(T3 less E – cannot be less than zero)

Section 102AAM interest charge

**G** \$ 0

Fund's tax file number (TFN) \*\*\*\*\*

Credit for interest on early payments – amount of interest  
**H1 \$**

Credit for tax withheld – foreign resident withholding (excluding capital gains)  
**H2 \$**

Credit for tax withheld – where ABN or TFN not quoted (non-individual)  
**H3 \$**

Credit for TFN amounts withheld from payments from closely held trusts  
**H5 \$**

Credit for interest on no-TFN tax offset  
**H6 \$**

Credit for foreign resident capital gains withholding amounts  
**H8 \$**

**Eligible credits**  
**H \$**   
*(H1 plus H2 plus H3 plus H5 plus H6 plus H8)*

**#Tax offset refunds** **I \$**   
 (Remainder of refundable tax offsets)  
*(unused amount from label E – an amount must be included even if it is zero)*

**PAYG instalments raised**  
**K \$**

**Supervisory levy**  
**L \$**

**Supervisory levy adjustment for wound up funds**  
**M \$**

**Supervisory levy adjustment for new funds**  
**N \$**

**AMOUNT DUE OR REFUNDABLE** **S \$**   
 A positive amount at **S** is what you owe, while a negative amount is refundable to you.  
*(T5 plus G less H less I less K plus L less M plus N)*

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2020*.

Tax losses carried forward to later income years **U \$**  **00**

Net capital losses carried forward to later income years **V \$**  **00**



Section F: Member information

MEMBER 1

Title: DR

Family name

Veerasamy

First given name

Eswari

Other given names

Member's TFN

See the Privacy note in the Declaration. \*\*\*\*\*

Day Month Year

Date of birth 17/03/1961

Contributions

OPENING ACCOUNT BALANCE \$ 130929.46

Refer to instructions for completing these labels.

Employer contributions

A \$ 25000

ABN of principal employer

A1

Personal contributions

B \$ 0

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

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

T \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$ 0

TOTAL CONTRIBUTIONS N \$ 25000

(Sum of labels A to M)

Other transactions

Accumulation phase account balance S1 \$ 111332.12

Retirement phase account balance - Non CDBIS S2 \$ 0

Retirement phase account balance - CDBIS S3 \$ 0

0 TRIS Count

Allocated earnings or losses

O \$ 44597.34

Inward rollovers and transfers

P \$ 0

Outward rollovers and transfers

Q \$ 0

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Loss

L

Code

Code

CLOSING ACCOUNT BALANCE S \$ 111332.12

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Fund's tax file number (TFN) \*\*\*\*\*

MEMBER 2

Title: MR

Family name

Saul

First given name

Other given names

Kenneth

Brian

Member's TFN

See the Privacy note in the Declaration. \*\*\*\*\*

Date of birth 17/02/1960

Contributions

OPENING ACCOUNT BALANCE \$ 0

Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 0

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

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

T \$ 0

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$ 0

TOTAL CONTRIBUTIONS N \$ 0

(Sum of labels A to M)

Other transactions

Allocated earnings or losses

O \$ 0

Loss

Inward rollovers and transfers

P \$ 0

Outward rollovers and transfers

Q \$ 0

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 0

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Sensitive (when completed)



Fund's tax file number (TFN) \*\*\*\*\*

Section H: **Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts **A** \$ -00  
 Unlisted trusts **B** \$ -00  
 Insurance policy **C** \$ -00  
 Other managed investments **D** \$ -00

**15b Australian direct investments**

**Limited recourse borrowing arrangements**  
 Australian residential real property  
**J1** \$ -00  
 Australian non-residential real property  
**J2** \$ -00  
 Overseas real property  
**J3** \$ -00  
 Australian shares  
**J4** \$ -00  
 Overseas shares  
**J5** \$ -00  
 Other  
**J6** \$ -00  
 Property count  
**J7**

Cash and term deposits **E** \$ -00  
 Debt securities **F** \$ -00  
 Loans **G** \$ -00  
 Listed shares **H** \$ -00  
 Unlisted shares **I** \$ -00  
**Limited recourse borrowing arrangements** **J** \$ -00  
 Non-residential real property **K** \$ -00  
 Residential real property **L** \$ -00  
 Collectables and personal use assets **M** \$ -00  
 Other assets **O** \$ -00

**15c Other investments**

Crypto-Currency **N** \$ -00

**15d Overseas direct investments**

Overseas shares **P** \$ -00  
 Overseas non-residential real property **Q** \$ -00  
 Overseas residential real property **R** \$ -00  
 Overseas managed investments **S** \$ -00  
 Other overseas assets **T** \$ -00

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$ -00  
 (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  \$ -00

Fund's tax file number (TFN) \*\*\*\*\*

**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" value="0"/>	-00
Permissible temporary borrowings	<b>V2</b> \$	<input type="text" value="0"/>	-00
Other borrowings	<b>V3</b> \$	<input type="text" value="0"/>	-00
Borrowings			<b>V</b> \$ <input type="text" value="0"/> -00
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)			<b>W</b> \$ <input type="text" value="111332"/> -00
Reserve accounts			<b>X</b> \$ <input type="text" value="0"/> -00
Other liabilities			<b>Y</b> \$ <input type="text" value="1824"/> -00
<b>TOTAL LIABILITIES</b>			<b>Z</b> \$ <input type="text" value="113156"/> -00

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H** \$  -00

Total TOFA losses **I** \$  -00

**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**



Fund's tax file number (TFN) \*\*\*\*\*

**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

[Signature]

Date 13 / 05 / 2021

**Preferred trustee or director contact details:**

Title: DR

Family name

Veerasamy

First given name

Eswari

Other given names

[Blank]

Phone number

08

93757344

Email address

[Blank]

Non-individual trustee name (if applicable)

[Blank]

ABN of non-individual trustee

[Blank]

Time taken to prepare and complete this annual return [Blank] Hrs

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

**TAX AGENT'S DECLARATION:**

I declare that the *Self-managed superannuation fund annual return 2020* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

[Signature]

Date 13 / 05 / 2021

**Tax agent's contact details**

Title: MR

Family name

King

First given name

Darren

Other given names

[Blank]

Tax agent's practice

Walshe Clancy O'Neill Accountants

Tax agent's phone number

04 49018402

Reference number

WAWASLHMAC

Tax agent number

25995791



# Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

## Part A: Taxpayer's declaration

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

### Privacy

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

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

**Tax file number**

\*\*\*\*\*

**Fund name**

Mac38 Super Fund

**Year of return**

2020

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

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

### Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

**Signature of trustee or director**

**Date**

13/05/2021

## Part B: Electronic funds transfer consent

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

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

### Important:

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

**Agent's reference number**

25995791

**Account name**

ESWARI VEERASAMY AND SOFIA ESWARI MACKIN NON ATF MAC38 SUPERFUND

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

**Signature of trustee or director**

**Date**


13/05/2021

## Part D: Tax agent's certificate (shared facility users only)

**Declaration:** I declare that:

- I have prepared this tax return in accordance with the information supplied by the trustees;
- I have received a declaration by the trustees that the information provided to me for the preparation of this tax return is true and correct, and;
- I am authorised by the trustees to lodge this tax return, including any applicable schedules.

**Signature of tax agent**



**Date**

13/05/2021

**Agent's contact name**

MR Darren King

**Agent's phone**

04 49018402

**Agent's reference**

25995791

**Client's reference**

WAWASLHMAC