
Workpapers - 2022 Financial Year

SHINRA Super Fund

Preparer: Louisse Montiel

Reviewer: Steven Lee

Printed: 14 September 2022

Lead Schedule

2022 Financial Year

Code	Workpaper	CY Balance	LY Balance	Change	Status
24200	Contributions	(\$6,500.00)		100%	Completed
25000	Interest Received	(\$17.48)		100%	Completed
28500	Transfers In	(\$450,000.00)		100%	Completed
30100	Accountancy Fees	\$1,475.00		100%	Completed
30700	Auditor's Remuneration	\$550.00		100%	Completed
31500	Bank Charges	\$15.00		100%	Completed
33200	Formation Expenses Written Off	\$1,325.00		100%	Completed
46000	Benefits Paid/Transfers Out	\$326,000.00		100%	Completed
48500	Income Tax Expense	(\$303.45)		100%	Completed
49000	Profit/Loss Allocation Account	\$127,455.93		100%	Completed
50000	Members	(\$127,455.93)		100%	Completed
60400	Bank Accounts	\$2,009.48		100%	Completed
64100	Borrowing Expenses	\$1,150.00		100%	Completed
77200	Real Estate Properties (Australian - Residential)	\$123,993.00		100%	Completed
89000	Deferred Tax Liability/Asset	\$303.45		100%	Completed
A	Financial Statements				Completed
B	Permanent Documents				Completed

Code	Workpaper	CY Balance	LY Balance	Change	Status
C	Other Documents				Completed
D	Pension Documentation				Completed
E	Estate Planning				Completed

24200 - Contributions

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
SHISEO00001A	(Contributions) Shin, Seong Chul - Accumulation (Accumulation)	(\$6,500.00)		100%
TOTAL		CY Balance	LY Balance	
		(\$6,500.00)		

Supporting Documents

- Contributions Breakdown Report [Report](#)
- Shinra Super Fund 2022_Queries_2_Response.docx [SHISEO00001A](#)

Standard Checklist

- Attach copies of S290-170 notices (if necessary)
- Attach copy of Contributions Breakdown Report
- Attach SuperStream Contribution Data Report
- Check Fund is registered for SuperStream (if necessary)
- Ensure all Contributions have been allocated from Bank Accounts
- Ensure Work Test is satisfied if members are over 65

SHINRA Super Fund

Contributions Breakdown Report

For The Period 01 July 2021 - 30 June 2022

Summary

Member	D.O.B	Age (at 30/06/2021)	Total Super Balance (at 30/06/2021) *1	Concessional	Non-Concessional	Other	Reserves	Total
Shin, Seong Chul	Provided	58	0.00	0.00	6,500.00	0.00	0.00	6,500.00
All Members				0.00	6,500.00	0.00	0.00	6,500.00

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

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Shin, Seong Chul	Concessional	0.00	102,500.00	102,500.00 Below Cap
	(5 year carry forward cap available)			
	Non-Concessional	6,500.00	110,000.00	103,500.00 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2017	2018	2019	2020	2021	2022	Current Position
Shin, Seong Chul							
Concessional Contribution Cap	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	27,500.00	
Concessional Contribution	0.00	0.00	0.00	0.00	0.00	0.00	
Unused Concessional Contribution	0.00	0.00	25,000.00	25,000.00	25,000.00	27,500.00	
Cumulative Carry Forward Unused	N/A	N/A	0.00	25,000.00	50,000.00	75,000.00	
Maximum Cap Available	35,000.00	25,000.00	25,000.00	50,000.00	75,000.00	102,500.00	102,500.00 Below Cap
Total Super Balance	0.00	0.00	0.00	0.00	0.00	0.00	

NCC Bring Forward Caps

Member	Bring Forward Cap	2019	2020	2021	2022	Total	Current Position
Shin, Seong Chul	N/A	0.00	0.00	0.00	6,500.00	N/A	Bring Forward Not Triggered

Shin, Seong Chul

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data							
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other			
29/07/2021	Part Deposit Mason Rd	Personal - Non-Concessional		2,000.00										
30/06/2022	Setup fees paid by member (bare trust setup \$1,150, SMSF setup \$1,325, rest admin)	Personal - Non-Concessional		4,500.00										
Total - Shin, Seong Chul			0.00	6,500.00	0.00	0.00				0.00	0.00	0.00		
Total for All Members			0.00	6,500.00	0.00	0.00								

Shinra Super Fund 2022

Queries

1. We note that the \$2,000.00 part deposit for 46/17-21 Mason Rd, Box Hill, NSW 2765 on 27/07/2021 was not paid from the super fund's bank account. Please confirm if the member paid for this personally. If so, please confirm if we should treat this as creditors or member's personal concessional (to be reported in your individual tax return) or non-concessional contribution.

CLIENT RESPONSE

EMAIL

2/9/22

Hi Shelly,
Thanks for your email.
I can explain this.

I paid the (holding) deposit \$2000 on 5th July 2021 (see attached bank transaction statement). Although the receipt from the Builder Linden Wise stated the receipt date as 27th July 2021, I actually paid it on the 5th July from my Westpac account.

Now, you will see from my CBA account statement that I opened the super account (CDIA) on 15th July 2021, with the first transaction made on 23rd July 2021. In other words, when I was paying the holding deposit (\$2000) on 5th July 2021, the CBA super account was not open yet. That's why I could not pay the holding deposit of \$2000 from our CBA super account.

In retrospect, I realise that I could have paid the holding deposit from the CBA account back (i.e. credit back) to our Westpac account myself, when the CBA account was set up but I didn't know at that time that it is such important to make any transactions made in relation with the SMSF appear on the CBA super account statement.

Anyhow, I have already done my individual tax return, while my wife is about to do it. My concessional contribution to Unisuper is already fully close to \$27,500, while my wife has an ample room. I guess that we should treat the amount as a non-concessional contribution, unless my wife is allowed to do something about it. But even when she is allowed, I guess it involves hassles (extra paperwork, etc.) with us and her accountant. So I guess it is most efficient for us (we live a simple life! we hope to) to treat it as a non-concessional contribution to Shinra Super. Is that right? I don't know what that means in terms of tax, the balance towards Shinra Super, as well as your service cost.

I hope this clarifies your question but if there is anything else, pls let me know.

Regards,

Seong Shin.

25000 - Interest Received

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
CBA30126848	CBA Direct Investment Account ***848	(\$17.48)		100%
TOTAL		CY Balance	LY Balance	
		(\$17.48)		

Supporting Documents

- Interest Reconciliation Report [Report](#)

Standard Checklist

- Attach Interest Reconciliation Report
- Ensure all interest has been recorded from Bank Statements
- Review Statements to ensure all TFN withheld has been input

SHINRA Super Fund

Interest Reconciliation Report

For The Period 01 July 2021 - 30 June 2022

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
Bank Accounts					
CBA30126848 CBA Direct Investment Account ****848					
01/08/2021	5.45	5.45			
01/09/2021	10.67	10.67			
01/10/2021	1.36	1.36			
	17.48	17.48			
	17.48	17.48			
<hr/>					
TOTAL	17.48	17.48			

Tax Return Reconciliation

	Totals	Tax Return Label
Gross Interest	17.48	11C

28500 - Transfers In

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
SHISEO00001A	(Transfers In) Shin, Seong Chul - Accumulation (Accumulation)	(\$450,000.00)		100%
TOTAL		CY Balance	LY Balance	
		(\$450,000.00)		

Supporting Documents

- General Ledger [Report](#)
- RBS from Unisuper.pdf [SHISEO00001A](#)

Standard Checklist

- Attached copies of all Transfer Statements and Rollover Benefits Statements

SHINRA Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Transfers In (28500)					
(Transfers In) Shin, Seong Chul - Accumulation (SHISEO00001A)					
23/07/2021	Direct Credit 301500 UniSuper Limited 166781			450,000.00	450,000.00 CR
				450,000.00	450,000.00 CR
Total Debits:	0.00				
Total Credits:	450,000.00				

24 July 2021

Dr Seong-Chul Shin
4 Ambleside Drive
CASTLE HILL NSW 2154

Dear Dr Shin

**Portability Benefit Payment
Member Number: 2403218**

We are pleased to advise your Portability benefit payment has been finalised. We have paid the benefit as follows:

Rollover to SHINRA SUPER FUND \$450,000.00

Please find enclosed:

- Rollover Benefits Statement

The above amount has been credited to your chosen bank account. The *Rollover Benefit Statement* has been forwarded to your nominated rollover fund.

You should receive confirmation of receipt of the rollover from the fund.

If you have any further questions please call our Member Services Consultants on 1800 331 685. Thank you for being a member of UniSuper.

Yours sincerely

Lee Scales

Lee Scales
Chief Customer Officer

Rollover Benefits Statement

Complete this form if you are a trustee of a superannuation fund or provider of a retirement savings account (RSA) and any of the following apply:

- You are paying a rollover superannuation benefit to another fund or RSA, and you are not already providing **all** of this information electronically under the rollover data standards.
- You have paid a rollover superannuation benefit to another fund or RSA and are providing a statement about the rollover to your member.
- You are the trustee of a non-complying fund and are paying member benefits to another superannuation fund or RSA.

If the rollover standards **do not apply** to the transaction, you must do all of the following:

- send the form to the receiving fund within seven days of paying them the rollover
- provide a copy to the member within 30 days of paying the rollover
- keep a copy in your records for a period of five years.

If the rollover data standards **do apply** to the transaction, you must do all of the following:

- comply with the requirements of the data standard for the fund-to-fund interaction (i.e. do not send this form to the receiving fund)
- use this form only to provide a statement to the member within 30 days of paying the rollover
- keep a copy of the member statement in your records for a period of five years.

SECTION A: RECEIVING FUND

1	Australian business number (ABN)	: 64 770-648-892
2	Fund name	: SHINRA SUPER FUND
3	Postal address	: 4 AMBLESIDE DRIVE
	Suburb/Town	: CASTLE HILL
	State	: NSW
	Postcode	: 2154
	Country (if other than Australia)	:
4	(a) Unique Superannuation Identifier (USI)	:
	(b) Member Client Identifier	:

SECTION B: MEMBER'S DETAILS

5	Tax File Number(TFN)	: 182 507 967
6	Full Name	
	Title	: Dr
	Family Name	: SHIN
	First Given Name	: Seong-Chul
	Other Given Name(s)	:
7	Residential Address	: 4 AMBLESIDE DRIVE
	Suburb/Town	: CASTLE HILL
	State	: NSW
	Postcode	: 2154
	Country	: AUSTRALIA
8	Date of Birth	: 09 / 04 / 1963
9	Sex	: Male
10	Daytime phone number	: 0296869394
11	Email address (if applicable)	: s.shin@unsw.edu.au

SECTION C: ROLLOVER TRANSACTION DETAILS

12	Service period start date	: 22 / 03 / 1991
13	Tax components	
	Tax-free component	\$ 4,167.18
	KiwiSaver Tax-free component	\$ 0.00
	Taxable component	
	Element taxed in the fund, and	\$ 445,832.82
	Element untaxed in the fund	\$ 0.00
	Tax components TOTAL	\$ 450,000.00

14 Preservation amounts

Preserved amount	\$	432,997.39
KiwiSaver Preserved amount	\$	0.00
Restricted non-preserved amount	\$	17,002.61
Unrestricted non-preserved amount	\$	0.00
Preservation amounts TOTAL	\$	450,000.00

SECTION D: NON-COMPLYING FUNDS

15 Contributions made to a non-complying fund on or after 10 May 2006	\$	0.00
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SECTION E: TRANSFERRING FUND

16 Fund ABN	:	91 385-943-850
17 Fund name	:	UNISUPER
18 Contact name	:	COMPLIANCE
19 Daytime phone number	:	0388316100

SECTION F: DECLARATION

TRUSTEE, DIRECTOR OR AUTHORISED OFFICER DECLARATION

I declare that the information contained in the statement is true and correct.

Name : Lee Scales

Trustee, director, or authorised officer signature : *Lee Scales*

Date : 24 July 2021

30100 - Accountancy Fees

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
30100	Accountancy Fees	\$1,475.00		100%
TOTAL		CY Balance	LY Balance	
		\$1,475.00		

Supporting Documents

- General Ledger [Report](#)
- set up fee Invoice INV-0114 (1).pdf

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

SHINRA Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
30/06/2022	Setup fees paid by member (bare trust setup \$1,150, SMSF setup \$1,325, rest admin)		1,475.00		1,475.00 DR
			1,475.00		1,475.00 DR
Total Debits:			1,475.00		
Total Credits:			0.00		

TAX INVOICE

The trustee for Shinra Super Fund Pty Ltd

Invoice Date
4 Jun 2021

Invoice Number
INV-0114

ABN
39 607 960 485

R AND M ADVISOR PTY.
LTD
Suite2.9 56 Delhi Road
NORTH RYDE NSW 2113

Description	Quantity	Unit Price	GST	Amount AUD
SMSF set up Bare Trust set up Corporate Trustee x 2 Super Rollover	1.00	4,090.91	10%	4,090.91
			Subtotal	4,090.91
			TOTAL GST 10%	409.09
			TOTAL AUD	4,500.00

Due Date: 2 Jul 2021

Our Bank Details

Bank : CBA
BSB : 062-401
A/N : 10306062
A/Name : R and M advisor Pty Ltd

PAYMENT ADVICE

To: R AND M ADVISOR PTY. LTD
Suite2.9 56 Delhi Road
NORTH RYDE NSW 2113

Customer The trustee for Shinra Super Fund Pty Ltd
Invoice Number INV-0114
Amount Due **4,500.00**
Due Date 2 Jul 2021

Amount Enclosed

Enter the amount you are paying above

30700 - Auditor's Remuneration

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
30700	Auditor's Remuneration	\$550.00		100%
TOTAL		CY Balance	LY Balance	
		\$550.00		

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

SHINRA Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Auditor's Remuneration (30700)					
Auditor's Remuneration (30700)					
30/06/2022	Setup fees paid by member (bare trust setup \$1,150, SMSF setup \$1,325, rest admin)		550.00		550.00 DR
			550.00		550.00 DR
Total Debits:	550.00				
Total Credits:	0.00				

31500 - Bank Charges

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
31500	Bank Charges	\$15.00		100%
TOTAL		CY Balance	LY Balance	
		\$15.00		

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

SHINRA Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
19/08/2021	Wdl Branch STOCKLAND MALL BAULKHAM HILLS		15.00		15.00 DR
			15.00		15.00 DR
Total Debits:	15.00				
Total Credits:	0.00				

33200 - Formation Expenses Written Off

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
33200	Formation Expenses Written Off	\$1,325.00		100%
TOTAL		CY Balance	LY Balance	
		\$1,325.00		

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

SHINRA Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Formation Expenses Written Off (33200)					
<u>Formation Expenses Written Off (33200)</u>					
30/06/2022	Setup fees paid by member (bare trust setup \$1,150, SMSF setup \$1,325, rest admin)		1,325.00		1,325.00 DR
			1,325.00		1,325.00 DR

Total Debits: 1,325.00

Total Credits: 0.00

46000 - Benefits Paid/Transfers Out

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
SHISEO00001A	(Benefits Paid/Transfers Out) Shin, Seong Chul - Accumulation (Accumulation)	\$326,000.00		100%
TOTAL		CY Balance	LY Balance	
		\$326,000.00		

Supporting Documents

- General Ledger [Report](#)
- Rollover benefits statement NAT74924 (signed).pdf

Standard Checklist

- Attach appropriate documentation in case of death or disability benefits or marriage breakdown
- Attach copies of Minutes, Rollover Benefits Statement, Lump Sum Payment form etc
- Ensure benefit calculated in accordance with Trust Deed

SHINRA Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Benefits Paid/Transfers Out (46000)					
<u>(Benefits Paid/Transfers Out) Shin, Seong Chul - Accumulation (SHISEO00001A)</u>					
19/08/2021	Wdl Branch STOCKLAND MALL BAULKHAM HILLS		326,000.00		326,000.00 DR
			326,000.00		326,000.00 DR
Total Debits:	326,000.00				
Total Credits:	0.00				



Rollover benefits statement

When to use this statement

! Use this form for all rollover benefits transactions other than death benefit rollovers.

If you need to rollover a death benefit, use NAT 74924-06.2017.

If you need to correct an error for a payment made before 1 July 2013, use NAT 70944-05.2007.

Complete this form (or a similar form you create that collects the same information) if you are a trustee of a superannuation fund or provider of a retirement savings account (RSA) and any of the following apply:

- you are paying a rollover superannuation benefit other than a death benefit rollover to another fund or RSA, and you are not already providing all of this information electronically under the rollover data standards
- you have paid a rollover superannuation benefit to another fund or RSA and are providing a statement about the rollover to your member
- you are the trustee of a non-complying fund and are paying member benefits to another superannuation fund or RSA (complete section **D** instead of section **C**).

! You must provide your member with a member statement using this form (or a similar form you create that includes the same information) for all rollovers, including if you applied the data standards and you didn't use this form for the fund-to-fund transaction.

Completing this statement

- Print clearly in BLOCK LETTERS using a black pen only.
- Place **X** in ALL applicable boxes.
- Use a separate form for each rollover payment you are making.

! Read the instructions carefully. Penalties may apply if you make a false or misleading statement on this form without taking reasonable care.

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

4 (a) Unique superannuation identifier (USI)

(b) Member client identifier

Section B: Member's details

5 Tax file number (TFN)

6 Full name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

7 Residential address

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

8 Date of birth / /

9 Sex Male Female

10 Daytime phone number (include area code)

11 Email address (if applicable)

Section C: Rollover transaction details

! Include dollars and cents. The totals at item 13 and 14 must both equal the amount of the rollover payment.

12 Service period start date / /

13 Tax components

Tax-free component \$, , .

KiwiSaver tax-free component \$, , .

Taxable component:

Element taxed in the fund \$, , .

Element untaxed in the fund \$, , .

Tax components TOTAL \$, , .

! Make sure you apply the proportioning rule to the tax components if you are not rolling over the member's full interest in your superannuation fund.

14 Preservation amounts

Preserved amount \$, 3 1 3 , 6 8 3 . 0 0

KiwiSaver preserved amount \$, , 0 . 0 0

Restricted non-preserved amount \$, 1 2 , 3 1 7 . 0 0

Unrestricted non-preserved amount \$, , 0 . 0 0

Preservation amounts TOTAL \$, 3 2 6 , 0 0 0 . 0 0

! If the rollover payment contains a **KiwiSaver preserved amount**, you can't make the rollover payment to a self-managed superannuation fund (SMSF) under the preservation rules.

Section D: Non-complying funds

! Only complete this section if you are a trustee of a non-complying fund.

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

\$, , 0 . 0 0

Section E: Transferring fund

16 Fund ABN 6 4 7 7 0 6 4 8 8 9 2

17 Fund name

SHINRA SUPER FUND

18 Contact name

Title: Mr Mrs Miss Ms Other Dr

Family name SHIN

First given name SEONG CHUL

Other given names

19 Daytime phone number (include area code)

0 4 2 3 8 0 9 3 8 5

20 Email address (if applicable)

s.shin@unsw.edu.au

Section F: Declaration

Complete the declaration that applies to you. Print your full name then sign and date declaration.

- !** Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.

Trustee, director or authorised officer declaration

Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

I declare that the information contained in the statement is true and correct.

Name (BLOCK LETTERS)

SEONG CHUL SHIN

Trustee, director or authorised officer signature



Date

Day: 1 8 / Month: 0 8 / Year: 2 0 2 1

OR

Authorised representative declaration

Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

I declare that:

- I have prepared the statement with the information supplied by the superannuation provider
- I have received a declaration made by the superannuation provider that the information provided to me for the preparation of this statement is true and correct
- I am authorised by the superannuation provider to give the information in the statement to the ATO.

Name (BLOCK LETTERS)

Authorised representative signature

Date

Day: / Month: / Year:

Tax agent number (if you are a registered tax agent)

/

Where to send this form

- !** Do not send this form to the ATO.

If the rollover data standards do not apply to the transaction, you must do all of the following:

- send the form to the receiving fund in section **A** within seven days of paying the rollover
- provide a copy to the member in section **B** within 30 days of paying the rollover
- keep a copy in your records for five years.

If the rollover data standards do apply to the transaction, you must do all of the following:

- comply with the data standard requirements for the fund-to-fund interaction (do not send this form to the receiving fund in section **A**)
- use this form only to provide a statement to the member in section **B** within 30 days of paying the rollover
- keep a copy of the member statement in your records for five years.

48500 - Income Tax Expense

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
48500	Income Tax Expense	(\$303.45)		100%
TOTAL		CY Balance	LY Balance	
		(\$303.45)		

Supporting Documents

No supporting documents

49000 - Profit/Loss Allocation Account

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
49000	Profit/Loss Allocation Account	\$127,455.93		100%
TOTAL		CY Balance	LY Balance	
		\$127,455.93		

Supporting Documents

No supporting documents

50000 - Members

2022 Financial Year

Preparer Louisse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	Opening Balance	Contribution Income	Earnings	Member Payments	Tax & Fees	Closing Balance	Change
SHISEO00001A	Shin, Seong Chul - Accumulation (Accumulation)		(\$456,500.00)	\$3,347.52	\$326,000.00	(\$303.45)	(\$127,455.93)	
TOTAL		Opening Balance	Contribution Income	Earnings	Member Payments	Tax & Fees	Closing Balance	
			(\$456,500.00)	\$3,347.52	\$326,000.00	(\$303.45)	(\$127,455.93)	

Supporting Documents

- Members Statements [Report](#)
- Members Summary [Report](#)

Standard Checklist

- Attach copies of Members Statements

SHINRA Super Fund

Members Statement

Seong Chul Shin
 4 Ambleside Drive
 Castle Hill, New South Wales, 2154, Australia

Your Details

Date of Birth :		Provided	Nominated Beneficiaries:	N/A
Age:		59	Nomination Type:	N/A
Tax File Number:		Provided	Vested Benefits:	127,455.93
Date Joined Fund:		06/07/2021	Total Death Benefit:	127,455.93
Service Period Start Date:		22/03/1991		
Date Left Fund:				
Member Code:		SHISEO00001A		
Account Start Date:		06/07/2021		
Account Phase:		Accumulation Phase		
Account Description:		Accumulation		

Your Balance

Total Benefits	127,455.93
<u>Preservation Components</u>	
Preserved	127,455.93
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	7,648.29
Taxable	119,807.64

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2021		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	6,500.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	450,000.00	
Net Earnings	(3,347.52)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	(303.45)	
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	326,000.00	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2022	127,455.93	0.00

SHINRA Super Fund

Members Statement

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

Seong Chul Shin
Director

SHINRA Super Fund

Members Summary

As at 30 June 2022

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
Seong Chul Shin (Age: 59)											
SHISEO00001A - Accumulation											
	6,500.00	450,000.00	(3,347.52)				(303.45)	326,000.00			127,455.93
	6,500.00	450,000.00	(3,347.52)				(303.45)	326,000.00			127,455.93
	6,500.00	450,000.00	(3,347.52)				(303.45)	326,000.00			127,455.93

60400 - Bank Accounts

2022 Financial Year

Preparer Louise Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
CBA30126848	CBA Direct Investment Account ***848	\$2,009.48		100%
TOTAL		CY Balance	LY Balance	
		\$2,009.48		

Supporting Documents

- Bank Statement Report [Report](#)
- CBA CDIA Bank statement 1 July 2021 to 30 June 2022.pdf [CBA30126848](#)

Standard Checklist

- Attach Copies of Bank Statements
- Attach copy of Bank Statement Report
- Ensure all Balances match Statement Balances at June 30
- Ensure all Transactions have been entered

SHINRA Super Fund

Bank Statement Report

For The Period 01 July 2021 to 30 June 2022

Chart Code: 60400 / CBA30126848

Account Name: CBA Direct Investment Account ***848

BSB and Account Number: 067167 30126848

Opening Balance	-	Total Debits	+	Total Credits	=	Closing Balance	Data Feed Used
		\$ 448,008.00		\$ 450,017.48		\$ 2,009.48	

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
23/07/2021	Direct Credit 301500 UniSuper Limited 166781		450,000.00	450,000.00		
31/07/2021	Transfer To En Plus Legal NetBank Seong Chul Shin (EPL21658-1)	1,166.00		448,834.00		
01/08/2021	Credit Interest		5.45	448,839.45		
16/08/2021	Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Property Deposit] [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Transfer To Linden Wise]	18,000.00		430,839.45		
16/08/2021	Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Property Deposit] [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Transfer To Linden Wise]	20,000.00		410,839.45		
16/08/2021	Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Property Deposit] [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Transfer To Linden Wise]	20,000.00		390,839.45		
16/08/2021	Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Property Deposit] [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Transfer To Linden Wise]	20,000.00		370,839.45		

SHINRA Super Fund
Bank Statement Report

For The Period 01 July 2021 to 30 June 2022

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
16/08/2021	Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Property Deposit] [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin] [Transfer To Linden Wise]	8,000.00		362,839.45		
19/08/2021	Wdl Branch STOCKLAND MALL BAULKHAM HILLS	326,015.00		36,824.45		
01/09/2021	Credit Interest		10.67	36,835.12		
28/09/2021	REVENUE NSW NetBank BPAY 3384 1733785164 Duties	34,827.00		2,008.12		
01/10/2021	Credit Interest		1.36	2,009.48		
30/06/2022	CLOSING BALANCE			2,009.48		
		<u>448,008.00</u>	<u>450,017.48</u>			

SHINRA SUPER PTY LTD ITF SHINRA SUPER FU ND
 4 AMBLESIDE DR
 CASTLE HILL NSW Australia 2154

16 July 2022

Dear SHINRA SUPER PTY LTD ITF SHINRA SUPER FU ND,

Here's your account information and a list of transactions from 01/07/21-30/06/22.

Account name SHINRA SUPER PTY LTD ITF SHINRA SUPER FU ND
BSB 067167
Account number 30126848
Account type CDIA
Date opened 15/07/2021

Date	Transaction details	Amount	Balance
23 Jul 2021	Direct Credit 301500 UniSuper Limited 166781	\$450,000.00	\$450,000.00
28 Jul 2021	Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin	-\$18,000.00	\$432,000.00
31 Jul 2021	Transfer To En Plus Legal NetBank Seong Chul Shin (EPL21658-1)	-\$1,166.00	\$430,834.00
01 Aug 2021	Credit Interest	\$5.45	\$430,839.45
11 Aug 2021	Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin	-\$20,000.00	\$410,839.45
12 Aug 2021	Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin	-\$20,000.00	\$390,839.45
13 Aug 2021	Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit46 Shin	-\$20,000.00	\$370,839.45
16 Aug 2021	Transfer To Linden Wise Pty Ltd Trust Ac NetBank Unit 46 Shin	-\$8,000.00	\$362,839.45
19 Aug 2021	Wdl Branch STOCKLAND MALL BAULKHAM HILLS	-\$326,015.00	\$36,824.45
01 Sep 2021	Credit Interest	\$10.67	\$36,835.12
28 Sep 2021	REVENUE NSW NetBank BPAY 3384 1733785164 Duties	-\$34,827.00	\$2,008.12
01 Oct 2021	Credit Interest	\$1.36	\$2,009.48

Any pending transactions haven't been included in this list. Proceeds of cheques aren't available until cleared.

If you have questions or need more information, go to commbank.com.au/support.

Yours sincerely,



Brian Moseley
General Manager, Retail Customer Service

64100 - Borrowing Expenses

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
64100	Borrowing Expenses	\$1,150.00		100%
TOTAL		CY Balance	LY Balance	
		\$1,150.00		

Supporting Documents

- General Ledger [Report](#)

Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

SHINRA Super Fund General Ledger

As at 30 June 2022

Transaction Date	Description	Units	Debit	Credit	Balance \$
Borrowing Expenses (64100)					
<u>Borrowing Expenses (64100)</u>					
30/06/2022	Setup fees paid by member (bare trust setup \$1,150, SMSF setup \$1,325, rest admin)		1,150.00		1,150.00 DR
			1,150.00		1,150.00 DR
Total Debits:	1,150.00				
Total Credits:	0.00				

77200 - Real Estate Properties (Australian - Residential)

2022 Financial Year

Preparer Louise Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Units	CY Balance	LY Units	LY Balance	Change
PROP-001	46/17-21 Mason Road, Box Hill, NSW 2765	1.000000	\$123,993.00			100%
TOTAL		CY Units	CY Balance	LY Units	LY Balance	
		1.000000	\$123,993.00			

Supporting Documents

- Investment Movement Report [Report](#)
- Duties Notice of Assessment.pdf [PROP-001](#)
- Invoice EPL21658-1.pdf [PROP-001](#)
- property purchase deposit receipts (\$88000).pdf [PROP-001](#)

Standard Checklist

- Attach copies of Purchase or Sale contracts if property was purchased or disposed of during the year
- Attach copy of current certificate of title.
- Attach current building insurance policy
- Attach Declaration of Trust
- Ensure all Investments are valued correctly at June 30
- Ensure the investment is in accordance with the Fund's investment strategy
- Ensure the investment is in accordance with the SIS Act

SHINRA Super Fund

Investment Movement Report

As at 30 June 2022

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
CBA Direct Investment Account ***848				450,017.48		(448,008.00)			2,009.48	2,009.48
				450,017.48		(448,008.00)			2,009.48	2,009.48
Real Estate Properties (Australian - Residential)										
PROP-001 - 46/17-21 Mason Road, Box Hill, NSW 2765			1.00	123,993.00				1.00	123,993.00	123,993.00
				123,993.00					123,993.00	123,993.00
				574,010.48		(448,008.00)			126,002.48	126,002.48



Revenue

Duties Notice of Assessment

Issue Date
Enquiries
Website

28 Sep 2021
1300 308 863 (8.30am - 5.00pm)
www.revenue.nsw.gov.au

DYE & DURHAM
Post Office Box A2151
SYDNEY SOUTH NSW 1235

Duties Assessment Number	10209253-001
Total amount payable	\$34,827.00
Due date	29 Oct 2021
Assessment no	1733785164
Your reference	SSR84654757
Client ID	1411509

Liable party: Seong & Young Pty Ltd

Assessment summary

Duty assessed	\$34,827.00
Total amount payable	\$34,827.00

If you do not pay the total amount payable by the due date, then interest will be imposed on any outstanding balance. You can find information on the current rate of interest at www.revenue.nsw.gov.au

The due date for payment of this assessment by return has been set in accordance with your approval under section 37 of the Taxation Administration Act, 1996.

Please see the back of this notice for general information about this assessment and payment methods.

Please refer to the attached statement for detailed information about this assessment.

Scott Johnston

Chief Commissioner of State Revenue

Revenue NSW - Electronic Duties Returns

Do not staple, pin or fold remittance slip



BPay - Internet or phone banking:

Billers Code: **3384** Reference: **1733785164**
Credit card payments are not accepted.



Electronic payments:

BSB no: **032001** Account no: **205573**
Account name: **OSR EPS Tax Remitting Account**
Electronic payment code: **1733785164SRX**

Client name: DYE & DURHAM

Duties Assessment Number	10209253-001
Due date	29 Oct 2021
Total Amount Payable	\$34,827.00



1733785164



For more information and services on duties

www.revenue.nsw.gov.au



1300 308 863*



All written correspondence to:
GPO Box 4042,
Sydney NSW 2001
or
DX 456 Sydney

* Interstate clients please call (02) 7808 6900.
Help in community languages is available.

General information

What happens if you fail to pay by the due date?

If you do not pay by the due date, interest will be charged on any overdue amount, even if you are lodging an objection.

How to lodge an objection to your assessment?

You have the right to object, however you will need to lodge a separate objection for each assessment you disagree with. Your objection must comply with all the following criteria, it must:

1. Be lodged with this office no later than 60 days from the date of your assessment;
2. Quote your Duties Assessment Number;
3. State the grounds of your objection in full;
4. Be lodged in writing.

If your objection is successful we will pay interest on any refund of tax. For more information on lodging your objection please phone 1300 139 814*

Investigations and audits

Revenue NSW regularly conducts investigations to ensure taxpayers pay the correct amount of tax or duty. You can find more information on Revenue NSW's investigations activity in the Directions for using Electronic Duties Returns.

What records do you need to keep?

An approved person must retain records to ensure that the correct tax has been assessed and paid to Revenue NSW for a period of five years as set out in Part 8 Section 53 of the *Taxation Administration Act 1996*.

Voluntary disclosure

If you think you may have understated your liability, you may make a confidential voluntary disclosure at any time by calling Revenue NSW's Compliance line on 1800 806 592

Cheque payments

Revenue NSW only accepts personal/company cheques on Duties transactions for amounts up to \$600

Make sure cheques are payable to the Commissioner of State Revenue and cross 'Not Negotiable'

Read more about Revenue NSW Cheque Acceptance Policy for Duties at www.revenue.nsw.gov.au

Refunds

Note: Any refund due will be issued electronically.

OTHER WAYS TO PAY



In person - take this remittance slip and payment to an Revenue NSW office. Go to www.revenue.nsw.gov.au for a listing of office locations.



Duties Assessment Number	10209253-001
Client name	DYE & DURHAM
Your reference	SSR84654757
Lodgement date	28 Sep 2021

Transaction Details

Document type	Agreement for sale of land
Execution date	29 Jul 2021
Dutiable amount	\$880,000.00
Duty assessed	\$34,827.00
Liable party names(s)	Seong & Young Pty Ltd (ACN 651802390)
Property ID(s)	D11104/68
Exemption type	
Related Duties Assessment Number	
Transfer Item Type	1 x 18(2)

Stamping details

Duties Assessment Number		10209253-001
Document		\$34,807.00
No of duplicates	x1	\$10.00
No of transfers	x1	\$10.00

Assessment details: TS on Agreement for sale of land

This duty statement is a summary of the transaction submitted to the Revenue NSW through Electronic Duties Return. This duty statement confirms that the transaction has been assessed by the Revenue NSW.

Scott Johnston

Chief Commissioner of State Revenue



TAX INVOICE

Seong & Young Pty Ltd
4 Ambleside Dr
CASTLE HILL NSW 2154

Invoice Date
30 Jul 2021

Invoice Number
EPL21658-1

ABN
14 718 276 028

En Plus Legal
101, 26 Rider Blvd
RHODES NSW 2138
AUSTRALIA

Description	Quantity	Unit Price	GST	Amount AUD
To our costs of acting for you; Review of contract, consultations, exchange, attend to correspondence with relevant parties	1.00	1,000.00	10%	1,000.00
			Subtotal	1,000.00
			TOTAL GST 10%	100.00
			TOTAL AUD	1,100.00

Due Date: 30 Jul 2021

Direct Deposit
En Plus Legal
BSB: 062 000
Account: 2013 1530
Reference: Your name

Interest at 6.5% will be charged on all accounts outstanding more than 30 days.

A client may apply to have his or her legal costs assessed by a costs assessor in the event of a dispute. For NSW, the application is made to the Manager, Costs Assessment. The application must usually be made within 12 months after the bill is given to the client. A client who complains about a lawyer or law practice to the designated local regulatory authority may include a costs dispute in the complaint. The time limit is usually 60 days after the costs become payable or 30 days after the law practice complies with a duly made request for an itemised bill.

To: En Plus Legal
101, 26 Rider Blvd
RHODES NSW 2138
AUSTRALIA

Invoice Date
30 Jul 2021

Stamping

Description	Quantity	Unit Price	GST	Amount AUD
Stamping	1.00	60.00	10%	60.00
			Subtotal	60.00
			TOTAL 10%	6.00
			TOTAL AUD	66.00

This is not a tax invoice

Receipt

BG4601(9900)

27/07/2021

Received from: Seong & Young Pty Ltd ACN 651 802 390
4 Ambleside Drive, Castle Hill NSW 2154 Australia

Amount: \$ 2,000.00

Description: Part Deposit for Unit 46, Lot 40,
"Boddington Gardens" 17-21 Mason Road, BOX HILL,
NSW 2765



Adam Jian
Director
Linden Wise Pty Ltd

Receipt

BG4602(9900)

28/07/2021

Received from: Seong & Young Pty Ltd ACN 651 802 390
4 Ambleside Drive, Castle Hill NSW 2154 Australia

Amount: \$ 18,000.00

Description: Part Deposit for Unit 46, Lot 40,
"Boddington Gardens" 17-21 Mason Road, BOX HILL,
NSW 2765



Adam Jian
Director
Linden Wise Pty Ltd

Receipt

BG4603(9900)

11/08/2021

Received from: Seong & Young Pty Ltd ACN 651 802 390
4 Ambleside Drive, Castle Hill NSW 2154 Australia

Amount: \$ 20,000.00

Description: Part Deposit for Unit 46, Lot 40,
"Boddington Gardens" 17-21 Mason Road, BOX HILL,
NSW 2765



Adam Jian
Director
Linden Wise Pty Ltd

Receipt

BG4604(9900)

12/08/2021

Received from: Seong & Young Pty Ltd ACN 651 802 390
4 Ambleside Drive, Castle Hill NSW 2154 Australia

Amount: \$ 20,000.00

Description: Part Deposit for Unit 46, Lot 40,
"Boddington Gardens" 17-21 Mason Road, BOX HILL,
NSW 2765



Adam Jian
Director
Linden Wise Pty Ltd

Receipt

BG4605(9900)

13/08/2021

Received from: Seong & Young Pty Ltd ACN 651 802 390
4 Ambleside Drive, Castle Hill NSW 2154 Australia

Amount: \$ 20,000.00

Description: Part Deposit for Unit 46, Lot 40,
"Boddington Gardens" 17-21 Mason Road, BOX HILL,
NSW 2765



Adam Jian
Director
Linden Wise Pty Ltd

Receipt

BG4606(9900)

16/08/2021

Received from: Seong & Young Pty Ltd ACN 651 802 390
4 Ambleside Drive, Castle Hill NSW 2154 Australia

Amount: \$ 8,000.00

Description: Part Deposit for Unit 46, Lot 40,
"Boddington Gardens" 17-21 Mason Road, BOX HILL,
NSW 2765



Adam Jian
Director
Linden Wise Pty Ltd

89000 - Deferred Tax Liability/Asset

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
89000	Deferred Tax Liability/Asset	\$303.45		100%
TOTAL		CY Balance	LY Balance	
		\$303.45		

Supporting Documents

- Deferred Tax Reconciliation Report [Report](#)

Standard Checklist

- Attach all source documentation and confirmations of Liability
- Attach copy of Deferred Tax Reconciliation Report

SHINRA Super Fund

Deferred Tax Reconciliation

For The Period 01 July 2021 - 30 June 2022

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non- Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
Deferred Tax Liability (Asset) Summary					
Opening Balance		0.00			
Current Year Transactions		0.00			
Total Capital Losses		0.00			
Total Tax Losses		(303.45)			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
Closing Balance		<u>(303.45)</u>			

A - Financial Statements

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Supporting Documents

No supporting documents

Standard Checklist

- Attach copy of Financial Statements
- Attach copy of SMSF Annual Return

B - Permanent Documents

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Supporting Documents

- Fund Summary Report Report

Standard Checklist

- Attach latest copy of ASIC annual company statement (if corporate trustee)
- Ensure latest copies of ATO Trustee Declarations and ATO confirmation that the fund is a regulated fund is attached
- Ensure latest copies of trustee consents, member consents and registers are attached
- Ensure latest copy of trust deed (including amendments) are attached
- Use [Australian Business Register](#) to ensure details are correct
- Use [Super Fund Lookup](#) to check the eligibility to receive rollovers and contributions

SHINRA Super Fund Fund Summary Report

As at 30 June 2022

Fund Details

Date Formed: 06/07/2021
Tax File Number: Provided
ABN: 64770648892

Period: 01/07/2021 - 30/06/2022
Fund Type: SMSF
GST Registered: No

Postal Address:

4 Ambleside Drive
Castle Hill, New South Wales 2154

Physical Address:

4 Ambleside Drive
Castle Hill, New South Wales 2154

Members

Number of Members: 1

Name	Age	Member Accounts	Pension Accounts	Tax File Number	Beneficiary Details
Shin, Seong Chul	59	1	0	Provided	Not Provided

Fund Relationships

Relationship Type	Contact
Accountant	Superhelp Australia Pty Ltd
Auditor	Pinnacle Super Pty Ltd
Fund Contact	Shin, Seong Chul
Tax Agent	Superhelp Australia Pty Ltd
Trustee	SHINRA SUPER PTY LTD Shin, Seong Chul

C - Other Documents

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Supporting Documents

- InvestmentStrategy-06072021-30062022.docx

Standard Checklist

- Attach copy of any SOAs issued during the Financial Year
- Attach copy of Investment Strategy
- Attach signed Engagement Letter
- Attach signed Trustee Representation Letter
- Attach Trustee Minutes prepared during the year

SHINRA Super Fund

Projected Investment Strategy

Overview

The aim of this strategy is to provide the Members with an income on retirement.

Investment Objectives

The Trustee(s) will at all times ensure the funds assets are invested in accordance with the trust deed and comply with the applicable legislative requirements.

The Trustee(s) will act prudently to maximise the rate of return, subject to acceptable risk parameters whilst maintaining an appropriate diversification across a broad range of assets whilst assessing the risks where it is determined the fund's portfolio lacks diversification and / or has elected to implement a sector bias.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.
- to consider the need to hold a policy of insurance for one or more members of the fund.

Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	0 - 0 %	0 %
International Shares	0 - 0 %	0 %
Cash	0 - 1 %	1 %
Australian Fixed Interest	0 - 0 %	0 %
International Fixed Interest	0 - 0 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 99 %	99 %
Listed Property	0 - 0 %	0 %
Other	0 - 0 %	0 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

SHINRA Super Fund
Projected Investment Strategy

Date: 23/08/2022



.....
Seong Chul Shin

D - Pension Documentation

2022 Financial Year

Preparer Louisse Montiel

Reviewer Steven Lee

Status Completed

Supporting Documents

- Transfer Balance Account Summary [Report](#)

Standard Checklist

- Attach Actuarial Certificate
- Attach documentation supporting any pensions commenced during the financial year
- Attach documentation supporting any pensions commuted during the financial year
- Ensure correct Transfer Balance Account Reports have been lodged with the ATO

SHINRA Super Fund

Transfer Balance Account Summary

For The Period 01 July 2021 - 30 June 2022

Member	Pension Type	Date	Lodgment Date	Transaction Type	Event Type	Debit	Credit	Balance	Cap Limit	Remaining Cap
--------	--------------	------	---------------	------------------	------------	-------	--------	---------	-----------	---------------

Seong Chul Shin

E - Estate Planning

2022 Financial Year

Preparer Lousse Montiel

Reviewer Steven Lee

Status Completed

Supporting Documents

No supporting documents

Standard Checklist

- Attach Death Benefit Nominations (if applicable)
- Attach Life Insurance Policies (if applicable)
- Attach Reversionary Pension documentation (if applicable)
- Attach SMSF Will (if applicable)
- Review current Estate planning to ensure it matches wishes of members