



## SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name:	Young & Soon Yun Pension Fund	Period Ended:	30 June 2020
Client Code:	YUN006	Accountant:	Eddy Lee
Partner/Manager:	MH / SA	<b>DUE DATE:</b>	<b>17/05/2021</b>

GENERAL INDEX	WP Ref	N/A	Completed	Reviewed
Points Carried Forward	1	✓		
Check Engagement Letter for Quote \$	2	✓		
Financial Statements	3		✓	✓
Depreciation Schedule	4	✓		
Income Tax Return	5		✓	✓
Members Annual Statements	6		✓	✓
Client Management Letter	7	✓		
Section 290-170 Notices	8	✓		
Investment Strategy	9	✓		
Minutes	10		✓	✓
Trial Balance	11		✓	✓
Review Notes	12	✓		
Query Sheet	13	✓		
Bank Reconciliations	14		✓	✓
Trust Tax Statements	15		✓	✓
Dividend Statements	16		✓	✓
Capital Gains Tax Reports - BGL	17		✓	✓
End of Period Closing Figures - Cash on Hand, Debtors and Creditors	18	✓		
GST - Complete Worksheet - Note Variances	19	✓		
Other Source Documents	20		✓	✓
Tax Reconciliation	21		✓	✓
General Ledger	22		✓	✓
Create Entries Report	23		✓	✓
Tax Agent Portal Reports	24		✓	✓
Market Value of Investments	25		✓	✓
Actuarial Certificate	26	✓		
Pension Documents	27		✓	✓
ETP Roll-In Documents	28	✓		
Rental Property Summary	29	✓		
LRBA Documentation	30	✓		
Super Contribution Breakdown Report	31	✓		

### ADMIN - To Do:

Scan workpapers	✓	Print letter	✓	
PDF copy to file	✓	Client Records?	Y / N	(please circle which)
Payment Slip?	✓	Email / Post	E / P	(please circle which)

Completed By:	Eddy Lee	Date:	23/12/2020
Reviewed By:	Stuart Arthur	Date:	19/02/2021

**REVIEWED**

By Stuart Arthur at 12:39 am, Feb 19, 2021

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Financial statements and reports for the year ended  
30 June 2020

Young & Soon Yun Pension Fund

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Prepared for: Young Yun and Chang Yun

# Young & Soon Yun Pension Fund

## Reports Index

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Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

Notes to the Financial Statements

Statement of Taxable Income

Trustees Declaration

Investment Summary with Market Movement

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# Young & Soon Yun Pension Fund

## Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	1,108,666.49	1,254,270.00
Units in Listed Unit Trusts (Australian)	3	122,959.04	132,575.28
<b>Total Investments</b>		<u>1,231,625.53</u>	<u>1,386,845.28</u>
<b>Other Assets</b>			
Distributions Receivable		997.34	983.49
Macquarie Bank - 122774433		397,805.30	262,181.47
Debtors for Income Tax Receivable		0.00	43,481.83
Income Tax Refundable		18,186.50	18,190.55
Deferred Tax Asset		663.05	663.05
<b>Total Other Assets</b>		<u>417,652.19</u>	<u>325,500.39</u>
<b>Total Assets</b>		<u>1,649,277.72</u>	<u>1,712,345.67</u>
<b>Net assets available to pay benefits</b>		<u>1,649,277.72</u>	<u>1,712,345.67</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
	4, 5		
Yun, Chang - Accumulation		0.00	121,137.50
Yun, Chang - Pension (ABP , Non-Reversionary)		730,016.24	759,622.24
Yun, Chang - Pension (ABP2 , Non-Reversionary)		119,684.81	0.00
Yun, Young - Pension (ABP , Non-Reversionary)		799,576.67	831,585.93
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,649,277.72</u>	<u>1,712,345.67</u>

## Young & Soon Yun Pension Fund

# Detailed Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2		
Absolute Equity Performance Fund Limited		81,457.60	63,638.75
Anitpodes Global Investment Company Limited		27,600.00	27,900.00
Anz Capital Notes		202,600.00	209,460.00
Anz Capital Notes 4		20,750.00	21,580.00
Aurizon Holdings Ltd - DNR Capital		28,044.00	30,780.00
Australia And New Zealand Banking Group Limited		14,501.92	21,947.38
BHP Group Limited		48,321.18	55,524.84
Cba Perls Viii Capital Notes		72,240.00	75,243.00
Coles Group Limited.		13,976.38	10,866.90
Commonwealth Bank Of Australia.		30,544.80	36,423.20
Commonwealth Pearl X		41,002.24	42,394.80
CSL Limited		76,055.00	56,975.00
Healius Limited		12,151.20	12,031.68
IAG Finance NZL Limited Reset Notes		0.00	19,262.20
Macquarie Group Capital Notes 2		149,728.45	155,657.50
Macquarie Group Limited		42,696.00	45,140.40
NAB Capital Notes		0.00	101,720.00
NAB Capital Notes 2		41,276.00	42,792.00
National Australia Bank Limited		20,078.44	29,445.44
Origin Energy Ltd		8,906.00	11,147.75
Reliance Worldwide Corp Ltd		11,880.54	14,224.32
Rio Tinto Limited		40,947.28	43,371.68
Shaver Shop Group Limited		14,000.00	8,400.00
South32 Ltd		2,751.96	4,289.82
Virgin Money UK Plc		455.13	940.50
Wesfarmers Limited		36,491.62	29,434.24
Westpac Banking Corporation		20,373.25	32,188.60
Westpac Banking Corporation Capital Notes (WBCPI)		25,250.00	25,965.00
Westpac Capital Notes 5		24,587.50	25,525.00
Units in Listed Unit Trusts (Australian)	3		
Charter Hall Long Wale Reit		59,286.56	69,398.52
Vanguard MSCI Index Int Shs (Hedged) ETF		63,672.48	63,176.76
<b>Total Investments</b>		<u>1,231,625.53</u>	<u>1,386,845.28</u>
<b>Other Assets</b>			
Bank Accounts			
Macquarie Bank - 122774433		397,805.30	262,181.47

## Young & Soon Yun Pension Fund

# Detailed Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Other Assets</b>			
Distributions Receivable			
Charter Hall Long Wale Reit		997.34	983.49
Debtors for Income Tax Receivable		0.00	43,481.83
Income Tax Refundable		18,186.50	18,190.55
Deferred Tax Asset		663.05	663.05
<b>Total Other Assets</b>		<u>417,652.19</u>	<u>325,500.39</u>
<b>Total Assets</b>		<u>1,649,277.72</u>	<u>1,712,345.67</u>
<b>Net assets available to pay benefits</b>		<u>1,649,277.72</u>	<u>1,712,345.67</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Yun, Chang - Accumulation		0.00	121,137.50
Yun, Chang - Pension (ABP , Non-Reversionary)		730,016.24	759,622.24
Yun, Chang - Pension (ABP2 , Non-Reversionary)		119,684.81	0.00
Yun, Young - Pension (ABP , Non-Reversionary)		799,576.67	831,585.93
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,649,277.72</u>	<u>1,712,345.67</u>

## Young & Soon Yun Pension Fund

# Operating Statement

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions		3,920.11	1,201.31
Dividends Received		51,875.17	61,394.08
Interest Received		2,002.09	410.51
<b>Contribution Income</b>			
Personal Concessional		0.00	25,000.00
Personal Non Concessional		0.00	100,000.00
<b>Total Income</b>		<u>57,797.37</u>	<u>188,005.90</u>
<b>Expenses</b>			
Accountancy Fees		2,552.00	0.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		385.00	0.00
Investment Expenses		4,236.07	10,899.21
		<u>7,432.07</u>	<u>11,158.21</u>
<b>Member Payments</b>			
Pensions Paid		95,400.00	88,400.00
<b>Investment Losses</b>			
Changes in Market Values	7	36,219.75	(28,257.03)
<b>Total Expenses</b>		<u>139,051.82</u>	<u>71,301.18</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>(81,254.45)</u>	<u>116,704.72</u>
Income Tax Expense	8	(18,186.50)	(18,853.60)
<b>Benefits accrued as a result of operations</b>		<u>(63,067.95)</u>	<u>135,558.32</u>

# Young & Soon Yun Pension Fund

## Detailed Operating Statement

For the year ended 30 June 2020

	2020	2019
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
Charter Hall Long Wale Reit	3,920.11	3,726.17
Propertylink Group	0.00	(2,524.86)
	<u>3,920.11</u>	<u>1,201.31</u>
Dividends Received		
Absolute Equity Performance Fund Limited	4,727.45	3,272.85
Anitpodes Global Investment Company Limited	1,350.00	2,100.00
Anz Capital Notes	7,390.20	8,000.00
Anz Capital Notes 4	828.88	934.28
Aurizon Holdings Ltd - DNR Capital	1,487.70	1,396.50
Australia And New Zealand Banking Group Limited	1,244.80	1,244.80
BHP Group Limited	2,874.80	4,153.58
Cba Perls Viii Capital Notes	3,024.63	3,509.10
Coles Group Limited.	533.17	0.00
Commonwealth Bank Capital Notes (CBAPC)	0.00	406.54
Commonwealth Bank Of Australia.	1,896.40	1,896.40
Commonwealth Pearl X	1,259.70	1,546.20
CSL Limited	775.34	657.56
Healius Limited	135.46	151.39
IAG Finance NZL Limited Reset Notes	376.59	797.15
Macquarie Group Capital Notes 2	8,185.98	8,785.12
Macquarie Group Limited	2,196.00	1,926.00
NAB Capital Notes	2,359.90	3,828.10
NAB Capital Notes 2	1,708.48	1,947.32
National Australia Bank Limited	1,829.32	2,181.96
Origin Energy Ltd	457.50	152.50
Primary Health Care Limited	0.00	219.12
Reliance Worldwide Corp Ltd	202.05	282.87
Rio Tinto Limited	2,747.59	3,178.60
Shaver Shop Group Limited	500.00	880.00
South32 Ltd	100.54	246.15
Virgin Money UK Plc	0.00	15.32
Wesfarmers Limited	1,245.42	2,604.80
Westpac Banking Corporation	908.00	3,200.70
Westpac Banking Corporation Capital Notes (WBCPD)	0.00	480.60
Westpac Banking Corporation Capital Notes (WBCPI)	814.86	491.46
Westpac Capital Notes 5	714.41	907.11
	<u>51,875.17</u>	<u>61,394.08</u>
Interest Received		
ATO	905.83	0.00
Macquarie Bank - 122774433	1,096.26	410.51
	<u>2,002.09</u>	<u>410.51</u>
<b>Contribution Income</b>		
Personal Contributions - Concessional		
Chang Yun	0.00	25,000.00
	<u>0.00</u>	<u>25,000.00</u>
Personal Contributions - Non Concessional		
Chang Yun	0.00	100,000.00



# Young & Soon Yun Pension Fund

## Detailed Operating Statement

For the year ended 30 June 2020

	2020	2019
	\$	\$
	0.00	100,000.00
<b>Total Income</b>	<b>57,797.37</b>	<b>188,005.90</b>
<b>Expenses</b>		
Accountancy Fees	2,552.00	0.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	385.00	0.00
	<u>3,196.00</u>	<u>259.00</u>
Investment Expenses		
Investment Expenses	4,236.07	10,899.21
	<u>4,236.07</u>	<u>10,899.21</u>
<b>Member Payments</b>		
Pensions Paid		
Yun, Chang - Pension (ABP , Non-Reversionary)	43,900.00	38,760.00
Yun, Chang - Pension (ABP2 , Non-Reversionary)	3,800.00	0.00
Yun, Young - Pension (ABP , Non-Reversionary)	47,700.00	49,640.00
	<u>95,400.00</u>	<u>88,400.00</u>
<b>Investment Losses</b>		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Antipodes Global Inv Ltd Opt Exp15oct18	0.00	(1,168.80)
IAG Finance NZL Limited Reset Notes	958.00	0.00
Westpac Banking Corporation Capital Notes (WBCPD)	0.00	(2.00)
	<u>958.00</u>	<u>(1,170.80)</u>
Units in Listed Unit Trusts (Australian)		
Propertylink Group	0.00	(23,705.38)
	<u>0.00</u>	<u>(23,705.38)</u>
Unrealised Movements in Market Value		
Shares in Listed Companies (Australian)		
Absolute Equity Performance Fund Limited	(17,818.85)	21,091.70
Anitpodes Global Investment Company Limited	300.00	7,500.00
Antipodes Global Inv Ltd Opt Exp15oct18	0.00	2,250.00
Anz Capital Notes	6,860.00	(6,080.00)
Anz Capital Notes 4	830.00	(656.20)
Aurizon Holdings Ltd - DNR Capital	2,736.00	(6,099.00)
Australia And New Zealand Banking Group Limited	7,445.46	23.34
BHP Group Limited	7,203.66	(9,780.25)
Cba Perls Viii Capital Notes	3,003.00	(1,631.00)
Coles Group Limited.	(3,109.48)	(6,425.47)
Commonwealth Bank Capital Notes (CBAPC)	0.00	170.00
Commonwealth Bank Of Australia.	5,878.40	(4,360.40)
Commonwealth Pearl X	1,392.56	(1,973.48)
CSL Limited	(19,080.00)	(5,930.70)
Healius Limited	(119.52)	8,259.32
IAG Finance NZL Limited Reset Notes	(695.80)	243.20
Macquarie Group Capital Notes 2	5,929.05	(580.00)
Macquarie Group Limited	2,444.40	(626.40)
NAB Capital Notes	1,720.00	(221.00)

# Young & Soon Yun Pension Fund

## Detailed Operating Statement

For the year ended 30 June 2020

	2020	2019
	\$	\$
NAB Capital Notes 2	1,516.00	(792.00)
National Australia Bank Limited	9,367.00	760.38
Origin Energy Ltd	2,241.75	4,148.00
Primary Health Care Limited	0.00	(6,386.84)
Reliance Worldwide Corp Ltd	2,343.78	7,435.44
Rio Tinto Limited	2,424.40	(8,493.76)
Shaver Shop Group Limited	(5,600.00)	600.00
South32 Ltd	1,537.86	580.07
Virgin Money UK Plc	485.37	607.75
Wesfarmers Limited	(7,057.38)	6,303.37
Westpac Banking Corporation	11,815.35	1,066.90
Westpac Banking Corporation Capital Notes (WBCPD)	0.00	177.00
Westpac Banking Corporation Capital Notes (WBCPI)	715.00	(965.00)
Westpac Capital Notes 5	937.50	(1,377.75)
	<u>25,645.51</u>	<u>(1,162.78)</u>
Units in Listed Unit Trusts (Australian)		
Charter Hall Long Wale Reit	10,111.96	(8,449.72)
Propertylink Group	0.00	14,707.72
Vanguard MSCI Index Int Shs (Hedged) ETF	(495.72)	(2,836.62)
	<u>9,616.24</u>	<u>3,421.38</u>
Other Investment Gains/Losses	0.00	(5,639.45)
<b>Changes in Market Values</b>	<u>36,219.75</u>	<u>(28,257.03)</u>
<b>Total Expenses</b>	<u>139,051.82</u>	<u>71,301.18</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(81,254.45)</u>	<u>116,704.72</u>
<b>Income Tax Expense</b>		
Income Tax Expense	(18,186.50) ✓	(18,853.60)
<b>Total Income Tax</b>	<u>(18,186.50)</u>	<u>(18,853.60)</u>
<b>Benefits accrued as a result of operations</b>	<u>(63,067.95)</u>	<u>135,558.32</u>

# Young & Soon Yun Pension Fund

## Notes to the Financial Statements

For the year ended 30 June 2020

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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 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.

# Notes to the Financial Statements

For the year ended 30 June 2020

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## 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. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

## f. 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.

# Young & Soon Yun Pension Fund

## Notes to the Financial Statements

For the year ended 30 June 2020

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)

	2020 \$	2019 \$
Absolute Equity Performance Fund Limited	81,457.60	63,638.75
Australia And New Zealand Banking Group Limited	14,501.92	21,947.38
Anz Capital Notes	202,600.00	209,460.00
Anz Capital Notes 4	20,750.00	21,580.00
Anitpodes Global Investment Company Limited	27,600.00	27,900.00
Aurizon Holdings Ltd - DNR Capital	28,044.00	30,780.00
BHP Group Limited	48,321.18	55,524.84
Commonwealth Bank Of Australia.	30,544.80	36,423.20
Cba Perls Viii Capital Notes	72,240.00	75,243.00
Commonwealth Pearl X	41,002.24	42,394.80
Coles Group Limited.	13,976.38	10,866.90
CSL Limited	76,055.00	56,975.00
Healius Limited	12,151.20	12,031.68
IAG Finance NZL Limited Reset Notes	0.00	19,262.20
Macquarie Group Limited	42,696.00	45,140.40
Macquarie Group Capital Notes 2	149,728.45	155,657.50
National Australia Bank Limited	20,078.44	29,445.44
NAB Capital Notes	0.00	101,720.00
NAB Capital Notes 2	41,276.00	42,792.00
Origin Energy Ltd	8,906.00	11,147.75
Rio Tinto Limited	40,947.28	43,371.68
Reliance Worldwide Corp Ltd	11,880.54	14,224.32
South32 Ltd	2,751.96	4,289.82
Shaver Shop Group Limited	14,000.00	8,400.00
Virgin Money UK Plc	455.13	940.50
Westpac Banking Corporation	20,373.25	32,188.60
Westpac Capital Notes 5	24,587.50	25,525.00
Westpac Banking Corporation Capital Notes (WBCPI)	25,250.00	25,965.00
Wesfarmers Limited	36,491.62	29,434.24

Young & Soon Yun Pension Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2020

1,108,666.49	1,254,270.00
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**Note 3: Units in Listed Unit Trusts (Australian)**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Charter Hall Long Wale Reit	59,286.56	69,398.52
Vanguard MSCI Index Int Shs (Hedged) ETF	63,672.48	63,176.76
	122,959.04	132,575.28

**Note 4: Liability for Accrued Benefits**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	1,712,345.67	1,576,787.35
Benefits accrued as a result of operations	(63,067.95)	135,558.32
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	1,649,277.72	1,712,345.67

**Note 5: Vested Benefits**

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

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
Vested Benefits	1,649,277.72	1,712,345.67

**Note 6: Guaranteed Benefits**

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

**Note 7: Changes in Market Values**

**Unrealised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Absolute Equity Performance Fund Limited	17,818.85	(21,091.70)
Anitpodes Global Investment Company Limited	(300.00)	(7,500.00)
Antipodes Global Inv Ltd Opt Exp15oct18	0.00	(2,250.00)
Anz Capital Notes	(6,860.00)	6,080.00

Young & Soon Yun Pension Fund

# Notes to the Financial Statements

For the year ended 30 June 2020

Anz Capital Notes 4	(830.00)	656.20
Aurizon Holdings Ltd - DNR Capital	(2,736.00)	6,099.00
Australia And New Zealand Banking Group Limited	(7,445.46)	(23.34)
BHP Group Limited	(7,203.66)	9,780.25
CSL Limited	19,080.00	5,930.70
Cba Perls Viii Capital Notes	(3,003.00)	1,631.00
Coles Group Limited.	3,109.48	6,425.47
Commonwealth Bank Capital Notes (CBAPC)	0.00	(170.00)
Commonwealth Bank Of Australia.	(5,878.40)	4,360.40
Commonwealth Pearl X	(1,392.56)	1,973.48
Healius Limited	119.52	(8,259.32)
IAG Finance NZL Limited Reset Notes	695.80	(243.20)
Macquarie Group Capital Notes 2	(5,929.05)	580.00
Macquarie Group Limited	(2,444.40)	626.40
NAB Capital Notes	(1,720.00)	221.00
NAB Capital Notes 2	(1,516.00)	792.00
National Australia Bank Limited	(9,367.00)	(760.38)
Origin Energy Ltd	(2,241.75)	(4,148.00)
Primary Health Care Limited	0.00	6,386.84
Reliance Worldwide Corp Ltd	(2,343.78)	(7,435.44)
Rio Tinto Limited	(2,424.40)	8,493.76
Shaver Shop Group Limited	5,600.00	(600.00)
South32 Ltd	(1,537.86)	(580.07)
Virgin Money UK Plc	(485.37)	(607.75)
Wesfarmers Limited	7,057.38	(6,303.37)
Westpac Banking Corporation	(11,815.35)	(1,066.90)
Westpac Banking Corporation Capital Notes (WBCPD)	0.00	(177.00)
Westpac Banking Corporation Capital Notes (WBCPI)	(715.00)	965.00
Westpac Capital Notes 5	(937.50)	1,377.75
	(25,645.51)	1,162.78

**Units in Listed Unit Trusts (Australian)**

Charter Hall Long Wale Reit	(10,111.96)	8,449.72
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Young & Soon Yun Pension Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2020

Propertylink Group	0.00	(14,707.72)
Vanguard MSCI Index Int Shs (Hedged) ETF	495.72	2,836.62
	(9,616.24)	(3,421.38)
<b>Total Unrealised Movement</b>	<b>(35,261.75)</b>	<b>(2,258.60)</b>

**Realised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Antipodes Global Inv Ltd Opt Exp15oct18	0.00	1,168.80
IAG Finance NZL Limited Reset Notes	(958.00)	0.00
Westpac Banking Corporation Capital Notes (WBCPD)	0.00	2.00
	(958.00)	1,170.80
<b>Units in Listed Unit Trusts (Australian)</b>		
Propertylink Group	0.00	23,705.38
	0.00	23,705.38
<b>Total Realised Movement</b>	<b>(958.00)</b>	<b>24,876.18</b>
<b>Changes in Market Values</b>	<b>(36,219.75)</b>	<b>22,617.58</b>

**Note 8: Income Tax Expense**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(18,186.50)	(18,853.60)
Income Tax Expense	(18,186.50)	(18,853.60)

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%	(12,188.17)	17,505.75
Less:		
Tax effect of:		
Non Taxable Contributions	0.00	15,000.00
Exempt Pension Income	10,922.85	12,123.45
Realised Accounting Capital Gains	(143.70)	4,577.40



## Notes to the Financial Statements

For the year ended 30 June 2020

Accounting Trust Distributions	588.02	83.70
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	(324.15)
Add:		
Tax effect of:		
Decrease in MV of Investments	5,289.26	338.85
SMSF Non-Deductible Expenses	1,114.80	1,547.55
Pension Payments	14,310.00	13,260.00
Franking Credits	2,727.98	3,420.45
Taxable Trust Distributions	162.24	0.00
Rounding	(48.94)	0.00
Income Tax on Taxable Income or Loss	0.00	4,612.20
Less credits:		
Franking Credits	18,186.50	22,802.75
Current Tax or Refund	<u>(18,186.50)</u>	<u>(18,853.60)</u>

# Young & Soon Yun Pension Fund

## Statement of Taxable Income

For the year ended 30 June 2020

	<b>2020</b>
	<b>\$</b>
Benefits accrued as a result of operations	(81,254.45)
<b>Less</b>	
Exempt current pension income	72,819.00
Realised Accounting Capital Gains	(958.00)
Accounting Trust Distributions	3,920.11
	<u>75,781.11</u>
<b>Add</b>	
Decrease in MV of investments	35,261.75
SMSF non deductible expenses	7,432.00
Pension Payments	95,400.00
Franking Credits	18,186.50
Taxable Trust Distributions	1,081.58
	<u>157,361.83</u>
SMSF Annual Return Rounding	(326.27)
	<u>0.00</u>
<b>Taxable Income or Loss</b>	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
<b>Less</b>	
Franking Credits	18,186.50
	<u>(18,186.50)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(18,186.50)</u>
Supervisory Levy	259.00
	<u>(17,927.50)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(17,927.50)</u>

# Young & Soon Yun Pension Fund

## Trustees Declaration

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The trustees 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 trustees declare that:

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

Specifically, the 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) Regulations 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:

.....  
Young Yun

Trustee

.....  
Chang Yun

Trustee

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

## Young & Soon Yun Pension Fund

# Investment Summary with Market Movement

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement	
						Overall	Current Year		
<b>Cash/Bank Accounts</b>									
Macquarie Bank - 122774433		397,805.300000	397,805.30	397,805.30	397,805.30				
			<b>397,805.30</b>		<b>397,805.30</b>				
<b>Shares in Listed Companies (Australian)</b>									
AEG.AX	Absolute Equity Performance Fund Limited	72,730.00	1.120000	81,457.60	1.10	80,003.00	1,454.60	17,818.85	0.00
APL.AX	Anitpodes Global Investment Company Limited	30,000.00	0.920000	27,600.00	1.10	33,000.00	(5,400.00)	(300.00)	0.00
ANZPF.AX	Anz Capital Notes	2,000.00	101.300000	202,600.00	100.00	200,000.00	2,600.00	(6,860.00)	0.00
ANZPG.AX	Anz Capital Notes 4	200.00	103.750000	20,750.00	100.00	20,000.00	750.00	(830.00)	0.00
AZJ.AX	Aurizon Holdings Ltd - DNR Capital	5,700.00	4.920000	28,044.00	3.50	19,977.00	8,067.00	(2,736.00)	0.00
ANZ.AX	Australia And New Zealand Banking Group Limited	778.00	18.640000	14,501.92	32.49	25,280.00	(10,778.08)	(7,445.46)	0.00
BHP.AX	BHP Group Limited	1,349.00	35.820000	48,321.18	41.25	55,650.00	(7,328.82)	(7,203.66)	0.00
CSL.AX	CSL Limited	265.00	287.000000	76,055.00	32.38	8,582.00	67,473.00	19,080.00	0.00
CBAPE.AX	Cba Perls Viii Capital Notes	700.00	103.200000	72,240.00	100.00	70,000.00	2,240.00	(3,003.00)	0.00
COL.AX	Coles Group Limited.	814.00	17.170000	13,976.38	5.46	4,441.43	9,534.95	3,109.48	0.00
CBA.AX	Commonwealth Bank Of Australia.	440.00	69.420000	30,544.80	30.25	13,312.00	17,232.80	(5,878.40)	0.00
CBAPG.AX	Commonwealth Pearl X	412.00	99.520000	41,002.24	100.00	41,200.00	(197.76)	(1,392.56)	0.00
HLS.AX	Healius Limited	3,984.00	3.050000	12,151.20	5.09	20,291.00	(8,139.80)	119.52	0.00
IANG.AX	IAG Finance NZL Limited Reset Notes	0.00	100.380000	0.00	0.00	0.00	0.00	695.80	(958.00)
MQGPB.AX	Macquarie Group Capital Notes 2	1,450.00	103.261000	149,728.45	100.00	145,000.00	4,728.45	(5,929.05)	0.00
MQG.AX	Macquarie Group Limited	360.00	118.600000	42,696.00	56.20	20,233.00	22,463.00	(2,444.40)	0.00
NABPC.AX	NAB Capital Notes	0.00	99.610000	0.00	0.00	0.00	0.00	(1,720.00)	0.00
NABPD.AX	NAB Capital Notes 2	400.00	103.190000	41,276.00	100.00	40,000.00	1,276.00	(1,516.00)	0.00
NAB.AX	National Australia Bank Limited	1,102.00	18.220000	20,078.44	23.72	26,142.25	(6,063.81)	(9,367.00)	0.00
ORG.AX	Origin Energy Ltd	1,525.00	5.840000	8,906.00	15.41	23,506.00	(14,600.00)	(2,241.75)	0.00
RWC.AX	Reliance Worldwide Corp Ltd	4,041.00	2.940000	11,880.54	4.15	16,770.15	(4,889.61)	(2,343.78)	0.00
RIO.AX	Rio Tinto Limited	418.00	97.960000	40,947.28	28.29	11,825.00	29,122.28	(2,424.40)	0.00
SSG.AX	Shaver Shop Group Limited	20,000.00	0.700000	14,000.00	1.05	21,000.00	(7,000.00)	5,600.00	0.00
S32.AX	South32 Ltd	1,349.00	2.040000	2,751.96	3.15	4,253.00	(1,501.04)	(1,537.86)	0.00
VUK.AX	Virgin Money UK Plc	275.00	1.655000	455.13	4.01	1,102.75	(647.62)	(485.37)	0.00

## Young & Soon Yun Pension Fund

# Investment Summary with Market Movement

As at 30 June 2020

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
WES.AX	Wesfarmers Limited	814.00	44.830000	36,491.62	13.42	10,921.57	25,570.05	7,057.38	0.00
WBC.AX	Westpac Banking Corporation	1,135.00	17.950000	20,373.25	23.95	27,180.00	(6,806.75)	(11,815.35)	0.00
WBCPI.AX	Westpac Banking Corporation Capital Notes (WBCPI)	250.00	101.000000	25,250.00	100.00	25,000.00	250.00	(715.00)	0.00
WBCPH.AX	Westpac Capital Notes 5	250.00	98.350000	24,587.50	100.00	25,000.00	(412.50)	(937.50)	0.00
				<b>1,108,666.49</b>		<b>989,670.15</b>	<b>118,996.34</b>	<b>(25,645.51)</b>	<b>(958.00)</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
CLW.AX	Charter Hall Long Wale Reit	13,852.00	4.280000	59,286.56	4.01	55,610.80	3,675.76	(10,111.96)	0.00
VGAD.AX	Vanguard MSCI Index Int Shs (Hedged) ETF	918.00	69.360000	63,672.48	55.12	50,603.00	13,069.48	495.72	0.00
				<b>122,959.04</b>		<b>106,213.80</b>	<b>16,745.24</b>	<b>(9,616.24)</b>	<b>0.00</b>
				<b>1,629,430.83</b>		<b>1,493,689.25</b>	<b>135,741.58</b>	<b>(35,261.75)</b>	<b>(958.00)</b>

# Self-managed superannuation fund annual return **2020**

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2020* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2020* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

S	M	I	T	H		S	T				
---	---	---	---	---	--	---	---	--	--	--	--
- Place  in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

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

## Section A: Fund information

### 1 Tax file number (TFN)

- ❗ 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.

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

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- |  |             |     |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2020 return?                | <b>A</b> No | Yes |
| Is this the first required return for a newly registered SMSF? | <b>B</b> No | Yes |

**6 SMSF auditor**

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

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

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

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

Fund BSB number

Fund account number

Fund account name

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.

**8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** 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** \$

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.



## Section B: Income

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

### 11 Income

Did you have a capital gains tax (CGT) event during the year?

**G** No Yes

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

Have you applied an exemption or rollover?

**M** No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income	<b>D</b> \$

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

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

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

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

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

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus <sup>#</sup>No-TFN-quoted contributions

**R3** \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

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

#### Calculation of non-arm's length income

\*Net non-arm's length private company dividends

**U1** \$

plus \*Net non-arm's length trust distributions

**U2** \$

plus \*Net other non-arm's length income

**U3** \$

\*Other income **S** \$

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

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

#This is a mandatory label.

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

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

Exempt current pension income **Y** \$

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

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

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

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

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

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

#This is a mandatory label.

## 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	<b>A \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	<b>T1 \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<i>(an amount must be included even if it is zero)</i>

**Gross tax B \$**

*(T1 plus J)*

Foreign income tax offset	<b>C1 \$</b>	
Rebates and tax offsets	<b>C2 \$</b>	
		<b>Non-refundable non-carry forward tax offsets C \$</b>
		<i>(C1 plus C2)</i>

**SUBTOTAL 1**

**T2 \$**

*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	
Early stage investor tax offset	<b>D3 \$</b>	
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	
		<b>Non-refundable carry forward tax offsets D \$</b>
		<i>(D1 plus D2 plus D3 plus D4)</i>
		<b>SUBTOTAL 2</b>
		<b>T3 \$</b>
		<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	<b>E1 \$</b>	
No-TFN tax offset	<b>E2 \$</b>	
National rental affordability scheme tax offset	<b>E3 \$</b>	
Exploration credit tax offset	<b>E4 \$</b>	
		<b>Refundable tax offsets E \$</b>
		<i>(E1 plus E2 plus E3 plus E4)</i>

<b>#TAX PAYABLE T5 \$</b>	<i>(T3 less E – cannot be less than zero)</i>
---------------------------	---

**Section 102AAM interest charge**

**G \$**



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>	
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	
	<b>Eligible credits</b>
	<b>H \$</b>
	(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

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

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

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



#This is a mandatory label.

**Section E: Losses**

**14 Losses**

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

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

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Date of birth  /  /

### Contributions

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date  /  /

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels **A** to **M**)

### Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance – Non CDBIS

**S2** \$

Retirement phase account balance – CDBIS

**S3** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 2**

Title: Mr Mrs Miss Ms Other  
Family name

First given name Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

**Contributions**

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J**

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance – Non CDBIS

**S2** \$

Retirement phase account balance – CDBIS

**S3** \$

TRIS Count

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**Sensitive** (when completed)

---

## Section H: Assets and liabilities

### 15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

---

15b Australian direct investments

Cash and term deposits **E** \$

**Limited recourse borrowing arrangements**

Australian residential real property

**J1** \$

Australian non-residential real property

**J2** \$

Overseas real property

**J3** \$

Australian shares

**J4** \$

Overseas shares

**J5** \$

Other

**J6** \$

Property count

**J7**

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse  
borrowing arrangements **J** \$

Non-residential  
real property **K** \$

Residential  
real property **L** \$

Collectables and  
personal use assets **M** \$

Other assets **O** \$

---

15c Other investments

Crypto-Currency **N** \$

---

15d Overseas direct investments

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$  
(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 **B** \$

**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

**V1 \$**

Permissible temporary borrowings

**V2 \$**

Other borrowings

**V3 \$**Borrowings **V \$**

Total member closing account balances (total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W \$**

Reserve accounts **X \$**Other liabilities **Y \$****TOTAL LIABILITIES Z \$****Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**Total TOFA gains **H \$**Total TOFA losses **I \$****Section J: Other information****Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2019-20 income year, write **2020**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2020*. **B**


**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2020* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2020*. **D**



## Section K: Declarations

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

### Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

### Privacy

The ATO is authorised by the **Taxation Administration Act 1953** to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date  Day /  Month /  Year

### Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

### TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date  Day /  Month /  Year

### Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# Young & Soon Yun Pension Fund

## Members Statement

Chang Yun  
 304/1 Gray Street  
 New Farm, Queensland, 4005, Australia

### Your Details

Date of Birth : 14/10/1946  
 Age: 73  
 Tax File Number: Provided  
 Date Joined Fund: 22/06/2007  
 Service Period Start Date: 22/06/2007  
 Date Left Fund:  
 Member Code: YUNCHA00001A  
 Account Start Date: 22/06/2007  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits  
 Total Death Benefit 0.00  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

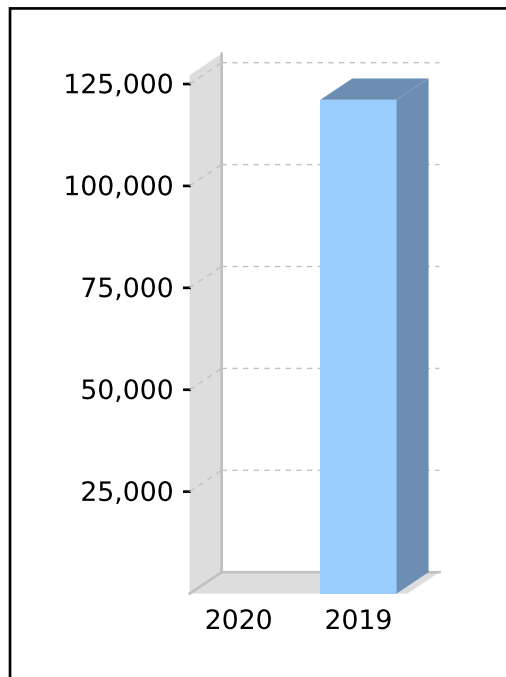
#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free  
 Taxable



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	121,137.50	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		25,000.00
Personal Contributions (Non Concessional)		100,000.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		86.65
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		3,750.00
Income Tax		199.15
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	121,137.50	
Closing balance at 30/06/2020	0.00	121,137.50

**Young & Soon Yun Pension Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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

Signed by all the trustees of the fund

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Young Yun  
Trustee

---

Chang Yun  
Trustee

# Young & Soon Yun Pension Fund

## Members Statement

Chang Yun  
 304/1 Gray Street  
 New Farm, Queensland, 4005, Australia

### Your Details

Date of Birth : 14/10/1946  
 Age: 73  
 Tax File Number: Provided  
 Date Joined Fund: 22/06/2007  
 Service Period Start Date: 22/06/2007  
 Date Left Fund:  
 Member Code: YUNCHA00005P  
 Account Start Date: 01/07/2016  
 Account Phase: Retirement Phase  
 Account Description: ABP , Non-Reversionary

Nominated Beneficiaries N/A  
 Vested Benefits 730,016.24  
 Total Death Benefit 730,016.24  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

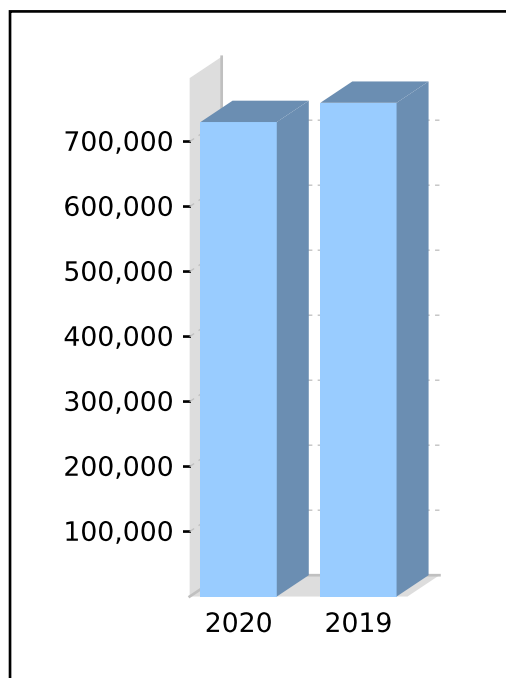
Total Benefits 730,016.24

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 730,016.24  
 Restricted Non Preserved

#### Tax Components

Tax Free (43.55%) 317,889.83  
 Taxable 412,126.41



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	759,622.24	749,507.56
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	14,294.00	48,874.68
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	43,900.00	38,760.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	730,016.24	759,622.24

**Young & Soon Yun Pension Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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Signed by all the trustees of the fund

\_\_\_\_\_  
Young Yun  
Trustee

\_\_\_\_\_  
Chang Yun  
Trustee

# Young & Soon Yun Pension Fund

## Members Statement

Chang Yun  
 304/1 Gray Street  
 New Farm, Queensland, 4005, Australia

### Your Details

Date of Birth : 14/10/1946  
 Age: 73  
 Tax File Number: Provided  
 Date Joined Fund: 22/06/2007  
 Service Period Start Date: 22/06/2007  
 Date Left Fund:  
 Member Code: YUNCHA00006P  
 Account Start Date: 01/07/2019  
 Account Phase: Retirement Phase  
 Account Description: ABP2 , Non-Reversionary

Nominated Beneficiaries N/A  
 Vested Benefits 119,684.81  
 Total Death Benefit 119,684.81  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

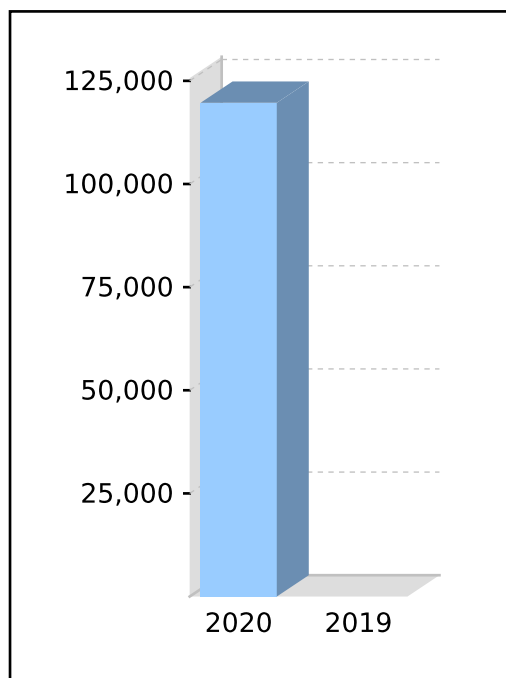
Total Benefits 119,684.81

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 119,684.81  
 Restricted Non Preserved

#### Tax Components

Tax Free (82.55%) 98,800.78  
 Taxable 20,884.03



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019		
<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	2,347.31	
Internal Transfer In	121,137.50	
<u>Decreases to Member account during the period</u>		
Pensions Paid	3,800.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	119,684.81	0.00

**Young & Soon Yun Pension Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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

Signed by all the trustees of the fund

\_\_\_\_\_  
Young Yun  
Trustee

\_\_\_\_\_  
Chang Yun  
Trustee

# Young & Soon Yun Pension Fund

## Members Statement

Young Yun  
 304/1 Gray Street  
 New Farm, Queensland, 4005, Australia

### Your Details

Date of Birth : 07/02/1941  
 Age: 79  
 Tax File Number: Provided  
 Date Joined Fund: 22/06/2007  
 Service Period Start Date: 22/06/2007  
 Date Left Fund:  
 Member Code: YUNYOU00004P  
 Account Start Date: 01/07/2016  
 Account Phase: Retirement Phase  
 Account Description: ABP , Non-Reversionary

Nominated Beneficiaries N/A  
 Vested Benefits 799,576.67  
 Total Death Benefit 799,576.67  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

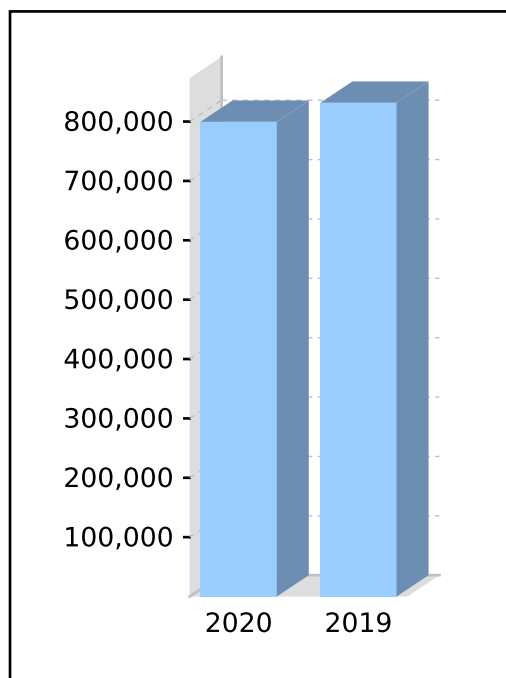
Total Benefits 799,576.67

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 799,576.67  
 Restricted Non Preserved

#### Tax Components

Tax Free (50.10%) 400,560.24  
 Taxable 399,016.43



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	831,585.93	827,279.79
<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	15,690.74	53,946.14
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	47,700.00	49,640.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	799,576.67	831,585.93



**Young & Soon Yun Pension Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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

Signed by all the trustees of the fund

---

Young Yun  
Trustee

---

Chang Yun  
Trustee

# Memorandum of Resolutions of

Young Yun and Chang Yun  
ATF Young & Soon Yun Pension 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 2020 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

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

## **ANNUAL RETURN:**

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

## **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 2020.

## **INVESTMENT DISPOSALS:**

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

## **AUDITORS:**

It was resolved that

Tony 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

Mark G W Herron

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.

# Memorandum of Resolutions of

Young Yun and Chang Yun  
ATF Young & Soon Yun Pension Fund

---

**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 –

.....  
Young Yun  
/ /

.....  
Chang Yun  
/ /

## Young & Soon Yun Pension Fund

# Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
(3,726.17)	23800/CLW.AX	Charter Hall Long Wale Reit			3,920.11
2,524.86	23800/PLG.AX	Propertylink Group			
	<b>23900</b>	<b>Dividends Received</b>			
(3,272.85)	23900/AEG1.AX	Absolute Equity Performance Fund Limited			4,727.45
(1,244.80)	23900/ANZ.AX	Australia And New Zealand Banking Group Limited			1,244.80
(8,000.00)	23900/ANZPF.AX	Anz Capital Notes			7,390.20
(934.28)	23900/ANZPG.AX	Anz Capital Notes 4			828.88
(2,100.00)	23900/APL1.AX	Anitpodes Global Investment Company Limited			1,350.00
(1,396.50)	23900/AZJ.AX	Aurizon Holdings Ltd - DNR Capital			1,487.70
(4,153.58)	23900/BHP.AX	BHP Group Limited			2,874.80
(1,896.40)	23900/CBA.AX	Commonwealth Bank Of Australia.			1,896.40
(406.54)	23900/CBAPC.AX	Commonwealth Bank Capital Notes (CBAPC)			
(3,509.10)	23900/CBAPE.AX	Cba Perls Viii Capital Notes			3,024.63
(1,546.20)	23900/CBAPG.AX	Commonwealth Pearl X			1,259.70
	23900/COL.AX	Coles Group Limited.			533.17
(657.56)	23900/CSL.AX	CSL Limited			775.34
(151.39)	23900/HLS.AX	Healius Limited			135.46
(797.15)	23900/IANG.AX	IAG Finance NZL Limited Reset Notes			376.59
(1,926.00)	23900/MQG.AX	Macquarie Group Limited			2,196.00
(8,785.12)	23900/MQGPB.AX	Macquarie Group Capital Notes 2			8,185.98
(2,181.96)	23900/NAB.AX	National Australia Bank Limited			1,829.32
(3,828.10)	23900/NABPC.AX	NAB Capital Notes			2,359.90
(1,947.32)	23900/NABPD2.AX	NAB Capital Notes 2			1,708.48
(152.50)	23900/ORG.AX	Origin Energy Ltd			457.50
(219.12)	23900/PRY.AX	Primary Health Care Limited			
(3,178.60)	23900/RIO.AX	Rio Tinto Limited			2,747.59
(282.87)	23900/RWC.AX	Reliance Worldwide Corp Ltd			202.05
(246.15)	23900/S32.AX	South32 Ltd			100.54

## Young & Soon Yun Pension Fund

# Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(880.00)	23900/SSG.AX	Shaver Shop Group Limited			500.00
(15.32)	23900/VUK1.AX	Virgin Money UK Plc			
(3,200.70)	23900/WBC.AX	Westpac Banking Corporation			908.00
(480.60)	23900/WBCPD.AX	Westpac Banking Corporation Capital Notes (WBCPD)			
(907.11)	23900/WBCPH.AX	Westpac Capital Notes 5			714.41
(491.46)	23900/WBCPI.AX	Westpac Banking Corporation Capital Notes (WBCPI)			814.86
(2,604.80)	23900/WES.AX	Wesfarmers Limited			1,245.42
	<b>24200</b>	<b>Contributions</b>			
(125,000.00)	24200/YUNCHA00001 A	(Contributions) Yun, Chang - Accumulation			
(28,257.03)	24700	Changes in Market Values of Investments		36,219.75	
	<b>25000</b>	<b>Interest Received</b>			
	25000/00020	ATO			905.83
(410.51)	25000/Macquarie Bank - 122	Macquarie Bank - 122774433			1,096.26
	30100	Accountancy Fees		2,552.00	
259.00	30400	ATO Supervisory Levy		259.00	
	30700	Auditor's Remuneration		385.00	
	<b>37500</b>	<b>Investment Expenses</b>			
10,899.21	37500/00021	Investment Expenses		4,236.07	
	<b>41600</b>	<b>Pensions Paid</b>			
38,760.00	41600/YUNCHA00005 P	(Pensions Paid) Yun, Chang - Pension (ABP , Non-Reversionary)		43,900.00	
	41600/YUNCHA00006 P	(Pensions Paid) Yun, Chang - Pension (ABP2 , Non-Reversionary)		3,800.00	
49,640.00	41600/YUNYOU00004 P	(Pensions Paid) Yun, Young - Pension (ABP , Non-Reversionary)		47,700.00	
(18,853.60)	48500	Income Tax Expense			18,186.50
135,558.32	49000	Profit/Loss Allocation Account			63,067.95
	<b>50010</b>	<b>Opening Balance</b>			
0.00	50010/YUNCHA00001 A	(Opening Balance) Yun, Chang - Accumulation			121,137.50
(749,507.56)	50010/YUNCHA00005 P	(Opening Balance) Yun, Chang - Pension (ABP , Non-Reversionary)			759,622.24
(827,279.79)	50010/YUNYOU00004 P	(Opening Balance) Yun, Young - Pension (ABP , Non-Reversionary)			831,585.93

## Young & Soon Yun Pension Fund

# Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>52420</b>	<b>Contributions</b>			
(125,000.00)	52420/YUNCHA00001 A	(Contributions) Yun, Chang - Accumulation			0.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(86.65)	53100/YUNCHA00001 A	(Share of Profit/(Loss)) Yun, Chang - Accumulation			0.00
(48,874.68)	53100/YUNCHA00005 P	(Share of Profit/(Loss)) Yun, Chang - Pension (ABP , Non-Reversionary)			14,294.00
	53100/YUNCHA00006 P	(Share of Profit/(Loss)) Yun, Chang - Pension (ABP2 , Non-Reversionary)			2,347.31
(53,946.14)	53100/YUNYOU00004 P	(Share of Profit/(Loss)) Yun, Young - Pension (ABP , Non-Reversionary)			15,690.74
	<b>53330</b>	<b>Income Tax</b>			
199.15	53330/YUNCHA00001 A	(Income Tax) Yun, Chang - Accumulation			0.00
	<b>53800</b>	<b>Contributions Tax</b>			
3,750.00	53800/YUNCHA00001 A	(Contributions Tax) Yun, Chang - Accumulation			0.00
	<b>54160</b>	<b>Pensions Paid</b>			
38,760.00	54160/YUNCHA00005 P	(Pensions Paid) Yun, Chang - Pension (ABP , Non-Reversionary)		43,900.00	
	54160/YUNCHA00006 P	(Pensions Paid) Yun, Chang - Pension (ABP2 , Non-Reversionary)		3,800.00	
49,640.00	54160/YUNYOU00004 P	(Pensions Paid) Yun, Young - Pension (ABP , Non-Reversionary)		47,700.00	
	<b>56100</b>	<b>Internal Transfers In</b>			
	56100/YUNCHA00006 P	(Internal Transfers In) Yun, Chang - Pension (ABP2 , Non-Reversionary)			121,137.50
	<b>57100</b>	<b>Internal Transfers Out</b>			
0.00	57100/YUNCHA00001 A	(Internal Transfers Out) Yun, Chang - Accumulation		121,137.50	
	<b>60400</b>	<b>Bank Accounts</b>			
262,181.47	60400/Macquarie Bank - 122	Macquarie Bank - 122774433		397,805.30	
	<b>61800</b>	<b>Distributions Receivable</b>			
983.49	61800/CLW.AX	Charter Hall Long Wale Reit		997.34	
43,481.83	68101	Debtors for Income Tax Receivable			0.00
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
63,638.75	77600/AEG1.AX	Absolute Equity Performance Fund Limited	72,730.0000	81,457.60	
21,947.38	77600/ANZ.AX	Australia And New Zealand Banking Group Limited	778.0000	14,501.92	

## Young & Soon Yun Pension Fund

# Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
209,460.00	77600/ANZPF.AX	Anz Capital Notes	2,000.0000	202,600.00	
21,580.00	77600/ANZPG.AX	Anz Capital Notes 4	200.0000	20,750.00	
27,900.00	77600/APL1.AX	Anitpodes Global Investment Company Limited	30,000.0000	27,600.00	
30,780.00	77600/AZJ.AX	Aurizon Holdings Ltd - DNR Capital	5,700.0000	28,044.00	
55,524.84	77600/BHP.AX	BHP Group Limited	1,349.0000	48,321.18	
36,423.20	77600/CBA.AX	Commonwealth Bank Of Australia.	440.0000	30,544.80	
75,243.00	77600/CBAPE.AX	Cba Perls Viii Capital Notes	700.0000	72,240.00	
42,394.80	77600/CBAPG.AX	Commonwealth Pearl X	412.0000	41,002.24	
10,866.90	77600/COL.AX	Coles Group Limited.	814.0000	13,976.38	
56,975.00	77600/CSL.AX	CSL Limited	265.0000	76,055.00	
12,031.68	77600/HLS.AX	Healius Limited	3,984.0000	12,151.20	
19,262.20	77600/IANG.AX	IAG Finance NZL Limited Reset Notes	0.0000		0.00
45,140.40	77600/MQG.AX	Macquarie Group Limited	360.0000	42,696.00	
155,657.50	77600/MQGPB.AX	Macquarie Group Capital Notes 2	1,450.0000	149,728.45	
29,445.44	77600/NAB.AX	National Australia Bank Limited	1,102.0000	20,078.44	
101,720.00	77600/NABPC.AX	NAB Capital Notes	0.0000		0.00
42,792.00	77600/NABPD2.AX	NAB Capital Notes 2	400.0000	41,276.00	
11,147.75	77600/ORG.AX	Origin Energy Ltd	1,525.0000	8,906.00	
43,371.68	77600/RIO.AX	Rio Tinto Limited	418.0000	40,947.28	
14,224.32	77600/RWC.AX	Reliance Worldwide Corp Ltd	4,041.0000	11,880.54	
4,289.82	77600/S32.AX	South32 Ltd	1,349.0000	2,751.96	
8,400.00	77600/SSG.AX	Shaver Shop Group Limited	20,000.0000	14,000.00	
940.50	77600/VUK1.AX	Virgin Money UK Plc	275.0000	455.13	
32,188.60	77600/WBC.AX	Westpac Banking Corporation	1,135.0000	20,373.25	
25,525.00	77600/WBCPH.AX	Westpac Capital Notes 5	250.0000	24,587.50	
25,965.00	77600/WBCPI.AX	Westpac Banking Corporation Capital Notes (WBCPI)	250.0000	25,250.00	
29,434.24	77600/WES.AX	Wesfarmers Limited	814.0000	36,491.62	
	<b>78200</b>	<b>Units in Listed Unit Trusts (Australian)</b>			
69,398.52	78200/CLW.AX	Charter Hall Long Wale Reit	13,852.0000	59,286.56	

## Young & Soon Yun Pension Fund

# Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
63,176.76	78200/VGAD.AX	Vanguard MSCI Index Int Shs (Hedged) ETF	918.0000	63,672.48	
18,190.55	85000	Income Tax Payable/Refundable		18,186.50	
663.05	89000	Deferred Tax Liability/Asset		663.05	
				<u>2,004,867.04</u>	<u>2,004,867.04</u>

**Current Year Profit/(Loss): (81,254.45)**





## Bank Reconciliation - Super Fund

Client Name:	Young & Soon Yun Pension Fund		
Client Code:	YUN006	Period Ended:	30 June 2020
Partner/Manager:	MH / SA	Accountant:	Eddy Lee

<b>Bank:</b> <u>Macquarie Bank</u>	<b>Account No:</b> _____
	<b>BGL Code:</b> _____

AS AT

**30/06/2020**

Balance as per bank statement		\$397,805.30
add: Outstanding deposits	0.00	
	0.00	
	0.00	
		0.00
		397,805.30

less: Outstanding cheques

	Chq No	Code	Amount	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00

<b>Reconciled Balance</b>		<u>\$397,805.30</u>
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## 2 Cash transactions<sup>12</sup>

DATE	DESCRIPTION	DEBIT (\$)	CREDIT (\$)	BALANCE (\$)
<b>01/07/2019</b>	<b>OPENING BALANCE</b>			<b>\$262,181.47</b>
01/07/2019	ANZ DIVIDEND A067/00761660		622.40	\$262,803.87
02/07/2019	REBATE OF ADVISER COMMISSION		32.68	\$262,836.55
03/07/2019	MQG S00101663256		1,296.00	\$264,132.55
03/07/2019	NAB INTERIM DIV DV201/00689179		914.66	\$265,047.21
03/07/2019	ADMINISTRATION FEE	137.69		\$264,909.52
03/07/2019	ADVISER FEE	775.43		\$264,134.09
05/07/2019	PP TO V2 PLUS	1,700.00		\$262,434.09
08/07/2019	NABPD JUL PD201/00812043		465.88	\$262,899.97
09/07/2019	ATO ATO007000010530035		16,365.60	\$279,265.57
12/07/2019	PP TO V2 PLUS	1,700.00		\$277,565.57
19/07/2019	PP TO V2 PLUS	1,700.00		\$275,865.57
25/07/2019	ATO ATO006000010861942		9,252.76	\$285,118.33
26/07/2019	PP TO V2 PLUS	1,700.00		\$283,418.33
29/07/2019	ATO ATO009000010880355		18,769.30	\$302,187.63
31/07/2019	INTEREST PAID		117.58	\$302,305.21
02/08/2019	REBATE OF ADVISER COMMISSION		58.78	\$302,363.99
02/08/2019	PP TO V2 PLUS	1,700.00		\$300,663.99
05/08/2019	ADMINISTRATION FEE	146.10		\$300,517.89
05/08/2019	ADVISER FEE	877.93		\$299,639.96
09/08/2019	PP TO V2 PLUS	1,700.00		\$297,939.96
14/08/2019	CLW DST 001230736004		983.49	\$298,923.45
16/08/2019	PP TO V2 PLUS	1,700.00		\$297,223.45
23/08/2019	PP TO V2 PLUS	1,700.00		\$295,523.45
30/08/2019	INTEREST PAID		126.36	\$295,649.81
30/08/2019	PP TO V2 PLUS	1,700.00		\$293,949.81
03/09/2019	REBATE OF ADVISER COMMISSION		63.20	\$294,013.01
04/09/2019	WRAP SOLUTIONS ADMIN FEE	245.25		\$293,767.76
06/09/2019	PP TO V2 PLUS	1,700.00		\$292,067.76
13/09/2019	PP TO V2 PLUS	1,700.00		\$290,367.76
16/09/2019	PERLS VIII DST 001234006529		802.83	\$291,170.59
16/09/2019	PERLS X DST 001234058785		341.67	\$291,512.26
16/09/2019	IAG FINANCE SEP19/00806469		193.13	\$291,705.39
17/09/2019	MQGPB S00101663256		4,305.20	\$296,010.59
18/09/2019	WBCPI DST 001234356263		218.83	\$296,229.42
19/09/2019	RIO TINTO LTD INT19/00187913		1,285.68	\$297,515.10
20/09/2019	CAP NOTES 4 DIST C4S19/00616167		209.78	\$297,724.88
20/09/2019	PP TO V2 PLUS	1,700.00		\$296,024.88
23/09/2019	NABPC SEP PC201/00812355		817.60	\$296,842.48
23/09/2019	AZJ LIMITED SEP19/00840565		706.80	\$297,549.28
23/09/2019	WBCPH DST 001234508585		193.43	\$297,742.71
24/09/2019	CAP NOTES 3 DIST C3S19/00810239		3,839.40	\$301,582.11
25/09/2019	BHP GROUP DIV AF380/01210367		1,533.85	\$303,115.96
26/09/2019	CBA FNL DIV 001231261189		1,016.40	\$304,132.36
26/09/2019	COLES GROUP LTD FIN19/01237317		288.97	\$304,421.33
27/09/2019	HEALIUS DIV SEP19/00811854		135.46	\$304,556.79
27/09/2019	Origin Energy S00101663256		228.75	\$304,785.54
27/09/2019	PP TO V2 PLUS	1,700.00		\$303,085.54

**Macquarie Investment Consolidator**  
**Annual Statement**  
**01 July 2019 to 30 June 2020**

Account number  
D47565

Adviser  
Solomons Wealth Management  
Australia Pty Ltd  
07 3012 6721

DATE	DESCRIPTION	DEBIT (\$)	CREDIT (\$)	BALANCE (\$)
30/09/2019	INTEREST PAID		60.79	\$303,146.33
02/10/2019	REBATE OF ADVISER COMMISSION		60.77	\$303,207.10
03/10/2019	WRAP SOLUTIONS ADMIN FEE	225.71		\$302,981.39
04/10/2019	PP TO V2 PLUS	1,700.00		\$301,281.39
08/10/2019	NABPD OCT PD202/00811868		429.16	\$301,710.55
09/10/2019	WESFARMERS LTD FIN19/01122856		634.92	\$302,345.47
10/10/2019	SOUTH32 DIVIDEND AF006/01052954		55.38	\$302,400.85
11/10/2019	RWC DIVIDEND OCT19/00812442		202.05	\$302,602.90
11/10/2019	CSL LTD DIVIDEND 19AUD/00938920		385.45	\$302,988.35
11/10/2019	ABSOLUTE EQUITY S00101663256		2,909.20	\$305,897.55
11/10/2019	PP TO V2 PLUS	1,700.00		\$304,197.55
14/10/2019	APL-dividend S00101663256		750.00	\$304,947.55
18/10/2019	PP TO V2 PLUS	1,700.00		\$303,247.55
23/10/2019	SSG FNL DIV 001235282941		500.00	\$303,747.55
25/10/2019	PP TO V2 PLUS	1,700.00		\$302,047.55
31/10/2019	INTEREST PAID		6.24	\$302,053.79
01/11/2019	PP TO V2 PLUS	1,900.00		\$300,153.79
04/11/2019	REBATE OF ADVISER COMMISSION		64.32	\$300,218.11
05/11/2019	ATO ATO005000011473517		17,931.55	\$318,149.66
05/11/2019	WRAP SOLUTIONS ADMIN FEE	233.16		\$317,916.50
08/11/2019	PP TO V2 PLUS	1,900.00		\$316,016.50
14/11/2019	CLW DST 001235378093		969.64	\$316,986.14
15/11/2019	PP TO V2 PLUS	1,900.00		\$315,086.14
22/11/2019	PP TO V2 PLUS	1,900.00		\$313,186.14
28/11/2019	ACCOUNTING FEE	2,937.00		\$310,249.14
29/11/2019	PP TO V2 PLUS	1,900.00		\$308,349.14
03/12/2019	REBATE OF ADVISER COMMISSION		64.24	\$308,413.38
04/12/2019	WRAP SOLUTIONS ADMIN FEE	226.12		\$308,187.26
06/12/2019	PP TO V2 PLUS	1,900.00		\$306,287.26
12/12/2019	NAB FINAL DIV DV202/00672888		914.66	\$307,201.92
13/12/2019	PP TO V2 PLUS	1,900.00		\$305,301.92
16/12/2019	PERLS VIII DST 001236219359		761.67	\$306,063.59
16/12/2019	PERLS X DST 001236305600		318.89	\$306,382.48
16/12/2019	IAG FINANCE REC19/00806030		19,183.46	\$325,565.94
18/12/2019	MQG Dividend S00101663256		900.00	\$326,465.94
18/12/2019	ANZ DIVIDEND A068/00750451		622.40	\$327,088.34
18/12/2019	WBCPI DST 001236387619		203.88	\$327,292.22
20/12/2019	WBC DIVIDEND 001235825235		908.00	\$328,200.22
20/12/2019	CAP NOTES 4 DIST C4D19/00615808		215.56	\$328,415.78
20/12/2019	PP TO V2 PLUS	1,900.00		\$326,515.78
23/12/2019	NABPC DEC PC202/00812198		770.50	\$327,286.28
23/12/2019	WBCPH DST 001236415371		179.55	\$327,465.83
27/12/2019	PP TO V2 PLUS	1,900.00		\$325,565.83
03/01/2020	REBATE OF ADVISER COMMISSION		67.29	\$325,633.12
03/01/2020	PP TO V2 PLUS	1,900.00		\$323,733.12
06/01/2020	WRAP SOLUTIONS ADMIN FEE	233.65		\$323,499.47
07/01/2020	NABPD JAN PD203/00811598		404.08	\$323,903.55
10/01/2020	PP TO V2 PLUS	1,900.00		\$322,003.55
17/01/2020	PP TO V2 PLUS	1,900.00		\$320,103.55
24/01/2020	PP TO V2 PLUS	1,900.00		\$318,203.55

**Macquarie Investment Consolidator**  
**Annual Statement**  
**01 July 2019 to 30 June 2020**

Account number  
D47565

Adviser  
Solomons Wealth Management  
Australia Pty Ltd  
07 3012 6721

DATE	DESCRIPTION	DEBIT (\$)	CREDIT (\$)	BALANCE (\$)
31/01/2020	PP TO V2 PLUS	1,900.00		\$316,303.55
04/02/2020	REBATE OF ADVISER COMMISSION		68.19	\$316,371.74
05/02/2020	WRAP SOLUTIONS ADMIN FEE	233.37		\$316,138.37
07/02/2020	PP TO V2 PLUS	1,900.00		\$314,238.37
14/02/2020	CLW DST 001237066819		969.64	\$315,208.01
14/02/2020	PP TO V2 PLUS	1,900.00		\$313,308.01
21/02/2020	PP TO V2 PLUS	1,900.00		\$311,408.01
28/02/2020	PP TO V2 PLUS	1,900.00		\$309,508.01
03/03/2020	REBATE OF ADVISER COMMISSION		62.25	\$309,570.26
04/03/2020	WRAP SOLUTIONS ADMIN FEE	218.88		\$309,351.38
06/03/2020	PP TO V2 PLUS	1,900.00		\$307,451.38
13/03/2020	PP TO V2 PLUS	1,900.00		\$305,551.38
16/03/2020	PERLS VIII DST 001240235021		744.59	\$306,295.97
16/03/2020	PERLS X DST 001240267952		308.84	\$306,604.81
17/03/2020	MQGPB S00101663256		3,880.78	\$310,485.59
18/03/2020	WBCPI DST 001240874780		200.25	\$310,685.84
20/03/2020	CAP NOTES 4 DIST C4M20/00615436		215.34	\$310,901.18
20/03/2020	PP TO V2 PLUS	1,900.00		\$309,001.18
23/03/2020	WBCPH DST 001241046923		179.85	\$309,181.03
23/03/2020	AZJ LIMITED MAR20/00839623		780.90	\$309,961.93
23/03/2020	NABPC MAR PC203/00811845		771.80	\$310,733.73
23/03/2020	NABPC RESALE PCPAR/00807265		100,000.00	\$410,733.73
24/03/2020	BHP GROUP DIV AI381/01201304		1,340.95	\$412,074.68
24/03/2020	CAP NOTES 3 DIST C3M20/00809842		3,550.80	\$415,625.48
27/03/2020	Origin Energy S00101663256		228.75	\$415,854.23
27/03/2020	COLES GROUP LTD INT20/01198354		244.20	\$416,098.43
27/03/2020	APL-dividend S00101663256		600.00	\$416,698.43
27/03/2020	PP TO V2 PLUS	1,900.00		\$414,798.43
31/03/2020	CBA ITM DIV 001237579733		880.00	\$415,678.43
31/03/2020	WESFARMERS LTD INT20/01113841		610.50	\$416,288.93
02/04/2020	REBATE OF ADVISER COMMISSION		72.01	\$416,360.94
02/04/2020	SOUTH32 DIVIDEND RAU20/01045889		45.16	\$416,406.10
03/04/2020	PP TO V2 PLUS	1,900.00		\$414,506.10
03/04/2020	WRAP SOLUTIONS ADMIN FEE	245.43		\$414,260.67
07/04/2020	NABPD APR PD204/00811214		409.36	\$414,670.03
09/04/2020	CSL LTD DIVIDEND 20AUD/01038038		389.89	\$415,059.92
09/04/2020	PP TO V2 PLUS	1,900.00		\$413,159.92
16/04/2020	RIO TINTO LTD AUF19/00906456		1,461.91	\$414,621.83
17/04/2020	PP TO V2 PLUS	1,900.00		\$412,721.83
23/04/2020	ABSOLUTE EQUITY S00101663256		1,818.25	\$414,540.08
24/04/2020	PP TO V2 PLUS	1,900.00		\$412,640.08
01/05/2020	PP TO V2 PLUS	1,900.00		\$410,740.08
04/05/2020	REBATE OF ADVISER COMMISSION		84.96	\$410,825.04
05/05/2020	WRAP SOLUTIONS ADMIN FEE	214.59		\$410,610.45
08/05/2020	PP TO V2 PLUS	1,900.00		\$408,710.45
14/05/2020	CLW DST 001241563699		983.49	\$409,693.94
15/05/2020	PP TO V2 PLUS	1,900.00		\$407,793.94
22/05/2020	PP TO V2 PLUS	1,900.00		\$405,893.94
29/05/2020	PP TO V2 PLUS	1,900.00		\$403,993.94
02/06/2020	REBATE OF ADVISER COMMISSION		86.60	\$404,080.54

**Macquarie Investment Consolidator**  
**Annual Statement**  
01 July 2019 to 30 June 2020

Account number  
D47565

Adviser  
Solomons Wealth Management  
Australia Pty Ltd  
07 3012 6721

DATE	DESCRIPTION	DEBIT (\$)	CREDIT (\$)	BALANCE (\$)
03/06/2020	WRAP SOLUTIONS ADMIN FEE	222.76		\$403,857.78
05/06/2020	PP TO V2 PLUS	1,900.00		\$401,957.78
12/06/2020	PP TO V2 PLUS	1,900.00		\$400,057.78
15/06/2020	PERLS VIII DST 001241969268		715.54	\$400,773.32
15/06/2020	PERLS X DST 001241901433		290.30	\$401,063.62
18/06/2020	WBCPI DST 001242002825		191.90	\$401,255.52
19/06/2020	PP TO V2 PLUS	1,900.00		\$399,355.52
22/06/2020	CAP NOTES 4 DIST C4J20/00614920		188.20	\$399,543.72
22/06/2020	WBCPH DST 001242049255		161.58	\$399,705.30
26/06/2020	PP TO V2 PLUS	1,900.00		\$397,805.30
<b>30/06/2020</b>	<b>CLOSING BALANCE</b>	<b>\$102,573.07</b>	<b>\$238,196.90</b>	<b>\$397,805.30</b>



**Young & Soon Yun Pension Fund**  
**Distribution Reconciliation Report**

For The Period 01 July 2019 - 30 June 2020

Date	Non Primary Production Income (A) * <sub>1</sub>					Distributed Capital Gains (B) * <sub>2</sub>					Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>	
<b>Units in Listed Unit Trusts (Australian)</b>																
CLW.AX Charter Hall Long Wale Reit																
14/11/2019	969.64	0.00	0.00	267.53	0.00		S								702.11	267.53
14/02/2020	969.64	0.00	0.00	267.53	0.00		S								702.11	267.53
14/05/2020	983.49	0.00	0.00	271.35	0.00		S								712.14	271.35
30/06/2020	997.34			275.17			S								722.17	275.17
	3,920.11	0.00	0.00	1,081.58	0.00										2,838.53	1,081.58
<i>Net Cash Distribution:</i>	3,920.11															
	<b>3,920.11</b>	<b>0.00</b>	<b>0.00</b>	<b>1,081.58</b>	<b>0.00</b>										<b>2,838.53</b>	<b>1,081.58</b>

# Young & Soon Yun Pension Fund

## Distribution Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Non Primary Production Income (A) * <sub>1</sub>			Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable				Taxable Income		
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt		Tax Free	Tax Deferred / AMIT * <sub>6</sub>
<b>TOTAL</b>	3,920.11	0.00	0.00	1,081.58	0.00										2,838.53	1,081.58

### Total Distributed Gains

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

### \*<sub>1</sub> Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * <sub>7</sub>	Franking Credits	Total Including Credits
11M Gross trust distributions	0.00	0.00	1,081.58		1,081.58	0.00	1,081.58

\*<sub>2</sub> Forms part of the Net Capital Gains calculation for Tax Label 11A.

\*<sub>3</sub> Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

\*<sub>4</sub> Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

\*<sub>5</sub> This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

\*<sub>6</sub> AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

\*<sub>7</sub> Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.

**INCOME**

**Managed Investments & Listed Trusts (T)**

**Australian Sourced Income**

Security	Date declared/ paid	Net (cash) amount	Franked dividends	Unfranked dividends	Conduit foreign income	Interest	Interest exempt from WHT	Other	Non Concess. MIT Income	Excluded from NCMI
<i>References</i>		<i>T1</i>	<i>T2</i>	<i>T3</i>	<i>T4</i>	<i>T5</i>	<i>T6</i>	<i>T7</i>	<i>T8</i>	<i>T9</i>
<b>Australian listed security</b>										
Charter Hall Long WALE REIT (CLW)	27-Sep-19	969.64						249.79	17.74	
Charter Hall Long WALE REIT (CLW)	30-Dec-19	969.64						249.79	17.74	
Charter Hall Long WALE REIT (CLW)	30-Mar-20	983.49						253.36	17.99	
Charter Hall Long WALE REIT (CLW)	29-Jun-20	997.34						256.93	18.24	
<b>Total</b>		<b>3,920.11</b>						<b>1,009.87</b>	<b>71.71</b>	

Dist'n Receivable as at 30/06/2020



**INCOME**

**Managed Investments & Listed Trusts (T)**

	Australian Sourced Income						
	Distributed Australian Capital Gains						
Security	Gross discount amount <sup>(a)</sup>	Discounted amount <sup>(b)</sup>	Concession amount	Indexed amount	Other amount	NCMI – Capital Gains	Ex. From NCMI – Capital Gains
<i>References</i>	<i>T10</i>	<i>T11</i>	<i>T12</i>	<i>T13</i>	<i>T14</i>	<i>T15</i>	<i>T16</i>

**Australian listed security**

Charter Hall Long WALE REIT (CLW)

Charter Hall Long WALE REIT (CLW)

Charter Hall Long WALE REIT (CLW)

Charter Hall Long WALE REIT (CLW)

**Total**

<sup>(a)</sup>The Gross discount amount at column T10 represents the total of the grossed up (100%) distributed capital gains amount available for the CGT discount, rather than the discounted amount.

<sup>(b)</sup>The Discounted amounts at column T11 represent the capital gains, where the 50% CGT discount has already been applied by the product issuer. The actual discount amount available will be determined by the type of investor (e.g. individual, superannuation fund or trust). Companies and non-resident investors are not entitled to the CGT discount.

## INCOME

### Managed Investments & Listed Trusts (T)

Security	Foreign Income							Expenses	Tax Deducted	
	Distributed Foreign Capital Gains							Expenses paid	TFN WHT	Non-resident WHT
	Foreign income	Foreign - CFC	Gross discount amount <sup>(d)</sup>	Discounted amount <sup>(e)</sup>	Concession amount	Indexed	Other			
<i>References</i>	<i>T17</i>	<i>T18</i>	<i>T19</i>	<i>T20</i>	<i>T21</i>	<i>T22</i>	<i>T23</i>	<i>T24</i>	<i>T25</i>	<i>T26</i>

#### Australian listed security

Charter Hall Long WALE REIT (CLW)

Charter Hall Long WALE REIT (CLW)

Charter Hall Long WALE REIT (CLW)

Charter Hall Long WALE REIT (CLW)

#### Total

<sup>(d)</sup>The Gross discount amount at column T19 represents the total of the grossed up (100%) distributed capital gains amount available for discount, rather than the discounted amount.

<sup>(e)</sup>The Discounted amounts at column T20 represent the capital gains where the 50% CGT discount has already been applied by the product issuer. The actual discount amount available will be determined by the type of investor (e.g. individual, company, superannuation fund or trust). Companies and non-resident investors are not entitled to the discount.

<sup>(f)</sup>The new AMIT regime may impact the cash you receive from managed fund distributions from 1 July 2015. For more information, please refer to the Tax Guide.

**INCOME**

**Managed Investments & Listed Trusts (T)**

	Non-Assessable Amounts					AMIT	Tax Offset			
Security	Tax free	Tax exempt	Tax deferred/ Return of capital	Non- assessable non-exempt	NANE (Non- Trust)	AMIT - Adjustment <sup>o</sup>	Franking credits (FC)	Exploration credits	Foreign income tax offset	Aust FC from NZ
<i>References</i>	<i>T27</i>	<i>T28</i>	<i>T29</i>	<i>T30</i>	<i>T31</i>	<i>T32</i>	<i>T33</i>	<i>T34</i>	<i>T35</i>	<i>T36</i>
<b>Australian listed security</b>										
Charter Hall Long WALE REIT (CLW)						702.11				
Charter Hall Long WALE REIT (CLW)						702.11				
Charter Hall Long WALE REIT (CLW)						712.14				
Charter Hall Long WALE REIT (CLW)						722.17				
<b>Total</b>						<b>2,838.53</b>				

# Young & Soon Yun Pension Fund

## Dividend Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
<b>Shares in Listed Companies (Australian)</b>										
AEG.AX Absolute Equity Performance Fund Limited										
11/10/2019	2,909.20	0.00	2,909.20	1,246.80						
23/04/2020	1,818.25	0.00	1,818.25	779.25						
	4,727.45	0.00	4,727.45	2,026.05						
ANZ.AX Australia And New Zealand Banking Group Limited										
01/07/2019	622.40	0.00	622.40	266.74						
18/12/2019	622.40	186.72	435.68	186.72						
	1,244.80	186.72	1,058.08	453.46						
ANZPF.AX Anz Capital Notes										
24/09/2019	3,839.40	0.00	3,839.40	1,645.46						
24/03/2020	3,550.80	1,065.24	2,485.56	1,065.24						
	7,390.20	1,065.24	6,324.96	2,710.70						
ANZPG.AX Anz Capital Notes 4										
20/09/2019	209.78	0.00	209.78	89.91						
20/12/2019	215.56	64.67	150.89	64.67						
20/03/2020	215.34	64.60	150.74	64.60						

# Young & Soon Yun Pension Fund

## Dividend Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
22/06/2020	188.20	0.00	188.20	80.66						
	828.88	129.27	699.61	299.84						
APL.AX Anitpodes Global Investment Company Limited										
14/10/2019	750.00	375.00	375.00	160.71						
27/03/2020	600.00	300.00	300.00	128.57						
	1,350.00	675.00	675.00	289.28						
AZJ.AX Aurizon Holdings Ltd - DNR Capital										
23/09/2019	706.80	212.04	494.76	212.04						
23/03/2020	780.90	234.27	546.63	234.27						
	1,487.70	446.31	1,041.39	446.31						
BHP.AX BHP Group Limited										
25/09/2019	1,533.85	0.00	1,533.85	657.36						
24/03/2020	1,340.95	0.00	1,340.95	574.69						
	2,874.80	0.00	2,874.80	1,232.05						
CBA.AX Commonwealth Bank Of Australia.										
26/09/2019	1,016.40	0.00	1,016.40	435.60						
31/03/2020	880.00	0.00	880.00	377.14						

# Young & Soon Yun Pension Fund

## Dividend Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
	1,896.40	0.00	1,896.40	812.74						
CBAPE.AX Cba Perls Viii Capital Notes										
16/09/2019	802.83	0.00	802.83	344.07						
16/12/2019	761.67	0.00	761.67	326.43						
16/03/2020	744.59	0.00	744.59	319.11						
15/06/2020	715.54	0.00	715.54	306.66						
	3,024.63	0.00	3,024.63	1,296.27						
CBAPG.AX Commonwealth Pearl X										
16/09/2019	341.67	0.00	341.67	146.43						
16/12/2019	318.89	0.00	318.89	136.67						
16/03/2020	308.84	0.00	308.84	132.36						
15/06/2020	290.30	0.00	290.30	124.41						
	1,259.70	0.00	1,259.70	539.87						
COL.AX Coles Group Limited.										
26/09/2019	288.97	0.00	288.97	123.84						
27/03/2020	244.20	0.00	244.20	104.66						
	533.17	0.00	533.17	228.50						

# Young & Soon Yun Pension Fund

## Dividend Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
CSL.AX CSL Limited										
11/10/2019	385.45	385.45								
09/04/2020	389.89	389.89								
	775.34	775.34								
HLS.AX Healius Limited										
27/09/2019	135.46	0.00	135.46	58.05						
	135.46	0.00	135.46	58.05						
IANG.AX IAG Finance NZL Limited Reset Notes										
16/09/2019	193.13	57.94	135.19	57.94						
16/12/2019	183.46	55.04	128.42	55.04						
	376.59	112.98	263.61	112.98						
MQG.AX Macquarie Group Limited										
03/07/2019	1,296.00	712.80	583.20	249.94						
18/12/2019	900.00	540.00	360.00	154.29						
	2,196.00	1,252.80	943.20	404.23						
MQGPB.AX Macquarie Group Capital Notes 2										
17/09/2019	4,305.20	2,367.86	1,937.34	830.29						

# Young & Soon Yun Pension Fund

## Dividend Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
17/03/2020	3,880.78	2,328.47	1,552.31	665.28						
	8,185.98	4,696.33	3,489.65	1,495.57						
NAB.AX National Australia Bank Limited										
03/07/2019	914.66	0.00	914.66	392.00						
12/12/2019	914.66	0.00	914.66	392.00						
	1,829.32	0.00	1,829.32	784.00						
NABPC.AX NAB Capital Notes										
23/09/2019	817.60	0.00	817.60	350.40						
23/12/2019	770.50	0.00	770.50	330.21						
23/03/2020	771.80	0.00	771.80	330.77						
	2,359.90	0.00	2,359.90	1,011.38						
NABPD.AX NAB Capital Notes 2										
08/07/2019	465.88	0.00	465.88	199.66						
08/10/2019	429.16	0.00	429.16	183.93						
07/01/2020	404.08	0.00	404.08	173.18						
07/04/2020	409.36	0.00	409.36	175.44						
	1,708.48	0.00	1,708.48	732.21						



# Young & Soon Yun Pension Fund

## Dividend Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
ORG.AX Origin Energy Ltd										
27/09/2019	228.75	0.00	228.75	98.04						
27/03/2020	228.75	0.00	228.75	98.04						
	457.50	0.00	457.50	196.08						
RIO.AX Rio Tinto Limited										
19/09/2019	1,285.68	0.00	1,285.68	551.01						
16/04/2020	1,461.91	0.00	1,461.91	626.53						
	2,747.59	0.00	2,747.59	1,177.54						
RWC.AX Reliance Worldwide Corp Ltd										
11/10/2019	202.05	0.00	202.05	86.59						
	202.05	0.00	202.05	86.59						
S32.AX South32 Ltd										
10/10/2019	55.38	0.00	55.38	23.73						
02/04/2020	45.16	0.00	45.16	19.35						
	100.54	0.00	100.54	43.08						
SSG.AX Shaver Shop Group Limited										
23/10/2019	500.00	100.00	400.00	171.43						

# Young & Soon Yun Pension Fund

## Dividend Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
	500.00	100.00	400.00	171.43						
WBC.AX Westpac Banking Corporation										
20/12/2019	908.00	0.00	908.00	389.14						
	908.00	0.00	908.00	389.14						
WBCPH.AX Westpac Capital Notes 5										
23/09/2019	193.43	0.00	193.43	82.90						
23/12/2019	179.55	0.00	179.55	76.95						
23/03/2020	179.85	0.00	179.85	77.08						
22/06/2020	161.58	0.00	161.58	69.25						
	714.41	0.00	714.41	306.18						
WBCPI.AX Westpac Banking Corporation Capital Notes (WBCPI)										
18/09/2019	218.83	0.00	218.83	93.78						
18/12/2019	203.88	0.00	203.88	87.38						
18/03/2020	200.25	0.00	200.25	85.82						
18/06/2020	191.90	0.00	191.90	82.24						
	814.86	0.00	814.86	349.22						
WES.AX Wesfarmers Limited										

# Young & Soon Yun Pension Fund

## Dividend Reconciliation Report

For The Period 01 July 2019 - 30 June 2020

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
09/10/2019	634.92	0.00	634.92	272.11						
31/03/2020	610.50	0.00	610.50	261.64						
	1,245.42	0.00	1,245.42	533.75						
	<b>51,875.17</b>	<b>9,439.99</b>	<b>42,435.18</b>	<b>18,186.50</b>						
<b>TOTAL</b>	<b>51,875.17</b>	<b>9,439.99</b>	<b>42,435.18</b>	<b>18,186.50</b>						

### Tax Return Reconciliation

	Totals	Tax Return Label
Unfranked	9,439.99	J
Franked Dividends	42,435.18	K
Franking Credits	18,186.50	L

# INCOME

## Listed & Unlisted Securities (S)

Security	Date paid	Net (cash) amount	Australian Sourced Income							
			Franked dividends	Unfranked dividends	Conduit foreign income	Interest	Interest exempt from WHT	Other	Non Concess. MIT Income	Excluded from NCMI
References		S1	S2	S3	S4	S5	S6	S7	S8	S9
<b>Australian listed security</b>										
ANZ Capital Notes 4 (ANZPG)	20-Sep-19	209.78	209.78							
ANZ Capital Notes 4 (ANZPG)	20-Dec-19	215.56	150.89		64.67					
ANZ Capital Notes 4 (ANZPG)	20-Mar-20	215.34	150.74		64.60					
ANZ Capital Notes 4 (ANZPG)	22-Jun-20	188.20	188.20							
ANZ Capital Notes III (ANZPF)	24-Sep-19	3,839.40	3,839.40							
ANZ Capital Notes III (ANZPF)	24-Mar-20	3,550.80	2,485.56		1,065.24					
Absolute Equity Performance Fund Limited (AEG)	11-Oct-19	2,909.20	2,909.20							
Absolute Equity Performance Fund Limited (AEG)	23-Apr-20	1,818.25	1,818.25							
Antipodes Global Investment Company Ltd (APL)	14-Oct-19	750.00	375.00	375.00						
Antipodes Global Investment Company Ltd (APL)	27-Mar-20	600.00	300.00	300.00						
Aurizon Holdings Limited (AZJ)	23-Sep-19	706.80	494.76	212.04						
Aurizon Holdings Limited (AZJ)	23-Mar-20	780.90	546.63	234.27						
Australia & New Zealand Banking Group Ltd (ANZ)	01-Jul-19	622.40	622.40							
Australia & New Zealand Banking Group Ltd (ANZ)	18-Dec-19	622.40	435.68		186.72					
BHP Group Limited (BHP)	25-Sep-19	1,533.85	1,533.85							
BHP Group Limited (BHP)	24-Mar-20	1,340.95	1,340.95							
CBA Perls VIII Capital Notes (CBAPE)	16-Sep-19	802.83	802.83							
CBA Perls VIII Capital Notes (CBAPE)	16-Dec-19	761.67	761.67							
CBA Perls VIII Capital Notes (CBAPE)	16-Mar-20	744.59	744.59							
CBA Perls VIII Capital Notes (CBAPE)	15-Jun-20	715.54	715.54							
CBA Perls X Capital Notes (CBAPG)	16-Sep-19	341.67	341.67							
CBA Perls X Capital Notes (CBAPG)	16-Dec-19	318.89	318.89							
CBA Perls X Capital Notes (CBAPG)	16-Mar-20	308.84	308.84							
CBA Perls X Capital Notes (CBAPG)	15-Jun-20	290.30	290.30							
CSL Limited (CSL)	11-Oct-19	385.45			385.45					
CSL Limited (CSL)	09-Apr-20	389.89			389.89					
Coles Group Limited (COL)	26-Sep-19	288.97	288.97							
Coles Group Limited (COL)	27-Mar-20	244.20	244.20							
Commonwealth Bank Of Australia (CBA)	26-Sep-19	1,016.40	1,016.40							

## INCOME

### Listed & Unlisted Securities (S)

Security	Date paid	Net (cash) amount	Australian Sourced Income							
			Franked dividends	Unfranked dividends	Conduit foreign income	Interest	Interest exempt from WHT	Other	Non Concess. MIT Income	Excluded from NCMI
<i>References</i>		<i>S1</i>	<i>S2</i>	<i>S3</i>	<i>S4</i>	<i>S5</i>	<i>S6</i>	<i>S7</i>	<i>S8</i>	<i>S9</i>
Commonwealth Bank Of Australia (CBA)	31-Mar-20	880.00	880.00							
Healius Limited (HLS)	27-Sep-19	135.46	135.46							
IAG Finance NZL Limited Reset Notes (IANG)	16-Sep-19	193.13	135.18	57.95						
IAG Finance NZL Limited Reset Notes (IANG)	16-Dec-19	183.46	128.42	55.04						
Macquarie Group Capital Notes 2 (MQGPB)	17-Sep-19	4,305.20	1,937.34		2,367.86					
Macquarie Group Capital Notes 2 (MQGPB)	17-Mar-20	3,880.78	1,552.31		2,328.47					
Macquarie Group Limited (MQG)	03-Jul-19	1,296.00	583.20		712.80					
Macquarie Group Limited (MQG)	18-Dec-19	900.00	360.00		540.00					
NAB Capital Notes (NABPC)	23-Sep-19	817.60	817.60							
NAB Capital Notes (NABPC)	23-Dec-19	770.50	770.50							
NAB Capital Notes (NABPC)	23-Mar-20	771.80	771.80							
NAB Capital Notes 2 (NABPD)	08-Jul-19	465.88	465.88							
NAB Capital Notes 2 (NABPD)	08-Oct-19	429.16	429.16							
NAB Capital Notes 2 (NABPD)	07-Jan-20	404.08	404.08							
NAB Capital Notes 2 (NABPD)	07-Apr-20	409.36	409.36							
National Australia Bank Ltd (NAB)	03-Jul-19	914.66	914.66							
National Australia Bank Ltd (NAB)	12-Dec-19	914.66	914.66							
Origin Energy Ltd (ORG)	27-Sep-19	228.75	228.75							
Origin Energy Ltd (ORG)	27-Mar-20	228.75	228.75							
Reliance Worldwide Corporation Limited (RWC)	11-Oct-19	202.05	202.05							
Rio Tinto Limited (RIO)	19-Sep-19	1,285.68	1,285.68							
Rio Tinto Limited (RIO)	16-Apr-20	1,461.91	1,461.91							
Shaver Shop Group Limited (SSG)	23-Oct-19	500.00	400.00	100.00						
South32 Limited (S32)	10-Oct-19	55.38	55.38							
South32 Limited (S32)	02-Apr-20	45.16	45.16							
Wesfarmers Limited (WES)	09-Oct-19	634.92	634.92							
Wesfarmers Limited (WES)	31-Mar-20	610.50	610.50							
Westpac Banking Corporation (WBC)	20-Dec-19	908.00	908.00							
Westpac Capital Notes 5 (WBCPH)	23-Sep-19	193.43	193.43							
Westpac Capital Notes 5 (WBCPH)	23-Dec-19	179.55	179.55							
Westpac Capital Notes 5 (WBCPH)	23-Mar-20	179.85	179.85							

**INCOME**

**Listed & Unlisted Securities (S)**

Security	Date paid	Net (cash) amount	Australian Sourced Income							
			Franked dividends	Unfranked dividends	Conduit foreign income	Interest	Interest exempt from WHT	Other	Non Concess. MIT Income	Excluded from NCMI
<i>References</i>		<i>S1</i>	<i>S2</i>	<i>S3</i>	<i>S4</i>	<i>S5</i>	<i>S6</i>	<i>S7</i>	<i>S8</i>	<i>S9</i>
Westpac Capital Notes 5 (WBCPH)	22-Jun-20	161.58	161.58							
Westpac Capital Notes 6 (WBCPI)	18-Sep-19	218.83	218.83							
Westpac Capital Notes 6 (WBCPI)	18-Dec-19	203.88	203.88							
Westpac Capital Notes 6 (WBCPI)	18-Mar-20	200.25	200.25							
Westpac Capital Notes 6 (WBCPI)	18-Jun-20	191.90	191.90							
<b>Total</b>		<b>51,875.17</b>	<b>42,435.17</b>	<b>1,334.30</b>	<b>8,105.70</b>					



## INCOME

### Listed & Unlisted Securities (S)

Security	Foreign Income		Tax Offset			Expenses	Tax Deducted		
	Foreign income	Foreign - CFC	Franking credits (FC)	Foreign income tax offset	Exploration credits	Aust FC from NZ	Expenses paid	TFN WHT	Non-resident WHT
References	<i>S10</i>	<i>S11</i>	<i>S12</i>	<i>S13</i>	<i>S14</i>	<i>S15</i>	<i>S16</i>	<i>S17</i>	<i>S18</i>
<b>Australian listed security</b>									
ANZ Capital Notes 4 (ANZPG)			89.91						
ANZ Capital Notes 4 (ANZPG)			64.67						
ANZ Capital Notes 4 (ANZPG)			64.60						
ANZ Capital Notes 4 (ANZPG)			80.66						
ANZ Capital Notes III (ANZPF)			1,645.46						
ANZ Capital Notes III (ANZPF)			1,065.24						
Absolute Equity Performance Fund Limited (AEG)			1,246.80						
Absolute Equity Performance Fund Limited (AEG)			779.25						
Antipodes Global Investment Company Ltd (APL)			160.71						
Antipodes Global Investment Company Ltd (APL)			128.57						
Aurizon Holdings Limited (AZJ)			212.04						
Aurizon Holdings Limited (AZJ)			234.27						
Australia & New Zealand Banking Group Ltd (ANZ)			266.74						
Australia & New Zealand Banking Group Ltd (ANZ)			186.72						
BHP Group Limited (BHP)			657.37						
BHP Group Limited (BHP)			574.69						
CBA Perls VIII Capital Notes (CBAPE)			344.07						
CBA Perls VIII Capital Notes (CBAPE)			326.43						
CBA Perls VIII Capital Notes (CBAPE)			319.11						
CBA Perls VIII Capital Notes (CBAPE)			306.66						
CBA Perls X Capital Notes (CBAPG)			146.43						
CBA Perls X Capital Notes (CBAPG)			136.67						
CBA Perls X Capital Notes (CBAPG)			132.36						
CBA Perls X Capital Notes (CBAPG)			124.41						
CSL Limited (CSL)									
CSL Limited (CSL)									
Coles Group Limited (COL)			123.84						

## INCOME

### Listed & Unlisted Securities (S)

Security	Foreign Income		Tax Offset			Expenses	Tax Deducted		
	Foreign income	Foreign - CFC	Franking credits (FC)	Foreign income tax offset	Exploration credits	Aust FC from NZ	Expenses paid	TFN WHT	Non-resident WHT
<i>References</i>	<i>S10</i>	<i>S11</i>	<i>S12</i>	<i>S13</i>	<i>S14</i>	<i>S15</i>	<i>S16</i>	<i>S17</i>	<i>S18</i>
Coles Group Limited (COL)			104.66						
Commonwealth Bank Of Australia (CBA)			435.60						
Commonwealth Bank Of Australia (CBA)			377.14						
Healius Limited (HLS)			58.05						
IAG Finance NZL Limited Reset Notes (IANG)			57.93						
IAG Finance NZL Limited Reset Notes (IANG)			55.04						
Macquarie Group Capital Notes 2 (MQGPB)			830.29						
Macquarie Group Capital Notes 2 (MQGPB)			665.27						
Macquarie Group Limited (MQG)			249.94						
Macquarie Group Limited (MQG)			154.29						
NAB Capital Notes (NABPC)			350.40						
NAB Capital Notes (NABPC)			330.21						
NAB Capital Notes (NABPC)			330.77						
NAB Capital Notes 2 (NABPD)			199.66						
NAB Capital Notes 2 (NABPD)			183.93						
NAB Capital Notes 2 (NABPD)			173.18						
NAB Capital Notes 2 (NABPD)			175.44						
National Australia Bank Ltd (NAB)			392.00						
National Australia Bank Ltd (NAB)			392.00						
Origin Energy Ltd (ORG)			98.04						
Origin Energy Ltd (ORG)			98.04						
Reliance Worldwide Corporation Limited (RWC)			86.59						
Rio Tinto Limited (RIO)			551.01						
Rio Tinto Limited (RIO)			626.53						
Shaver Shop Group Limited (SSG)			171.43						
South32 Limited (S32)			23.73						
South32 Limited (S32)			19.35						
Wesfarmers Limited (WES)			272.11						
Wesfarmers Limited (WES)			261.64						



**INCOME**

**Listed & Unlisted Securities (S)**

Security	Foreign Income		Tax Offset			Expenses	Tax Deducted		
	Foreign income	Foreign - CFC	Franking credits (FC)	Foreign income tax offset	Exploration credits	Aust FC from NZ	Expenses paid	TFN WHT	Non-resident WHT
References	S10	S11	S12	S13	S14	S15	S16	S17	S18
Westpac Banking Corporation (WBC)			389.14						
Westpac Capital Notes 5 (WBCPH)			82.90						
Westpac Capital Notes 5 (WBCPH)			76.95						
Westpac Capital Notes 5 (WBCPH)			77.08						
Westpac Capital Notes 5 (WBCPH)			69.25						
Westpac Capital Notes 6 (WBCPI)			93.78						
Westpac Capital Notes 6 (WBCPI)			87.38						
Westpac Capital Notes 6 (WBCPI)			85.82						
Westpac Capital Notes 6 (WBCPI)			82.24						
<b>Total</b>			<b>18,186.49</b>						



**INCOME**

**Listed & Unlisted Securities (S)**

Security	Non-Assessable Amounts				
	Tax free	Tax exempt	Tax deferred/ Return of capital	Non-assessable non-exempt	NANE (Non-Trust)
References	S19	S20	S21	S22	S23
<b>Australian listed security</b>					
ANZ Capital Notes 4 (ANZPG)					
ANZ Capital Notes 4 (ANZPG)					
ANZ Capital Notes 4 (ANZPG)					
ANZ Capital Notes 4 (ANZPG)					
ANZ Capital Notes III (ANZPF)					
ANZ Capital Notes III (ANZPF)					
Absolute Equity Performance Fund Limited (AEG)					
Absolute Equity Performance Fund Limited (AEG)					
Antipodes Global Investment Company Ltd (APL)					
Antipodes Global Investment Company Ltd (APL)					
Aurizon Holdings Limited (AZJ)					
Aurizon Holdings Limited (AZJ)					
Australia & New Zealand Banking Group Ltd (ANZ)					
Australia & New Zealand Banking Group Ltd (ANZ)					
BHP Group Limited (BHP)					
BHP Group Limited (BHP)					
CBA Perls VIII Capital Notes (CBAPE)					
CBA Perls VIII Capital Notes (CBAPE)					
CBA Perls VIII Capital Notes (CBAPE)					
CBA Perls VIII Capital Notes (CBAPE)					
CBA Perls X Capital Notes (CBAPG)					
CBA Perls X Capital Notes (CBAPG)					
CBA Perls X Capital Notes (CBAPG)					
CBA Perls X Capital Notes (CBAPG)					
CSL Limited (CSL)					
CSL Limited (CSL)					
Coles Group Limited (COL)					

**INCOME**

**Listed & Unlisted Securities (S)**

Security	Non-Assessable Amounts				
	Tax free	Tax exempt	Tax deferred/ Return of capital	Non-assessable non-exempt	NANE (Non-Trust)
<i>References</i>	<i>S19</i>	<i>S20</i>	<i>S21</i>	<i>S22</i>	<i>S23</i>
Coles Group Limited (COL)					
Commonwealth Bank Of Australia (CBA)					
Commonwealth Bank Of Australia (CBA)					
Healius Limited (HLS)					
IAG Finance NZL Limited Reset Notes (IANG)					
IAG Finance NZL Limited Reset Notes (IANG)					
Macquarie Group Capital Notes 2 (MQGPB)					
Macquarie Group Capital Notes 2 (MQGPB)					
Macquarie Group Limited (MQG)					
Macquarie Group Limited (MQG)					
NAB Capital Notes (NABPC)					
NAB Capital Notes (NABPC)					
NAB Capital Notes (NABPC)					
NAB Capital Notes 2 (NABPD)					
NAB Capital Notes 2 (NABPD)					
NAB Capital Notes 2 (NABPD)					
NAB Capital Notes 2 (NABPD)					
National Australia Bank Ltd (NAB)					
National Australia Bank Ltd (NAB)					
Origin Energy Ltd (ORG)					
Origin Energy Ltd (ORG)					
Reliance Worldwide Corporation Limited (RWC)					
Rio Tinto Limited (RIO)					
Rio Tinto Limited (RIO)					
Shaver Shop Group Limited (SSG)					
South32 Limited (S32)					
South32 Limited (S32)					
Wesfarmers Limited (WES)					
Wesfarmers Limited (WES)					

**INCOME**

**Listed & Unlisted Securities (S)**

Security	Non-Assessable Amounts				
	Tax free	Tax exempt	Tax deferred/ Return of capital	Non-assessable non-exempt	NANE (Non-Trust)
<i>References</i>	<i>S19</i>	<i>S20</i>	<i>S21</i>	<i>S22</i>	<i>S23</i>
Westpac Banking Corporation (WBC)					
Westpac Capital Notes 5 (WBCPH)					
Westpac Capital Notes 5 (WBCPH)					
Westpac Capital Notes 5 (WBCPH)					
Westpac Capital Notes 5 (WBCPH)					
Westpac Capital Notes 6 (WBCPI)					
Westpac Capital Notes 6 (WBCPI)					
Westpac Capital Notes 6 (WBCPI)					
Westpac Capital Notes 6 (WBCPI)					
<b>Total</b>					

Young & Soon Yun Pension Fund

# Realised Capital Gains Report

For The Period 01 July 2019 - 30 June 2020

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>												
IAG Finance NZL Limited Reset Notes												
16/01/2012	16/12/2019	190.00	19,958.00	19,000.00	(958.00)	19,958.00	19,958.00	0.00	0.00	0.00	0.00	(958.00)
		<b>190.00</b>	<b>19,958.00</b>	<b>19,000.00</b>	<b>(958.00)</b>	<b>19,958.00</b>	<b>19,958.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(958.00)</b>
NAB Capital Notes												
19/03/2015	23/03/2020	1,000.00	100,000.00	100,000.00	0.00	100,000.00	100,000.00	0.00	0.00	0.00	0.00	0.00
		<b>1,000.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>1,190.00</b>	<b>119,958.00</b>	<b>119,000.00</b>	<b>(958.00)</b>	<b>119,958.00</b>	<b>119,958.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(958.00)</b>
		<b>1,190.00</b>	<b>119,958.00</b>	<b>119,000.00</b>	<b>(958.00)</b>	<b>119,958.00</b>	<b>119,958.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(958.00)</b>

**DISPOSAL OF CAPITAL ITEMS - COST BASE/PROCEEDS INFORMATION (R)**

Security	Units	Purchase date	Sale date	Adjusted cost base	Indexed adjusted cost	Net sale proceeds	Proceeds less cost	Gross discount amount	Discounted 50% <sup>(a)</sup>	Discounted 33 1/3% <sup>(b)</sup>	Other	Capital losses
<i>References</i>				<i>R1</i>	<i>R2</i>	<i>R3</i>	<i>R4</i>	<i>R5</i>	<i>R6</i>	<i>R7</i>	<i>R8</i>	<i>R9</i>
NAB Capital Notes (NABPC) <sup>(Tr)</sup>	1,000	19-Mar-15	23-Mar-20	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>						<b>100,000.00</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>

Where assets have been transferred into the Service, we have relied upon information regarding the CGT cost base and acquisition date provided at the time of transfer to calculate any capital gains or capital losses.

<sup>(a)</sup>This amount represents the taxable capital gains after the 50% CGT discount has been applied.

<sup>(b)</sup>This amount represents the taxable capital gains after the 33 1/3% CGT discount has been applied. The amount included is 66 2/3% of the gross amount.

**OTHER INCOME (O)**

Security	Event	Units	Purchase date	Sale date/ maturity	Purchase cost	Net proceeds	Assessable income/loss
<i>References</i>					<i>O1</i>	<i>O2</i>	<i>O3</i>
IAG Finance NZL Limited Reset Notes (IANG)	Disposal	190.00	29-May-17	16-Dec-19		19,000.00	19,000.00
<b>Total</b>						<b>19,000.00</b>	<b>19,000.00</b>



Young & Soon Yun Pension Fund
304/1 Gray Street
NEW FARM QLD 4005

Invoice Date
10 October 2019

ABN.
16 134 060 432

Invoice No.
22741

Client Code
YUN006

TAX INVOICE

To our Professional Fees and Charges in attending to the following:-

Annual Administration:

Preparation of Financial Statements for the Young & Soon Yun Pension Fund for the financial year ended 30 June 2019

Preparation of Minutes and Member Benefit Statements for the financial year ended 30 June 2019

Preparation and lodgement with the Australian Taxation Office of Fund Income Tax Return for the financial year ended 30 June 2019

Professional advice and assistance from time to time as required. 2,200.00

Audit:

Audit of 2019 Fund Financial Statements as performed by Super Audits and paid on behalf of the Fund. 350.00

Actuarial Certificate:

Preparation of a section 295-390 of the Income Tax Assessment Act (ITAA) 1997 actuarial certificate for Young & Soon Yun Pension Fund by Accurium and paid on behalf of the Fund.

120.00

Our Price 2,670.00

Plus: GST 267.00

TOTAL DUE \$2,937.00



Remittance Advice - Please return with your payment

Payment required within Fourteen (14) Days from date of Invoice

Invoice Due Date - 24 October 2019

Please forward cheques to:

Herron Accountants
PO Box 504
North Lakes QLD 4509
Ph: 07 3204 4166

For Direct Deposit:

BSB: 124 001
BoQ Account No: 21374214

Credit Card: Mastercard/Visa (Please circle)

Card No:

Card number input boxes

Expires: \_\_\_ / \_\_\_

Name on Card:

Name on card input line

Signature:

Signature input line

Client Code: YUN006

Invoice No: 22741

Amount Due: \$2,937.00

Amount Paid: \$ \_\_\_\_\_



# Macquarie Investment Consolidator

## Tax Report - Summary (Part A)

from 1 July 2019 to 30 June 2020

**Account No:** D47565  
**Account Name:** YOUNG KU YUN & CHANG SOON YUN ATF  
 YOUNG & SOON YUN PENSION FUND



	Franking Credit Distributed (\$)	Franking Credit Denied (\$)	Tax Return Amount (\$)	Individual Tax Return Ref. No.	Trust Tax Return Ref. No.	SMSF Tax Return Ref. No.	Tax Report - Detailed Ref.¹
<b>Income</b>							
<b>Gross Interest</b>							
Interest received - Cash			1,096.26				C3
Interest received - Listed equities			-				
<b>Total Gross Interest</b>			<b>1,096.26</b>	<b>10L</b>	<b>11J</b>	<b>11C</b>	
<b>Dividends</b> <i>(received from equity investments)</i>							
Unfranked amount (including Conduit Foreign Income)			9,440.00	<b>11S</b>	<b>12K</b>	<b>11J</b>	S3;S4
Franked amount			42,435.17	<b>11T</b>	<b>12L</b>	<b>11K</b>	S2
Franking credit	18,186.49	-	18,186.49	<b>11U</b>	<b>12M</b>	<b>11L</b>	S12
<b>Trust Distributions</b>							
Trust distributions less distributed net capital gains, foreign & franked income			1,081.58	<b>13U</b>	<b>8R</b>		T7;T8
Franked income grossed up			-	<b>13C</b>	<b>8F</b>		
<b>Gross Trust Distributions</b>			<b>1,081.58</b>			<b>11M</b>	
Share of franking credits from franked dividends	-	-	-	<b>13Q</b>	<b>8D</b>		
<b>Foreign Source Income</b>							
Foreign Income			-				
Foreign income tax offset			-	<b>20O</b>	<b>23Z</b>	<b>13C1</b>	
<b>Total Assessable Foreign Source Income</b>			<b>-</b>	<b>20E &amp; 20M</b>	<b>23B &amp; 23V</b>	<b>11D1 &amp; 11D</b>	
<b>Foreign Entities</b>							
Foreign - CFC			-	<b>19K</b>	<b>22M or 22X</b>	<b>11D1 &amp; 11D</b>	
<b>Other Income</b>							
Gain from disposal of convertible notes + other income			19,000.00				O3
Other income - listed securities			-				
<b>Total Other Income</b>			<b>19,000.00</b>	<b>24V</b>	<b>14O</b>	<b>11S</b>	
<b>Other Credits</b>							
Australian franking credits from a NZ company			-	<b>20F</b>	<b>23D</b>	<b>13E1</b>	
Exploration Credits			-	<b>T10</b>	<b>52G</b>	<b>13E4</b>	
<b>Expenses</b>							
Government Charges			-				F1
Adviser Fees			-				F2
- Adviser Establishment Fees			-				F3
- Adviser Service Fees			-				F4
- Adviser Transaction Fees			-				F5
Administration Fees			2,582.71				F6
Interest Paid (Margin Loan)			-				F7
Dealer Service Fee			-				F8
Other			-				
<b>Total Deductions</b>			<b>2,582.71</b>	<b>D7I,D8H or 13Y</b>	<b>16P</b>	<b>12I1</b>	
<b>Tax Deducted</b>							
TFN amounts			-				
Non resident amounts withheld			-				

¹Refer to the Tax Report - Detailed section for information on a security level.

Where we have been advised that adviser fees are deductible, we have relied on these instructions and have not considered whether the treatment is correct. We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.

**Total unallocated fees per Tax Report - Detailed (F section) are \$ 1,653.36. We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.**

# Macquarie Investment Consolidator

## Tax Report - Summary (Part A)

from 1 July 2019 to 30 June 2020

**Account No:** D47565  
**Account Name:** YOUNG KU YUN & CHANG SOON YUN ATF  
 YOUNG & SOON YUN PENSION FUND



	TARP	Non-TARP	Taxable amount	Individual Tax Return Ref. No.	Trust Tax Return Ref. No.	SMSF Tax Return Ref. No.	Tax Report - Detailed Ref.¹
	(\$)	(\$)	(\$)				
<b>Capital Gains/Losses</b>							
<b>Capital gains from trust distributions</b>							
Discounted (Grossed up amount)	-	-	-				
Indexed	-	-	-				
Other	-	-	-				
<b>Total</b>			-				
<b>Capital gains from the disposal of assets²</b>							
Discounted (Grossed up amount)	-	-	-				
Other	-	-	-				
Losses	-	-	-				
<b>Total Current Year Capital Gains</b>							
Discounted (Grossed up amount)	-	-	-				
Indexed	-	-	-				
Other	-	-	-				
<b>Total</b>			-				
<b>Net Capital Gains</b>							
Gross capital gains before losses applied			-				
Current year capital losses - sale of assets			-				
<b>Gross Capital Gains After Losses Applied</b>			-				
CGT Discount Applied to Gross Capital Gains				50% 18A	50% 21A	33.33% 11A	
<b>Net Capital Gains After Discount Applied</b>				-	-	-	
<b>or</b>			<b>or</b>				
<b>Net Capital Losses Carried Forward To Later Income Years</b>			-	18V			
Total NCMI Capital Gains			-				
Total Excl. from NCMI Capital Gains			-				

¹Refer to the Tax Report - Detailed section for information on a security level.

²For disposal of assets held within the Service, we have assumed that all interests are Non Taxable Australian Real Property (Non-TARP) assets, on the basis that the investor does not hold more than a 10% interest in the asset. If this is not the case, we recommend investors seek independent taxation advice to determine their capital gains tax (CGT) position.

The 50% CGT discount is no longer available for non-residents. Investors who may be impacted by this change are advised to seek independent taxation advice to determine how this may impact them.

Distributed capital gains have been split between gains relating to TARP assets and gains relating to Non-TARP assets. For further information on these gains, please refer to the Tax Guide.

**Disclaimer:** The tax components in this Report reflect only those related to this account. These amounts will need to be adjusted for any additional income earned or expenses incurred elsewhere by the investor in the current tax year.

**This report has been prepared on the basis of the investor being an Australian resident individual taxpayer. For information regarding the assumptions used to calculate the amounts in this Report, please refer to the Tax Guide.**

**This Report must be read in conjunction with the Tax Report - Detailed for a full breakdown of all components received for tax purposes. This Report is available online.**

# Macquarie Investment Consolidator

## Tax Report - Detailed (Part B)

from 1 July 2019 to 30 June 2020



**Account No:** D47565

**Account Name:** YOUNG KU YUN & CHANG SOON YUN ATF YOUNG & SOON  
YUN PENSION FUND

### INCOME

#### Fixed Interest & Cash Investments (C)

Security	Date paid	Net (cash) amount	Australian Sourced Income		Tax Deducted		Foreign Income	Tax Offsets
			Interest	Other	TFN WHT	Non-resident	Foreign income	Foreign income tax offset
References	C1	C2	C3	C4	C5	C6	C7	C8
<b>Direct cash</b>								
Cash account - 000122774433	02-Jul-19	32.68	32.68					
Cash account - 000122774433	31-Jul-19	117.58	117.58					
Cash account - 000122774433	02-Aug-19	58.78	58.78					
Cash account - 000122774433	30-Aug-19	126.36	126.36					
Cash account - 000122774433	03-Sep-19	63.20	63.20					
Cash account - 000122774433	30-Sep-19	60.79	60.79					
Cash account - 000122774433	02-Oct-19	60.77	60.77					
Cash account - 000122774433	31-Oct-19	6.24	6.24					
Cash account - 000122774433	04-Nov-19	64.32	64.32					
Cash account - 000122774433	03-Dec-19	64.24	64.24					
Cash account - 000122774433	03-Jan-20	67.29	67.29					
Cash account - 000122774433	04-Feb-20	68.19	68.19					
Cash account - 000122774433	03-Mar-20	62.25	62.25					
Cash account - 000122774433	02-Apr-20	72.01	72.01					
Cash account - 000122774433	04-May-20	84.96	84.96					
Cash account - 000122774433	02-Jun-20	86.60	86.60					
<b>Total</b>		<b>1,096.26</b>	<b>1,096.26</b>					

**INCOME**

**Managed Investments & Listed Trusts (T)**

Australian Sourced Income										
Security	Date declared/ paid	Net (cash) amount	Franked dividends	Unfranked dividends	Conduit foreign income	Interest	Interest exempt from WHT	Other	Non Concess. MIT Income	Excluded from NCMI
<i>References</i>		<i>T1</i>	<i>T2</i>	<i>T3</i>	<i>T4</i>	<i>T5</i>	<i>T6</i>	<i>T7</i>	<i>T8</i>	<i>T9</i>
<b>Australian listed security</b>										
Charter Hall Long WALE REIT (CLW)	27-Sep-19	969.64						249.79	17.74	
Charter Hall Long WALE REIT (CLW)	30-Dec-19	969.64						249.79	17.74	
Charter Hall Long WALE REIT (CLW)	30-Mar-20	983.49						253.36	17.99	
Charter Hall Long WALE REIT (CLW)	29-Jun-20	997.34						256.93	18.24	
<b>Total</b>		<b>3,920.11</b>						<b>1,009.87</b>	<b>71.71</b>	

**INCOME**

**Managed Investments & Listed Trusts (T)**

	Australian Sourced Income						
	Distributed Australian Capital Gains						
Security	Gross discount amount <sup>(a)</sup>	Discounted amount <sup>(b)</sup>	Concession amount	Indexed amount	Other amount	NCMI – Capital Gains	Ex. From NCMI – Capital Gains
References	T10	T11	T12	T13	T14	T15	T16
<b>Australian listed security</b>							
Charter Hall Long WALE REIT (CLW)							
Charter Hall Long WALE REIT (CLW)							
Charter Hall Long WALE REIT (CLW)							
Charter Hall Long WALE REIT (CLW)							
<b>Total</b>							

<sup>(a)</sup>The Gross discount amount at column T10 represents the total of the grossed up (100%) distributed capital gains amount available for the CGT discount, rather than the discounted amount.

<sup>(b)</sup>The Discounted amounts at column T11 represent the capital gains, where the 50% CGT discount has already been applied by the product issuer. The actual discount amount available will be determined by the type of investor (e.g. individual, superannuation fund or trust). Companies and non-resident investors are not entitled to the CGT discount.

**INCOME**

**Managed Investments & Listed Trusts (T)**

Security	Foreign Income						Expenses	Tax Deducted		
	Distributed Foreign Capital Gains						Expenses paid	TFN WHT	Non-resident WHT	
	Foreign income	Foreign - CFC	Gross discount amount <sup>(d)</sup>	Discounted amount <sup>(e)</sup>	Concession amount	Indexed				Other
References	T17	T18	T19	T20	T21	T22	T23	T24	T25	T26
<b>Australian listed security</b>										
Charter Hall Long WALE REIT (CLW)										
Charter Hall Long WALE REIT (CLW)										
Charter Hall Long WALE REIT (CLW)										
Charter Hall Long WALE REIT (CLW)										
<b>Total</b>										

<sup>(d)</sup>The Gross discount amount at column T19 represents the total of the grossed up (100%) distributed capital gains amount available for discount, rather than the discounted amount.

<sup>(e)</sup>The Discounted amounts at column T20 represent the capital gains where the 50% CGT discount has already been applied by the product issuer. The actual discount amount available will be determined by the type of investor (e.g. individual, company, superannuation fund or trust). Companies and non-resident investors are not entitled to the discount.

<sup>(f)</sup>The new AMIT regime may impact the cash you receive from managed fund distributions from 1 July 2015. For more information, please refer to the Tax Guide.

**INCOME**

**Managed Investments & Listed Trusts (T)**

	Non-Assessable Amounts				AMIT	Tax Offset				
Security	Tax free	Tax exempt	Tax deferred/ Return of capital	Non-assessable non-exempt	NANE (Non-Trust)	AMIT - Adjustment <sup>o</sup>	Franking credits (FC)	Exploration credits	Foreign income tax offset	Aust FC from NZ
<i>References</i>	<i>T27</i>	<i>T28</i>	<i>T29</i>	<i>T30</i>	<i>T31</i>	<i>T32</i>	<i>T33</i>	<i>T34</i>	<i>T35</i>	<i>T36</i>
<b>Australian listed security</b>										
Charter Hall Long WALE REIT (CLW)						702.11				
Charter Hall Long WALE REIT (CLW)						702.11				
Charter Hall Long WALE REIT (CLW)						712.14				
Charter Hall Long WALE REIT (CLW)						722.17				
<b>Total</b>						<b>2,838.53</b>				

# INCOME

## Listed & Unlisted Securities (\$)

Security	Date paid	Net (cash) amount	Australian Sourced Income							
			Franked dividends	Unfranked dividends	Conduit foreign income	Interest	Interest exempt from WHT	Other	Non Concess. MIT Income	Excluded from NCMI
References		S1	S2	S3	S4	S5	S6	S7	S8	S9
<b>Australian listed security</b>										
ANZ Capital Notes 4 (ANZPG)	20-Sep-19	209.78	209.78							
ANZ Capital Notes 4 (ANZPG)	20-Dec-19	215.56	150.89		64.67					
ANZ Capital Notes 4 (ANZPG)	20-Mar-20	215.34	150.74		64.60					
ANZ Capital Notes 4 (ANZPG)	22-Jun-20	188.20	188.20							
ANZ Capital Notes III (ANZPF)	24-Sep-19	3,839.40	3,839.40							
ANZ Capital Notes III (ANZPF)	24-Mar-20	3,550.80	2,485.56		1,065.24					
Absolute Equity Performance Fund Limited (AEG)	11-Oct-19	2,909.20	2,909.20							
Absolute Equity Performance Fund Limited (AEG)	23-Apr-20	1,818.25	1,818.25							
Antipodes Global Investment Company Ltd (APL)	14-Oct-19	750.00	375.00	375.00						
Antipodes Global Investment Company Ltd (APL)	27-Mar-20	600.00	300.00	300.00						
Aurizon Holdings Limited (AZJ)	23-Sep-19	706.80	494.76	212.04						
Aurizon Holdings Limited (AZJ)	23-Mar-20	780.90	546.63	234.27						
Australia & New Zealand Banking Group Ltd (ANZ)	01-Jul-19	622.40	622.40							
Australia & New Zealand Banking Group Ltd (ANZ)	18-Dec-19	622.40	435.68		186.72					
BHP Group Limited (BHP)	25-Sep-19	1,533.85	1,533.85							
BHP Group Limited (BHP)	24-Mar-20	1,340.95	1,340.95							
CBA Perls VIII Capital Notes (CBAPE)	16-Sep-19	802.83	802.83							
CBA Perls VIII Capital Notes (CBAPE)	16-Dec-19	761.67	761.67							
CBA Perls VIII Capital Notes (CBAPE)	16-Mar-20	744.59	744.59							
CBA Perls VIII Capital Notes (CBAPE)	15-Jun-20	715.54	715.54							
CBA Perls X Capital Notes (CBAPG)	16-Sep-19	341.67	341.67							
CBA Perls X Capital Notes (CBAPG)	16-Dec-19	318.89	318.89							
CBA Perls X Capital Notes (CBAPG)	16-Mar-20	308.84	308.84							
CBA Perls X Capital Notes (CBAPG)	15-Jun-20	290.30	290.30							
CSL Limited (CSL)	11-Oct-19	385.45			385.45					
CSL Limited (CSL)	09-Apr-20	389.89			389.89					
Coles Group Limited (COL)	26-Sep-19	288.97	288.97							
Coles Group Limited (COL)	27-Mar-20	244.20	244.20							
Commonwealth Bank Of Australia (CBA)	26-Sep-19	1,016.40	1,016.40							



# INCOME

## Listed & Unlisted Securities (S)

Security	Date paid	Net (cash) amount	Australian Sourced Income							
			Franked dividends	Unfranked dividends	Conduit foreign income	Interest	Interest exempt from WHT	Other	Non Concess. MIT Income	Excluded from NCMI
<i>References</i>		<i>S1</i>	<i>S2</i>	<i>S3</i>	<i>S4</i>	<i>S5</i>	<i>S6</i>	<i>S7</i>	<i>S8</i>	<i>S9</i>
Commonwealth Bank Of Australia (CBA)	31-Mar-20	880.00	880.00							
Healius Limited (HLS)	27-Sep-19	135.46	135.46							
IAG Finance NZL Limited Reset Notes (IANG)	16-Sep-19	193.13	135.18	57.95						
IAG Finance NZL Limited Reset Notes (IANG)	16-Dec-19	183.46	128.42	55.04						
Macquarie Group Capital Notes 2 (MQGPB)	17-Sep-19	4,305.20	1,937.34		2,367.86					
Macquarie Group Capital Notes 2 (MQGPB)	17-Mar-20	3,880.78	1,552.31		2,328.47					
Macquarie Group Limited (MQG)	03-Jul-19	1,296.00	583.20		712.80					
Macquarie Group Limited (MQG)	18-Dec-19	900.00	360.00		540.00					
NAB Capital Notes (NABPC)	23-Sep-19	817.60	817.60							
NAB Capital Notes (NABPC)	23-Dec-19	770.50	770.50							
NAB Capital Notes (NABPC)	23-Mar-20	771.80	771.80							
NAB Capital Notes 2 (NABPD)	08-Jul-19	465.88	465.88							
NAB Capital Notes 2 (NABPD)	08-Oct-19	429.16	429.16							
NAB Capital Notes 2 (NABPD)	07-Jan-20	404.08	404.08							
NAB Capital Notes 2 (NABPD)	07-Apr-20	409.36	409.36							
National Australia Bank Ltd (NAB)	03-Jul-19	914.66	914.66							
National Australia Bank Ltd (NAB)	12-Dec-19	914.66	914.66							
Origin Energy Ltd (ORG)	27-Sep-19	228.75	228.75							
Origin Energy Ltd (ORG)	27-Mar-20	228.75	228.75							
Reliance Worldwide Corporation Limited (RWC)	11-Oct-19	202.05	202.05							
Rio Tinto Limited (RIO)	19-Sep-19	1,285.68	1,285.68							
Rio Tinto Limited (RIO)	16-Apr-20	1,461.91	1,461.91							
Shaver Shop Group Limited (SSG)	23-Oct-19	500.00	400.00	100.00						
South32 Limited (S32)	10-Oct-19	55.38	55.38							
South32 Limited (S32)	02-Apr-20	45.16	45.16							
Wesfarmers Limited (WES)	09-Oct-19	634.92	634.92							
Wesfarmers Limited (WES)	31-Mar-20	610.50	610.50							
Westpac Banking Corporation (WBC)	20-Dec-19	908.00	908.00							
Westpac Capital Notes 5 (WBCPH)	23-Sep-19	193.43	193.43							
Westpac Capital Notes 5 (WBCPH)	23-Dec-19	179.55	179.55							
Westpac Capital Notes 5 (WBCPH)	23-Mar-20	179.85	179.85							

**INCOME**

**Listed & Unlisted Securities (\$)**

Security	Date paid	Net (cash) amount	Australian Sourced Income							Excluded from NCMI
			Franked dividends	Unfranked dividends	Conduit foreign income	Interest	Interest exempt from WHT	Other	Non Concess. MIT Income	
<i>References</i>		<i>S1</i>	<i>S2</i>	<i>S3</i>	<i>S4</i>	<i>S5</i>	<i>S6</i>	<i>S7</i>	<i>S8</i>	<i>S9</i>
Westpac Capital Notes 5 (WBCPH)	22-Jun-20	161.58	161.58							
Westpac Capital Notes 6 (WBCPI)	18-Sep-19	218.83	218.83							
Westpac Capital Notes 6 (WBCPI)	18-Dec-19	203.88	203.88							
Westpac Capital Notes 6 (WBCPI)	18-Mar-20	200.25	200.25							
Westpac Capital Notes 6 (WBCPI)	18-Jun-20	191.90	191.90							
<b>Total</b>		<b>51,875.17</b>	<b>42,435.17</b>	<b>1,334.30</b>	<b>8,105.70</b>					

# INCOME

## Listed & Unlisted Securities (S)

Security	Foreign Income		Tax Offset			Expenses	Tax Deducted		
	Foreign income	Foreign - CFC	Franking credits (FC)	Foreign income tax offset	Exploration credits	Aust FC from NZ	Expenses paid	TFN WHT	Non-resident WHT
<i>References</i>	<i>S10</i>	<i>S11</i>	<i>S12</i>	<i>S13</i>	<i>S14</i>	<i>S15</i>	<i>S16</i>	<i>S17</i>	<i>S18</i>
<b>Australian listed security</b>									
ANZ Capital Notes 4 (ANZPG)			89.91						
ANZ Capital Notes 4 (ANZPG)			64.67						
ANZ Capital Notes 4 (ANZPG)			64.60						
ANZ Capital Notes 4 (ANZPG)			80.66						
ANZ Capital Notes III (ANZPF)			1,645.46						
ANZ Capital Notes III (ANZPF)			1,065.24						
Absolute Equity Performance Fund Limited (AEG)			1,246.80						
Absolute Equity Performance Fund Limited (AEG)			779.25						
Antipodes Global Investment Company Ltd (APL)			160.71						
Antipodes Global Investment Company Ltd (APL)			128.57						
Aurizon Holdings Limited (AZJ)			212.04						
Aurizon Holdings Limited (AZJ)			234.27						
Australia & New Zealand Banking Group Ltd (ANZ)			266.74						
Australia & New Zealand Banking Group Ltd (ANZ)			186.72						
BHP Group Limited (BHP)			657.37						
BHP Group Limited (BHP)			574.69						
CBA Perls VIII Capital Notes (CBAPE)			344.07						
CBA Perls VIII Capital Notes (CBAPE)			326.43						
CBA Perls VIII Capital Notes (CBAPE)			319.11						
CBA Perls VIII Capital Notes (CBAPE)			306.66						
CBA Perls X Capital Notes (CBAPG)			146.43						
CBA Perls X Capital Notes (CBAPG)			136.67						
CBA Perls X Capital Notes (CBAPG)			132.36						
CBA Perls X Capital Notes (CBAPG)			124.41						
CSL Limited (CSL)									
CSL Limited (CSL)									
Coles Group Limited (COL)			123.84						

# INCOME

## Listed & Unlisted Securities (S)

Security	Foreign Income		Tax Offset			Expenses	Tax Deducted		
	Foreign income	Foreign - CFC	Franking credits (FC)	Foreign income tax offset	Exploration credits	Aust FC from NZ	Expenses paid	TFN WHT	Non-resident WHT
<i>References</i>	<i>S10</i>	<i>S11</i>	<i>S12</i>	<i>S13</i>	<i>S14</i>	<i>S15</i>	<i>S16</i>	<i>S17</i>	<i>S18</i>
Coles Group Limited (COL)			104.66						
Commonwealth Bank Of Australia (CBA)			435.60						
Commonwealth Bank Of Australia (CBA)			377.14						
Healius Limited (HLS)			58.05						
IAG Finance NZL Limited Reset Notes (IANG)			57.93						
IAG Finance NZL Limited Reset Notes (IANG)			55.04						
Macquarie Group Capital Notes 2 (MQGPB)			830.29						
Macquarie Group Capital Notes 2 (MQGPB)			665.27						
Macquarie Group Limited (MQG)			249.94						
Macquarie Group Limited (MQG)			154.29						
NAB Capital Notes (NABPC)			350.40						
NAB Capital Notes (NABPC)			330.21						
NAB Capital Notes (NABPC)			330.77						
NAB Capital Notes 2 (NABPD)			199.66						
NAB Capital Notes 2 (NABPD)			183.93						
NAB Capital Notes 2 (NABPD)			173.18						
NAB Capital Notes 2 (NABPD)			175.44						
National Australia Bank Ltd (NAB)			392.00						
National Australia Bank Ltd (NAB)			392.00						
Origin Energy Ltd (ORG)			98.04						
Origin Energy Ltd (ORG)			98.04						
Reliance Worldwide Corporation Limited (RWC)			86.59						
Rio Tinto Limited (RIO)			551.01						
Rio Tinto Limited (RIO)			626.53						
Shaver Shop Group Limited (SSG)			171.43						
South32 Limited (S32)			23.73						
South32 Limited (S32)			19.35						
Wesfarmers Limited (WES)			272.11						
Wesfarmers Limited (WES)			261.64						

**INCOME**

**Listed & Unlisted Securities (S)**

Security	Foreign Income		Tax Offset			Expenses	Tax Deducted		
	Foreign income	Foreign - CFC	Franking credits (FC)	Foreign income tax offset	Exploration credits	Aust FC from NZ	Expenses paid	TFN WHT	Non-resident WHT
<i>References</i>	<i>S10</i>	<i>S11</i>	<i>S12</i>	<i>S13</i>	<i>S14</i>	<i>S15</i>	<i>S16</i>	<i>S17</i>	<i>S18</i>
Westpac Banking Corporation (WBC)			389.14						
Westpac Capital Notes 5 (WBCPH)			82.90						
Westpac Capital Notes 5 (WBCPH)			76.95						
Westpac Capital Notes 5 (WBCPH)			77.08						
Westpac Capital Notes 5 (WBCPH)			69.25						
Westpac Capital Notes 6 (WBCPI)			93.78						
Westpac Capital Notes 6 (WBCPI)			87.38						
Westpac Capital Notes 6 (WBCPI)			85.82						
Westpac Capital Notes 6 (WBCPI)			82.24						
<b>Total</b>			<b>18,186.49</b>						

**INCOME**

**Listed & Unlisted Securities (S)**

Security	Non-Assessable Amounts				
	Tax free	Tax exempt	Tax deferred/ Return of capital	Non- assessable non-exempt	NANE (Non- Trust)
<i>References</i>	<i>S19</i>	<i>S20</i>	<i>S21</i>	<i>S22</i>	<i>S23</i>
<b>Australian listed security</b>					
ANZ Capital Notes 4 (ANZPG)					
ANZ Capital Notes 4 (ANZPG)					
ANZ Capital Notes 4 (ANZPG)					
ANZ Capital Notes 4 (ANZPG)					
ANZ Capital Notes III (ANZPF)					
ANZ Capital Notes III (ANZPF)					
Absolute Equity Performance Fund Limited (AEG)					
Absolute Equity Performance Fund Limited (AEG)					
Antipodes Global Investment Company Ltd (APL)					
Antipodes Global Investment Company Ltd (APL)					
Aurizon Holdings Limited (AZJ)					
Aurizon Holdings Limited (AZJ)					
Australia & New Zealand Banking Group Ltd (ANZ)					
Australia & New Zealand Banking Group Ltd (ANZ)					
BHP Group Limited (BHP)					
BHP Group Limited (BHP)					
CBA Perls VIII Capital Notes (CBAPE)					
CBA Perls VIII Capital Notes (CBAPE)					
CBA Perls VIII Capital Notes (CBAPE)					
CBA Perls VIII Capital Notes (CBAPE)					
CBA Perls X Capital Notes (CBAPG)					
CBA Perls X Capital Notes (CBAPG)					
CBA Perls X Capital Notes (CBAPG)					
CBA Perls X Capital Notes (CBAPG)					
CSL Limited (CSL)					
CSL Limited (CSL)					
Coles Group Limited (COL)					

**INCOME**

**Listed & Unlisted Securities (S)**

Security	Non-Assessable Amounts				
	Tax free	Tax exempt	Tax deferred/ Return of capital	Non- assessable non-exempt	NANE (Non- Trust)
<i>References</i>	<i>S19</i>	<i>S20</i>	<i>S21</i>	<i>S22</i>	<i>S23</i>
Coles Group Limited (COL)					
Commonwealth Bank Of Australia (CBA)					
Commonwealth Bank Of Australia (CBA)					
Healius Limited (HLS)					
IAG Finance NZL Limited Reset Notes (IANG)					
IAG Finance NZL Limited Reset Notes (IANG)					
Macquarie Group Capital Notes 2 (MQGPB)					
Macquarie Group Capital Notes 2 (MQGPB)					
Macquarie Group Limited (MQG)					
Macquarie Group Limited (MQG)					
NAB Capital Notes (NABPC)					
NAB Capital Notes (NABPC)					
NAB Capital Notes (NABPC)					
NAB Capital Notes 2 (NABPD)					
NAB Capital Notes 2 (NABPD)					
NAB Capital Notes 2 (NABPD)					
NAB Capital Notes 2 (NABPD)					
National Australia Bank Ltd (NAB)					
National Australia Bank Ltd (NAB)					
Origin Energy Ltd (ORG)					
Origin Energy Ltd (ORG)					
Reliance Worldwide Corporation Limited (RWC)					
Rio Tinto Limited (RIO)					
Rio Tinto Limited (RIO)					
Shaver Shop Group Limited (SSG)					
South32 Limited (S32)					
South32 Limited (S32)					
Wesfarmers Limited (WES)					
Wesfarmers Limited (WES)					

**INCOME**

**Listed & Unlisted Securities (S)**

Security	Non-Assessable Amounts				
	Tax free	Tax exempt	Tax deferred/ Return of capital	Non- assessable non-exempt	NANE (Non- Trust)
<i>References</i>	<i>S19</i>	<i>S20</i>	<i>S21</i>	<i>S22</i>	<i>S23</i>
Westpac Banking Corporation (WBC)					
Westpac Capital Notes 5 (WBCPH)					
Westpac Capital Notes 5 (WBCPH)					
Westpac Capital Notes 5 (WBCPH)					
Westpac Capital Notes 5 (WBCPH)					
Westpac Capital Notes 6 (WBCPI)					
Westpac Capital Notes 6 (WBCPI)					
Westpac Capital Notes 6 (WBCPI)					
Westpac Capital Notes 6 (WBCPI)					
<b>Total</b>					



**DISPOSAL OF CAPITAL ITEMS - COST BASE/PROCEEDS INFORMATION (R)**

Security	Units	Purchase date	Sale date	Adjusted cost base	Indexed adjusted cost	Net sale proceeds	Proceeds less cost	Gross discount amount	Discounted 50% <sup>(a)</sup>	Discounted 33 <sup>1</sup> / <sub>3</sub> % <sup>(b)</sup>	Other	Capital losses
<i>References</i>				<i>R1</i>	<i>R2</i>	<i>R3</i>	<i>R4</i>	<i>R5</i>	<i>R6</i>	<i>R7</i>	<i>R8</i>	<i>R9</i>
NAB Capital Notes (NABPC) <sup>(T9)</sup>	1,000	19-Mar-15	23-Mar-20	100,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total</b>						<b>100,000.00</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>

Where assets have been transferred into the Service, we have relied upon information regarding the CGT cost base and acquisition date provided at the time of transfer to calculate any capital gains or capital losses.

<sup>(a)</sup>This amount represents the taxable capital gains after the 50% CGT discount has been applied.

<sup>(b)</sup>This amount represents the taxable capital gains after the 33 1/3% CGT discount has been applied. The amount included is 66 2/3% of the gross amount.

**OTHER INCOME (O)**

<b>Security</b>	<b>Event</b>	<b>Units</b>	<b>Purchase date</b>	<b>Sale date/ maturity</b>	<b>Purchase cost</b>	<b>Net proceeds</b>	<b>Assessable income/loss</b>
<i>References</i>					<i>O1</i>	<i>O2</i>	<i>O3</i>
IAG Finance NZL Limited Reset Notes (IANG)	Disposal	190.00	29-May-17	16-Dec-19		19,000.00	19,000.00
<b>Total</b>						<b>19,000.00</b>	<b>19,000.00</b>

## FEES AND EXPENSES (F)

In respect of	References	Total payments	Deductible	Non-deductible	Unallocated
Government Charges	F1				
Adviser Fees	F2				
- Adviser Establishment Fees	F3				
- Adviser Service Fees	F4	1,653.36			1,653.36
- Adviser Transaction Fees	F5				
Administration Fees	F6	2,582.71	2,582.71		
Interest Paid (Margin Loan)	F7				
Dealer Service Fee	F8				
<b>Total</b>		<b>4,236.07</b>	<b>2,582.71</b>	<b>0.00</b>	<b>1,653.36</b>

For a full list of the assumptions used to calculate the amounts in this report, please refer to the Tax Guide, which is available online.

This report does not include the interest and borrowing fees that may be applicable to instalment warrants held in the Service. A separate Issuer Instalment Warrant Tax Report is available from an investor's financial adviser which contains this information.

**Disclaimer:** The information provided in this Tax Report reflect only those related to this account. These amounts will need to be adjusted for any additional income earned or expenses incurred elsewhere by the investor in the current tax year.

The Tax Report only discloses current year capital losses incurred from assets held within the Service. Where the investor has any prior year capital losses or current year capital losses incurred from assets held outside the Service, we recommend the investor seek independent taxation advice to determine the correct capital losses amount.

We have treated all Establishment Fees as non-deductible. For all other "adviser" fees, we have treated them as unallocated or classified them based on instructions received and have not considered whether the classification is correct.

We recommend investors seek independent taxation advice to determine the deductibility or otherwise of these fees.

References to "we", "us", or "our" are references to Macquarie Investment Management Limited ABN 66 002 867 003 AFSL 237492 as operator of the Investor Directed Portfolio Service (the Service).

**For all enquiries regarding this report please call,**

**Solomons Wealth Management Australia Pty Ltd on 07 3012 6721.**

This Tax Report has been prepared without taking into account an investor's objectives, financial situation or needs. This Tax Report does not constitute personal tax advice. Therefore, before preparing an income tax return, investors should consider the appropriateness and relevance of the Tax Report, taking into account their specific circumstances. This report has been prepared on the basis that an investor is an Australian resident individual investor for tax purposes. Where this is not the case, particular amounts may need to be recalculated.

If investors have any doubt about the taxation position of their investment, or require any further information about their personal tax position, we strongly recommend they talk to their accountant or tax adviser.

Information in this report is provided by Macquarie Investment Management Limited. While the information in this report is given in good faith and is believed to be reliable and accurate, neither Macquarie Investment Management Limited, nor any member of the Macquarie Group, provides any warranty as to the reliability or accuracy of the information, nor accepts any responsibility for any errors or omissions.



## Key tax information

### Core assumptions

The following core assumptions were used when preparing your Tax Report:

- \* all assets are held on capital account
- \* you are a resident for Australian tax purposes except where you have advised us otherwise
- \* you have not elected into the Taxation of Financial Arrangements (TOFA) regime
- \* for the purposes of the 45 day rule (or 90 day rule for preference shares) it has been assumed:
  - you hold all your assets at risk
  - you receive no related payments
  - all buys and sells between the dividend declaration and the ex-dividend date are cum dividend
  - no consideration has been given to positions that may reduce the overall exposure to an underlying security by more than 30% for a particular distribution or share buy-back (please note that any franking credits assumed to be denied are disclosed on the report)
- \* this report does not consider any prior year carry forward tax balances (such as brought forward capital losses)
- \* this report does not consider any assets held outside your account.

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### Looking for more detail? Your Tax Guide is available online

The Wrap Tax Guide explains in detail the assumptions used in preparing your Tax Report. The Tax Guide is available online.

The Tax Guides explain in detail the tax reporting treatment for various classes or assets you may hold. Information in these Guides include:

- \* how and when income is taxed depending on its source
- \* how capital gains and losses have been disclosed including the treatment of non-assessable payments and the application of discount or index method where relevant. Information regarding the disposal method such as First In First Out (FIFO) is also described
- \* how the deductibility of expenses such as fees and margin loan interest (where applicable) has been treated; and
- \* other security specific, client specific or event driven matters that have a tax impact.

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### Wrap tax online - making tax time easier

We have developed a suite of online tax material to make tax time easier. This online information is available to you and your accountant and can assist in the completion of your income tax return.

Our comprehensive tax website contains detailed information relating to tax reporting:

- \* Tax Report - explained: this resource explains the inter-relationship between the Part A and Part B sections of your report
- \* Technical information: our tax technical team provide further information on specific tax events and policies as well as frequently asked questions. The areas covered include and not limited to:
  - 45 day rule holding rule to deny franking credits
  - capital gains
  - margin loans
  - reconciliation of non-resident withholding tax
  - ATO links
  - glossary of terms used through the Tax Report and the Tax Guides
  - information relating to specific investment types that may be held within the portfolios.

## Essential tax reporting information

[help.macquarie.com/adviser](http://help.macquarie.com/adviser)

The "Key tax information" is provided as part of the Tax Report and has been prepared without taking into account an investor's objectives, financial situation or needs. This Tax Report does not constitute personal tax advice. Therefore, before preparing an income tax return, investors should consider the appropriateness and relevance of the Tax Report, taking into account their specific circumstances. This report has been prepared on the basis that an investor is an Australian resident individual investor for tax purposes. Where this is not the case, particular amounts may need to be recalculated. If an investor has any doubt about the taxation position of their investment, or requires any further information about their personal tax position, we strongly recommend they talk to their accountant or tax adviser.



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The Directors  
Macquarie Investment Management Limited  
1 Shelley Street  
SYDNEY NSW 2000

## **Independent Review Report for the year ended 30 June 2020 regarding the Accuracy and Completeness of the Self Managed Superannuation Fund (SMSF) Tax Information.**

We have reviewed the Tax Reports – SMSF (“the Reports”) released on 10 September 2020 by Macquarie Investment Management Limited (“Macquarie”) to its clients and associated financial planning and tax advisers. The Reports released by Macquarie relate to tax information for the year ended 30 June 2020

### **Management’s Responsibility for the Tax Reports – SMSF**

Management of Macquarie is responsible for the preparation of the Tax Reports – SMSF, and has determined that the contents of the accompanying Tax Guide are appropriate. This responsibility includes the design and effective operation of the taxation procedures and internal controls relevant to the preparation of these Reports that are free from material misstatements, whether due to fraud or error.

### **Assurance Practitioner’s Responsibility**

Our responsibility is to express a conclusion on the Tax Reports – SMSF based on our review. We have conducted our review in accordance with Standard on Review Engagements ASRE 2405 *Review of Historical Financial Information Other than a Financial Report* and within the context of the accompanying Tax Guide in order to state whether, on the basis of the procedures described, anything has come to our attention that causes us to believe that the Reports are not consistent, in all material respects, with the Assumptions and Principles outlined in the Tax Guide and the information reported is not consistent with information recorded within Macquarie’s source systems.

ASRE 2405 requires us to comply with the requirements of the applicable code of professional conduct of a professional accounting body.

A review is limited primarily to inquiries of entity personnel, inspection of evidence and observation of, and enquiry about, the operation of the taxation procedures and internal controls for a small number of transactions or events. A review is substantially less in scope than an audit conducted in accordance with Australian Auditing Standards and consequently does not

enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Our review included such tests and procedures necessary to consider whether:

- (a) the Reports are prepared in accordance with the Assumptions and Principles outlined in the Tax Guide on the basis of an Australian Tax Resident; and
- (b) the reported information is consistent with Macquarie's source systems.

This report has been prepared for Macquarie. No responsibility will be accepted for any reliance on this report to any party other than Macquarie, or for any purpose other than that for which it was prepared.

### **Conclusion**

Based on our review, which is not an audit, nothing has come to our attention that causes us to believe that the Tax Reports – SMSF for the year ended 30 June 2020 are not prepared, in all material respects, in accordance with the Assumptions and Principles outlined in the Tax Guide and the information reported is not consistent with information recorded within Macquarie's source systems.

KPMG



Malcolm Kafer  
Partner

Sydney

10 September 2020

**Macquarie Investment Consolidator**  
**Annual Statement**  
**01 July 2019 to 30 June 2020**

Issued 19 July 2020

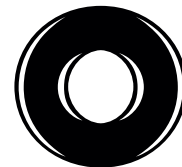
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 Australia Pty Ltd  
 PGW Financial Services Pty Ltd  
 07 3012 6721  
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**E** wrapsolutions@macquarie.com

└ 006374 037



YOUNG KU YUN & CHANG SOON YUN ATF YOUNG & SOON YUN  
 PENSION FUND  
 UNIT 304 1 GRAY STREET  
 NEW FARM QLD 4005



MACQUARIE

Account number  
 D47565

Account name  
 YOUNG KU YUN & CHANG SOON YUN ATF YOUNG & SOON YUN  
 PENSION FUND

**Is your email address up-to-date?**

We're here to support you, and now more than ever it's important to ensure we can get in touch. You can view and update your email address via **online.macquarie.com.au**. Once logged-in, just select *My profile* from the drop down menu next to your name and click on the edit icon to update your information.

The total value of your Wrap portfolio is

**\$1,629,430.83**

Your portfolio one year ago was  
**\$1,649,025.95**

Your portfolio changed by  
**- \$19,595.13**

**How this happened**

You withdrew  
**- \$36,017.79**

We deducted  
**- \$4,236.07**

Your investment changed by  
**+ \$20,658.74**

DEPOSITS<sup>1</sup>  
**+ \$62,319.21**

FEES PAID FOR ADMINISTRATION (INCL. GST)<sup>2, 3</sup>  
**- \$2,582.71**

INCOME  
**+ \$56,877.69**

WITHDRAWALS  
**- \$98,337.00**

FEES PAID FOR ADVICE (INCL. GST)<sup>2, 4</sup>  
**- \$1,653.36**

CHANGE IN MARKET VALUE  
**- \$34,236.76 (-2.10%)**

GOVERNMENT CHARGES (INCL. GST)<sup>2, 5</sup>  
**\$0.00**

REALISED GROWTH FOR REPORTING PERIOD<sup>6</sup>  
**- \$1,982.20**

## Investment value<sup>7</sup>

A list of all the investments that made up the portfolio, their market value and the percentage of the portfolio that they represented at the end of the reporting period.

DESCRIPTION	UNITS	MARKET PRICE (\$)	MARKET VALUE (\$)	PORTFOLIO (%)
<b>Listed Securities</b>				
<i>Australian</i>				
Absolute Equity Performance Fund Limited (AEG)	72,730	1.12	81,457.60	5.00%
Australia & New Zealand Banking Group Ltd (ANZ)	778	18.64	14,501.92	0.89%
ANZ Capital Notes III (ANZPF)	2,000	101.30	202,600.00	12.43%
ANZ Capital Notes 4 (ANZPG)	200	103.75	20,750.00	1.27%
Antipodes Global Investment Company Ltd (APL)	30,000	0.92	27,600.00	1.69%
Aurizon Holdings Limited (AZJ)	5,700	4.92	28,044.00	1.72%
BHP Group Limited (BHP)	1,349	35.82	48,321.18	2.97%
Commonwealth Bank Of Australia (CBA)	440	69.42	30,544.80	1.87%
CBA Perls VIII Capital Notes (CBAPE)	700	103.20	72,240.00	4.43%
CBA Perls X Capital Notes (CBAPG)	412	99.52	41,002.24	2.52%
Charter Hall Long WALE REIT (CLW)	13,852	4.28	59,286.56	3.64%
Coles Group Limited (COL)	814	17.17	13,976.38	0.86%
CSL Limited (CSL)	265	287.00	76,055.00	4.67%
Healius Limited (HLS)	3,984	3.05	12,151.20	0.75%
Macquarie Group Limited (MQG)	360	118.60	42,696.00	2.62%
Macquarie Group Capital Notes 2 (MQGPB)	1,450	103.26	149,728.45	9.19%
National Australia Bank Ltd (NAB)	1,102	18.22	20,078.44	1.23%
NAB Capital Notes 2 (NABPD)	400	103.19	41,276.00	2.53%
Origin Energy Ltd (ORG)	1,525	5.84	8,906.00	0.55%
Rio Tinto Limited (RIO)	418	97.96	40,947.28	2.51%
Reliance Worldwide Corporation Limited (RWC)	4,041	2.94	11,880.54	0.73%
South32 Limited (S32)	1,349	2.04	2,751.96	0.17%
Shaver Shop Group Limited (SSG)	20,000	0.70	14,000.00	0.86%
Vanguard MSCI Index Int Shs (Hedged) ETF (VGAD)	918	69.36	63,672.48	3.91%
Virgin Money UK PLC (VUK)	275	1.66	455.13	0.03%
Westpac Banking Corporation (WBC)	1,135	17.95	20,373.25	1.25%
Westpac Capital Notes 5 (WBCPH)	250	98.35	24,587.50	1.51%
Westpac Capital Notes 6 (WBCPI)	250	101.00	25,250.00	1.55%
Wesfarmers Limited (WES)	814	44.83	36,491.62	2.24%
			1,231,625.53	75.59%
<b>Total Listed Securities</b>			<b>1,231,625.53</b>	<b>75.59%</b>
<b>Pending Settlements<sup>8</sup></b>				
Pending Settlements			0.00	
<b>Total Pending Settlements</b>			<b>0.00</b>	<b>0.00%</b>
<b>Direct Cash</b>				
CCA Account Cleared (000122774433)			397,805.30	



DESCRIPTION	UNITS	MARKET PRICE (\$)	MARKET VALUE (\$)	PORTFOLIO (%)
CCA Account Uncleared			0.00	
<b>Total Direct Cash</b>			<b>397,805.30</b>	<b>24.41%</b>
<b>TOTAL INVESTMENTS UNDER ADMINISTRATION</b>			<b>\$1,629,430.83</b>	<b>100.00%</b>

## Transactions

A list of the transactions that were made and completed this reporting period.

### 1 Investment transactions

DATE	DESCRIPTION	UNITS	PRICE (\$)	COSTS (\$) <sup>9</sup>	PROCEEDS (\$) <sup>10</sup>	MARKET VALUE (\$) <sup>11</sup>
<b>Charter Hall Long WALE REIT Rights Ent (CLWXE)</b>						
01/07/2019	Opening Balance	0	0.00			0.00
19/08/2019	Buy	1,066	0.00	0.00		
09/09/2019	lapse	-1,066	0.00	0.00		
05/11/2019	Buy	815	0.00	0.00		
19/11/2019	lapse	-815	0.00	0.00		
13/12/2019	Buy	924	0.00	0.00		
08/01/2020	lapse	-924	0.00	0.00		
<b>30/06/2020</b>	<b>Current Balance</b>	<b>0</b>				<b>\$0.00</b>
<b>CYBG PLC (CYB)</b>						
01/07/2019	Opening Balance	275	0.00			940.50
15/11/2019	Code Conversion	-275	0.00	-1,102.75		
<b>30/06/2020</b>	<b>Current Balance</b>	<b>0</b>				<b>\$0.00</b>
<b>IAG Finance NZL Limited Reset Notes (IANG)</b>						
01/07/2019	Opening Balance	190	0.00			19,262.20
16/12/2019	Sell	-190	100.00	0.00	19,000.00	
<b>30/06/2020</b>	<b>Current Balance</b>	<b>0</b>				<b>\$0.00</b>
<b>NAB Capital Notes (NABPC)</b>						
01/07/2019	Opening Balance	1,000	0.00			101,720.00
23/03/2020	Sell	-1,000	100.00	-100,000.00	100,000.00	
<b>30/06/2020</b>	<b>Current Balance</b>	<b>0</b>				<b>\$0.00</b>
<b>Virgin Money UK PLC (VUK)</b>						
01/07/2019	Opening Balance	0	0.00			0.00
15/11/2019	Code Conversion	275	4.01	1,102.75		
<b>30/06/2020</b>	<b>Current Balance</b>	<b>275</b>	<b>\$1.66</b>			<b>\$455.13</b>

## 2 Cash transactions<sup>12</sup>

DATE	DESCRIPTION	DEBIT (\$)	CREDIT (\$)	BALANCE (\$)
<b>01/07/2019</b>	<b>OPENING BALANCE</b>			<b>\$262,181.47</b>
01/07/2019	ANZ DIVIDEND A067/00761660		622.40	\$262,803.87
02/07/2019	REBATE OF ADVISER COMMISSION		32.68	\$262,836.55
03/07/2019	MQG S00101663256		1,296.00	\$264,132.55
03/07/2019	NAB INTERIM DIV DV201/00689179		914.66	\$265,047.21
03/07/2019	ADMINISTRATION FEE	137.69		\$264,909.52
03/07/2019	ADVISER FEE	775.43		\$264,134.09
05/07/2019	PP TO V2 PLUS	1,700.00		\$262,434.09
08/07/2019	NABPD JUL PD201/00812043		465.88	\$262,899.97
09/07/2019	ATO ATO007000010530035		16,365.60	\$279,265.57
12/07/2019	PP TO V2 PLUS	1,700.00		\$277,565.57
19/07/2019	PP TO V2 PLUS	1,700.00		\$275,865.57
25/07/2019	ATO ATO006000010861942		9,252.76	\$285,118.33
26/07/2019	PP TO V2 PLUS	1,700.00		\$283,418.33
29/07/2019	ATO ATO009000010880355		18,769.30	\$302,187.63
31/07/2019	INTEREST PAID		117.58	\$302,305.21
02/08/2019	REBATE OF ADVISER COMMISSION		58.78	\$302,363.99
02/08/2019	PP TO V2 PLUS	1,700.00		\$300,663.99
05/08/2019	ADMINISTRATION FEE	146.10		\$300,517.89
05/08/2019	ADVISER FEE	877.93		\$299,639.96
09/08/2019	PP TO V2 PLUS	1,700.00		\$297,939.96
14/08/2019	CLW DST 001230736004		983.49	\$298,923.45
16/08/2019	PP TO V2 PLUS	1,700.00		\$297,223.45
23/08/2019	PP TO V2 PLUS	1,700.00		\$295,523.45
30/08/2019	INTEREST PAID		126.36	\$295,649.81
30/08/2019	PP TO V2 PLUS	1,700.00		\$293,949.81
03/09/2019	REBATE OF ADVISER COMMISSION		63.20	\$294,013.01
04/09/2019	WRAP SOLUTIONS ADMIN FEE	245.25		\$293,767.76
06/09/2019	PP TO V2 PLUS	1,700.00		\$292,067.76
13/09/2019	PP TO V2 PLUS	1,700.00		\$290,367.76
16/09/2019	PERLS VIII DST 001234006529		802.83	\$291,170.59
16/09/2019	PERLS X DST 001234058785		341.67	\$291,512.26
16/09/2019	IAG FINANCE SEP19/00806469		193.13	\$291,705.39
17/09/2019	MQGPB S00101663256		4,305.20	\$296,010.59
18/09/2019	WBCPI DST 001234356263		218.83	\$296,229.42
19/09/2019	RIO TINTO LTD INT19/00187913		1,285.68	\$297,515.10
20/09/2019	CAP NOTES 4 DIST C4S19/00616167		209.78	\$297,724.88
20/09/2019	PP TO V2 PLUS	1,700.00		\$296,024.88
23/09/2019	NABPC SEP PC201/00812355		817.60	\$296,842.48
23/09/2019	AZJ LIMITED SEP19/00840565		706.80	\$297,549.28
23/09/2019	WBCPH DST 001234508585		193.43	\$297,742.71
24/09/2019	CAP NOTES 3 DIST C3S19/00810239		3,839.40	\$301,582.11
25/09/2019	BHP GROUP DIV AF380/01210367		1,533.85	\$303,115.96
26/09/2019	CBA FNL DIV 001231261189		1,016.40	\$304,132.36
26/09/2019	COLES GROUP LTD FIN19/01237317		288.97	\$304,421.33
27/09/2019	HEALIUS DIV SEP19/00811854		135.46	\$304,556.79
27/09/2019	Origin Energy S00101663256		228.75	\$304,785.54
27/09/2019	PP TO V2 PLUS	1,700.00		\$303,085.54

**Macquarie Investment Consolidator**  
**Annual Statement**  
**01 July 2019 to 30 June 2020**

Account number  
D47565

Adviser  
Solomons Wealth Management  
Australia Pty Ltd  
07 3012 6721

DATE	DESCRIPTION	DEBIT (\$)	CREDIT (\$)	BALANCE (\$)
30/09/2019	INTEREST PAID		60.79	\$303,146.33
02/10/2019	REBATE OF ADVISER COMMISSION		60.77	\$303,207.10
03/10/2019	WRAP SOLUTIONS ADMIN FEE	225.71		\$302,981.39
04/10/2019	PP TO V2 PLUS	1,700.00		\$301,281.39
08/10/2019	NABPD OCT PD202/00811868		429.16	\$301,710.55
09/10/2019	WESFARMERS LTD FIN19/01122856		634.92	\$302,345.47
10/10/2019	SOUTH32 DIVIDEND AF006/01052954		55.38	\$302,400.85
11/10/2019	RWC DIVIDEND OCT19/00812442		202.05	\$302,602.90
11/10/2019	CSL LTD DIVIDEND 19AUD/00938920		385.45	\$302,988.35
11/10/2019	ABSOLUTE EQUITY S00101663256		2,909.20	\$305,897.55
11/10/2019	PP TO V2 PLUS	1,700.00		\$304,197.55
14/10/2019	APL-dividend S00101663256		750.00	\$304,947.55
18/10/2019	PP TO V2 PLUS	1,700.00		\$303,247.55
23/10/2019	SSG FNL DIV 001235282941		500.00	\$303,747.55
25/10/2019	PP TO V2 PLUS	1,700.00		\$302,047.55
31/10/2019	INTEREST PAID		6.24	\$302,053.79
01/11/2019	PP TO V2 PLUS	1,900.00		\$300,153.79
04/11/2019	REBATE OF ADVISER COMMISSION		64.32	\$300,218.11
05/11/2019	ATO ATO005000011473517		17,931.55	\$318,149.66
05/11/2019	WRAP SOLUTIONS ADMIN FEE	233.16		\$317,916.50
08/11/2019	PP TO V2 PLUS	1,900.00		\$316,016.50
14/11/2019	CLW DST 001235378093		969.64	\$316,986.14
15/11/2019	PP TO V2 PLUS	1,900.00		\$315,086.14
22/11/2019	PP TO V2 PLUS	1,900.00		\$313,186.14
28/11/2019	ACCOUNTING FEE	2,937.00		\$310,249.14
29/11/2019	PP TO V2 PLUS	1,900.00		\$308,349.14
03/12/2019	REBATE OF ADVISER COMMISSION		64.24	\$308,413.38
04/12/2019	WRAP SOLUTIONS ADMIN FEE	226.12		\$308,187.26
06/12/2019	PP TO V2 PLUS	1,900.00		\$306,287.26
12/12/2019	NAB FINAL DIV DV202/00672888		914.66	\$307,201.92
13/12/2019	PP TO V2 PLUS	1,900.00		\$305,301.92
16/12/2019	PERLS VIII DST 001236219359		761.67	\$306,063.59
16/12/2019	PERLS X DST 001236305600		318.89	\$306,382.48
16/12/2019	IAG FINANCE REC19/00806030		19,183.46	\$325,565.94
18/12/2019	MQG Dividend S00101663256		900.00	\$326,465.94
18/12/2019	ANZ DIVIDEND A068/00750451		622.40	\$327,088.34
18/12/2019	WBCPI DST 001236387619		203.88	\$327,292.22
20/12/2019	WBC DIVIDEND 001235825235		908.00	\$328,200.22
20/12/2019	CAP NOTES 4 DIST C4D19/00615808		215.56	\$328,415.78
20/12/2019	PP TO V2 PLUS	1,900.00		\$326,515.78
23/12/2019	NABPC DEC PC202/00812198		770.50	\$327,286.28
23/12/2019	WBCPH DST 001236415371		179.55	\$327,465.83
27/12/2019	PP TO V2 PLUS	1,900.00		\$325,565.83
03/01/2020	REBATE OF ADVISER COMMISSION		67.29	\$325,633.12
03/01/2020	PP TO V2 PLUS	1,900.00		\$323,733.12
06/01/2020	WRAP SOLUTIONS ADMIN FEE	233.65		\$323,499.47
07/01/2020	NABPD JAN PD203/00811598		404.08	\$323,903.55
10/01/2020	PP TO V2 PLUS	1,900.00		\$322,003.55
17/01/2020	PP TO V2 PLUS	1,900.00		\$320,103.55
24/01/2020	PP TO V2 PLUS	1,900.00		\$318,203.55

**Macquarie Investment Consolidator**  
**Annual Statement**  
**01 July 2019 to 30 June 2020**

Account number  
D47565

Adviser  
Solomons Wealth Management  
Australia Pty Ltd  
07 3012 6721

DATE	DESCRIPTION	DEBIT (\$)	CREDIT (\$)	BALANCE (\$)
31/01/2020	PP TO V2 PLUS	1,900.00		\$316,303.55
04/02/2020	REBATE OF ADVISER COMMISSION		68.19	\$316,371.74
05/02/2020	WRAP SOLUTIONS ADMIN FEE	233.37		\$316,138.37
07/02/2020	PP TO V2 PLUS	1,900.00		\$314,238.37
14/02/2020	CLW DST 001237066819		969.64	\$315,208.01
14/02/2020	PP TO V2 PLUS	1,900.00		\$313,308.01
21/02/2020	PP TO V2 PLUS	1,900.00		\$311,408.01
28/02/2020	PP TO V2 PLUS	1,900.00		\$309,508.01
03/03/2020	REBATE OF ADVISER COMMISSION		62.25	\$309,570.26
04/03/2020	WRAP SOLUTIONS ADMIN FEE	218.88		\$309,351.38
06/03/2020	PP TO V2 PLUS	1,900.00		\$307,451.38
13/03/2020	PP TO V2 PLUS	1,900.00		\$305,551.38
16/03/2020	PERLS VIII DST 001240235021		744.59	\$306,295.97
16/03/2020	PERLS X DST 001240267952		308.84	\$306,604.81
17/03/2020	MQGPB S00101663256		3,880.78	\$310,485.59
18/03/2020	WBCPI DST 001240874780		200.25	\$310,685.84
20/03/2020	CAP NOTES 4 DIST C4M20/00615436		215.34	\$310,901.18
20/03/2020	PP TO V2 PLUS	1,900.00		\$309,001.18
23/03/2020	WBCPH DST 001241046923		179.85	\$309,181.03
23/03/2020	AZJ LIMITED MAR20/00839623		780.90	\$309,961.93
23/03/2020	NABPC MAR PC203/00811845		771.80	\$310,733.73
23/03/2020	NABPC RESALE PCPAR/00807265		100,000.00	\$410,733.73
24/03/2020	BHP GROUP DIV AI381/01201304		1,340.95	\$412,074.68
24/03/2020	CAP NOTES 3 DIST C3M20/00809842		3,550.80	\$415,625.48
27/03/2020	Origin Energy S00101663256		228.75	\$415,854.23
27/03/2020	COLES GROUP LTD INT20/01198354		244.20	\$416,098.43
27/03/2020	APL-dividend S00101663256		600.00	\$416,698.43
27/03/2020	PP TO V2 PLUS	1,900.00		\$414,798.43
31/03/2020	CBA ITM DIV 001237579733		880.00	\$415,678.43
31/03/2020	WESFARMERS LTD INT20/01113841		610.50	\$416,288.93
02/04/2020	REBATE OF ADVISER COMMISSION		72.01	\$416,360.94
02/04/2020	SOUTH32 DIVIDEND RAU20/01045889		45.16	\$416,406.10
03/04/2020	PP TO V2 PLUS	1,900.00		\$414,506.10
03/04/2020	WRAP SOLUTIONS ADMIN FEE	245.43		\$414,260.67
07/04/2020	NABPD APR PD204/00811214		409.36	\$414,670.03
09/04/2020	CSL LTD DIVIDEND 20AUD/01038038		389.89	\$415,059.92
09/04/2020	PP TO V2 PLUS	1,900.00		\$413,159.92
16/04/2020	RIO TINTO LTD AUF19/00906456		1,461.91	\$414,621.83
17/04/2020	PP TO V2 PLUS	1,900.00		\$412,721.83
23/04/2020	ABSOLUTE EQUITY S00101663256		1,818.25	\$414,540.08
24/04/2020	PP TO V2 PLUS	1,900.00		\$412,640.08
01/05/2020	PP TO V2 PLUS	1,900.00		\$410,740.08
04/05/2020	REBATE OF ADVISER COMMISSION		84.96	\$410,825.04
05/05/2020	WRAP SOLUTIONS ADMIN FEE	214.59		\$410,610.45
08/05/2020	PP TO V2 PLUS	1,900.00		\$408,710.45
14/05/2020	CLW DST 001241563699		983.49	\$409,693.94
15/05/2020	PP TO V2 PLUS	1,900.00		\$407,793.94
22/05/2020	PP TO V2 PLUS	1,900.00		\$405,893.94
29/05/2020	PP TO V2 PLUS	1,900.00		\$403,993.94
02/06/2020	REBATE OF ADVISER COMMISSION		86.60	\$404,080.54

**Macquarie Investment Consolidator**  
**Annual Statement**  
01 July 2019 to 30 June 2020

Account number  
D47565

Adviser  
Solomons Wealth Management  
Australia Pty Ltd  
07 3012 6721

DATE	DESCRIPTION	DEBIT (\$)	CREDIT (\$)	BALANCE (\$)
03/06/2020	WRAP SOLUTIONS ADMIN FEE	222.76		\$403,857.78
05/06/2020	PP TO V2 PLUS	1,900.00		\$401,957.78
12/06/2020	PP TO V2 PLUS	1,900.00		\$400,057.78
15/06/2020	PERLS VIII DST 001241969268		715.54	\$400,773.32
15/06/2020	PERLS X DST 001241901433		290.30	\$401,063.62
18/06/2020	WBCPI DST 001242002825		191.90	\$401,255.52
19/06/2020	PP TO V2 PLUS	1,900.00		\$399,355.52
22/06/2020	CAP NOTES 4 DIST C4J20/00614920		188.20	\$399,543.72
22/06/2020	WBCPH DST 001242049255		161.58	\$399,705.30
26/06/2020	PP TO V2 PLUS	1,900.00		\$397,805.30
<b>30/06/2020</b>	<b>CLOSING BALANCE</b>	<b>\$102,573.07</b>	<b>\$238,196.90</b>	<b>\$397,805.30</b>

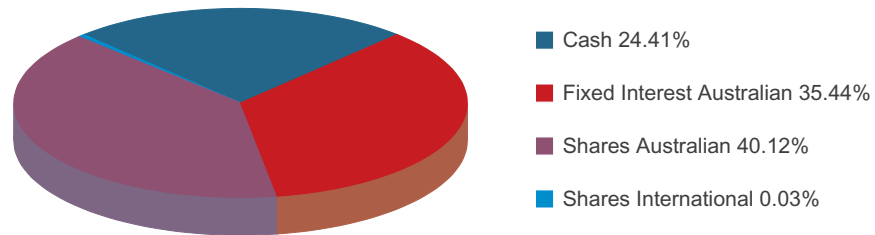
## Asset allocation

The underlying investment allocation of the main asset classes held in the portfolio.

### 1 Portfolio analysis

ASSET CLASSES	CURRENT VALUE (\$)	CURRENT (%)
Cash	397,805.30	24.41
Fixed Interest Australian	577,434.19	35.44
Fixed Interest International	0.00	0.00
Shares Australian	653,736.22	40.12
Shares International	455.12	0.03
Property	0.00	0.00
Other	0.00	0.00
<b>Total</b>	<b>\$1,629,430.82</b>	<b>100.00%</b>

### 2 Current portfolio



## Notes for this statement

### ABOUT MACQUARIE

Macquarie Investment Management Limited ABN 66 002 867 003 AFSL 237 492 (MIML) is the operator of Macquarie Investment Consolidator. Investments made through Macquarie Investment Consolidator, other than any cash deposits with Macquarie Bank Limited ABN 46 008 583 542, are not deposits with or other liabilities of Macquarie Bank Limited or of any Macquarie Group company, and are subject to investment risk, including possible delays in repayment and loss of income or principal invested. Neither Macquarie Bank Limited, MIML nor any other member company of the Macquarie Group guarantees the performance, the repayment of capital or any particular rate of return of the investments purchased through Macquarie Investment Consolidator.

### FOOTNOTES

- 1 For accounts opened during the reporting period that have added an existing Cash Management Account (CMA), the balance of the CMA will be reported as a "deposit" into your Wrap account.
- 2 This amount has been processed to the account. Refer to the Cash Transactions section for further details.
- 3 The Fees Paid for Administration amount on this report may be net of any fund manager rebates credited to your account for the period.
- 4 This is the amount paid to your adviser and/or dealer.
- 5 We include withholding tax in the Government Charges amount on this report.
- 6 Realised growth for the portfolio may include securities that have undergone one or more corporate action events. For these securities, we have included the realised growth following the last corporate action event only.
- 7 Any managed investment distributions which have accrued but not yet been received, will not appear in the Investment Value section of this statement. This will understate the value of your portfolio until the distributions are received.
- 8 The amount shown in pending settlements is for unsettled transactions.
- 9 Cost represents the total costs associated with the transaction (e.g. including stamp duty and brokerage where appropriate).
- 10 Proceeds represents the net value received for a sell transaction (e.g. less stamp duty and brokerage where appropriate).
- 11 Market Value represents the opening and closing unit balance multiplied by opening and closing Market Prices respectively.
- 12 Your cash balance includes applications for non daily pricing funds (NDPF's) that are 'awaiting processing'; we do not debit Cash for NDPF applications until they have been accepted by the investment manager. The cash balance is accurate at the issue date, but actual availability of funds may differ due to uncleared transactions.

### DISCLAIMER

Information in this report is provided by MIML. While the information in this report is given in good faith and is believed to be reliable and accurate, neither MIML nor any member of the Macquarie Group gives any warranty as to the reliability or accuracy of the information, nor accepts any responsibility for any errors or omissions.

### BPAY



To send funds to your Consolidator Cash Account through BPAY®, contact the financial institution holding the funds, which must be a BPAY® payer. Using their phone or internet banking services, enter the following numbers:

- Biller code – 667022
- Reference number – 122774433

Please note: BPAY® deposits take two Business Days to clear.

### IMPORTANT MESSAGES

#### Non-trading/illiquid investments

Where you hold investments that are no longer trading (illiquid), we generally value these assets at the last trading price until new pricing information becomes available. If these investments have not traded for an extended period, the eventual value realised for these investments may be substantially different to the value displayed.

#### Keeping your details secure

This statement should be kept in a safe place at all times. Please refer to the IDPS Guide for more details to keep your account secure.

**Tax reports available online**

Tax reports will be available online, creating a more efficient and secure experience for you. Please check to ensure that the email address we have recorded for you is up-to-date so that we can notify you when your tax report is available. You can view and update your email address via [online.macquarie.com.au](https://online.macquarie.com.au). Once logged-in, select *My profile* from the drop down menu next to your name and click on the edit icon to update your information.

**Macquarie Consolidator Cash Account (Cash Account)**

Effective 1 September 2019, the Cash Account balance has been excluded from the calculation of wrap administration fees.

**Separately Managed Account (SMA) fee changes**

Effective 1 November 2019, the SMA administration fee of \$25 per month was removed. **Please note:** This fee only applied if you held one or more SMAs in your account.

If you hold a Macquarie SMA which is managed by Macquarie Investment Management Limited (MIML) as the Responsible Entity (RE) of the SMA, effective 12 December 2019 a transaction fee of \$5.50 will apply per trade of listed securities within the Macquarie SMA. For further information, please refer to the updated Macquarie SMA offer documents available online or contact us.

**Disclosure of your information**

We may provide access to or share an electronic copy of your data (account details, balance, transaction history and personal information) with other parties at your or your adviser's request. This includes people who work with or for your adviser such as accountants, consultants, technology platform owner/operators and others, some of whom may not be in Australia.

Please speak with your adviser if you have questions about how your data may be used, disclosed and/or protected.

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**For more information, or to change your details**

Contact your adviser for any information in relation to your investment or to change your personal details. Your adviser should always be your first point of contact.



# Young & Soon Yun Pension Fund

## Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>H2 - Expenses - SMSF auditor fee non deductible</b>				
	22/11/2019	30700	Auditor's Remuneration	385.00
<b>Sub-Total</b>				<b>385.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>385.00</b>
<b>I2 - Expenses - Investment expenses non deductible</b>				
	02/07/2019	37500/00021	Investment Expenses	(32.68)
	03/07/2019	37500/00021	Investment Expenses	137.69
	03/07/2019	37500/00021	Investment Expenses	775.43
	02/08/2019	37500/00021	Investment Expenses	(58.78)
	05/08/2019	37500/00021	Investment Expenses	146.10
	05/08/2019	37500/00021	Investment Expenses	877.93
	03/09/2019	37500/00021	Investment Expenses	(63.20)
	04/09/2019	37500/00021	Investment Expenses	245.25
	02/10/2019	37500/00021	Investment Expenses	(60.77)
	03/10/2019	37500/00021	Investment Expenses	225.71
	04/11/2019	37500/00021	Investment Expenses	(64.32)
	05/11/2019	37500/00021	Investment Expenses	233.16
	03/12/2019	37500/00021	Investment Expenses	(64.24)
	04/12/2019	37500/00021	Investment Expenses	226.12
	03/01/2020	37500/00021	Investment Expenses	(67.29)
	06/01/2020	37500/00021	Investment Expenses	233.65
	04/02/2020	37500/00021	Investment Expenses	(68.19)
	05/02/2020	37500/00021	Investment Expenses	233.37
	03/03/2020	37500/00021	Investment Expenses	(62.25)
	04/03/2020	37500/00021	Investment Expenses	218.88
	02/04/2020	37500/00021	Investment Expenses	(72.01)
	03/04/2020	37500/00021	Investment Expenses	245.43
	04/05/2020	37500/00021	Investment Expenses	(84.96)
	05/05/2020	37500/00021	Investment Expenses	214.59
	02/06/2020	37500/00021	Investment Expenses	(86.60)
	03/06/2020	37500/00021	Investment Expenses	222.76
	30/06/2020	37500/00021	Investment Expenses	785.29
<b>Sub-Total</b>				<b>4,236.07</b>
<b>Ignore Cents</b>				<b>0.07</b>
<b>Total</b>				<b>4,236.00</b>
<b>J2 - Expenses - Management and administration expenses non deductible</b>				
	05/11/2019	30400	ATO Supervisory Levy	259.00
	22/11/2019	30100	Accountancy Fees	2,552.00
<b>Sub-Total</b>				<b>2,811.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>2,811.00</b>
<b>N - TOTAL DEDUCTIONS</b>				

# Young & Soon Yun Pension Fund

## Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>N - TOTAL DEDUCTIONS</b>				
				259.00
<b>Sub-Total</b>				<b>259.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>259.00</b>
<b>Y - TOTAL NON DEDUCTIBLE EXPENSES</b>				
				7,173.00
<b>Sub-Total</b>				<b>7,173.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>7,173.00</b>
<b>O - TAXABLE INCOME OR LOSS</b>				
				(259.00)
<b>Sub-Total</b>				<b>(259.00)</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>(259.00)</b>
<b>Z - TOTAL SMSF EXPENSES</b>				
				7,432.00
<b>Sub-Total</b>				<b>7,432.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>7,432.00</b>
<b>E1 - Complying fund's franking credits tax offset</b>				
	01/07/2019	23900/ANZ.AX	Australia And New Zealand Banking Group Limited	266.74
	03/07/2019	23900/MQG.AX	Macquarie Group Limited	249.94
	03/07/2019	23900/NAB.AX	National Australia Bank Limited	392.00
	08/07/2019	23900/NABPD2.AX	NAB Capital Notes 2	199.66
	16/09/2019	23900/CBAPE.AX	Cba Perls Viii Capital Notes	344.07
	16/09/2019	23900/CBAPG.AX	Commonwealth Pearl X	146.43
	16/09/2019	23900/IANG.AX	IAG Finance NZL Limited Reset Notes	57.94
	17/09/2019	23900/MQGPB.AX	Macquarie Group Capital Notes 2	830.29
	18/09/2019	23900/WBCPI.AX	Westpac Banking Corporation Capital Notes (WBCPI)	93.78
	19/09/2019	23900/RIO.AX	Rio Tinto Limited	551.01
	20/09/2019	23900/ANZPG.AX	Anz Capital Notes 4	89.91
	23/09/2019	23900/NABPC.AX	NAB Capital Notes	350.40
	23/09/2019	23900/AZJ.AX	Aurizon Holdings Ltd - DNR Capital	212.04
	23/09/2019	23900/WBCPH.AX	Westpac Capital Notes 5	82.90
	24/09/2019	23900/ANZPF.AX	Anz Capital Notes	1,645.46
	25/09/2019	23900/BHP.AX	BHP Group Limited	657.36
	26/09/2019	23900/CBA.AX	Commonwealth Bank Of Australia.	435.60
	26/09/2019	23900/COL.AX	Coles Group Limited.	123.84
	27/09/2019	23900/HLS.AX	Healius Limited	58.05
	27/09/2019	23900/ORG.AX	Origin Energy Ltd	98.04

# Young & Soon Yun Pension Fund

## Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>E1 - Complying fund's franking credits tax offset</b>				
	08/10/2019	23900/NABPD2.AX	NAB Capital Notes 2	183.93
	09/10/2019	23900/WES.AX	Wesfarmers Limited	272.11
	10/10/2019	23900/S32.AX	South32 Ltd	23.73
	11/10/2019	23900/RWC.AX	Reliance Worldwide Corp Ltd	86.59
	11/10/2019	23900/AEG1.AX	Absolute Equity Performance Fund Limited	1,246.80
	14/10/2019	23900/APL1.AX	Anitpodes Global Investment Company Limited	160.71
	23/10/2019	23900/SSG.AX	Shaver Shop Group Limited	171.43
	12/12/2019	23900/NAB.AX	National Australia Bank Limited	392.00
	16/12/2019	23900/CBAPE.AX	Cba Perls Viii Capital Notes	326.43
	16/12/2019	23900/CBAPG.AX	Commonwealth Pearl X	136.67
	16/12/2019	23900/IANG.AX	IAG Finance NZL Limited Reset Notes	55.04
	18/12/2019	23900/MQG.AX	Macquarie Group Limited	154.29
	18/12/2019	23900/ANZ.AX	Australia And New Zealand Banking Group Limited	186.72
	18/12/2019	23900/WBCPI.AX	Westpac Banking Corporation Capital Notes (WBCPI)	87.38
	20/12/2019	23900/WBC.AX	Westpac Banking Corporation	389.14
	20/12/2019	23900/ANZPG.AX	Anz Capital Notes 4	64.67
	23/12/2019	23900/NABPC.AX	NAB Capital Notes	330.21
	23/12/2019	23900/WBCPH.AX	Westpac Capital Notes 5	76.95
	07/01/2020	23900/NABPD2.AX	NAB Capital Notes 2	173.18
	16/03/2020	23900/CBAPE.AX	Cba Perls Viii Capital Notes	319.11
	16/03/2020	23900/CBAPG.AX	Commonwealth Pearl X	132.36
	17/03/2020	23900/MQGPB.AX	Macquarie Group Capital Notes 2	665.28
	18/03/2020	23900/WBCPI.AX	Westpac Banking Corporation Capital Notes (WBCPI)	85.82
	20/03/2020	23900/ANZPG.AX	Anz Capital Notes 4	64.60
	23/03/2020	23900/WBCPH.AX	Westpac Capital Notes 5	77.08
	23/03/2020	23900/AZJ.AX	Aurizon Holdings Ltd - DNR Capital	234.27
	23/03/2020	23900/NABPC.AX	NAB Capital Notes	330.77
	24/03/2020	23900/BHP.AX	BHP Group Limited	574.69
	24/03/2020	23900/ANZPF.AX	Anz Capital Notes	1,065.24
	27/03/2020	23900/ORG.AX	Origin Energy Ltd	98.04
	27/03/2020	23900/COL.AX	Coles Group Limited.	104.66
	27/03/2020	23900/APL1.AX	Anitpodes Global Investment Company Limited	128.57
	31/03/2020	23900/CBA.AX	Commonwealth Bank Of Australia.	377.14
	31/03/2020	23900/WES.AX	Wesfarmers Limited	261.64
	02/04/2020	23900/S32.AX	South32 Ltd	19.35
	07/04/2020	23900/NABPD2.AX	NAB Capital Notes 2	175.44
	16/04/2020	23900/RIO.AX	Rio Tinto Limited	626.53
	23/04/2020	23900/AEG1.AX	Absolute Equity Performance Fund Limited	779.25
	15/06/2020	23900/CBAPE.AX	Cba Perls Viii Capital Notes	306.66
	15/06/2020	23900/CBAPG.AX	Commonwealth Pearl X	124.41

# Young & Soon Yun Pension Fund

## Tax Reconciliation Report

For the year ended 30 June 2020

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>E1 - Complying fund's franking credits tax offset</b>				
	18/06/2020	23900/WBCPI.AX	Westpac Banking Corporation Capital Notes (WBCPI)	82.24
	22/06/2020	23900/ANZPG.AX	Anz Capital Notes 4	80.66
	22/06/2020	23900/WBCPH.AX	Westpac Capital Notes 5	69.25
<b>Sub-Total</b>				<b>18,186.50</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>18,186.50</b>
<b>E - Refundable tax offsets</b>				
				18,186.50
<b>Sub-Total</b>				<b>18,186.50</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>18,186.50</b>
<b>I - Remainder of refundable tax offsets</b>				
				18,186.50
<b>Sub-Total</b>				<b>18,186.50</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>18,186.50</b>
<b>L - Supervisory levy</b>				
				259.00
<b>Sub-Total</b>				<b>259.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>259.00</b>
<b>S - AMOUNT DUE OR REFUNDABLE</b>				
				(17,927.50)
<b>Sub-Total</b>				<b>(17,927.50)</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>(17,927.50)</b>

## Young & Soon Yun Pension Fund

# Deferred Tax Reconciliation

For The Period 01 July 2019 - 30 June 2020

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
<b>Revaluations</b>					
CSL.AX	CSL Limited	19,080.00	6,360.00	12,720.00	0.00
HLS.AX	Healius Limited	119.52	39.84	79.68	0.00
AEG1.AX	Absolute Equity Performance Fund Limited	17,818.85	5,939.62	11,879.23	0.00
IANG.AX	IAG Finance NZL Limited Reset Notes	695.80	231.93	463.87	0.00
SSG.AX	Shaver Shop Group Limited	5,600.00	1,866.67	3,733.33	0.00
WBCPI.AX	Westpac Banking Corporation Capital Notes (WBCPI)	(715.00)	(238.33)	(476.67)	0.00
ANZPG.AX	Anz Capital Notes 4	(830.00)	(276.67)	(553.33)	0.00
RWC.AX	Reliance Worldwide Corp Ltd	(2,343.78)	(781.26)	(1,562.52)	0.00
ORG.AX	Origin Energy Ltd	(2,241.75)	(747.25)	(1,494.50)	0.00
COL.AX	Coles Group Limited.	3,109.48	1,036.49	2,072.99	0.00
AZJ.AX	Aurizon Holdings Ltd - DNR Capital	(2,736.00)	(912.00)	(1,824.00)	0.00
MQG.AX	Macquarie Group Limited	(2,444.40)	(814.80)	(1,629.60)	0.00
NAB.AX	National Australia Bank Limited	(9,367.00)	(3,122.33)	(6,244.67)	0.00
VUK1.AX	Virgin Money UK Plc	(485.37)	(161.79)	(323.58)	0.00
BHP.AX	BHP Group Limited	(7,203.66)	(2,401.22)	(4,802.44)	0.00
VGAD.AX	Vanguard MSCI Index Int Shs (Hedged) ETF	495.72	165.24	330.48	0.00
ANZ.AX	Australia And New Zealand Banking Group Limited	(7,445.46)	(2,481.82)	(4,963.64)	0.00
WES.AX	Wesfarmers Limited	7,057.38	2,352.46	4,704.92	0.00
WBCPH.AX	Westpac Capital Notes 5	(937.50)	(312.50)	(625.00)	0.00
ANZPF.AX	Anz Capital Notes	(6,860.00)	(2,286.67)	(4,573.33)	0.00

## Young & Soon Yun Pension Fund

# Deferred Tax Reconciliation

For The Period 01 July 2019 - 30 June 2020

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
NABPD2.AX	NAB Capital Notes 2	(1,516.00)	(505.33)	(1,010.67)	0.00
APL1.AX	Anitpodes Global Investment Company Limited	(300.00)	(100.00)	(200.00)	0.00
MQGPB.AX	Macquarie Group Capital Notes 2	(5,929.05)	(1,976.35)	(3,952.70)	0.00
CBAPG.AX	Commonwealth Pearl X	(1,392.56)	(464.19)	(928.37)	0.00
CBAPE.AX	Cba Perls Viii Capital Notes	(3,003.00)	(1,001.00)	(2,002.00)	0.00
NABPC.AX	NAB Capital Notes	(1,720.00)	(573.33)	(1,146.67)	0.00
CBA.AX	Commonwealth Bank Of Australia.	(5,878.40)	(1,959.47)	(3,918.93)	0.00
RIO.AX	Rio Tinto Limited	(2,424.40)	(808.13)	(1,616.27)	0.00
S32.AX	South32 Ltd	(1,537.86)	(512.62)	(1,025.24)	0.00
WBC.AX	Westpac Banking Corporation	(11,815.35)	(3,938.45)	(7,876.90)	0.00
CLW.AX	Charter Hall Long Wale Reit	(10,111.96)	(3,370.65)	(6,741.31)	0.00
Less Deemed Segregated Revaluations					0.00
		(35,261.75)	(11,753.91)	(23,507.84)	0.00
<b>Tax Deferred Distributions</b>					
CLW.AX	Charter Hall Long Wale Reit	68.53	0.00	68.53	0.00
CLW.AX	Charter Hall Long Wale Reit	633.58	0.00	633.58	0.00
CLW.AX	Charter Hall Long Wale Reit	68.53	0.00	68.53	0.00
CLW.AX	Charter Hall Long Wale Reit	633.58	0.00	633.58	0.00
CLW.AX	Charter Hall Long Wale Reit	69.51	0.00	69.51	0.00
CLW.AX	Charter Hall Long Wale Reit	642.63	0.00	642.63	0.00
CLW.AX	Charter Hall Long Wale Reit	70.49	0.00	70.49	0.00

**Young & Soon Yun Pension Fund**  
**Deferred Tax Reconciliation**

For The Period 01 July 2019 - 30 June 2020

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non- Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
CLW.AX	Charter Hall Long Wale Reit	651.68	0.00	651.68	0.00
	Less Deemed Segregated Tax Deffered				0.00
		2,838.53	0.00	2,838.53	0.00
<b>Total</b>		(32,423.22)	(11,753.91)	(20,669.31)	0.00
<b>Deferred Tax Liability (Asset) Summary</b>					
<b>Opening Balance</b>		(663.05)			
Current Year Transactions		0.00			
Total Capital Losses		0.00			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
<b>Closing Balance</b>		(663.05)			

# Young & Soon Yun Pension Fund

## Statement of Taxable Income

For the year ended 30 June 2020

	<b>2020</b>
	<b>\$</b>
Benefits accrued as a result of operations	(81,254.45)
<b>Less</b>	
Exempt current pension income	72,819.00
Realised Accounting Capital Gains	(958.00)
Accounting Trust Distributions	3,920.11
	<u>75,781.11</u>
<b>Add</b>	
Decrease in MV of investments	35,261.75
SMSF non deductible expenses	7,432.00
Pension Payments	95,400.00
Franking Credits	18,186.50
Taxable Trust Distributions	1,081.58
	<u>157,361.83</u>
SMSF Annual Return Rounding	(326.27)
	<u>0.00</u>
<b>Taxable Income or Loss</b>	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
<b>Less</b>	
Franking Credits	18,186.50
	<u>(18,186.50)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(18,186.50)</u>
Supervisory Levy	259.00
	<u>(17,927.50)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(17,927.50)</u>



# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Charter Hall Long Wale Reit (CLW.AX)</u>					
14/11/2019	CLW Distribution [System Matched Income Data]			969.64	969.64 CR
14/02/2020	CLW Distribution [System Matched Income Data]			969.64	1,939.28 CR
14/05/2020	CLW Distribution [System Matched Income Data]			983.49	2,922.77 CR
30/06/2020	CLW Dis't receivable			997.34	3,920.11 CR
				<b>3,920.11</b>	<b>3,920.11 CR</b>
<b>Dividends Received (23900)</b>					
<u>Absolute Equity Performance Fund Limited (AEG1.AX)</u>					
11/10/2019				2,909.20	2,909.20 CR
23/04/2020				1,818.25	4,727.45 CR
				<b>4,727.45</b>	<b>4,727.45 CR</b>
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>					
01/07/2019				622.40	622.40 CR
18/12/2019				622.40	1,244.80 CR
				<b>1,244.80</b>	<b>1,244.80 CR</b>
<u>Anz Capital Notes (ANZPF.AX)</u>					
24/09/2019				3,839.40	3,839.40 CR
24/03/2020				3,550.80	7,390.20 CR
				<b>7,390.20</b>	<b>7,390.20 CR</b>
<u>Anz Capital Notes 4 (ANZPG.AX)</u>					
20/09/2019				209.78	209.78 CR
20/12/2019				215.56	425.34 CR
20/03/2020				215.34	640.68 CR
22/06/2020				188.20	828.88 CR
				<b>828.88</b>	<b>828.88 CR</b>
<u>Anitpodes Global Investment Company Limited (APL1.AX)</u>					
14/10/2019				750.00	750.00 CR
27/03/2020				600.00	1,350.00 CR
				<b>1,350.00</b>	<b>1,350.00 CR</b>
<u>Aurizon Holdings Ltd - DNR Capital (AZJ.AX)</u>					
23/09/2019				706.80	706.80 CR
23/03/2020				780.90	1,487.70 CR
				<b>1,487.70</b>	<b>1,487.70 CR</b>
<u>BHP Group Limited (BHP.AX)</u>					
25/09/2019				1,533.85	1,533.85 CR
24/03/2020				1,340.95	2,874.80 CR
				<b>2,874.80</b>	<b>2,874.80 CR</b>
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
26/09/2019				1,016.40	1,016.40 CR
31/03/2020				880.00	1,896.40 CR
				<b>1,896.40</b>	<b>1,896.40 CR</b>
<u>Cba Perls Viii Capital Notes (CBAPE.AX)</u>					

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
16/09/2019				802.83	802.83 CR
16/12/2019				761.67	1,564.50 CR
16/03/2020				744.59	2,309.09 CR
15/06/2020				715.54	3,024.63 CR
				<b>3,024.63</b>	<b>3,024.63 CR</b>
<u>Commonwealth Pearl X (CBAPG.AX)</u>					
16/09/2019				341.67	341.67 CR
16/12/2019				318.89	660.56 CR
16/03/2020				308.84	969.40 CR
15/06/2020				290.30	1,259.70 CR
				<b>1,259.70</b>	<b>1,259.70 CR</b>
<u>Coles Group Limited. (COL.AX)</u>					
26/09/2019				288.97	288.97 CR
27/03/2020				244.20	533.17 CR
				<b>533.17</b>	<b>533.17 CR</b>
<u>CSL Limited (CSL.AX)</u>					
11/10/2019				385.45	385.45 CR
09/04/2020				389.89	775.34 CR
				<b>775.34</b>	<b>775.34 CR</b>
<u>Healius Limited (HLS.AX)</u>					
27/09/2019				135.46	135.46 CR
				<b>135.46</b>	<b>135.46 CR</b>
<u>IAG Finance NZL Limited Reset Notes (IANG.AX)</u>					
16/09/2019				193.13	193.13 CR
16/12/2019				183.46	376.59 CR
				<b>376.59</b>	<b>376.59 CR</b>
<u>Macquarie Group Limited (MQG.AX)</u>					
03/07/2019				1,296.00	1,296.00 CR
18/12/2019				900.00	2,196.00 CR
				<b>2,196.00</b>	<b>2,196.00 CR</b>
<u>Macquarie Group Capital Notes 2 (MQGPB.AX)</u>					
17/09/2019				4,305.20	4,305.20 CR
17/03/2020				3,880.78	8,185.98 CR
				<b>8,185.98</b>	<b>8,185.98 CR</b>
<u>National Australia Bank Limited (NAB.AX)</u>					
03/07/2019				914.66	914.66 CR
12/12/2019				914.66	1,829.32 CR
				<b>1,829.32</b>	<b>1,829.32 CR</b>
<u>NAB Capital Notes (NABPC.AX)</u>					
23/09/2019				817.60	817.60 CR
23/12/2019				770.50	1,588.10 CR
23/03/2020				771.80	2,359.90 CR
				<b>2,359.90</b>	<b>2,359.90 CR</b>
<u>NAB Capital Notes 2 (NABPD2.AX)</u>					
08/07/2019				465.88	465.88 CR

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/10/2019				429.16	895.04 CR
07/01/2020				404.08	1,299.12 CR
07/04/2020				409.36	1,708.48 CR
				<b>1,708.48</b>	<b>1,708.48 CR</b>
<u>Origin Energy Ltd (ORG.AX)</u>					
27/09/2019				228.75	228.75 CR
27/03/2020				228.75	457.50 CR
				<b>457.50</b>	<b>457.50 CR</b>
<u>Rio Tinto Limited (RIO.AX)</u>					
19/09/2019				1,285.68	1,285.68 CR
16/04/2020				1,461.91	2,747.59 CR
				<b>2,747.59</b>	<b>2,747.59 CR</b>
<u>Reliance Worldwide Corp Ltd (RWC.AX)</u>					
11/10/2019				202.05	202.05 CR
				<b>202.05</b>	<b>202.05 CR</b>
<u>South32 Ltd (S32.AX)</u>					
10/10/2019				55.38	55.38 CR
02/04/2020				45.16	100.54 CR
				<b>100.54</b>	<b>100.54 CR</b>
<u>Shaver Shop Group Limited (SSG.AX)</u>					
23/10/2019				500.00	500.00 CR
				<b>500.00</b>	<b>500.00 CR</b>
<u>Westpac Banking Corporation (WBC.AX)</u>					
20/12/2019				908.00	908.00 CR
				<b>908.00</b>	<b>908.00 CR</b>
<u>Westpac Capital Notes 5 (WBCPH.AX)</u>					
23/09/2019				193.43	193.43 CR
23/12/2019				179.55	372.98 CR
23/03/2020				179.85	552.83 CR
22/06/2020				161.58	714.41 CR
				<b>714.41</b>	<b>714.41 CR</b>
<u>Westpac Banking Corporation Capital Notes (WBCPI) (WBCPI.AX)</u>					
18/09/2019				218.83	218.83 CR
18/12/2019				203.88	422.71 CR
18/03/2020				200.25	622.96 CR
18/06/2020				191.90	814.86 CR
				<b>814.86</b>	<b>814.86 CR</b>
<u>Wesfarmers Limited (WES.AX)</u>					
09/10/2019				634.92	634.92 CR
31/03/2020				610.50	1,245.42 CR
				<b>1,245.42</b>	<b>1,245.42 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
16/12/2019	(IANG.AX)		958.00		958.00 DR
16/12/2019	Unrealised Gain writeback as at			695.80	262.20 DR

## Young & Soon Yun Pension Fund

# General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
	16/12/2019 (IANG.AX)				
23/03/2020	Unrealised Gain writeback as at 23/03/2020 (NABPC.AX)		1,720.00		1,982.20 DR
30/06/2020	Revaluation - 30/06/2020 @ \$287.000000 (System Price) - 265.000000 Units on hand (CSL.AX)			19,080.00	17,097.80 CR
30/06/2020	Revaluation - 30/06/2020 @ \$0.920000 (System Price) - 30,000.000000 Units on hand (APL.AX)		300.00		16,797.80 CR
30/06/2020	Revaluation - 30/06/2020 @ \$5.840000 (System Price) - 1,525.000000 Units on hand (ORG.AX)		2,241.75		14,556.05 CR
30/06/2020	Revaluation - 30/06/2020 @ \$3.050000 (System Price) - 3,984.000000 Units on hand (HLS.AX)			119.52	14,675.57 CR
30/06/2020	Revaluation - 30/06/2020 @ \$103.261000 (System Price) - 1,450.000000 Units on hand (MQGPB.AX)		5,929.05		8,746.52 CR
30/06/2020	Revaluation - 30/06/2020 @ \$2.040000 (System Price) - 1,349.000000 Units on hand (S32.AX)		1,537.86		7,208.66 CR
30/06/2020	Revaluation - 30/06/2020 @ \$17.170000 (System Price) - 814.000000 Units on hand (COL.AX)			3,109.48	10,318.14 CR
30/06/2020	Revaluation - 30/06/2020 @ \$4.920000 (System Price) - 5,700.000000 Units on hand (AZJ.AX)		2,736.00		7,582.14 CR
30/06/2020	Revaluation - 30/06/2020 @ \$103.190000 (System Price) - 400.000000 Units on hand (NABPD.AX)		1,516.00		6,066.14 CR
30/06/2020	Revaluation - 30/06/2020 @ \$97.960000 (System Price) - 418.000000 Units on hand (RIO.AX)		2,424.40		3,641.74 CR
30/06/2020	Revaluation - 30/06/2020 @ \$1.655000 (System Price) - 275.000000 Units on hand (VUK.AX)		485.37		3,156.37 CR
30/06/2020	Revaluation - 30/06/2020 @ \$0.700000 (System Price) - 20,000.000000 Units on hand (SSG.AX)			5,600.00	8,756.37 CR
30/06/2020	Revaluation - 30/06/2020 @ \$69.360000 (System Price) - 918.000000 Units on hand (VGAD.AX)			495.72	9,252.09 CR
30/06/2020	Revaluation - 30/06/2020 @ \$2.940000 (System Price) - 4,041.000000 Units on hand (RWC.AX)		2,343.78		6,908.31 CR
30/06/2020	Revaluation - 30/06/2020 @ \$101.000000 (System Price) - 250.000000 Units on hand (WBCPI.AX)		715.00		6,193.31 CR
30/06/2020	Revaluation - 30/06/2020 @ \$4.280000 (System Price) - 13,852.000000 Units on hand (CLW.AX)		10,111.96		3,918.65 DR
30/06/2020	Revaluation - 30/06/2020 @ \$101.300000 (System Price) - 2,000.000000 Units on hand (ANZPF.AX)		6,860.00		10,778.65 DR

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2020	Revaluation - 30/06/2020 @ \$44.830000 (System Price) - 814.000000 Units on hand (WES.AX)			7,057.38	3,721.27 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.120000 (System Price) - 72,730.000000 Units on hand (AEG.AX)			17,818.85	14,097.58 CR
30/06/2020	Revaluation - 30/06/2020 @ \$18.640000 (System Price) - 778.000000 Units on hand (ANZ.AX)		7,445.46		6,652.12 CR
30/06/2020	Revaluation - 30/06/2020 @ \$99.520000 (System Price) - 412.000000 Units on hand (CBAPG.AX)		1,392.56		5,259.56 CR
30/06/2020	Revaluation - 30/06/2020 @ \$98.350000 (System Price) - 250.000000 Units on hand (WBCPH.AX)		937.50		4,322.06 CR
30/06/2020	Revaluation - 30/06/2020 @ \$103.750000 (System Price) - 200.000000 Units on hand (ANZPG.AX)		830.00		3,492.06 CR
30/06/2020	Revaluation - 30/06/2020 @ \$69.420000 (System Price) - 440.000000 Units on hand (CBA.AX)		5,878.40		2,386.34 DR
30/06/2020	Revaluation - 30/06/2020 @ \$17.950000 (System Price) - 1,135.000000 Units on hand (WBC.AX)		11,815.35		14,201.69 DR
30/06/2020	Revaluation - 30/06/2020 @ \$118.600000 (System Price) - 360.000000 Units on hand (MQG.AX)		2,444.40		16,646.09 DR
30/06/2020	Revaluation - 30/06/2020 @ \$18.220000 (System Price) - 1,102.000000 Units on hand (NAB.AX)		9,367.00		26,013.09 DR
30/06/2020	Revaluation - 30/06/2020 @ \$35.820000 (System Price) - 1,349.000000 Units on hand (BHP.AX)		7,203.66		33,216.75 DR
30/06/2020	Revaluation - 30/06/2020 @ \$103.200000 (System Price) - 700.000000 Units on hand (CBAPE.AX)		3,003.00		36,219.75 DR
			<b>90,196.50</b>	<b>53,976.75</b>	<b>36,219.75 DR</b>
<b>Interest Received (25000)</b>					
<u>ATO (00020)</u>					
09/07/2019	2017 Income Tax			324.01	324.01 CR
19/07/2019				347.81	671.82 CR
29/07/2019				234.01	905.83 CR
				<b>905.83</b>	<b>905.83 CR</b>
<u>Macquarie Bank - 122774433 (Macquarie Bank - 122)</u>					
31/07/2019				117.58	117.58 CR
30/08/2019				126.36	243.94 CR
30/09/2019				60.79	304.73 CR
31/10/2019				6.24	310.97 CR
30/06/2020	move rebate to interest as per Tax Report provided			785.29	1,096.26 CR
				<b>1,096.26</b>	<b>1,096.26 CR</b>
<b>Accountancy Fees (30100)</b>					

## Young & Soon Yun Pension Fund

# General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Accountancy Fees (30100)</b>					
22/11/2019			2,552.00		2,552.00 DR
			<b>2,552.00</b>		<b>2,552.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
05/11/2019			259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
22/11/2019			385.00		385.00 DR
			<b>385.00</b>		<b>385.00 DR</b>
<b>Investment Expenses (37500)</b>					
<u>Investment Expenses (00021)</u>					
02/07/2019	rebate			32.68	32.68 CR
03/07/2019			137.69		105.01 DR
03/07/2019			775.43		880.44 DR
02/08/2019				58.78	821.66 DR
05/08/2019			146.10		967.76 DR
05/08/2019			877.93		1,845.69 DR
03/09/2019				63.20	1,782.49 DR
04/09/2019			245.25		2,027.74 DR
02/10/2019				60.77	1,966.97 DR
03/10/2019			225.71		2,192.68 DR
04/11/2019				64.32	2,128.36 DR
05/11/2019			233.16		2,361.52 DR
03/12/2019				64.24	2,297.28 DR
04/12/2019			226.12		2,523.40 DR
03/01/2020				67.29	2,456.11 DR
06/01/2020			233.65		2,689.76 DR
04/02/2020				68.19	2,621.57 DR
05/02/2020			233.37		2,854.94 DR
03/03/2020				62.25	2,792.69 DR
04/03/2020			218.88		3,011.57 DR
02/04/2020				72.01	2,939.56 DR
03/04/2020			245.43		3,184.99 DR
04/05/2020				84.96	3,100.03 DR
05/05/2020			214.59		3,314.62 DR
02/06/2020				86.60	3,228.02 DR
03/06/2020			222.76		3,450.78 DR
30/06/2020	move rebate to interest as per Tax Report provided		785.29		4,236.07 DR
			<b>5,021.36</b>	<b>785.29</b>	<b>4,236.07 DR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) Yun, Chang - Pension (ABP , Non-Reversionary) (YUNCHA00005P)</u>					
05/07/2019			850.00		850.00 DR
12/07/2019			850.00		1,700.00 DR

## Young & Soon Yun Pension Fund

# General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
19/07/2019			850.00		2,550.00 DR
26/07/2019			850.00		3,400.00 DR
02/08/2019			850.00		4,250.00 DR
09/08/2019			850.00		5,100.00 DR
16/08/2019			850.00		5,950.00 DR
23/08/2019			850.00		6,800.00 DR
30/08/2019			850.00		7,650.00 DR
06/09/2019			850.00		8,500.00 DR
13/09/2019			850.00		9,350.00 DR
20/09/2019			850.00		10,200.00 DR
27/09/2019			850.00		11,050.00 DR
04/10/2019			850.00		11,900.00 DR
11/10/2019			850.00		12,750.00 DR
18/10/2019			850.00		13,600.00 DR
25/10/2019			850.00		14,450.00 DR
01/11/2019			950.00		15,400.00 DR
08/11/2019			950.00		16,350.00 DR
15/11/2019			950.00		17,300.00 DR
22/11/2019			950.00		18,250.00 DR
29/11/2019			950.00		19,200.00 DR
06/12/2019			950.00		20,150.00 DR
13/12/2019			950.00		21,100.00 DR
20/12/2019			950.00		22,050.00 DR
27/12/2019			950.00		23,000.00 DR
03/01/2020			950.00		23,950.00 DR
10/01/2020			950.00		24,900.00 DR
17/01/2020			950.00		25,850.00 DR
24/01/2020			950.00		26,800.00 DR
31/01/2020			950.00		27,750.00 DR
07/02/2020			950.00		28,700.00 DR
14/02/2020			950.00		29,650.00 DR
21/02/2020			950.00		30,600.00 DR
28/02/2020			950.00		31,550.00 DR
06/03/2020			950.00		32,500.00 DR
13/03/2020			950.00		33,450.00 DR
20/03/2020			950.00		34,400.00 DR
27/03/2020			950.00		35,350.00 DR
03/04/2020			950.00		36,300.00 DR
09/04/2020			950.00		37,250.00 DR
17/04/2020			950.00		38,200.00 DR
24/04/2020			950.00		39,150.00 DR
01/05/2020			950.00		40,100.00 DR
08/05/2020			950.00		41,050.00 DR
15/05/2020			950.00		42,000.00 DR
22/05/2020			950.00		42,950.00 DR
29/05/2020			950.00		43,900.00 DR
			<b>43,900.00</b>		<b>43,900.00 DR</b>

## Young & Soon Yun Pension Fund

# General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Pensions Paid) Yun, Chang - Pension (ABP2 , Non-Reversionary) (YUNCHA00006P)</u>					
05/06/2020			950.00		950.00 DR
12/06/2020			950.00		1,900.00 DR
19/06/2020			950.00		2,850.00 DR
26/06/2020			950.00		3,800.00 DR
			<b>3,800.00</b>		<b>3,800.00 DR</b>
<u>(Pensions Paid) Yun, Young - Pension (ABP , Non-Reversionary) (YUNYOU00004P)</u>					
05/07/2019			850.00		850.00 DR
12/07/2019			850.00		1,700.00 DR
19/07/2019			850.00		2,550.00 DR
26/07/2019			850.00		3,400.00 DR
02/08/2019			850.00		4,250.00 DR
09/08/2019			850.00		5,100.00 DR
16/08/2019			850.00		5,950.00 DR
23/08/2019			850.00		6,800.00 DR
30/08/2019			850.00		7,650.00 DR
06/09/2019			850.00		8,500.00 DR
13/09/2019			850.00		9,350.00 DR
20/09/2019			850.00		10,200.00 DR
27/09/2019			850.00		11,050.00 DR
04/10/2019			850.00		11,900.00 DR
11/10/2019			850.00		12,750.00 DR
18/10/2019			850.00		13,600.00 DR
25/10/2019			850.00		14,450.00 DR
01/11/2019			950.00		15,400.00 DR
08/11/2019			950.00		16,350.00 DR
15/11/2019			950.00		17,300.00 DR
22/11/2019			950.00		18,250.00 DR
29/11/2019			950.00		19,200.00 DR
06/12/2019			950.00		20,150.00 DR
13/12/2019			950.00		21,100.00 DR
20/12/2019			950.00		22,050.00 DR
27/12/2019			950.00		23,000.00 DR
03/01/2020			950.00		23,950.00 DR
10/01/2020			950.00		24,900.00 DR
17/01/2020			950.00		25,850.00 DR
24/01/2020			950.00		26,800.00 DR
31/01/2020			950.00		27,750.00 DR
07/02/2020			950.00		28,700.00 DR
14/02/2020			950.00		29,650.00 DR
21/02/2020			950.00		30,600.00 DR
28/02/2020			950.00		31,550.00 DR
06/03/2020			950.00		32,500.00 DR
13/03/2020			950.00		33,450.00 DR
20/03/2020			950.00		34,400.00 DR
27/03/2020			950.00		35,350.00 DR
03/04/2020			950.00		36,300.00 DR



# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
09/04/2020			950.00		37,250.00 DR
17/04/2020			950.00		38,200.00 DR
24/04/2020			950.00		39,150.00 DR
01/05/2020			950.00		40,100.00 DR
08/05/2020			950.00		41,050.00 DR
15/05/2020			950.00		42,000.00 DR
22/05/2020			950.00		42,950.00 DR
29/05/2020			950.00		43,900.00 DR
05/06/2020			950.00		44,850.00 DR
12/06/2020			950.00		45,800.00 DR
19/06/2020			950.00		46,750.00 DR
26/06/2020			950.00		47,700.00 DR
			<b>47,700.00</b>		<b>47,700.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020			18,186.50	18,186.50 CR
				<b>18,186.50</b>	<b>18,186.50 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
05/07/2019	System Member Journals			850.00	850.00 CR
05/07/2019	System Member Journals			850.00	1,700.00 CR
12/07/2019	System Member Journals			850.00	2,550.00 CR
12/07/2019	System Member Journals			850.00	3,400.00 CR
19/07/2019	System Member Journals			850.00	4,250.00 CR
19/07/2019	System Member Journals			850.00	5,100.00 CR
26/07/2019	System Member Journals			850.00	5,950.00 CR
26/07/2019	System Member Journals			850.00	6,800.00 CR
02/08/2019	System Member Journals			850.00	7,650.00 CR
02/08/2019	System Member Journals			850.00	8,500.00 CR
09/08/2019	System Member Journals			850.00	9,350.00 CR
09/08/2019	System Member Journals			850.00	10,200.00 CR
16/08/2019	System Member Journals			850.00	11,050.00 CR
16/08/2019	System Member Journals			850.00	11,900.00 CR
23/08/2019	System Member Journals			850.00	12,750.00 CR
23/08/2019	System Member Journals			850.00	13,600.00 CR
30/08/2019	System Member Journals			850.00	14,450.00 CR
30/08/2019	System Member Journals			850.00	15,300.00 CR
06/09/2019	System Member Journals			850.00	16,150.00 CR
06/09/2019	System Member Journals			850.00	17,000.00 CR
13/09/2019	System Member Journals			850.00	17,850.00 CR
13/09/2019	System Member Journals			850.00	18,700.00 CR
20/09/2019	System Member Journals			850.00	19,550.00 CR
20/09/2019	System Member Journals			850.00	20,400.00 CR
27/09/2019	System Member Journals			850.00	21,250.00 CR
27/09/2019	System Member Journals			850.00	22,100.00 CR
04/10/2019	System Member Journals			850.00	22,950.00 CR

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
04/10/2019	System Member Journals			850.00	23,800.00 CR
11/10/2019	System Member Journals			850.00	24,650.00 CR
11/10/2019	System Member Journals			850.00	25,500.00 CR
18/10/2019	System Member Journals			850.00	26,350.00 CR
18/10/2019	System Member Journals			850.00	27,200.00 CR
25/10/2019	System Member Journals			850.00	28,050.00 CR
25/10/2019	System Member Journals			850.00	28,900.00 CR
01/11/2019	System Member Journals			950.00	29,850.00 CR
01/11/2019	System Member Journals			950.00	30,800.00 CR
08/11/2019	System Member Journals			950.00	31,750.00 CR
08/11/2019	System Member Journals			950.00	32,700.00 CR
15/11/2019	System Member Journals			950.00	33,650.00 CR
15/11/2019	System Member Journals			950.00	34,600.00 CR
22/11/2019	System Member Journals			950.00	35,550.00 CR
22/11/2019	System Member Journals			950.00	36,500.00 CR
29/11/2019	System Member Journals			950.00	37,450.00 CR
29/11/2019	System Member Journals			950.00	38,400.00 CR
06/12/2019	System Member Journals			950.00	39,350.00 CR
06/12/2019	System Member Journals			950.00	40,300.00 CR
13/12/2019	System Member Journals			950.00	41,250.00 CR
13/12/2019	System Member Journals			950.00	42,200.00 CR
20/12/2019	System Member Journals			950.00	43,150.00 CR
20/12/2019	System Member Journals			950.00	44,100.00 CR
27/12/2019	System Member Journals			950.00	45,050.00 CR
27/12/2019	System Member Journals			950.00	46,000.00 CR
03/01/2020	System Member Journals			950.00	46,950.00 CR
03/01/2020	System Member Journals			950.00	47,900.00 CR
10/01/2020	System Member Journals			950.00	48,850.00 CR
10/01/2020	System Member Journals			950.00	49,800.00 CR
17/01/2020	System Member Journals			950.00	50,750.00 CR
17/01/2020	System Member Journals			950.00	51,700.00 CR
24/01/2020	System Member Journals			950.00	52,650.00 CR
24/01/2020	System Member Journals			950.00	53,600.00 CR
31/01/2020	System Member Journals			950.00	54,550.00 CR
31/01/2020	System Member Journals			950.00	55,500.00 CR
07/02/2020	System Member Journals			950.00	56,450.00 CR
07/02/2020	System Member Journals			950.00	57,400.00 CR
14/02/2020	System Member Journals			950.00	58,350.00 CR
14/02/2020	System Member Journals			950.00	59,300.00 CR
21/02/2020	System Member Journals			950.00	60,250.00 CR
21/02/2020	System Member Journals			950.00	61,200.00 CR
28/02/2020	System Member Journals			950.00	62,150.00 CR
28/02/2020	System Member Journals			950.00	63,100.00 CR
06/03/2020	System Member Journals			950.00	64,050.00 CR
06/03/2020	System Member Journals			950.00	65,000.00 CR
13/03/2020	System Member Journals			950.00	65,950.00 CR
13/03/2020	System Member Journals			950.00	66,900.00 CR

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/03/2020	System Member Journals			950.00	67,850.00 CR
20/03/2020	System Member Journals			950.00	68,800.00 CR
27/03/2020	System Member Journals			950.00	69,750.00 CR
27/03/2020	System Member Journals			950.00	70,700.00 CR
03/04/2020	System Member Journals			950.00	71,650.00 CR
03/04/2020	System Member Journals			950.00	72,600.00 CR
09/04/2020	System Member Journals			950.00	73,550.00 CR
09/04/2020	System Member Journals			950.00	74,500.00 CR
17/04/2020	System Member Journals			950.00	75,450.00 CR
17/04/2020	System Member Journals			950.00	76,400.00 CR
24/04/2020	System Member Journals			950.00	77,350.00 CR
24/04/2020	System Member Journals			950.00	78,300.00 CR
01/05/2020	System Member Journals			950.00	79,250.00 CR
01/05/2020	System Member Journals			950.00	80,200.00 CR
08/05/2020	System Member Journals			950.00	81,150.00 CR
08/05/2020	System Member Journals			950.00	82,100.00 CR
15/05/2020	System Member Journals			950.00	83,050.00 CR
15/05/2020	System Member Journals			950.00	84,000.00 CR
22/05/2020	System Member Journals			950.00	84,950.00 CR
22/05/2020	System Member Journals			950.00	85,900.00 CR
29/05/2020	System Member Journals			950.00	86,850.00 CR
29/05/2020	System Member Journals			950.00	87,800.00 CR
05/06/2020	System Member Journals			950.00	88,750.00 CR
05/06/2020	System Member Journals			950.00	89,700.00 CR
12/06/2020	System Member Journals			950.00	90,650.00 CR
12/06/2020	System Member Journals			950.00	91,600.00 CR
19/06/2020	System Member Journals			950.00	92,550.00 CR
19/06/2020	System Member Journals			950.00	93,500.00 CR
26/06/2020	System Member Journals			950.00	94,450.00 CR
26/06/2020	System Member Journals			950.00	95,400.00 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		14,294.00		81,106.00 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		2,347.31		78,758.69 CR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		15,690.74		63,067.95 CR
			<b>32,332.05</b>	<b>95,400.00</b>	<b>63,067.95 CR</b>
<b>Opening Balance (50010)</b>					
<i>(Opening Balance) Yun, Chang - Accumulation (YUNCHA00001A)</i>					
01/07/2019	Fund ledger balance forward at 01/07/2019			21,137.50	21,137.50 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			100,000.00	121,137.50 CR
				<b>121,137.50</b>	<b>121,137.50 CR</b>
<i>(Opening Balance) Yun, Chang - Pension (ABP, Non-Reversionary) (YUNCHA00005P)</i>					
01/07/2019	Opening Balance				749,507.56 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			5,709.74	755,217.30 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			4,404.94	759,622.24 CR
				<b>10,114.68</b>	<b>759,622.24 CR</b>

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Opening Balance) Yun, Young - Pension (ABP , Non-Reversionary) (YUNYOU00004P)</u>					
01/07/2019	Opening Balance				827,279.79 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			2,148.76	829,428.55 CR
01/07/2019	Fund ledger balance forward at 01/07/2019			2,157.38	831,585.93 CR
				<b>4,306.14</b>	<b>831,585.93 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Yun, Chang - Accumulation (YUNCHA00001A)</u>					
01/07/2019	Opening Balance				125,000.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		100,000.00		25,000.00 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		25,000.00		0.00 DR
				<b>125,000.00</b>	<b>0.00 DR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Yun, Chang - Accumulation (YUNCHA00001A)</u>					
01/07/2019	Opening Balance				86.65 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		86.65		0.00 DR
				<b>86.65</b>	<b>0.00 DR</b>
<u>(Share of Profit/(Loss)) Yun, Chang - Pension (ABP , Non-Reversionary) (YUNCHA00005P)</u>					
01/07/2019	Opening Balance				48,874.68 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		21,284.92		27,589.76 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		27,589.76		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			14,294.00	14,294.00 CR
				<b>48,874.68</b>	<b>14,294.00 CR</b>
<u>(Share of Profit/(Loss)) Yun, Chang - Pension (ABP2 , Non-Reversionary) (YUNCHA00006P)</u>					
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			2,347.31	2,347.31 CR
				<b>2,347.31</b>	<b>2,347.31 CR</b>
<u>(Share of Profit/(Loss)) Yun, Young - Pension (ABP , Non-Reversionary) (YUNYOU00004P)</u>					
01/07/2019	Opening Balance				53,946.14 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		27,027.02		26,919.12 CR
01/07/2019	Fund ledger balance forward at 01/07/2019		26,919.12		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			15,690.74	15,690.74 CR
				<b>53,946.14</b>	<b>15,690.74 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Yun, Chang - Accumulation (YUNCHA00001A)</u>					
01/07/2019	Opening Balance				199.15 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			199.15	0.00 DR
				<b>199.15</b>	<b>0.00 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Yun, Chang - Accumulation (YUNCHA00001A)</u>					
01/07/2019	Opening Balance				3,750.00 DR

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	Fund ledger balance forward at 01/07/2019			3,750.00	0.00 DR
				<b>3,750.00</b>	<b>0.00 DR</b>

### **Pensions Paid (54160)**

(Pensions Paid) Yun, Chang - Pension (ABP , Non-Reversionary) (YUNCHA00005P)

01/07/2019	Opening Balance				38,760.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			21,880.02	16,879.98 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			16,879.98	0.00 DR
05/07/2019	System Member Journals		850.00		850.00 DR
12/07/2019	System Member Journals		850.00		1,700.00 DR
19/07/2019	System Member Journals		850.00		2,550.00 DR
26/07/2019	System Member Journals		850.00		3,400.00 DR
02/08/2019	System Member Journals		850.00		4,250.00 DR
09/08/2019	System Member Journals		850.00		5,100.00 DR
16/08/2019	System Member Journals		850.00		5,950.00 DR
23/08/2019	System Member Journals		850.00		6,800.00 DR
30/08/2019	System Member Journals		850.00		7,650.00 DR
06/09/2019	System Member Journals		850.00		8,500.00 DR
13/09/2019	System Member Journals		850.00		9,350.00 DR
20/09/2019	System Member Journals		850.00		10,200.00 DR
27/09/2019	System Member Journals		850.00		11,050.00 DR
04/10/2019	System Member Journals		850.00		11,900.00 DR
11/10/2019	System Member Journals		850.00		12,750.00 DR
18/10/2019	System Member Journals		850.00		13,600.00 DR
25/10/2019	System Member Journals		850.00		14,450.00 DR
01/11/2019	System Member Journals		950.00		15,400.00 DR
08/11/2019	System Member Journals		950.00		16,350.00 DR
15/11/2019	System Member Journals		950.00		17,300.00 DR
22/11/2019	System Member Journals		950.00		18,250.00 DR
29/11/2019	System Member Journals		950.00		19,200.00 DR
06/12/2019	System Member Journals		950.00		20,150.00 DR
13/12/2019	System Member Journals		950.00		21,100.00 DR
20/12/2019	System Member Journals		950.00		22,050.00 DR
27/12/2019	System Member Journals		950.00		23,000.00 DR
03/01/2020	System Member Journals		950.00		23,950.00 DR
10/01/2020	System Member Journals		950.00		24,900.00 DR
17/01/2020	System Member Journals		950.00		25,850.00 DR
24/01/2020	System Member Journals		950.00		26,800.00 DR
31/01/2020	System Member Journals		950.00		27,750.00 DR
07/02/2020	System Member Journals		950.00		28,700.00 DR
14/02/2020	System Member Journals		950.00		29,650.00 DR
21/02/2020	System Member Journals		950.00		30,600.00 DR
28/02/2020	System Member Journals		950.00		31,550.00 DR
06/03/2020	System Member Journals		950.00		32,500.00 DR
13/03/2020	System Member Journals		950.00		33,450.00 DR
20/03/2020	System Member Journals		950.00		34,400.00 DR
27/03/2020	System Member Journals		950.00		35,350.00 DR

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
03/04/2020	System Member Journals		950.00		36,300.00 DR
09/04/2020	System Member Journals		950.00		37,250.00 DR
17/04/2020	System Member Journals		950.00		38,200.00 DR
24/04/2020	System Member Journals		950.00		39,150.00 DR
01/05/2020	System Member Journals		950.00		40,100.00 DR
08/05/2020	System Member Journals		950.00		41,050.00 DR
15/05/2020	System Member Journals		950.00		42,000.00 DR
22/05/2020	System Member Journals		950.00		42,950.00 DR
29/05/2020	System Member Journals		950.00		43,900.00 DR
			<b>43,900.00</b>	<b>38,760.00</b>	<b>43,900.00 DR</b>
<u>(Pensions Paid) Yun, Chang - Pension (ABP2 , Non-Reversionary) (YUNCHA00006P)</u>					
05/06/2020	System Member Journals		950.00		950.00 DR
12/06/2020	System Member Journals		950.00		1,900.00 DR
19/06/2020	System Member Journals		950.00		2,850.00 DR
26/06/2020	System Member Journals		950.00		3,800.00 DR
			<b>3,800.00</b>		<b>3,800.00 DR</b>
<u>(Pensions Paid) Yun, Young - Pension (ABP , Non-Reversionary) (YUNYOU00004P)</u>					
01/07/2019	Opening Balance				49,640.00 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			24,770.36	24,869.64 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			24,869.64	0.00 DR
05/07/2019	System Member Journals		850.00		850.00 DR
12/07/2019	System Member Journals		850.00		1,700.00 DR
19/07/2019	System Member Journals		850.00		2,550.00 DR
26/07/2019	System Member Journals		850.00		3,400.00 DR
02/08/2019	System Member Journals		850.00		4,250.00 DR
09/08/2019	System Member Journals		850.00		5,100.00 DR
16/08/2019	System Member Journals		850.00		5,950.00 DR
23/08/2019	System Member Journals		850.00		6,800.00 DR
30/08/2019	System Member Journals		850.00		7,650.00 DR
06/09/2019	System Member Journals		850.00		8,500.00 DR
13/09/2019	System Member Journals		850.00		9,350.00 DR
20/09/2019	System Member Journals		850.00		10,200.00 DR
27/09/2019	System Member Journals		850.00		11,050.00 DR
04/10/2019	System Member Journals		850.00		11,900.00 DR
11/10/2019	System Member Journals		850.00		12,750.00 DR
18/10/2019	System Member Journals		850.00		13,600.00 DR
25/10/2019	System Member Journals		850.00		14,450.00 DR
01/11/2019	System Member Journals		950.00		15,400.00 DR
08/11/2019	System Member Journals		950.00		16,350.00 DR
15/11/2019	System Member Journals		950.00		17,300.00 DR
22/11/2019	System Member Journals		950.00		18,250.00 DR
29/11/2019	System Member Journals		950.00		19,200.00 DR
06/12/2019	System Member Journals		950.00		20,150.00 DR
13/12/2019	System Member Journals		950.00		21,100.00 DR
20/12/2019	System Member Journals		950.00		22,050.00 DR
27/12/2019	System Member Journals		950.00		23,000.00 DR

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
03/01/2020	System Member Journals		950.00		23,950.00 DR
10/01/2020	System Member Journals		950.00		24,900.00 DR
17/01/2020	System Member Journals		950.00		25,850.00 DR
24/01/2020	System Member Journals		950.00		26,800.00 DR
31/01/2020	System Member Journals		950.00		27,750.00 DR
07/02/2020	System Member Journals		950.00		28,700.00 DR
14/02/2020	System Member Journals		950.00		29,650.00 DR
21/02/2020	System Member Journals		950.00		30,600.00 DR
28/02/2020	System Member Journals		950.00		31,550.00 DR
06/03/2020	System Member Journals		950.00		32,500.00 DR
13/03/2020	System Member Journals		950.00		33,450.00 DR
20/03/2020	System Member Journals		950.00		34,400.00 DR
27/03/2020	System Member Journals		950.00		35,350.00 DR
03/04/2020	System Member Journals		950.00		36,300.00 DR
09/04/2020	System Member Journals		950.00		37,250.00 DR
17/04/2020	System Member Journals		950.00		38,200.00 DR
24/04/2020	System Member Journals		950.00		39,150.00 DR
01/05/2020	System Member Journals		950.00		40,100.00 DR
08/05/2020	System Member Journals		950.00		41,050.00 DR
15/05/2020	System Member Journals		950.00		42,000.00 DR
22/05/2020	System Member Journals		950.00		42,950.00 DR
29/05/2020	System Member Journals		950.00		43,900.00 DR
05/06/2020	System Member Journals		950.00		44,850.00 DR
12/06/2020	System Member Journals		950.00		45,800.00 DR
19/06/2020	System Member Journals		950.00		46,750.00 DR
26/06/2020	System Member Journals		950.00		47,700.00 DR
			<b>47,700.00</b>	<b>49,640.00</b>	<b>47,700.00 DR</b>
<b>Internal Transfers In (56100)</b>					
<u>(Internal Transfers In) Yun, Chang - Pension (ABP2 , Non-Reversionary) (YUNCHA00006P)</u>					
01/07/2019	New Pension Member			121,137.50	121,137.50 CR
				<b>121,137.50</b>	<b>121,137.50 CR</b>
<b>Internal Transfers Out (57100)</b>					
<u>(Internal Transfers Out) Yun, Chang - Accumulation (YUNCHA00001A)</u>					
01/07/2019	New Pension Member		121,137.50		121,137.50 DR
			<b>121,137.50</b>		<b>121,137.50 DR</b>
<b>Bank Accounts (60400)</b>					
<u>Macquarie Bank - 122774433 (Macquarie Bank - 122)</u>					
01/07/2019	Opening Balance				262,181.47 DR
01/07/2019			622.40		262,803.87 DR
02/07/2019	rebate		32.68		262,836.55 DR
03/07/2019			1,296.00		264,132.55 DR
03/07/2019			914.66		265,047.21 DR
03/07/2019				137.69	264,909.52 DR
03/07/2019				775.43	264,134.09 DR
05/07/2019				1,700.00	262,434.09 DR
08/07/2019			465.88		262,899.97 DR

## Young & Soon Yun Pension Fund

# General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
09/07/2019	2017 Income Tax		16,365.60		279,265.57 DR
12/07/2019				1,700.00	277,565.57 DR
19/07/2019				1,700.00	275,865.57 DR
19/07/2019			9,252.76		285,118.33 DR
26/07/2019				1,700.00	283,418.33 DR
29/07/2019			18,769.30		302,187.63 DR
31/07/2019			117.58		302,305.21 DR
02/08/2019			58.78		302,363.99 DR
02/08/2019				1,700.00	300,663.99 DR
05/08/2019				146.10	300,517.89 DR
05/08/2019				877.93	299,639.96 DR
09/08/2019				1,700.00	297,939.96 DR
14/08/2019			983.49		298,923.45 DR
16/08/2019				1,700.00	297,223.45 DR
23/08/2019				1,700.00	295,523.45 DR
30/08/2019			126.36		295,649.81 DR
30/08/2019				1,700.00	293,949.81 DR
03/09/2019			63.20		294,013.01 DR
04/09/2019				245.25	293,767.76 DR
06/09/2019				1,700.00	292,067.76 DR
13/09/2019				1,700.00	290,367.76 DR
16/09/2019			802.83		291,170.59 DR
16/09/2019			341.67		291,512.26 DR
16/09/2019			193.13		291,705.39 DR
17/09/2019			4,305.20		296,010.59 DR
18/09/2019			218.83		296,229.42 DR
19/09/2019			1,285.68		297,515.10 DR
20/09/2019			209.78		297,724.88 DR
20/09/2019				1,700.00	296,024.88 DR
23/09/2019			817.60		296,842.48 DR
23/09/2019			706.80		297,549.28 DR
23/09/2019			193.43		297,742.71 DR
24/09/2019			3,839.40		301,582.11 DR
25/09/2019			1,533.85		303,115.96 DR
26/09/2019			1,016.40		304,132.36 DR
26/09/2019			288.97		304,421.33 DR
27/09/2019			135.46		304,556.79 DR
27/09/2019			228.75		304,785.54 DR
27/09/2019				1,700.00	303,085.54 DR
30/09/2019			60.79		303,146.33 DR
02/10/2019			60.77		303,207.10 DR
03/10/2019				225.71	302,981.39 DR
04/10/2019				1,700.00	301,281.39 DR
08/10/2019			429.16		301,710.55 DR
09/10/2019			634.92		302,345.47 DR
10/10/2019			55.38		302,400.85 DR
11/10/2019			202.05		302,602.90 DR



## Young & Soon Yun Pension Fund

# General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
11/10/2019			385.45		302,988.35 DR
11/10/2019			2,909.20		305,897.55 DR
11/10/2019				1,700.00	304,197.55 DR
14/10/2019			750.00		304,947.55 DR
18/10/2019				1,700.00	303,247.55 DR
23/10/2019			500.00		303,747.55 DR
25/10/2019				1,700.00	302,047.55 DR
31/10/2019			6.24		302,053.79 DR
01/11/2019				1,900.00	300,153.79 DR
04/11/2019			64.32		300,218.11 DR
05/11/2019			17,931.55		318,149.66 DR
05/11/2019				233.16	317,916.50 DR
08/11/2019				1,900.00	316,016.50 DR
14/11/2019	CLW Distribution [System Matched Income Data]		969.64		316,986.14 DR
15/11/2019				1,900.00	315,086.14 DR
22/11/2019				1,900.00	313,186.14 DR
22/11/2019				2,937.00	310,249.14 DR
29/11/2019				1,900.00	308,349.14 DR
03/12/2019			64.24		308,413.38 DR
04/12/2019				226.12	308,187.26 DR
06/12/2019				1,900.00	306,287.26 DR
12/12/2019			914.66		307,201.92 DR
13/12/2019				1,900.00	305,301.92 DR
16/12/2019			761.67		306,063.59 DR
16/12/2019			318.89		306,382.48 DR
16/12/2019			19,183.46		325,565.94 DR
18/12/2019			900.00		326,465.94 DR
18/12/2019			622.40		327,088.34 DR
18/12/2019			203.88		327,292.22 DR
20/12/2019			908.00		328,200.22 DR
20/12/2019			215.56		328,415.78 DR
20/12/2019				1,900.00	326,515.78 DR
23/12/2019			770.50		327,286.28 DR
23/12/2019			179.55		327,465.83 DR
27/12/2019				1,900.00	325,565.83 DR
03/01/2020			67.29		325,633.12 DR
03/01/2020				1,900.00	323,733.12 DR
06/01/2020				233.65	323,499.47 DR
07/01/2020			404.08		323,903.55 DR
10/01/2020				1,900.00	322,003.55 DR
17/01/2020				1,900.00	320,103.55 DR
24/01/2020				1,900.00	318,203.55 DR
31/01/2020				1,900.00	316,303.55 DR
04/02/2020			68.19		316,371.74 DR
05/02/2020				233.37	316,138.37 DR
07/02/2020				1,900.00	314,238.37 DR
14/02/2020	CLW Distribution [System Matched		969.64		315,208.01 DR

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
	Income Data]				
14/02/2020				1,900.00	313,308.01 DR
21/02/2020				1,900.00	311,408.01 DR
28/02/2020				1,900.00	309,508.01 DR
03/03/2020			62.25		309,570.26 DR
04/03/2020				218.88	309,351.38 DR
06/03/2020				1,900.00	307,451.38 DR
13/03/2020				1,900.00	305,551.38 DR
16/03/2020			744.59		306,295.97 DR
16/03/2020			308.84		306,604.81 DR
17/03/2020			3,880.78		310,485.59 DR
18/03/2020			200.25		310,685.84 DR
20/03/2020			215.34		310,901.18 DR
20/03/2020				1,900.00	309,001.18 DR
23/03/2020			179.85		309,181.03 DR
23/03/2020			780.90		309,961.93 DR
23/03/2020			771.80		310,733.73 DR
23/03/2020			100,000.00		410,733.73 DR
24/03/2020			1,340.95		412,074.68 DR
24/03/2020			3,550.80		415,625.48 DR
27/03/2020			228.75		415,854.23 DR
27/03/2020			244.20		416,098.43 DR
27/03/2020			600.00		416,698.43 DR
27/03/2020				1,900.00	414,798.43 DR
31/03/2020			880.00		415,678.43 DR
31/03/2020			610.50		416,288.93 DR
02/04/2020			72.01		416,360.94 DR
02/04/2020			45.16		416,406.10 DR
03/04/2020				1,900.00	414,506.10 DR
03/04/2020				245.43	414,260.67 DR
07/04/2020			409.36		414,670.03 DR
09/04/2020			389.89		415,059.92 DR
09/04/2020				1,900.00	413,159.92 DR
16/04/2020			1,461.91		414,621.83 DR
17/04/2020				1,900.00	412,721.83 DR
23/04/2020			1,818.25		414,540.08 DR
24/04/2020				1,900.00	412,640.08 DR
01/05/2020				1,900.00	410,740.08 DR
04/05/2020			84.96		410,825.04 DR
05/05/2020				214.59	410,610.45 DR
08/05/2020				1,900.00	408,710.45 DR
14/05/2020	CLW Distribution [System Matched Income Data]		983.49		409,693.94 DR
15/05/2020				1,900.00	407,793.94 DR
22/05/2020				1,900.00	405,893.94 DR
29/05/2020				1,900.00	403,993.94 DR
02/06/2020			86.60		404,080.54 DR
03/06/2020				222.76	403,857.78 DR

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
05/06/2020				1,900.00	401,957.78 DR
12/06/2020				1,900.00	400,057.78 DR
15/06/2020			715.54		400,773.32 DR
15/06/2020			290.30		401,063.62 DR
18/06/2020			191.90		401,255.52 DR
19/06/2020				1,900.00	399,355.52 DR
22/06/2020			188.20		399,543.72 DR
22/06/2020			161.58		399,705.30 DR
26/06/2020				1,900.00	397,805.30 DR
			<b>238,196.90</b>	<b>102,573.07</b>	<b>397,805.30 DR</b>
<b>Distributions Receivable (61800)</b>					
<u>Charter Hall Long Wale Reit (CLW.AX)</u>					
01/07/2019	Opening Balance				983.49 DR
14/08/2019				983.49	0.00 DR
30/06/2020	CLW Dis't receivable		997.34		997.34 DR
			<b>997.34</b>	<b>983.49</b>	<b>997.34 DR</b>
<b>Debtors for Income Tax Receivable (68101)</b>					
<u>Debtors for Income Tax Receivable (68101)</u>					
01/07/2019	Opening Balance				43,481.83 DR
09/07/2019	2017 Income Tax			16,041.59	27,440.24 DR
19/07/2019				8,904.95	18,535.29 DR
29/07/2019				18,535.29	0.00 DR
				<b>43,481.83</b>	<b>0.00 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Absolute Equity Performance Fund Limited (AEG1.AX)</u>					
01/07/2019	Opening Balance	72,730.00			63,638.75 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.120000 (System Price) - 72,730.000000 Units on hand		17,818.85		81,457.60 DR
		<b>72,730.00</b>	<b>17,818.85</b>		<b>81,457.60 DR</b>
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>					
01/07/2019	Opening Balance	778.00			21,947.38 DR
30/06/2020	Revaluation - 30/06/2020 @ \$18.640000 (System Price) - 778.000000 Units on hand			7,445.46	14,501.92 DR
		<b>778.00</b>		<b>7,445.46</b>	<b>14,501.92 DR</b>
<u>Anz Capital Notes (ANZPF.AX)</u>					
01/07/2019	Opening Balance	2,000.00			209,460.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$101.300000 (System Price) - 2,000.000000 Units on hand			6,860.00	202,600.00 DR
		<b>2,000.00</b>		<b>6,860.00</b>	<b>202,600.00 DR</b>
<u>Anz Capital Notes 4 (ANZPG.AX)</u>					
01/07/2019	Opening Balance	200.00			21,580.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$103.750000 (System Price) - 200.000000 Units on hand			830.00	20,750.00 DR
		<b>200.00</b>		<b>830.00</b>	<b>20,750.00 DR</b>
<u>Anitpodes Global Investment Company Limited (APL1.AX)</u>					

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	Opening Balance	30,000.00			27,900.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.920000 (System Price) - 30,000.000000 Units on hand			300.00	27,600.00 DR
		<b>30,000.00</b>		<b>300.00</b>	<b>27,600.00 DR</b>
<u>Aurizon Holdings Ltd - DNR Capital (AZJ.AX)</u>					
01/07/2019	Opening Balance	5,700.00			30,780.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$4.920000 (System Price) - 5,700.000000 Units on hand			2,736.00	28,044.00 DR
		<b>5,700.00</b>		<b>2,736.00</b>	<b>28,044.00 DR</b>
<u>BHP Group Limited (BHP.AX)</u>					
01/07/2019	Opening Balance	1,349.00			55,524.84 DR
30/06/2020	Revaluation - 30/06/2020 @ \$35.820000 (System Price) - 1,349.000000 Units on hand			7,203.66	48,321.18 DR
		<b>1,349.00</b>		<b>7,203.66</b>	<b>48,321.18 DR</b>
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
01/07/2019	Opening Balance	440.00			36,423.20 DR
30/06/2020	Revaluation - 30/06/2020 @ \$69.420000 (System Price) - 440.000000 Units on hand			5,878.40	30,544.80 DR
		<b>440.00</b>		<b>5,878.40</b>	<b>30,544.80 DR</b>
<u>Cba Perls Viii Capital Notes (CBAPE.AX)</u>					
01/07/2019	Opening Balance	700.00			75,243.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$103.200000 (System Price) - 700.000000 Units on hand			3,003.00	72,240.00 DR
		<b>700.00</b>		<b>3,003.00</b>	<b>72,240.00 DR</b>
<u>Commonwealth Pearl X (CBAPG.AX)</u>					
01/07/2019	Opening Balance	412.00			42,394.80 DR
30/06/2020	Revaluation - 30/06/2020 @ \$99.520000 (System Price) - 412.000000 Units on hand			1,392.56	41,002.24 DR
		<b>412.00</b>		<b>1,392.56</b>	<b>41,002.24 DR</b>
<u>Coles Group Limited. (COL.AX)</u>					
01/07/2019	Opening Balance	814.00			10,866.90 DR
30/06/2020	Revaluation - 30/06/2020 @ \$17.170000 (System Price) - 814.000000 Units on hand		3,109.48		13,976.38 DR
		<b>814.00</b>	<b>3,109.48</b>		<b>13,976.38 DR</b>
<u>CSL Limited (CSL.AX)</u>					
01/07/2019	Opening Balance	265.00			56,975.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$287.000000 (System Price) - 265.000000 Units on hand		19,080.00		76,055.00 DR
		<b>265.00</b>	<b>19,080.00</b>		<b>76,055.00 DR</b>
<u>Healius Limited (HLS.AX)</u>					
01/07/2019	Opening Balance	3,984.00			12,031.68 DR
30/06/2020	Revaluation - 30/06/2020 @ \$3.050000 (System Price) - 3,984.000000 Units on hand		119.52		12,151.20 DR
		<b>3,984.00</b>	<b>119.52</b>		<b>12,151.20 DR</b>
<u>IAG Finance NZL Limited Reset Notes (IANG.AX)</u>					

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	Opening Balance	190.00			19,262.20 DR
16/12/2019		(190.00)		19,958.00	695.80 CR
16/12/2019	Unrealised Gain writeback as at 16/12/2019		695.80		0.00 DR
		<b>0.00</b>	<b>695.80</b>	<b>19,958.00</b>	<b>0.00 DR</b>
<u>Macquarie Group Limited (MQG.AX)</u>					
01/07/2019	Opening Balance	360.00			45,140.40 DR
30/06/2020	Revaluation - 30/06/2020 @ \$118.600000 (System Price) - 360.000000 Units on hand			2,444.40	42,696.00 DR
		<b>360.00</b>		<b>2,444.40</b>	<b>42,696.00 DR</b>
<u>Macquarie Group Capital Notes 2 (MQGPB.AX)</u>					
01/07/2019	Opening Balance	1,450.00			155,657.50 DR
30/06/2020	Revaluation - 30/06/2020 @ \$103.261000 (System Price) - 1,450.000000 Units on hand			5,929.05	149,728.45 DR
		<b>1,450.00</b>		<b>5,929.05</b>	<b>149,728.45 DR</b>
<u>National Australia Bank Limited (NAB.AX)</u>					
01/07/2019	Opening Balance	1,102.00			29,445.44 DR
30/06/2020	Revaluation - 30/06/2020 @ \$18.220000 (System Price) - 1,102.000000 Units on hand			9,367.00	20,078.44 DR
		<b>1,102.00</b>		<b>9,367.00</b>	<b>20,078.44 DR</b>
<u>NAB Capital Notes (NABPC.AX)</u>					
01/07/2019	Opening Balance	1,000.00			101,720.00 DR
23/03/2020		(1,000.00)		100,000.00	1,720.00 DR
23/03/2020	Unrealised Gain writeback as at 23/03/2020			1,720.00	0.00 DR
		<b>0.00</b>		<b>101,720.00</b>	<b>0.00 DR</b>
<u>NAB Capital Notes 2 (NABPD2.AX)</u>					
01/07/2019	Opening Balance	400.00			42,792.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$103.190000 (System Price) - 400.000000 Units on hand			1,516.00	41,276.00 DR
		<b>400.00</b>		<b>1,516.00</b>	<b>41,276.00 DR</b>
<u>Origin Energy Ltd (ORG.AX)</u>					
01/07/2019	Opening Balance	1,525.00			11,147.75 DR
30/06/2020	Revaluation - 30/06/2020 @ \$5.840000 (System Price) - 1,525.000000 Units on hand			2,241.75	8,906.00 DR
		<b>1,525.00</b>		<b>2,241.75</b>	<b>8,906.00 DR</b>
<u>Rio Tinto Limited (RIO.AX)</u>					
01/07/2019	Opening Balance	418.00			43,371.68 DR
30/06/2020	Revaluation - 30/06/2020 @ \$97.960000 (System Price) - 418.000000 Units on hand			2,424.40	40,947.28 DR
		<b>418.00</b>		<b>2,424.40</b>	<b>40,947.28 DR</b>
<u>Reliance Worldwide Corp Ltd (RWC.AX)</u>					
01/07/2019	Opening Balance	4,041.00			14,224.32 DR
30/06/2020	Revaluation - 30/06/2020 @ \$2.940000 (System Price) - 4,041.000000 Units on hand			2,343.78	11,880.54 DR
		<b>4,041.00</b>		<b>2,343.78</b>	<b>11,880.54 DR</b>

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>South32 Ltd (S32.AX)</u>					
01/07/2019	Opening Balance	1,349.00			4,289.82 DR
30/06/2020	Revaluation - 30/06/2020 @ \$2.040000 (System Price) - 1,349.000000 Units on hand			1,537.86	2,751.96 DR
		<b>1,349.00</b>		<b>1,537.86</b>	<b>2,751.96 DR</b>
<u>Shaver Shop Group Limited (SSG.AX)</u>					
01/07/2019	Opening Balance	20,000.00			8,400.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.700000 (System Price) - 20,000.000000 Units on hand		5,600.00		14,000.00 DR
		<b>20,000.00</b>	<b>5,600.00</b>		<b>14,000.00 DR</b>
<u>Virgin Money UK Plc (VUK1.AX)</u>					
01/07/2019	Opening Balance	275.00			940.50 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1.655000 (System Price) - 275.000000 Units on hand			485.37	455.13 DR
		<b>275.00</b>		<b>485.37</b>	<b>455.13 DR</b>
<u>Westpac Banking Corporation (WBC.AX)</u>					
01/07/2019	Opening Balance	1,135.00			32,188.60 DR
30/06/2020	Revaluation - 30/06/2020 @ \$17.950000 (System Price) - 1,135.000000 Units on hand			11,815.35	20,373.25 DR
		<b>1,135.00</b>		<b>11,815.35</b>	<b>20,373.25 DR</b>
<u>Westpac Capital Notes 5 (WBCPH.AX)</u>					
01/07/2019	Opening Balance	250.00			25,525.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$98.350000 (System Price) - 250.000000 Units on hand			937.50	24,587.50 DR
		<b>250.00</b>		<b>937.50</b>	<b>24,587.50 DR</b>
<u>Westpac Banking Corporation Capital Notes (WBCPI) (WBCPI.AX)</u>					
01/07/2019	Opening Balance	250.00			25,965.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$101.000000 (System Price) - 250.000000 Units on hand			715.00	25,250.00 DR
		<b>250.00</b>		<b>715.00</b>	<b>25,250.00 DR</b>
<u>Wesfarmers Limited (WES.AX)</u>					
01/07/2019	Opening Balance	814.00			29,434.24 DR
30/06/2020	Revaluation - 30/06/2020 @ \$44.830000 (System Price) - 814.000000 Units on hand		7,057.38		36,491.62 DR
		<b>814.00</b>	<b>7,057.38</b>		<b>36,491.62 DR</b>
<b>Units in Listed Unit Trusts (Australian) (78200)</b>					
<u>Charter Hall Long Wale Reit (CLW.AX)</u>					
01/07/2019	Opening Balance	13,852.00			69,398.52 DR
30/06/2020	Revaluation - 30/06/2020 @ \$4.280000 (System Price) - 13,852.000000 Units on hand			10,111.96	59,286.56 DR
		<b>13,852.00</b>		<b>10,111.96</b>	<b>59,286.56 DR</b>
<u>Vanguard MSCI Index Int Shs (Hedged) ETF (VGAD.AX)</u>					
01/07/2019	Opening Balance	918.00			63,176.76 DR
30/06/2020	Revaluation - 30/06/2020 @ \$69.360000 (System Price) -		495.72		63,672.48 DR

# Young & Soon Yun Pension Fund

## General Ledger

As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
	918.000000 Units on hand				
		<b>918.00</b>	<b>495.72</b>		<b>63,672.48 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				18,190.55 DR
01/07/2019	Fund ledger balance forward at 01/07/2019		22,802.75		40,993.30 DR
01/07/2019	Fund ledger balance forward at 01/07/2019			22,802.75	18,190.55 DR
05/11/2019				18,190.55	0.00 DR
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020		18,186.50		18,186.50 DR
			<b>40,989.25</b>	<b>40,993.30</b>	<b>18,186.50 DR</b>
<b>Deferred Tax Liability/Asset (89000)</b>					
<u>Deferred Tax Liability/Asset (89000)</u>					
01/07/2019	Opening Balance				663.05 DR
					<b>663.05 DR</b>
<b>Total Debits:</b>		<b>1,004,751.12</b>			
<b>Total Credits:</b>			<b>1,004,751.12</b>		

## Young & Soon Yun Pension Fund

# Create Entries Report

For the period 01 July 2019 to 30 June 2020

### Create Entries Financial Year Summary 01 July 2019 - 30 June 2020

<b>Total Profit</b>	<b>Amount</b>
Income	21,577.62
Less Expense	102,832.07
<b>Total Profit</b>	<b>(81,254.45)</b>

<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	(81,254.45)
Less Permanent Differences	(11,753.92)
Less Timing Differences	(23,507.83)
Less Exempt Pension Income	72,819.00
Less Other Non Taxable Income	(95,400.00)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	7,432.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	18,186.50
Less Realised Accounting Capital Gains	(958.00)
Less Accounting Trust Distributions	3,920.11
Add Taxable Trust Distributions	1,081.58
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(326.27)
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	14,145.55
Franking Credits	18,186.50
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>32,332.05</b>

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
<b>Total Income Tax Expense Allocation</b>	<b>0.00</b>

<b>Calculation of Non Deductible Expense Percentage(s)</b>	<b>Amount</b>
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Calculation of Non Deductible Expense Percentage(s)	Amount
<b>General Expense Calculation</b>	
Gross Interest	1,678.00
Unfranked Dividend	9,439.00
Franked Dividend	42,435.00
Dividend Franking Credit	18,186.00
Gross Trust Distributions	1,081.00
Less exempt pension income	72,819.00
<b>Total Assessable Income (A)</b>	<b>0.00</b>
Total Assessable Income	0.00
Exempt Pension Income	72,819.00
<b>Total Income (B)</b>	<b>72,819.00</b>
Non Deductible Gen Exp% = 1-(A/B)	
<b>Non Deductible General Expense Percentage</b>	<b>100.000%</b>
<b>Investment Expense Calculation</b>	
Gross Interest	1,678.00
Unfranked Dividend	9,439.00
Franked Dividend	42,435.00
Dividend Franking Credit	18,186.00
Gross Trust Distributions	1,081.00
<b>Total Investment Income (B)</b>	<b>72,819.00</b>
Less Non-Assessable Investment Income	72,819.00
<b>Total Investment Assessable Income (A)</b>	<b>0.00</b>
Non Deductible Inv Exp% = 1-(A/B)	
<b>Non-Deductible Investment Expense Percentage</b>	<b>100.000%</b>

## Final Segment 1 from 01 July 2019 to 30 June 2020

### Pool Name Deemed Segregation

Total Profit	Amount
Income	21,577.62
Less Expense	102,832.07
<b>Total Profit</b>	<b>(81,254.45)</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(81,254.45)
Less Permanent Differences	(11,753.92)
Less Timing Differences	(23,507.83)
Less Exempt Pension Income	72,821.33
Less Other Non Taxable Income	(95,400.00)
Add SMSF Non Deductible Expenses	7,432.07
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	18,186.50
Less Realised Accounting Capital Gains	(958.00)
Less Accounting Trust Distributions	3,920.11
Add Taxable Trust Distributions	1,081.58
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(324.01)
<b>Taxable Income</b>	<b>0.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>0.00</b>

Member Weighted Balance Summary	Weighting%	Amount
Chang Yun(YUNCHA00001A)	0.00	0.00
Chang Yun(YUNCHA00005P)	44.21	736,434.40
Chang Yun(YUNCHA00006P)	7.26	120,976.56
Young Yun(YUNYOU00004P)	48.53	808,237.15

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	14,145.55
Franking Credits	18,186.50
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>32,332.05</b>

Allocation to Members	Weighting%	Amount
Chang Yun(YUNCHA00001A)	0.00	0.00
Chang Yun(YUNCHA00005P)	44.21	14,294.00
Chang Yun(YUNCHA00006P)	7.26	2,347.31
Young Yun(YUNYOU00004P)	48.53	15,690.74

Accumulation Weighted Balance Summary	Weighting%	Amount
Chang Yun(YUNCHA00001A)	0.00	0.00
Chang Yun(YUNCHA00005P)	44.22	736,434.40
Chang Yun(YUNCHA00006P)	7.26	120,976.56

Accumulation Weighted Balance Summary	Weighting%	Amount
Young Yun(YUNYOU00004P)	48.52	808,237.15
<b>Income Tax Expense Available for Allocation</b>		<b>Amount</b>
<b>Total Income Tax Expense Allocation</b>		<b>0.00</b>

Allocation to Members	Weighting%	Amount
Chang Yun(YUNCHA00001A)	0.00	0.00
Chang Yun(YUNCHA00005P)	44.22	0.00
Chang Yun(YUNCHA00006P)	7.26	0.00
Young Yun(YUNYOU00004P)	48.52	0.00

#### Calculation of daily member weighted balances

##### Chang Yun (YUNCHA00001A)

###### Member Balance

01/07/2019	50010	Opening Balance	121,137.50	121,137.50
01/07/2019	57100	Internal Transfers Out	(121,137.50)	(121,137.50)
<b>Total Amount (Weighted)</b>				<b>0.00</b>

##### Chang Yun (YUNCHA00005P)

###### Member Balance

01/07/2019	50010	Opening Balance	759,622.24	759,622.24
05/07/2019	54160	Pensions Paid	(850.00)	(840.71)
12/07/2019	54160	Pensions Paid	(850.00)	(824.45)
19/07/2019	54160	Pensions Paid	(850.00)	(808.20)
26/07/2019	54160	Pensions Paid	(850.00)	(791.94)
02/08/2019	54160	Pensions Paid	(850.00)	(775.68)
09/08/2019	54160	Pensions Paid	(850.00)	(759.43)
16/08/2019	54160	Pensions Paid	(850.00)	(743.17)
23/08/2019	54160	Pensions Paid	(850.00)	(726.91)
30/08/2019	54160	Pensions Paid	(850.00)	(710.66)
06/09/2019	54160	Pensions Paid	(850.00)	(694.40)
13/09/2019	54160	Pensions Paid	(850.00)	(678.14)
20/09/2019	54160	Pensions Paid	(850.00)	(661.89)
27/09/2019	54160	Pensions Paid	(850.00)	(645.63)
04/10/2019	54160	Pensions Paid	(850.00)	(629.37)
11/10/2019	54160	Pensions Paid	(850.00)	(613.11)
18/10/2019	54160	Pensions Paid	(850.00)	(596.86)
25/10/2019	54160	Pensions Paid	(850.00)	(580.60)
01/11/2019	54160	Pensions Paid	(950.00)	(630.74)
08/11/2019	54160	Pensions Paid	(950.00)	(612.57)
15/11/2019	54160	Pensions Paid	(950.00)	(594.40)
22/11/2019	54160	Pensions Paid	(950.00)	(576.23)
29/11/2019	54160	Pensions Paid	(950.00)	(558.06)
06/12/2019	54160	Pensions Paid	(950.00)	(539.89)
13/12/2019	54160	Pensions Paid	(950.00)	(521.72)
20/12/2019	54160	Pensions Paid	(950.00)	(503.55)

**Calculation of daily member weighted balances**

27/12/2019	54160	Pensions Paid	(950.00)	(485.38)
03/01/2020	54160	Pensions Paid	(950.00)	(467.21)
10/01/2020	54160	Pensions Paid	(950.00)	(449.04)
17/01/2020	54160	Pensions Paid	(950.00)	(430.87)
24/01/2020	54160	Pensions Paid	(950.00)	(412.70)
31/01/2020	54160	Pensions Paid	(950.00)	(394.54)
07/02/2020	54160	Pensions Paid	(950.00)	(376.37)
14/02/2020	54160	Pensions Paid	(950.00)	(358.20)
21/02/2020	54160	Pensions Paid	(950.00)	(340.03)
28/02/2020	54160	Pensions Paid	(950.00)	(321.86)
06/03/2020	54160	Pensions Paid	(950.00)	(303.69)
13/03/2020	54160	Pensions Paid	(950.00)	(285.52)
20/03/2020	54160	Pensions Paid	(950.00)	(267.35)
27/03/2020	54160	Pensions Paid	(950.00)	(249.18)
03/04/2020	54160	Pensions Paid	(950.00)	(231.01)
09/04/2020	54160	Pensions Paid	(950.00)	(215.44)
17/04/2020	54160	Pensions Paid	(950.00)	(194.67)
24/04/2020	54160	Pensions Paid	(950.00)	(176.50)
01/05/2020	54160	Pensions Paid	(950.00)	(158.33)
08/05/2020	54160	Pensions Paid	(950.00)	(140.16)
15/05/2020	54160	Pensions Paid	(950.00)	(121.99)
22/05/2020	54160	Pensions Paid	(950.00)	(103.83)
29/05/2020	54160	Pensions Paid	(950.00)	(85.66)
<b>Total Amount (Weighted)</b>				<b>736,434.40</b>

**Chang Yun (YUNCHA00006P)**Member Balance

01/07/2019	50010	Opening Balance	0.00	0.00
01/07/2019	56100	Internal Transfers In	121,137.50	121,137.50
05/06/2020	54160	Pensions Paid	(950.00)	(67.49)
12/06/2020	54160	Pensions Paid	(950.00)	(49.32)
19/06/2020	54160	Pensions Paid	(950.00)	(31.15)
26/06/2020	54160	Pensions Paid	(950.00)	(12.98)
<b>Total Amount (Weighted)</b>				<b>120,976.56</b>

**Young Yun (YUNYOU00004P)**Member Balance

01/07/2019	50010	Opening Balance	831,585.93	831,585.93
05/07/2019	54160	Pensions Paid	(850.00)	(840.71)
12/07/2019	54160	Pensions Paid	(850.00)	(824.45)
19/07/2019	54160	Pensions Paid	(850.00)	(808.20)
26/07/2019	54160	Pensions Paid	(850.00)	(791.94)
02/08/2019	54160	Pensions Paid	(850.00)	(775.68)
09/08/2019	54160	Pensions Paid	(850.00)	(759.43)
16/08/2019	54160	Pensions Paid	(850.00)	(743.17)
23/08/2019	54160	Pensions Paid	(850.00)	(726.91)

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**Calculation of daily member weighted balances**

30/08/2019	54160	Pensions Paid	(850.00)	(710.66)
06/09/2019	54160	Pensions Paid	(850.00)	(694.40)
13/09/2019	54160	Pensions Paid	(850.00)	(678.14)
20/09/2019	54160	Pensions Paid	(850.00)	(661.89)
27/09/2019	54160	Pensions Paid	(850.00)	(645.63)
04/10/2019	54160	Pensions Paid	(850.00)	(629.37)
11/10/2019	54160	Pensions Paid	(850.00)	(613.11)
18/10/2019	54160	Pensions Paid	(850.00)	(596.86)
25/10/2019	54160	Pensions Paid	(850.00)	(580.60)
01/11/2019	54160	Pensions Paid	(950.00)	(630.74)
08/11/2019	54160	Pensions Paid	(950.00)	(612.57)
15/11/2019	54160	Pensions Paid	(950.00)	(594.40)
22/11/2019	54160	Pensions Paid	(950.00)	(576.23)
29/11/2019	54160	Pensions Paid	(950.00)	(558.06)
06/12/2019	54160	Pensions Paid	(950.00)	(539.89)
13/12/2019	54160	Pensions Paid	(950.00)	(521.72)
20/12/2019	54160	Pensions Paid	(950.00)	(503.55)
27/12/2019	54160	Pensions Paid	(950.00)	(485.38)
03/01/2020	54160	Pensions Paid	(950.00)	(467.21)
10/01/2020	54160	Pensions Paid	(950.00)	(449.04)
17/01/2020	54160	Pensions Paid	(950.00)	(430.87)
24/01/2020	54160	Pensions Paid	(950.00)	(412.70)
31/01/2020	54160	Pensions Paid	(950.00)	(394.54)
07/02/2020	54160	Pensions Paid	(950.00)	(376.37)
14/02/2020	54160	Pensions Paid	(950.00)	(358.20)
21/02/2020	54160	Pensions Paid	(950.00)	(340.03)
28/02/2020	54160	Pensions Paid	(950.00)	(321.86)
06/03/2020	54160	Pensions Paid	(950.00)	(303.69)
13/03/2020	54160	Pensions Paid	(950.00)	(285.52)
20/03/2020	54160	Pensions Paid	(950.00)	(267.35)
27/03/2020	54160	Pensions Paid	(950.00)	(249.18)
03/04/2020	54160	Pensions Paid	(950.00)	(231.01)
09/04/2020	54160	Pensions Paid	(950.00)	(212.84)
17/04/2020	54160	Pensions Paid	(950.00)	(194.67)
24/04/2020	54160	Pensions Paid	(950.00)	(176.50)
01/05/2020	54160	Pensions Paid	(950.00)	(158.33)
08/05/2020	54160	Pensions Paid	(950.00)	(140.16)
15/05/2020	54160	Pensions Paid	(950.00)	(121.99)
22/05/2020	54160	Pensions Paid	(950.00)	(103.83)
29/05/2020	54160	Pensions Paid	(950.00)	(85.66)
05/06/2020	54160	Pensions Paid	(950.00)	(67.49)
12/06/2020	54160	Pensions Paid	(950.00)	(49.32)
19/06/2020	54160	Pensions Paid	(950.00)	(31.15)
26/06/2020	54160	Pensions Paid	(950.00)	(12.98)

**Total Amount (Weighted)****808,237.15**

**Calculation of Net Capital Gains**

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	628,410.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

**Foreign Tax Offset Calculations****Segment 01 July 2019 to 30 June 2020**

Claimable FTO - Deemed Segregation 0.00

**Claimable FTO 0.00**

**Total Claimable Foreign Credits for the Year 0.00**

**Foreign Tax Offset (Label C1) 0.00**

**Applied/Claimed FTO 0.00**

**Allocations of Foreign Tax Offset to Members**

Chang Yun(YUNCHA00001A) - 0.00 % 0.00

Chang Yun(YUNCHA00005P) - 100.00 % 0.00

Chang Yun(YUNCHA00006P) - 0.00 % 0.00

Young Yun(YUNYOU00004P) - 0.00 % 0.00

**Total Foreign Tax Offset Allocated to Members 0.00**



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

**Agent** HERRON ACCOUNTANTS  
**Client** YOUNG & SOON YUN PENSION FUND  
**ABN** 52 631 572 594  
**TFN** 863 946 965

## Income tax 551

<b>Date generated</b>	23/12/2020
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

11 results found - from **01 July 2019** to **23 December 2020** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
31 Oct 2019	5 Nov 2019	EFT refund for Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$17,931.55		\$0.00
29 Oct 2019	29 Oct 2019	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$17,931.55	\$17,931.55 CR
24 Jul 2019	29 Jul 2019	EFT refund for Income Tax for the period from 01 Jul 17 to 30 Jun 18	\$18,769.30		\$0.00
24 Jul 2019	24 Jul 2019	Interest on overpayment for Income Tax for the period from 01 Jul 17 to 30 Jun 18		\$234.01	\$18,769.30 CR
24 Jul 2019	3 Dec 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 17 to 30 Jun 18		\$18,535.29	\$18,535.29 CR
22 Jul 2019	25 Jul 2019	EFT refund for Income Tax for the period from 01 Jul 15 to 30 Jun 16	\$9,252.76		\$0.00

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
22 Jul 2019	22 Jul 2019	Interest on overpayment for Income Tax for the period from 01 Jul 15 to 30 Jun 16		\$347.81	\$9,252.76 CR
22 Jul 2019	30 Jun 2017	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 15 to 30 Jun 16		\$8,904.95	\$8,904.95 CR
4 Jul 2019	9 Jul 2019	EFT refund for Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$16,365.60		\$0.00
4 Jul 2019	4 Jul 2019	Interest on overpayment for Income Tax for the period from 01 Jul 16 to 30 Jun 17		\$324.01	\$16,365.60 CR
4 Jul 2019	2 Jul 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17		\$16,041.59	\$16,041.59 CR





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

**Agent** HERRON ACCOUNTANTS  
**Client** YOUNG & SOON YUN PENSION FUND  
**ABN** 52 631 572 594  
**TFN** 863 946 965

## Activity statement 001

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<b>Date generated</b>	23/12/2020
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00



## Transactions

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0 results found - from **01 July 2019** to **23 December 2020** sorted by **processed date** ordered **newest to oldest**

## Investment value<sup>7</sup>

A list of all the investments that made up the portfolio, their market value and the percentage of the portfolio that they represented at the end of the reporting period.

DESCRIPTION	UNITS	MARKET PRICE (\$)	MARKET VALUE (\$)	PORTFOLIO (%)
<b>Listed Securities</b>				
<i>Australian</i>				
Absolute Equity Performance Fund Limited (AEG)	72,730	1.12	81,457.60	5.00%
Australia & New Zealand Banking Group Ltd (ANZ)	778	18.64	14,501.92	0.89%
ANZ Capital Notes III (ANZPF)	2,000	101.30	202,600.00	12.43%
ANZ Capital Notes 4 (ANZPG)	200	103.75	20,750.00	1.27%
Antipodes Global Investment Company Ltd (APL)	30,000	0.92	27,600.00	1.69%
Aurizon Holdings Limited (AZJ)	5,700	4.92	28,044.00	1.72%
BHP Group Limited (BHP)	1,349	35.82	48,321.18	2.97%
Commonwealth Bank Of Australia (CBA)	440	69.42	30,544.80	1.87%
CBA Perls VIII Capital Notes (CBAPE)	700	103.20	72,240.00	4.43%
CBA Perls X Capital Notes (CBAPG)	412	99.52	41,002.24	2.52%
Charter Hall Long WALE REIT (CLW)	13,852	4.28	59,286.56	3.64%
Coles Group Limited (COL)	814	17.17	13,976.38	0.86%
CSL Limited (CSL)	265	287.00	76,055.00	4.67%
Healius Limited (HLS)	3,984	3.05	12,151.20	0.75%
Macquarie Group Limited (MQG)	360	118.60	42,696.00	2.62%
Macquarie Group Capital Notes 2 (MQGPB)	1,450	103.26	149,728.45	9.19%
National Australia Bank Ltd (NAB)	1,102	18.22	20,078.44	1.23%
NAB Capital Notes 2 (NABPD)	400	103.19	41,276.00	2.53%
Origin Energy Ltd (ORG)	1,525	5.84	8,906.00	0.55%
Rio Tinto Limited (RIO)	418	97.96	40,947.28	2.51%
Reliance Worldwide Corporation Limited (RWC)	4,041	2.94	11,880.54	0.73%
South32 Limited (S32)	1,349	2.04	2,751.96	0.17%
Shaver Shop Group Limited (SSG)	20,000	0.70	14,000.00	0.86%
Vanguard MSCI Index Int Shs (Hedged) ETF (VGAD)	918	69.36	63,672.48	3.91%
Virgin Money UK PLC (VUK)	275	1.66	455.13	0.03%
Westpac Banking Corporation (WBC)	1,135	17.95	20,373.25	1.25%
Westpac Capital Notes 5 (WBCPH)	250	98.35	24,587.50	1.51%
Westpac Capital Notes 6 (WBCPI)	250	101.00	25,250.00	1.55%
Wesfarmers Limited (WES)	814	44.83	36,491.62	2.24%
			1,231,625.53	75.59%
<b>Total Listed Securities</b>			<b>1,231,625.53</b>	<b>75.59%</b>
<b>Pending Settlements<sup>8</sup></b>				
Pending Settlements			0.00	
<b>Total Pending Settlements</b>			<b>0.00</b>	<b>0.00%</b>
<b>Direct Cash</b>				
CCA Account Cleared (000122774433)			397,805.30	

# Minutes of a Meeting of the Trustee(s)

held on 23 December 2020 at 304/1 Gray Street, New Farm, Queensland 4005

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- PRESENT:** Young Yun and Chang Yun
- PENSION COMMENCEMENT:** Chang Yun wishes to commence a new Account Based Pension with a commencement date of 01/07/2019.
- The Pension Account Balance used to support this pension will be \$121,137.50, consisting of:
- Taxable amount of \$21,137.50; and
  - Tax Free amount of \$100,000.00
  - Tax Free proportion: 82.55%.
- CONDITION OF RELEASE:** It was resolved that the member has satisfied the condition of release of attaining age 65 and was entitled to access their benefits on their Account Based Pension.
- TRUSTEE ACKNOWLEDGEMENT:** It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:
- The member's minimum pension payments are to be made at least annually
  - An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
  - The pension can be transferred only on the death of the pensioner to one of their dependants or cashed as a lump sum to the pensioner's estate
  - The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
  - The fund's trust deed provides for payment of this pension to the member
  - The Trustee(s) will notify the member, in writing, of their pension amount and assessable amount each year
- REVERSIONARY:** The pension does not have a reversionary beneficiary.
- PAYMENT:** It was resolved that the trustees have agreed to pay the pension payment for the current year of at least \$3,030.00 in the frequency of at least an annual payment.
- CLOSURE:** Signed by the trustee(s) pursuant to the Fund Deed.

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Young Yun  
Chairperson

Young & Soon Yun Pension Fund

# Pension Summary

As at 30 June 2020

**Member Name :** Yun, Chang

**Member Age :** 72\* (Date of Birth : 14/10/1946)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
YUNCHA 00005P	Account Based Pension	01/07/2016	43.55%	2.50%	\$18,990.00*	N/A	\$43,900.00	\$0.00	\$43,900.00	NIL

\*COVID-19 50% reduction has been applied to the minimum pension amount.

YUNCHA 00006P	Account Based Pension	01/07/2019	82.55%	2.50%	\$3,030.00*	N/A	\$3,800.00	\$0.00	\$3,800.00	NIL
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\*COVID-19 50% reduction has been applied to the minimum pension amount.

					\$22,020.00	\$0.00	\$47,700.00	\$0.00	\$47,700.00	\$0.00
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**Member Name :** Yun, Young

**Member Age :** 78\* (Date of Birth : 07/02/1941)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
YUNYOU 00004P	Account Based Pension	01/07/2016	50.10%	3.00%	\$24,950.00*	N/A	\$47,700.00	\$0.00	\$47,700.00	NIL

\*COVID-19 50% reduction has been applied to the minimum pension amount.

					\$24,950.00	\$0.00	\$47,700.00	\$0.00	\$47,700.00	\$0.00
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**Total :**

					\$46,970.00	\$0.00	\$95,400.00	\$0.00	\$95,400.00	\$0.00
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\*Age as at 01/07/2019 or pension start date for new pensions.



**Young & Soon Yun Pension Fund**  
**Yearly Projected Pension Calculation Report**

As at 01 July 2020

Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2020)	Opening Balance	Minimum Amount *	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Yun, Chang	YUNCHA00005P	Account Based Pension	01/07/2016	73	715,722.24	17,890.00	N/A	43.55	7,791.10	10,098.90
Yun, Chang	YUNCHA00006P	Account Based Pension	01/07/2019	73	117,337.50	2,930.00	N/A	82.55	2,418.72	511.28
					<b>833,059.74</b>	<b>20,820.00</b>			<b>10,209.82</b>	<b>10,610.18</b>
Yun, Young	YUNYOU00004P	Account Based Pension	01/07/2016	79	783,885.93	23,520.00	N/A	50.10	11,783.52	11,736.48
					<b>783,885.93</b>	<b>23,520.00</b>			<b>11,783.52</b>	<b>11,736.48</b>
					<b>1,616,945.67</b>	<b>44,340.00</b>			<b>21,993.34</b>	<b>22,346.66</b>

\* COVID-19 50% reduction has been applied to the minimum pension amount