

Financial statements and reports for the year ended  
30 June 2021

DNP Investments Super Fund

# DNP Investments Super Fund

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# DNP Investments Super Fund Trustees Declaration

DNP Investments Super Fund Pty Ltd ACN: 639999572

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The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

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

Specifically, the directors of the trustee company declare that:

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

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

.....  
Deni Petrusovski  
DNP Investments Super Fund Pty Ltd  
Director

.....  
Natasha Petrusovski  
DNP Investments Super Fund Pty Ltd  
Director

21 December 2021

# DNP Investments Super Fund Compilation Report

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

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

The Trustee(s) of DNP Investments 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 used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

## **Our Responsibility**

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

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

## **Assurance Disclaimer**

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

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company 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.

AMCO Public Accountants Pty Ltd

of

PO Box 3035, Bankstown Square, New South Wales 2200

Signed:

Dated: 21/12/2021

**DNP Investments Super Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2021

	2021	2020
	\$	\$
<b>Income</b>		
Interest Received		
CBA Direct Investment Account #9637	178.76	13.67
	<u>178.76</u>	<u>13.67</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Natasha Petrusevski	1,973.07	986.79
	<u>1,973.07</u>	<u>986.79</u>
Personal Contributions - Concessional		
Natasha Petrusevski	7,103.70	0.00
	<u>7,103.70</u>	<u>0.00</u>
Transfers In		
Petrusevski, Natasha - Accumulation (Accumulation)	0.00	188,123.45
	<u>0.00</u>	<u>188,123.45</u>
<b>Changes in Market Values</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Income</b>	<u>9,255.53</u>	<u>189,123.91</u>
<b>Expenses</b>		
Accountancy Fees	1,663.00	3,580.00
ASIC Fees	328.00	0.00
ATO Supervisory Levy	518.00	0.00
Auditor's Remuneration	350.00	0.00
	<u>2,859.00</u>	<u>3,580.00</u>
<b>Total Expenses</b>	<u>2,859.00</u>	<u>3,580.00</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>6,396.53</u>	<u>185,543.91</u>
<b>Income Tax Expense</b>		
Income Tax Expense	572.10	0.00
<b>Total Income Tax</b>	<u>572.10</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations</b>	<u>5,824.43</u>	<u>185,543.91</u>

DNP Investments Super Fund

**Detailed Statement of Financial Position**

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Other Assets</b>			
Bank Accounts	2		
CBA Direct Investment Account #9637		191,940.44	185,543.91
Sundry Debtors		259.00	518.00
<b>Total Other Assets</b>		<u>192,199.44</u>	<u>186,061.91</u>
<b>Total Assets</b>		<u>192,199.44</u>	<u>186,061.91</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		831.10	518.00
<b>Total Liabilities</b>		<u>831.10</u>	<u>518.00</u>
<b>Net assets available to pay benefits</b>		<u>191,368.34</u>	<u>185,543.91</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	3, 4		
Petrusevski, Natasha - Accumulation		191,368.34	185,543.91
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>191,368.34</u>	<u>185,543.91</u>

# Notes to the Financial Statements

For the year ended 30 June 2021

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## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

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

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

### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

### b. Cash and Cash Equivalents

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

### c. Revenue

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

# Notes to the Financial Statements

For the year ended 30 June 2021

## Interest revenue

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

## Dividend revenue

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

## Rental revenue

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

## Distribution revenue

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

## Remeasurement changes in market values

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

## Contributions

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

## d. Liability for Accrued Benefits

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

## e. Critical Accounting Estimates and Judgements

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

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

## Note 2: Banks and Term Deposits

	2021 \$	2020 \$
<b>Banks</b>		
CBA Direct Investment Account #9637	191,940.44	185,543.91
	191,940.44	185,543.91

## Note 3: Liability for Accrued Benefits



DNP Investments Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	185,543.91	0.00
Benefits accrued as a result of operations	5,824.43	185,543.91
Current year member movements	0.00	0.00
	191,368.34	185,543.91

## Note 4: Vested Benefits

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

	2021 \$	2020 \$
Vested Benefits	191,368.34	185,543.91

## Note 5: Guaranteed Benefits

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

## Note 6: Income Tax Expense

	2021 \$	2020 \$
The components of tax expense comprise		
Current Tax	572.10	0.00
	572.10	0.00

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	959.48	27,831.59
Less:		
Tax effect of:		
Non Taxable Transfer In	0.00	28,218.52
Tax Losses Deducted	387.15	0.00
Add:		
Tax effect of:		
Tax Losses	0.00	387.15
Rounding	(0.23)	(0.22)

DNP Investments Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

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Income Tax on Taxable Income or Loss	572.10	0.00
Less credits:		
Current Tax or Refund	<u>572.10</u>	<u>0.00</u>

**Note 7: Subsequent Event - COVID-19**

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.

# DNP Investments Super Fund

## Members Statement

Deni Petrusevski  
 9 Fremantle Place  
 Wakeley, New South Wales, 2176, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	06/09/1982	Vested Benefits	
Age:	38	Total Death Benefit	
Tax File Number:	432055428		
Date Joined Fund:	27/03/2020		
Service Period Start Date:			
Date Left Fund:			
Member Code:	PETDEN00002A		
Account Start Date	27/03/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

#### Total Benefits

#### Preservation Components

Preserved

Unrestricted Non Preserved

Restricted Non Preserved

#### Tax Components

Tax Free

Taxable

Investment Earnings Rate 0%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	0.00	0.00

# DNP Investments Super Fund

## Members Statement

Natasha Petrusevski  
 9 Fremantle Place  
 Wakeley, New South Wales, 2176, Australia

### Your Details

Date of Birth :	14/05/1982	Nominated Beneficiaries	N/A
Age:	39	Vested Benefits	191,368.34
Tax File Number:	381879255	Total Death Benefit	191,368.34
Date Joined Fund:	27/03/2020		
Service Period Start Date:	22/02/2020		
Date Left Fund:			
Member Code:	PETNAT00002A		
Account Start Date	27/03/2020		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	191,368.34
<u>Preservation Components</u>	
Preserved	191,368.34
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	12,837.96
Taxable	178,530.38
Investment Earnings Rate	-1.00%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	185,543.91	
<u>Increases to Member account during the period</u>		
Employer Contributions	1,973.07	986.79
Personal Contributions (Concessional)	7,103.70	
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		188,123.45
Net Earnings	(2,680.24)	(3,566.33)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,361.54	148.02
Income Tax	(789.44)	(148.02)
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	191,368.34	185,543.91

## DNP Investments Super Fund

# 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
Petrusevski, Deni	06/09/1982	37	0.00	0.00	0.00	0.00	0.00	0.00
Petrusevski, Natasha	14/05/1982	38	185,543.91	9,076.77	0.00	0.00	0.00	9,076.77
<b>All Members</b>				<b>9,076.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,076.77</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
Petrusevski, Deni	Concessional (5 year carry forward cap available)	0.00	50,000.00	50,000.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Petrusevski, Natasha	Concessional (5 year carry forward cap available)	9,076.77	49,013.21	39,936.44 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap

### Carry Forward Unused Concessional Contribution Cap

Member	2016	2017	2018	2019	2020	2021	Current Position
Petrusevski, Deni							
Concessional Contribution Cap	N/A	N/A	N/A	N/A	25,000.00	25,000.00	
Concessional Contribution	N/A	N/A	N/A	N/A	0.00	0.00	
Unused Concessional Contribution	N/A	N/A	N/A	N/A	25,000.00	25,000.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	N/A	0.00	25,000.00	
Maximum Cap Available	N/A	N/A	N/A	N/A	25,000.00	50,000.00	50,000.00 Below Cap
Total Super Balance	N/A	N/A	N/A	N/A	0.00	0.00	

Petrusevski, Natasha

Concessional Contribution Cap	N/A	N/A	N/A	N/A	25,000.00	25,000.00	
Concessional Contribution	N/A	N/A	N/A	N/A	986.79	9,076.77	
Unused Concessional Contribution	N/A	N/A	N/A	N/A	24,013.21	15,923.23	
Cumulative Carry Forward Unused	N/A	N/A	N/A	N/A	0.00	24,013.21	
Maximum Cap Available	N/A	N/A	N/A	N/A	25,000.00	49,013.21	39,936.44 Below Cap
Total Super Balance	N/A	N/A	N/A	N/A	0.00	185,543.91	

**NCC Bring Forward Caps**

Member	Bring Forward Cap	2018	2019	2020	2021	Total	Current Position
Petrusevski, Deni	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Petrusevski, Natasha	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered

**Petrusevski, Natasha**

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data				
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other
09/07/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020070918136 81	Personal - Concessional	328.93								
23/07/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020072318202 11	Personal - Concessional	328.93								
11/08/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020081118318 40	Personal - Concessional	328.93								
20/08/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020082018355 91	Personal - Concessional	328.93								

03/09/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020090318414 11	Personal - Concessional	328.93
17/09/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020091718519 18	Personal - Concessional	328.93
01/10/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020100118578 31	Personal - Concessional	779.15
15/10/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020101518685 98	Personal - Concessional	328.93
05/11/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020110518767 33	Personal - Concessional	328.93
12/11/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020111218853 66	Personal - Concessional	328.93
26/11/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020112618912 95	Personal - Concessional	328.93
10/12/2020	Direct Credit 501203 AUTOMATIC DATA P ADP2020121019010 33	Personal - Concessional	328.93
24/12/2020	Direct Credit 501203 AUTOMATIC DATA P	Personal - Concessional	302.61

08/01/2021	ADP2020122419080 91 Direct Credit 501203 AUTOMATIC DATA P ADP2021010819170 78	Personal - Concessional	199.33
21/01/2021	Direct Credit 501203 AUTOMATIC DATA P ADP2021012119234 89	Personal - Concessional	182.72
04/02/2021	Direct Credit 501203 AUTOMATIC DATA P ADP2021020419289 70	Personal - Concessional	182.72
23/02/2021	Direct Credit 501203 AUTOMATIC DATA P ADP2021022319419 15	Personal - Concessional	166.11
11/03/2021	Direct Credit 501203 AUTOMATIC DATA P ADP2021031119540 73	Personal - Concessional	166.11
18/03/2021	Direct Credit 501203 AUTOMATIC DATA P ADP2021031819566 15	Personal - Concessional	166.11
01/04/2021	Direct Credit 501203 AUTOMATIC DATA P ADP2021040119625 29	Personal - Concessional	166.11
15/04/2021	Direct Credit 501203 AUTOMATIC DATA P ADP2021041519730 21	Personal - Concessional	199.33
20/04/2021	Direct Credit	Employer	219.23



30/04/2021	361578 QUICKSUPER QUICKSPR2941705 841 Direct Credit 501203 AUTOMATIC DATA P ADP2021043019797 80	Personal - Concessional	166.11					
18/05/2021	Direct Credit 501203 AUTOMATIC DATA P ADP2021051819910 99	Personal - Concessional	237.29					
28/05/2021	Direct Credit 501203 AUTOMATIC DATA P ADP2021052819967 60	Personal - Concessional	168.17					
02/06/2021	Direct Credit 361578 QUICKSUPER QUICKSPR2976543 035	Employer	876.92					
10/06/2021	Direct Credit 501203 AUTOMATIC DATA P ADP2021061010069 50	Personal - Concessional	168.17					
22/06/2021	Direct Credit 361578 QUICKSUPER QUICKSPR2990347 571	Employer	876.92					
24/06/2021	Direct Credit 501203 AUTOMATIC DATA P ADP2021062410153 22	Personal - Concessional	235.43					
<b>Total - Petrusevski, Natasha</b>			<b>9,076.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Total for All Members**

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9,076.77	0.00	0.00	0.00
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# DNP Investments Super Fund

## Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
CBA Direct Investment Account #9637	178.76			178.76	0.00	0.00	0.00	178.76			0.00	0.00
	<b>178.76</b>			<b>178.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>178.76</b>			<b>0.00</b>	<b>0.00</b>
	<b>178.76</b>			<b>178.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>178.76</b>			<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **178.76**

Net Capital Gain **0.00**

**Total Assessable Income 178.76**

\* 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.

**DNP Investments Super Fund**  
**Investment Summary Report**

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
CBA Direct Investment Account #9637		191,940.440000	191,940.44	191,940.44	191,940.44			100.00 %
			<b>191,940.44</b>		<b>191,940.44</b>		<b>0.00 %</b>	<b>100.00 %</b>
			<b>191,940.44</b>		<b>191,940.44</b>		<b>0.00 %</b>	<b>100.00 %</b>

DNP Investments Super Fund

# Accounting Performance Report

As at 30 June 2021

Investment	From: 01 July 2020			To: 30 June 2021			Add		Less	Total Return	Return %	
	Units	CGT Cost	Market Value	Units	CGT Cost	Market Value	Market Change	Realised Gain/(Loss)	Income			CGT Cost Change
<b>Bank Accounts</b>												
CBA Direct Investment Account #9637		185,543.91	185,543.91		191,940.44	191,940.44			178.76		178.76	0.10%
		<b>185,543.91</b>	<b>185,543.91</b>		<b>191,940.44</b>	<b>191,940.44</b>			<b>178.76</b>		<b>178.76</b>	<b>0.10%</b>
		<b>185,543.91</b>	<b>185,543.91</b>		<b>191,940.44</b>	<b>191,940.44</b>			<b>178.76</b>		<b>178.76</b>	<b>0.10%</b>

DNP Investments Super Fund  
**Statement of Taxable Income**

For the year ended 30 June 2021

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	<b>2021</b>
	<b>\$</b>
Benefits accrued as a result of operations	6,396.53
<b>Less</b>	
Tax Losses Deducted	2,581.00
	<hr/> 2,581.00
SMSF Annual Return Rounding	(1.53)
	<hr/>
<b>Taxable Income or Loss</b>	<b>3,814.00</b>
	<hr/>
Income Tax on Taxable Income or Loss	572.10
	<hr/>
<b>CURRENT TAX OR REFUND</b>	<b>572.10</b>
	<hr/>
Supervisory Levy	259.00
	<hr/>
<b>AMOUNT DUE OR REFUNDABLE</b>	<b>831.10</b>
	<hr/>

# Memorandum of Resolutions of the Director(s) of

DNP Investments Super Fund Pty Ltd ACN: 639999572

ATF DNP Investments Super Fund

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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.

**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 William Boys

of

PO Box 3376, Rundle Mall, South Australia 5000

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

**TAX AGENTS:**

It was resolved that

AMCO Public Accountants Pty Ltd

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

# Memorandum of Resolutions of the Director(s) of

DNP Investments Super Fund Pty Ltd ACN: 639999572

ATF DNP Investments Super Fund

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**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.

**CLOSURE:**

Signed as a true record –

.....  
Deni Petrusovski

21 December 2021

.....  
Natasha Petrusovski

21 December 2021



Cannot generate Deferred Tax Reconciliation report. Fail to Generate Report. Tax Effect Accounting in Fund Details is not enabled.

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