



Kilpatrick Superannuation Fund

ABN 76 606 159 152
Trustees: SCDJ Pty Ltd

Financial Statement
For the year ended 30 June 2019

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Kilpatrick Superannuation Fund

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Kilpatrick Superannuation Fund
Statement of Financial Position
as at 30 June 2019

	2019 \$	2018 \$
Assets		
Investments		
Managed Investments	224,340.56	215,386.38
Other Assets		
Cash At Bank	23,693.38	27,146.39
Receivables	8,889.53	7,921.45
Current Tax Assets	1,331.55	834.11
Total Assets	<u>258,255.02</u>	<u>251,288.33</u>
Liabilities		
Deferred Tax Liability	2,582.25	2,702.85
Other Taxes Payable	-	(315.32)
Total Liabilities	<u>2,582.25</u>	<u>2,387.53</u>
Net Assets Available to Pay Benefits	<u>255,672.77</u>	<u>248,900.80</u>
<i>Represented by:</i>		
Liability for Accrued Benefits		
Mr Dene Kilpatrick	210,675.14	204,778.29
Mr Samuel Kilpatrick	74.63	457.00
Mrs Sarah Kilpatrick	44,923.00	43,665.51
Total Liability for Accrued Benefits	<u>255,672.77</u>	<u>248,900.80</u>

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

Kilpatrick Superannuation Fund
Operating Statement
For the period 1 July 2018 to 30 June 2019

	2019	2018
	\$	\$
Income		
Member Receipts		
Contributions		
Employer	-	3,542.49
Member	424.52	-
Investment Gains		
Realised Capital Gains	2,543.25	-
Investment Income		
Distributions	12,949.46	11,535.53
Interest	247.41	314.94
Other Income	-	8.41
	16,164.64	15,401.37
Expenses		
Member Payments		
Insurance Premiums	881.52	857.28
Other Expenses		
Accountancy Fee	3,300.00	3,300.00
Adviser Fee	1,093.64	1,050.77
Auditor Fee	385.00	398.20
Bank Fees	329.00	248.00
General Expense	315.32	-
Investment Management Fee	1,341.83	1,413.05
Regulatory Fees	5.00	96.00
SMSF Supervisory Levy	259.00	518.00
Investment Losses		
Decrease in Market Value	766.71	(5,553.64)
	8,677.02	2,327.66
Benefits Accrued as a Result of Operations before Income Tax	7,487.62	13,073.71
Income Tax		
Income Tax Expense	715.65	1,269.00
	715.65	1,269.00
Benefits Accrued as a Result of Operations	6,771.97	11,804.71

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

Kilpatrick Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

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

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

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

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

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

Kilpatrick Superannuation Fund

Notes to the Financial Statements

As at 30 June 2019

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

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

Kilpatrick Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

(h) Income Tax

The income tax on the benefits accrued as a result of operations for the year comprises current and deferred tax. Income tax expense is recognised in the Operating Statement.

Current income tax expense is calculated by reference to the amount of income taxes payable in respect of the taxable income for the year using tax rates enacted or substantively enacted by reporting date and any adjustment to tax payable in respect of previous years. 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 any unused tax losses.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the assets are realised or the liabilities are settled and their measurements also reflect the manner in which the Trustees expect to recover or settle the carrying amounts of the related assets or liabilities.

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 assets can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent it is no longer probable that the related tax benefits will be realised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur.

Deferred tax assets and liabilities are offset when a legally enforceable right of set-off exists, they relate to income taxes levied by the same taxation authority and the fund intends to settle the tax assets and liabilities on a net basis in future when they are realised.

The financial report was authorised for issue on 18 December 2019 by the directors of the trustee company.

Note 2 – Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	248,900.80	237,096.09
Benefits Accrued during the period	6,771.97	11,804.71
Benefits Paid during the period	0.00	0.00
Liability for Accrued Benefits at end of period	255,672.77	248,900.80

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

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	248,900.80	237,096.09
Benefits Accrued during the period	6,771.97	11,804.71
Benefits Paid during the period	0.00	0.00
Vested Benefits at end of period	255,672.77	248,900.80

Kilpatrick Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

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

Note 6A – Managed Investments

	Current	Previous
At market value:		
Fiducian Australian Shares Fund	16,049.35	14,802.41
Fiducian Australian Smaller Companies Shares Fund	14,730.09	14,116.17
Fiducian Capital Stable Fund	13,082.36	12,347.37
Fiducian Geared Australian Share Fund	17,384.31	15,674.83
Fiducian Global Smaller Companies and Emerging Markets Fund	17,665.26	17,760.84
Fiducian International Shares Fund	19,084.21	18,577.13
Fiducian Property Securities Fund	14,089.79	11,780.60
Fiducian Technology Fund	8,465.85	7,467.61
Fiducian Ultra Growth Fund	32,685.64	31,188.63
Investors Mutual Australian Share Fund	16,309.65	16,226.53
Legg Mason Martin Currie Diversified Growth Trust	27,593.72	0.00
Perpetual Wholesale Ethical SRI Fund	18,216.24	19,150.64
Schroder Wholesale Australian Equity Fund - Wholesale Class	0.00	13,283.48
Schroder Wholesale Balanced Fund	0.00	14,040.61
UBS Cash-Plus Fund	8,984.09	8,969.53
	224,340.56	215,386.38

Note 7A – Distributions

	Current	Previous
Fiducian Australian Shares Fund	1,024.59	1,306.68
Fiducian Australian Smaller Companies Shares Fund	916.83	1,397.40
Fiducian Capital Stable Fund	218.84	180.03
Fiducian Geared Australian Share Fund	1,467.45	847.77
Fiducian Global Smaller Companies and Emerging Markets Fund	864.53	548.64
Fiducian International Shares Fund	1,474.53	354.02
Fiducian Property Securities Fund	258.83	403.73
Fiducian Technology Fund	768.98	759.31
Fiducian Ultra Growth Fund	1,735.44	2,087.02
Investors Mutual Australian Share Fund	1,525.50	1,015.15
Legg Mason Martin Currie Diversified Growth Trust	1,402.27	0.00
Perpetual Wholesale Ethical SRI Fund	1,080.77	1,286.87
Schroder Wholesale Australian Equity Fund - Wholesale Class	0.00	608.37
Schroder Wholesale Balanced Fund	0.00	567.61
UBS Cash-Plus Fund	210.90	172.93
	12,949.46	11,535.53

Note 7B – Interest

	Current	Previous
Cash at Bank - Macquarie	203.53	266.97
Fiducian Account FIS21532	43.88	47.97
	247.41	314.94

Kilpatrick Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 8A – Realised Capital Gains

	Current	Previous
Managed Investments		
Schroder Wholesale Australian Equity Fund - Wholesale Class	2,646.26	0.00
Schroder Wholesale Balanced Fund	(103.01)	0.00
	2,543.25	0.00

Note 8B – Decrease in Market Value

	Current	Previous
Managed Investments		
Fiducian Australian Shares Fund	21.30	(590.23)
Fiducian Australian Smaller Companies Shares Fund	572.95	(175.36)
Fiducian Capital Stable Fund	(565.07)	(415.95)
Fiducian Geared Australian Share Fund	(1,037.60)	(1,601.76)
Fiducian Global Smaller Companies and Emerging Markets Fund	620.14	(1,441.05)
Fiducian International Shares Fund	(169.61)	(2,198.54)
Fiducian Property Securities Fund	(1,931.36)	(803.02)
Fiducian Technology Fund	(242.71)	403.63
Fiducian Ultra Growth Fund	388.33	(921.65)
Investors Mutual Australian Share Fund	(83.12)	598.56
Legg Mason Martin Currie Diversified Growth Trust	149.53	0.00
Perpetual Wholesale Ethical SRI Fund	934.40	1,239.86
Schroder Wholesale Australian Equity Fund - Wholesale Class	2,483.48	(906.78)
Schroder Wholesale Balanced Fund	(359.39)	1,231.68
UBS Cash-Plus Fund	(14.56)	26.97
	766.71	(5,553.64)

Compilation Report to the Trustees and Members of Kilpatrick Superannuation Fund

ABN 76 606 159 152
For the period 01 July 2018 to 30 June 2019

On the basis of the information provided by the Trustees of Kilpatrick Superannuation Fund, we have compiled the accompanying special purpose financial statements of Kilpatrick Superannuation Fund for the period ended 30 June 2019, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of Trustees

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

Our Responsibility

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

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

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion¹ on these financial statements

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

Signature of Accountant

Dated: 18 December 2019



.....
Name of Signatory: Mr Dene Kilpatrick

Address: Level 4
16A Bolton Street
Newcastle, NSW 2300

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

Kilpatrick Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Kilpatrick Superannuation Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly the financial position of the Fund at 30 June 2019 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2019.

Signed in accordance with a resolution of the directors of SCDJ Pty Ltd by:



.....
Dene Kilpatrick
Director: SCDJ Pty Ltd

Dated: 23,12,19



.....
Sarah Kilpatrick
Director: SCDJ Pty Ltd

Dated: 23,12,19



.....
Samuel Kilpatrick
Director: SCDJ Pty Ltd

Dated: 23,12,19

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
SCDJ PTY LTD ATF
KILPATRICK SUPERANNUATION FUND
HELD ON/...../..... AT
PO BOX 1798, NEWCASTLE NSW**

PRESENT

Dene Kilpatrick
Sarah Kilpatrick
Samuel Kilpatrick

**APPROVAL OF
PREVIOUS MINUTES:**

It was resolved that the minutes of the previous meeting had been signed as a true and correct record.

**ALLOCATION OF
CONTRIBUTION:**

It was resolved that the contributions received during the year be allocated to members as follows:

Member Name/Contribution type	Amount
<i>Mr Samuel Kilpatrick</i> Member	424.52

The contributions will be subject to normal preservation and payment rules under the *Superannuation Industry (Supervision) Regulations 1994 (SISR)*

PURCHASE OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the purchase of the assets identified below during the year ended 30 June 2019 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Managed Funds Market</i>			
<i>Fiducian Capital Stable Fund</i>			
02 Jul 2018	1.1604	80.63	93.56
30 Sep 2018	1.1685	10.47	12.23
31 Dec 2018	1.1323	21.37	24.20
31 Mar 2019	1.1891	33.58	39.93
<i>Fiducian International Shares Fund</i>			
02 Jul 2018	1.9804	160.06	316.98
30 Sep 2018	2.0814	9.84	20.49
<i>Fiducian Australian Shares Fund</i>			
02 Jul 2018	1.8920	450.30	851.96
30 Sep 2018	1.8700	90.93	170.05
31 Dec 2018	1.6503	62.46	103.07
31 Mar 2019	1.8164	78.81	143.16
<i>Fiducian Property Securities Fund</i>			
02 Jul 2018	1.0034	274.71	275.65
30 Sep 2018	1.0195	21.29	21.71
31 Mar 2019	1.1240	71.59	80.47
<i>Fiducian Australian Smaller Companies Shares Fund</i>			
01 Jul 2018	2.0101	590.45	1,186.87
<i>Fiducian Global Smaller Companies and Emerging Markets Fund</i>			
02 Jul 2018	1.7193	294.50	506.34
31 Mar 2019	1.6992	10.72	18.22
<i>Fiducian Technology Fund</i>			
02 Jul 2018	1.0390	727.17	755.53
<i>Fiducian Geared Australian Share Fund</i>			
02 Jul 2018	1.3954	195.49	272.79
30 Sep 2018	1.3990	10.74	15.02
31 Dec 2018	1.1778	36.99	43.57
31 Mar 2019	1.3622	249.97	340.50
<i>Fiducian Ultra Growth Fund</i>			
02 Jul 2018	2.3454	803.85	1,885.34
<i>Legg Mason Martin Currie Diversified Growth Trust</i>			
09 Oct 2018	1.0854	25561.10	27,743.25

DISPOSAL OF ASSETS:

It was resolved that having regard to the composition, risk and return of the fund's existing investments, the fund's investment objectives and its present liquidity, the disposal of the assets identified below during the year ended 30 June 2019 hereto be confirmed and are in line with the investment strategy of the fund.

Asset / Date	Price	Units	Consideration
<i>Managed Funds Market</i>			
<i>Schroder Wholesale</i>			
<i>Balanced Fund</i>			
05 Oct 2018	1.0965	13038.75	14,296.99
<i>Schroder Wholesale</i>			
<i>Australian Equity Fund -</i>			
<i>Wholesale Class</i>			
05 Oct 2018	1.2886	10434.78	13,446.26

ALLOCATION OF NET INCOME:

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	Income	Fund Tax	Conts Tax	Direct Tax
<i>Mr Samuel Kilpatrick</i>				
Accumulation	6.68	0.60	63.68	(132.23)
<i>Mrs Sarah Kilpatrick</i>				
Accumulation	1,395.19	137.70	0.00	0.00
<i>Mr Dene Kilpatrick</i>				
Accumulation	6,542.75	645.90	0.00	0.00

REPORTING ENTITY CONCEPT:

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

REPORTS AND STATEMENTS:

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2019 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2019, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2019.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2019 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2019 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2019 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

TRUSTEE AND MEMBER 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 Section 120 of the *SISA*.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

AUDITOR:

It was resolved that

Tony Boys
of

PO Box 3376
Rundle Mall, SA 5000

act as the auditor of the fund for the next financial year.

TAX AGENT:

It was resolved that

Mr Dene Kilpatrick
of
Visionary Advisors
Level 4
16A Bolton Street
Newcastle, NSW 2300

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.



.....
Dene Kilpatrick
Chairperson

Dated: 23/12/19.....

Kilpatrick Superannuation Fund

Dear Trustee

Kilpatrick Superannuation Fund
Audit Engagement Letter

Objectives and Scope of the Audit

You have requested that we audit the financial statements of the SMSF for the year ended 30 June 2019. We are pleased to confirm our acceptance and understanding of this engagement by means of this letter.

Our audit will be performed in accordance with Australian Auditing Standards, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations* (SISR) with the objective of expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and the SISR.

Our Responsibilities

We will conduct our audit in accordance with Australian Auditing Standards. Those Auditing Standards require that we comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. An audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the implementation and operation of accounting and internal control systems that are designed to prevent and detect fraud and error, as well as evaluating the overall presentation of the financial report.

Because of the inherent limitations of an audit, together with the inherent limitations of internal control, there is an unavoidable risk that some material misstatement may not be detected, even though the audit is properly planned and performed in accordance with Australian Auditing Standards.

In making our risk assessments, we consider internal control relevant to the entity's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. We will, however, communicate to you in writing any significant deficiencies in internal control relevant to the audit of the financial report that we have identified during the audit.

Trustees' Responsibilities

Our audit will be conducted on the basis that the trustee(s) acknowledge and understand that they have responsibilities:

- For the preparation of the financial report that gives a true and fair view in accordance with the Australian Auditing Standards, other mandatory reporting requirements and the SIS Act and SIS Regulations is that of the trustee(s);
- For such internal control as the trustee(s) determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error; and
- To provide us with:
 - Access to all information of which the trustees are aware that is relevant to the preparation of the financial report such as records, documentation and other matters;

- Additional information that we may request from the trustees for the purpose of the audit; and
- Unrestricted access to persons within the entity from whom we determine it necessary to obtain audit evidence.

As part of our audit process, we will request from trustees written confirmation concerning representations made to us in connection with the audit.

Australian Auditing Standards require that we determine whether the financial reporting framework applied in the preparation of this special purpose of financial report is acceptable. If we determine the financial reporting framework to be unacceptable, we will not be able to undertake the audit engagement unless the framework is amended and then determined to be acceptable.

If a qualified audit report is to be issued following the completion of our audit, we will advise the details to you in a timely manner and prior to the issue of our report.

Audit of SIS Compliance

For the year ended 30 June 2018, we are required to form an opinion in respect of compliance with certain aspects of SIS. Our report must refer to the following sections and regulations:

Sections: 17A, 35AE, 35B, 35C(2), 52, 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA, 13.22C

Report on Significant Matters

Under section 129 of the SISA we are required to report to you in writing. If during the course of, or in connection with, our audit, we become aware of any contravention of the Act or Regulations which we believe has occurred, is occurring or may occur.

We are also required to report to the ATO, as regulator, any contravention of the SISA and the SISR, where we believe the contravention may affect the interests of the members of beneficiaries of the fund.

In addition, we are also required under section 130 to report to you if we believe the superannuation fund may be, or may be about to become, in an unsatisfactory financial position. If we are not satisfied with your response as trustee(s) as to the action taken to rectify the situation or we receive no response, we are obliged to report the matter to the ATO.

A failure on the part of the trustee to rectify these breaches to the satisfaction of the ATO may result in significant penalties to the trustee and the fund itself.

In addition to our report on the financial statements, we will also report to you any material weaknesses in the fund's system of accounting and internal control which come to our notice during the course of our audit.

Quality Control

The conduct of our audit in accordance Australian Auditing Standards means that information acquired by us in the course of our audit is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your expressed consent.

Our audit files may, however, be subject to review as part of the quality control review program of Regulators and or Professional Bodies which monitors compliance with professional standards by its members.

We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under this program. Should this occur, we will advise you. The same strict confidentiality requirements apply under this program as apply to us as your auditor.

Independence/Conflict of Interest

We have established policies and procedures designed to ensure our independence, including policies on holding financial interests in the superannuation fund and other related parties, rotation of audit partners, business relationships, employment relationships, and the provision of non-audit services in accordance with professional statement APES 110 – Code of Ethics for Professional Accountants.

Outsourced Services

We do not use any outsourced services in overseas locations when conducting client assignments.

Data Storage

We use data storage located in the office but it may be replicated to other locations.

Accepting our services as part of this engagement agreement indicates your acceptance of the use of outsourced services, cloud hosted software and outsourced data storage under the conditions outlined above.

Limitation of Liability

Our firm’s liability to you or any other user of the audit report is limited by a Scheme approved under Professional Standards Legislation.

Other

We would appreciate acknowledgement of terms and conditions set out in this letter. Please note that this letter will be effective for future years unless the terms of the engagement are altered by future correspondence.

Please sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the financial report.


If you have any queries in relation to this please contact me.

To: MR ANTHONY BOYS

I hereby confirm your appointment as Auditor under the above terms of engagement.

For and on behalf of SCDJ Pty Ltd as trustee for the Kilpatrick Superannuation Fund

**Signed &
Dated**

 23-12-19

Yours sincerely
ANTHONY BOYS – REGISTERED COMPANY AUDITOR
DATED:
Signed document to be returned to P.O. Box 3376 Rundle Mall 5000

ANTHONY BOYS
PO BOX 3376,
RUNDLE MALL 5000

Dear Anthony,

Kilpatrick Superannuation Fund
Superannuation Fund Management/Trustee Representation Letter

In connection with your audit examination of the financial report of Kilpatrick Superannuation Fund for the year ended 30 June 2019, hereby confirm, at your request that to best of our knowledge and belief, the following representation relating to the accounts are correct.

Financial Report

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report.

The management/trustee have determined that the fund is not a reporting entity for the year ended 30 June 2019 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the fund. Accordingly, the financial report prepared is a special purpose financial report, which is for distribution to members of the fund and to satisfy the requirement of the SISA and the SISR, and to confirm that the financial report is free of material misstatements, including omissions.

Sole Purpose

The fund has been maintained for the sole purpose of providing superannuation benefits to its members and their dependents.

Superannuation Fund Books/Records/Minutes

- (a) We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit.
- (b) We have made available to you Minutes of all trustee(s)' meetings and the Trust Deed.
- (c) We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial statements, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.
- (d) We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.
- (e) Records maintained during the period were in accordance with the Australian Taxation Office requirements.

Asset Form

The assets of the superannuation fund are being held in a form suitable for the benefit of the members of the fund, and have been held in accordance with the fund's investment strategy.

Ownership and Pledging of Assets

The superannuation fund has satisfactory title to all assets disclosed in the Statement of Financial Position. Investments are registered in the name of the trustee(s).

No assets of the superannuation fund have been pledged to secure liabilities of the superannuation fund or of others.

Investments

- (a) We have considered the requirement of generally accepted accounting standards in regards to impairment of assets when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.
- (b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments that have not been disclosed in the financial statements.
- (c) The investment strategy has been determined with due regard to risk, return, liquidity, diversity and the insurance needs of fund members, and the assets of the fund are in line with this strategy.
- (d) All investments are acquired, maintained and disposed of on an arm's length basis.

Trust Deed

The superannuation fund is being conducted in accordance with its Trust Deed.

Superannuation Industry (Supervision) Act and Regulations

- (a) The fund meets the definition of a self-managed superannuation fund under the SISA.
- (b) The fund has been conducted in accordance with the SISA, the SISR and its governing rules at all times during the year. Also there were no amendments to the governing rules during the year, except as notified to you.
- (c) The fund is being conducted in accordance with the SISA and the SISR, in particular the relevant requirements of the following provisions:

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA
- (d) The trustee(s) have been nominated and may only be removed in such manner and circumstances as are allowed in the Trust Deed.
- (e) The trustees are not disqualified persons under s126K of the SISA.
- (f) Any vacancy among the trustee(s) is filled in accordance with the Trust Deed.
- (g) The trustee(s) have complied with all trustee standards set out in SISR and the covenant prescribed by section 52 of the SISA.
- (h) The trustee(s) have complied with all investment standards set out in the SISA and the SISR.
- (i) Information retention obligations have been complied with.

- (j) All contributions accepted and benefits paid have been in accordance with the governing rules of the fund and relevant provisions of the SISA and the SISR.

There are no breaches or possible breaches of the SIS legislation whose effects should be considered for disclosure in the financial report or to the Australian Taxation Office.

Commitments

- (a) There are no material commitments for construction or acquisition of property, plant and equipment to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.
- (b) There were no commitments for purchase or sale of securities or assets or any options given by the fund including options over share capital.

Taxation

- (a) We have calculated income tax expense, current tax liability, deferred tax liability and deferred tax asset according to the definitions of taxable income and allowable deductions. We have calculated and recognised all other applicable taxes according to the relevant tax legislation.
- (b) There are no activities that invoke the anti-avoidance provisions of any applicable tax legislation.

Borrowings

The trustees have not borrowed money on behalf of the superannuation fund with the exception of borrowings which were allowable under the SIS Act and the SIS Regulations.

Related Parties

- (a) The fund has not made any loans to, or provided financial assistance to members of the fund or their relatives.
- (b) No asset has been acquired from a member or related party other than as permitted under the SISA and the SISR.
- (c) Related party transactions and related amounts receivable or payable have been properly disclosed in the financial statements.

Accounting Misstatement Detected by Audit

There has been no misstatement noted by audit during the course of the current year audit.

Insurance

The superannuation fund has an established procedure whereby an officer reviews at least annually the adequacy of insurance cover on all assets and insurable risks where relevant. This review has been performed and where it is considered appropriate, assets and insurable risks of the superannuation fund are adequately covered by insurance.

Accounting Estimates

We confirm the significant assumptions used in making accounting estimates are reasonable.

Fair Value Measurements and Disclosures

We confirm that significant assumptions used in fair value measurements and disclosures are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the fund.

Going Concern

In the opinion of the trustees there are reasonable grounds to believe that the superannuation fund will be able to:

- Pay its debts as and when they fall due.
- Continue as a going concern for the foreseeable future.

We, therefore, confirm that the going concern basis is appropriate for the financial report.

Events after Balance Sheet Date

We are not aware of any events that have occurred between the financial reporting date to the date of this letter that we need to disclose or recognise in the financial report.

Comparative Information

We confirm that there have been no restatements made to correct a material misstatement in the prior period financial report that affects the comparative information.

Fraud and Error

- (a) There has been no:
 - (i) Fraud, error, or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure.
 - (ii) Fraud, error, or non-compliance with laws and regulations that could have a material effect on the financial report.
 - (iii) Communication from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- (b) The superannuation fund has disclosed to the auditor all significant facts relating to any frauds or suspected frauds known to management that may have affected the superannuation fund.
- (c) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.

Legal Matters

We confirm that all matters that may result in legal action against the fund or the trustees in respect of the fund, have been discussed with a solicitor and brought to the attention of the auditor so that a solicitor's representation letter may be obtained.

General

- (a) Neither the superannuation fund nor any Trustees have any plans or intentions that may materially affect the book value or classification of assets and liabilities at balance sheet date.
- (b) The superannuation fund accepts responsibility for the implementation and operations of accounting and internal control systems that are designed to prevent and detect fraud and error. We have established and maintained adequate internal control to facilitate the

preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

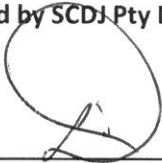
- (c) There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.
- (d) The superannuation fund has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

We understand that your examination was made in accordance with the Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the fund taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

Additional Matters

There are no additional matters.

Signed by SCDJ Pty Ltd as Trustee for the Kilpatrick Superannuation Fund



Dene Kilpatrick (Director)



Sarah Kilpatrick (Director)



Samuel Kilpatrick (Director)

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SELF-MANAGED SUPERANNUATION FUND INDEPENDENT AUDITOR'S REPORT

Approved SMSF auditor details

Name: Anthony William Boys

Business name: SUPER AUDITS

Business postal address: Box 3376 RUNDLE MALL 5000

SMSF auditor number (SAN): 100014140

Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name Kilpatrick

Australian business number (ABN) or tax file number (TFN): 801 383 162

Address C/- PO Box 1798 NEWCASTLE N.S.W. 2300

Year of income being audited 1 July 2018 – 30 June 2019

To the SMSF trustees

To the trustees of the Kilpatrick Superannuation Fund



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Part A: Financial report

Approved SMSF Auditor's Opinion

I have audited the special purpose financial report of the Kilpatrick superannuation Fund comprising; the Profit & Loss Statement for the financial year ending 30 June 2019, the Balance Sheet as at 30 June 2019 and the Notes to and forming part of the Accounts for the year ended 30 June 2019 of the Kilpatrick Superannuation Fund for the year ended 30 June 2019.

In my opinion, the financial report:

is a true and fair view of the financial position and performance of the Kilpatrick Superannuation Fund for the year ended 30 June 2019 and of the changes in net assets/equity of the Kilpatrick Superannuation Fund during that period.

□

Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards¹. My responsibilities under those standards are further described in the *Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report* section of this report. I am independent of the self-managed superannuation fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of accounting

Without modifying my opinion, I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist *Kilpatrick superannuation fund* meet the requirements of the SMSF's governing rules, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes.

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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¹The Australian Auditing Standards issued by the Auditing and Assurance Standards Board.

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In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund. The going concern basis of accounting is appropriate when it is reasonably foreseeable that the fund will be able to meet its liabilities as they fall due.

The trustees are responsible for overseeing the fund's financial reporting process.

Approved SMSF auditor's responsibilities for the audit of the financial report

My responsibility is to express an opinion on the financial report based on my audit. I have conducted an independent audit of the financial report in order to express an opinion on it to the trustees.

My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

I have complied with the competency standards set by Australian Securities & Investments Commission (ASIC). My audit has been conducted in accordance with Australian Auditing Standards. These standards require that I comply with relevant ethical requirements relating to audit engagements, and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.



AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING

- - Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
 - Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the trustees and or the trustee's authorised representative regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

Part B: Compliance report

Approved SMSF Auditor's Opinion

I have performed a reasonable assurance engagement on the Kilpatrick Superannuation fund to provide an opinion in relation to its compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below in the *Approved SMSF Auditor's Responsibility* section of this report.

In my opinion, each trustee of Kilpatrick Superannuation fund has complied, in all material respects, with the applicable provisions of the SISA and the SISR specified below, for the year ended 30 June 2019.

Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and quality control

I have complied with the independence requirements in accordance with the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) as required by the SISR.

My firm applies Australian Standard on Quality Control 1 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

I have complied with the competency standards set by ASIC.



AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING



SMSF trustees' responsibility for compliance

Each SMSF trustee is responsible for complying with the requirements of the SISA and the SISR and for identifying, designing and implementing internal controls as they determine necessary to meet compliance requirements and monitor ongoing compliance.

Approved SMSF auditor's responsibility for the compliance report

My responsibility is to express an opinion on the trustees' compliance with the applicable requirements of the SISA and the SISR, based on the compliance engagement. My procedures included testing that the fund has an investment strategy that complies with the SISA and that the trustees make investments in line with that strategy, however, no opinion is made on its appropriateness to the fund members.

My reasonable assurance engagement has been conducted in accordance with applicable Standards on Assurance Engagements issued by the Auditing and Assurance Standards Board, to provide reasonable assurance that the trustees of the fund have complied, in all material respects, with the relevant requirements of the following provisions (to the extent applicable) of the SISA and the SISR.

Sections: 17A, 34,35AE, 35B, 35C(2), 35 (D) (1), 52 (2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA 13.22 (B and C)

An assurance engagement to report on the fund's compliance with the applicable requirements of the SISA and the SISR involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the SISA and the SISR for the year ended 30 June 2019

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.

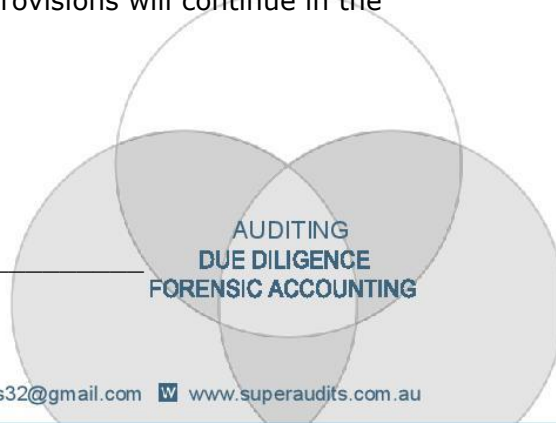
Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected. A reasonable assurance engagement does not provide assurance on whether compliance with the listed provisions will continue in the future.



SMSF Auditor's signature

Date: 16 December 2019



SUPER AUDITS

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The Trustees
Kilpatrick Superannuation Fund
C/- PO Box 1798
NEWCASTLE N.S.W. 2300

A.W. Boys
Box 3376
Rundle Mall 5000
16 December 2019

Dear Trustees,

I have completed the audit of the Kilpatrick Superannuation Fund for the financial year ending 30 June 2019. The Trustees have complied in all material respects with the *Superannuation Industry (Supervision) Act 1993* and Regulations. ***In addition, the trustees are requested to minute all significant nonstandard events and transactions in the AGM minutes of the Fund.***

The Trustees are required to maintain the financial records of the Fund for a minimum of five years and the minutes of meetings are to be retained for ten years.

It is recommended that the trustees review their Investment Strategy annually to ensure the strategy meets the objectives of the members having regard to risk, return, liquidity and diversification of investments. Further, the trustees should determine whether the Fund should hold a contract of insurance that provides insurance cover for one or more members of the Fund.

Thank you for your professionalism and full cooperation throughout the audit process.

Should you have any queries regarding any of the above please contact me on 0410 712708.

Yours sincerely



SMSF Auditor's signature

Tony Boys
SMSF Auditor Number (SAN) 100014140
Registered Company Auditor 67793



Kilpatrick Superannuation Fund
(ABN: 76 606 159 152)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 16A Bolton St NEWCASTLE, NSW 2300
Member	Number: 1
Mr Dene Jason Kilpatrick	Date of Birth: 5 July 1970 Date Joined Fund: 1 May 2004 Eligible Service Date: 27 May 1991 Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2018	
Accumulation	204,778.29
Total as at 1 Jul 2018	<u><u>204,778.29</u></u>

Withdrawal Benefit as at 30 Jun 2019	
Accumulation	210,675.14
Total as at 30 Jun 2019	<u><u>210,675.14</u></u>

Your Tax Components

Tax Free	2,106.41
Taxable - Taxed	208,568.73
Taxable - Untaxed	-

Your Preservation Components

Preserved	210,675.14
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Non Binding Beneficiary Nomination

To my legal personal representative.

For Enquiries:

phone 0249267100

mail Kilpatrick Superannuation Fund, PO Box 1798, Newcastle NSW 2300

Kilpatrick Superannuation Fund
(ABN: 76 606 159 152)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 16A Bolton St NEWCASTLE, NSW 2300
Member Number: 1	Date of Birth: 5 July 1970
Mr Dene Jason Kilpatrick	Date Joined Fund: 1 May 2004
Accumulation Account	Eligible Service Date: 27 May 1991
Accumulation	Tax File Number Held: Yes
	Account Start Date: 1 May 2004

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	204,778.29
<i>Increases to your account:</i>	
Share Of Net Fund Income	6,542.75
<u>Total Increases</u>	<u>6,542.75</u>
<i>Decreases to your account:</i>	
Tax on Net Fund Income	645.90
<u>Total Decreases</u>	<u>645.90</u>
Withdrawal Benefit as at 30 Jun 2019	<u>210,675.14</u>

Your Tax Components		
Tax Free	0.9998 %	2,106.41
Taxable - Taxed		208,568.73
Taxable - Untaxed		-
Your Preservation Components		
Preserved		210,675.14
Restricted Non Preserved		-
Unrestricted Non Preserved		-
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
Non Binding Beneficiary Nomination		
To my legal personal representative.		

Trustee

The Trustee of the Fund is as follows:

SCDJ Pty Ltd

The directors of the Trustee company are:

Dene Kilpatrick,
Sarah Kilpatrick and
Samuel Kilpatrick

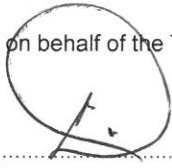
Availability of Other Fund Information

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

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund



.....
Dene Kilpatrick
Director - SCDJ Pty Ltd



.....
Sarah Kilpatrick
Director - SCDJ Pty Ltd



.....
Samuel Kilpatrick
Director - SCDJ Pty Ltd

Statement Date: 30 June 2019

For Enquiries:

phone 0249267100

mail Kilpatrick Superannuation Fund, PO Box 1798, Newcastle NSW 2300

Kilpatrick Superannuation Fund
(ABN: 76 606 159 152)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 16A Bolton St
Member	Number: 2
Mrs Sarah Kilpatrick	Date of Birth: 1 April 1969 Date Joined Fund: 1 May 2004 Eligible Service Date: 25 February 2000 Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2018	
Accumulation	43,665.51
Total as at 1 Jul 2018	<u><u>43,665.51</u></u>
Withdrawal Benefit as at 30 Jun 2019	
Accumulation	44,923.00
Total as at 30 Jun 2019	<u><u>44,923.00</u></u>

Your Tax Components

Tax Free	2,109.65
Taxable - Taxed	42,813.35
Taxable - Untaxed	-

Your Preservation Components

Preserved	44,923.00
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

Kilpatrick Superannuation Fund
(ABN: 76 606 159 152)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 16A Bolton St
Member	Number: 2
Mrs Sarah Kilpatrick	Date of Birth: 1 April 1969
Accumulation Account	Date Joined Fund: 1 May 2004
Accumulation	Eligible Service Date: 25 February 2000
	Tax File Number Held: Yes
	Account Start Date: 1 May 2004

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 43,665.51	Tax Free 4.6961 % 2,109.65
<i>Increases to your account:</i>	Taxable - Taxed 42,813.35
Share Of Net Fund Income 1,395.19	Taxable - Untaxed -
<u>Total Increases</u> 1,395.19	Your Preservation Components
<i>Decreases to your account:</i>	Preserved 44,923.00
Tax on Net Fund Income 137.70	Restricted Non Preserved -
<u>Total Decreases</u> 137.70	Unrestricted Non Preserved -
Withdrawal Benefit as at 30 Jun 2019 44,923.00	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	No beneficiary details have been recorded

Trustee

The Trustee of the Fund is as follows:

SCDJ Pty Ltd

The directors of the Trustee company are:

Dene Kilpatrick,
Sarah Kilpatrick and
Samuel Kilpatrick

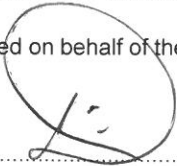
Availability of Other Fund Information

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

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund



.....
Dene Kilpatrick
Director - SCDJ Pty Ltd



.....
Sarah Kilpatrick
Director - SCDJ Pty Ltd



.....
Samuel Kilpatrick
Director - SCDJ Pty Ltd

Statement Date: 30 June 2019

Kilpatrick Superannuation Fund
(ABN: 76 606 159 152)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 16A Bolton St
Member	Number: 3
Mr Samuel Kilpatrick	Date of Birth: 14 April 1993 Date Joined Fund: 1 July 2010 Eligible Service Date: 1 July 2010 Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2018	
Accumulation	457.00
Total as at 1 Jul 2018	<u><u>457.00</u></u>

Withdrawal Benefit as at 30 Jun 2019	
Accumulation	74.63
Total as at 30 Jun 2019	<u><u>74.63</u></u>

Your Tax Components

Tax Free	74.63
Taxable - Taxed	-
Taxable - Untaxed	-

Your Preservation Components

Preserved	74.63
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

Kilpatrick Superannuation Fund
(ABN: 76 606 159 152)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 16A Bolton St
Member	Date of Birth: 14 April 1993
Number: 3	Date Joined Fund: 1 July 2010
Mr Samuel Kilpatrick	Eligible Service Date: 1 July 2010
Accumulation Account	Tax File Number Held: Yes
Accumulation	Account Start Date: 1 July 2010

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 457.00	Tax Free 100.0000 % 74.63
<i><u>Increases to your account:</u></i>	Taxable - Taxed -
Member Contributions 424.52	Taxable - Untaxed -
Share Of Net Fund Income 6.68	Your Preservation Components
Tax Effect Of Direct Member Expenses 132.23	Preserved 74.63
<u>Total Increases</u> 563.43	Restricted Non Preserved -
<i><u>Decreases to your account:</u></i>	Unrestricted Non Preserved -
Contributions Tax 63.68	Your Insurance Benefits
Member Insurance Premiums 881.52	No insurance details have been recorded
Tax on Net Fund Income 0.60	Your Beneficiaries
<u>Total Decreases</u> 945.80	No beneficiary details have been recorded
Withdrawal Benefit as at 30 Jun 2019 74.63	

For Enquiries:

phone 0249267100

mail Kilpatrick Superannuation Fund, PO Box 1798, Newcastle NSW 2300

Trustee

The Trustee of the Fund is as follows:

SCDJ Pty Ltd

The directors of the Trustee company are:

Dene Kilpatrick,
Sarah Kilpatrick and
Samuel Kilpatrick

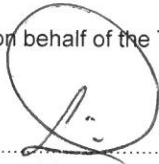
Availability of Other Fund Information

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

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund



.....
Dene Kilpatrick
Director - SCDJ Pty Ltd



.....
Sarah Kilpatrick
Director - SCDJ Pty Ltd



.....
Samuel Kilpatrick
Director - SCDJ Pty Ltd

Statement Date: 30 June 2019

For Enquiries:

phone 0249267100

mail Kilpatrick Superannuation Fund, PO Box 1798, Newcastle NSW 2300

Kilpatrick Superannuation Fund
Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<i>Bank</i>								
Cash at Bank - Macquarie				18,590.48	18,590.48			7.50%
Fiducian Account FIS21532				5,102.90	5,102.90			2.06%
				23,693.38	23,693.38			9.55%
<i>Managed Funds Market</i>								
Fiducian Capital Stable Fund	10,794.92110	1.0593	1.2119	11,435.29	13,082.36	1,647.07	14.40%	5.27%
Fiducian International Shares Fund	9,569.37910	1.5401	1.9943	14,737.47	19,084.21	4,346.74	29.49%	7.69%
Fiducian Australian Shares Fund	8,521.92830	1.5602	1.8833	13,296.23	16,049.35	2,753.12	20.71%	6.47%
Fiducian Property Securities Fund	12,131.72870	0.8379	1.1614	10,164.96	14,089.79	3,924.83	38.61%	5.68%
Fiducian Australian Smaller Companies Shares Fund	7,630.58770	1.8723	1.9304	14,286.86	14,730.09	443.23	3.10%	5.94%
Fiducian Global Smaller Companies and Emerging Markets Fund	10,687.43140	1.4198	1.6529	15,174.31	17,665.26	2,490.95	16.42%	7.12%
Fiducian Technology Fund	7,939.46460	0.9666	1.0663	7,674.53	8,465.85	791.32	10.31%	3.41%
Fiducian Geared Australian Share Fund	11,768.42010	1.0954	1.4772	12,890.95	17,384.31	4,493.36	34.86%	7.01%
Fiducian Ultra Growth Fund	14,155.14310	2.0811	2.3091	29,458.61	32,685.64	3,227.03	10.95%	13.18%
Investors Mutual Australian Share Fund	5,227.61930	2.7546	3.1199	14,400.00	16,309.65	1,909.65	13.26%	6.58%
Legg Mason Martin Currie Diversified Growth Trust	25,561.09900	1.0854	1.0795	27,743.25	27,593.72	(149.53)	(0.54)%	11.12%
Perpetual Wholesale Ethical SRI Fund	9,704.21600	1.8549	1.8771	18,000.00	18,216.24	216.24	1.20%	7.34%
UBS Cash-Plus Fund	8,749.75700	1.0286	1.0268	9,000.00	8,984.09	(15.91)	(0.18)%	3.62%
				198,262.46	224,340.56	26,078.10	13.15%	90.45%
				221,955.84	248,033.94	26,078.10	11.75%	100.00%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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

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

The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information – it outlines our commitment to safeguarding your details.

Electronic funds transfer – direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax file number

Fund name

Kilpatrick Superannuation Fund

Year of return

2019

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

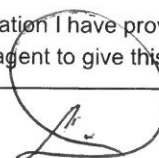
Important: Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false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

Declaration

I declare that:

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

Signature of trustee or director



Date

23-12-19

Part B: Electronic funds transfer consent

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

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

Important:

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

Agent's reference number

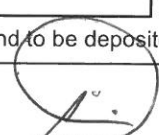
25300299

Account name

SCDJ Pty Ltd ATF Kilpatrick Supe

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

Signature of trustee or director



Date

23-12-19

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

Declaration: I declare that:

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

Signature of tax agent



Date

23-12-19

Agent's contact name

MR Dene Kilpatrick

Agent's phone

02 49267100

Agent's reference

25300299

Client's reference

KILP0107

Self-managed superannuation fund annual return **2019**

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 2019* (NAT 71287).

❗ The *Self-managed superannuation fund annual return instructions 2019* (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 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.

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 2019 return?

A No Yes

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

B No Yes

Fund's tax file number (TFN)

6 SMSF auditor

Auditor's name

Title:

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Day

Month

Year

Date audit was completed **A**

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

If 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.

Fund's tax file number (TFN)

- 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** \$ **-00**

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

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 2019*.

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

Net capital gain **A** \$ -00

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

Gross interest **C** \$ -00

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

D1 \$	Gross foreign income	-00	Net foreign income	D \$	-00	Loss <input type="text"/>
--------------	----------------------	-----	--------------------	-------------	-----	---------------------------

Australian franking credits from a New Zealand company **E** \$ -00

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

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

Calculation of assessable contributions	
Assessable employer contributions	R1 \$ -00
plus Assessable personal contributions	R2 \$ -00
plus [#] No-TFN-quoted contributions	R3 \$ -00
<i>(an amount must be included even if it is zero)</i>	
less Transfer of liability to life insurance company or PST	R6 \$ -00

Gross distribution from partnerships	I \$ -00	Loss <input type="text"/>
*Unfranked dividend amount	J \$ -00	
*Franked dividend amount	K \$ -00	
*Dividend franking credit	L \$ -00	
*Gross trust distributions	M \$ -00	Code <input type="text"/>

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

Calculation of non-arm's length income	
*Net non-arm's length private company dividends	U1 \$ -00
plus *Net non-arm's length trust distributions	U2 \$ -00
plus *Net other non-arm's length income	U3 \$ -00

*Other income	S \$ -00	Code <input type="text"/>
*Assessable income due to changed tax status of fund	T \$ -00	
Net non-arm's length income U \$ -00 (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 \$ -00 (Sum of labels A to U)	Loss <input type="text"/>
Exempt current pension income Y \$ -00	
TOTAL ASSESSABLE INCOME (W less Y) V \$ -00	Loss <input type="text"/>

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	A1 \$	-00	A2 \$	-00
Interest expenses overseas	B1 \$	-00	B2 \$	-00
Capital works expenditure	D1 \$	-00	D2 \$	-00
Decline in value of depreciating assets	E1 \$	-00	E2 \$	-00
Insurance premiums – members	F1 \$	-00	F2 \$	-00
Death benefit increase	G1 \$	-00		
SMSF auditor fee	H1 \$	-00	H2 \$	-00
Investment expenses	I1 \$	-00	I2 \$	-00
Management and administration expenses	J1 \$	-00	J2 \$	-00
Forestry managed investment scheme expense	U1 \$	-00	U2 \$	-00
Other amounts	L1 \$	-00	L2 \$	-00
Tax losses deducted	M1 \$	-00		
TOTAL DEDUCTIONS			TOTAL NON-DEDUCTIBLE EXPENSES	
N \$		-00	Y \$	
(Total A1 to M1)			(Total A2 to L2)	
#TAXABLE INCOME OR LOSS			TOTAL SMSF EXPENSES	
O \$		-00	Z \$	
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)			(N plus Y)	

#This is a mandatory label.

Fund's tax file number (TFN)

Section D: **Income tax calculation statement****#Important:**

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2019* on how to complete the calculation statement.

#Taxable income	A \$	-00
		<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	
		<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	
		<i>(an amount must be included even if it is zero)</i>

Gross tax **B \$**

(T1 plus J)

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

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

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

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

#TAX PAYABLE **T5 \$**

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Fund's tax file number (TFN)

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

<p>#Tax offset refunds (Remainder of refundable tax offsets)</p>	I \$	<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 \$

<p>AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.</p>	S \$	<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 2019*.

Tax losses carried forward to later income years	U \$	-00
Net capital losses carried forward to later income years	V \$	-00

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Day

Month

Year

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! 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 \$

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 \$**

Fund's tax file number (TFN)

MEMBER 2

Title:
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 \$

! 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 \$

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 \$**

Fund's tax file number (TFN)

MEMBER 3

Title:
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 \$

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

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

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 \$**

Fund's tax file number (TFN)

Section H: **Assets and liabilities****15 ASSETS**

15a Australian managed investments	Listed trusts	A \$	-00
	Unlisted trusts	B \$	-00
	Insurance policy	C \$	-00
	Other managed investments	D \$	-00

15b Australian direct investments	Cash and term deposits	E \$	-00
<div style="border: 1px solid black; padding: 5px;"> <p>Limited recourse borrowing arrangements</p> <p>Australian residential real property</p> <p>J1 \$ -00</p> <p>Australian non-residential real property</p> <p>J2 \$ -00</p> <p>Overseas real property</p> <p>J3 \$ -00</p> <p>Australian shares</p> <p>J4 \$ -00</p> <p>Overseas shares</p> <p>J5 \$ -00</p> <p>Other</p> <p>J6 \$ -00</p> </div>	Debt securities	F \$	-00
	Loans	G \$	-00
	Listed shares	H \$	-00
	Unlisted shares	I \$	-00
	Limited recourse borrowing arrangements	J \$	-00
	Non-residential real property	K \$	-00
	Residential real property	L \$	-00
	Collectables and personal use assets	M \$	-00
	Other assets	O \$	-00

15c Other investments	Crypto-Currency	N \$	-00
-----------------------	-----------------	-------------	-----

15d Overseas direct investments	Overseas shares	P \$	-00
	Overseas non-residential real property	Q \$	-00
	Overseas residential real property	R \$	-00
	Overseas managed investments	S \$	-00
	Other overseas assets	T \$	-00
TOTAL AUSTRALIAN AND OVERSEAS ASSETS			U \$ -00
(Sum of labels A to T)			

15e In-house assets	Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?	A No <input type="checkbox"/> Yes <input checked="" type="checkbox"/>	\$	-00
---------------------	---	--	-----------	-----

15f Limited recourse borrowing arrangements	If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	A No <input type="checkbox"/> Yes <input type="checkbox"/>
	Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	B No <input type="checkbox"/> Yes <input type="checkbox"/>

Fund's tax file number (TFN)

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$	-00		
Permissible temporary borrowings	V2 \$	-00		
Other borrowings	V3 \$	-00	Borrowings	V \$
				-00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)			W \$	-00
			Reserve accounts	X \$
			Other liabilities	Y \$
			TOTAL LIABILITIES	Z \$
				-00

Section I: **Taxation of financial arrangements**

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	H \$	-00
Total TOFA losses	I \$	-00

Section J: **Other information**

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2018–19 income year, write **2019**). **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 2019*. **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 2019* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*. **D**

Fund's tax file number (TFN)

Section K: **Declarations**

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

Important

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

Privacy

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

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

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 (if required) 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

Day Month Year
Date

Preferred trustee or director contact details:

Title:

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 2019* 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

Day Month Year
Date

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

 Postal address for annual returns: **Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY**

Notice of intent to claim or vary a deduction for personal super contributions

Section A: Your details

1 Tax file number (TFN)

i You don't have to provide your TFN to your super fund. However, if your fund does not have your TFN, they may not be able to accept your contributions. Providing your TFN will also assist your fund in correctly identifying you.

872131282

2 Name

Mr Samuel Kilpatrick

3 Date of birth 14 April 1993

4 Current postal address

PO Box 1798

Suburb/town/locality

Newcastle

State/territory

NSW

Postcode

2300

Country if outside Australia

5 Daytime phone number (include area code)

0249267100

Section B: Super fund's details

6 Fund name

Kilpatrick Superannuation Fund

7 Fund Australian business number (ABN)

76 606 159 152

8 Member account number

3

Section C: Contribution details

9 Personal contribution details

Financial year ended

30 June 2019

My personal contributions to this fund covered by this notice

424.52

Is this notice varying an earlier notice?

No

The amount of these personal contributions I will be claiming as a tax deduction

424.52

Section D: Declaration

1 Use this declaration if you have **not** previously lodged a notice with your super fund for these contributions.

I am lodging this notice before both of the following dates:

- the day that I lodged my income tax return for the year stated in section C, and
- the end of the income year after the year stated in section C.

At the time of completing this notice:

- I intend to claim the personal contributions stated in section C as a tax deduction.
- I am a member of the super fund stated in section B
- my super fund stated in section B still holds these contributions
- this super fund has not begun to pay a superannuation income stream based in whole or part on these contributions.
- I have not included these contributions in an earlier notice

The information given on this notice is correct and complete.

Name

Mr Samuel Kilpatrick

Signature



Date

Day Month Year

30 / 6 / 2019

2 Send your completed notice to your super fund.

1 **Do not send it to the ATO.** The information on this notice is for you and your super fund. The ATO does not collect this information.

MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
SCDJ PTY LTD ATF
KILPATRICK SUPERANNUATION FUND
HELD ON 30 JUNE 2019 AT
PO BOX 1798, NEWCASTLE NSW

PRESENT: Dene Kilpatrick
Sarah Kilpatrick
Samuel Kilpatrick

**RECEIPT OF s290-170
NOTICE:** A notice from the members of the Kilpatrick Superannuation Fund electing to
claim tax deductions for the following contributions was tabled:

Member Name	Amount
Mr Samuel Kilpatrick	424.52

ACCEPTANCE OF NOTICE: It was resolved to accept the notice as tabled.

PAPERWORK: It was resolved to request the fund administrators to attend to the completion
of the following paperwork to give effect to the acceptance:

1. Letter acknowledging the acceptance to be sent to the Members.

CLOSURE: There being no further business the meeting was closed.



.....
Dene Kilpatrick
Chairperson

Dated: 23/12/19

30 June 2019

Mr Samuel Kilpatrick
PO Box 1798
Newcastle, NSW 2300

Dear Samuel

Kilpatrick Superannuation Fund
Member Number: 3
Section 290-170 Notice

We acknowledge receipt of a Section 290-170 Notice dated 30 June 2019 advising the trustees of the Kilpatrick Superannuation Fund of your intention to claim a tax deduction for 424.52 for total personal contributions of 424.52 in your 2019 Tax Return.

This advice is to confirm that the amount of 424.52 was received as a concessional personal contribution to the Kilpatrick Superannuation Fund and has been taxed by the fund accordingly.

This is an official acknowledgement of receipt of your s290-170 Notice.

Yours sincerely

A handwritten signature in black ink, appearing to be 'Dene', enclosed within a hand-drawn circle.

Mr Dene Jason Kilpatrick
Director
Kilpatrick Superannuation Fund
PO Box 1798
Newcastle, NSW 2300

**Kilpatrick Superannuation Fund
Level 4, 16a Bolton Street
Newcastle NSW 2300**

01/01/2020

Dear Trustee,
Kilpatrick Superannuation Fund
Level 4, 16A Bolton Street
Newcastle NSW 2300

Dear Directors,

Resignation as member of Kilpatrick Superannuation Fund

Please accept this letter as confirmation that I wish to resign as a member of the Kilpatrick Superannuation Fund effective 1 January 2020.

Please rollover my member balance in full to my nominated Superannuation Fund.

I also wish to resign as Director of the trustee company SCDJ Pty Ltd and transfer my shares in specie to the remaining Shareholders as soon as practicable.

Should you have any further questions in respect to this matter, please do not hesitate to contact me.

Yours faithfully,


Samuel Kilpatrick
Member

**Minutes of the meeting of the directors of
SCDJ Pty Ltd**
ACN 152 717 836

As Trustee for Kilpatrick Superannuation Fund

Held at	Level 4, 16A Bolton Street, Newcastle
Attending	<i>Dene Kilpatrick (Chairman)</i> Sarah Kilpatrick Samuel Kilpatrick
Date	01/01/2020

Minutes	IT WAS CONFIRMED that the minutes of the previous meeting are a true and correct record.
Decision to resign as member	It was RESOLVED to accept the resignation of Samuel Kilpatrick effective 1 January 2020 and to pay the balance of his member account into to his nominated Superannuation Fund
Process to remove member of the fund	The Directors RESOLVE to undertake the following actions to effectively resign Samuel Kilpatrick as member:- <ul style="list-style-type: none">• Close Samuel Kilpatrick memberships of the fund• Provide written advice to the Australian Taxation Office within 28 days of the members resigning• Arrange for the preparation of up-to-date financial statements to determine the assets available to rollover to Samuel Kilpatrick's complying superannuation fund;• Prepare and lodge with ASIC, the necessary documentation to remove Samuel Kilpatrick as director and shareholder of the trustee company SCDJ Pty Ltd
Payment of Member Benefits	In accordance with the instructions provided by the member, the Trustees resolve to pay the members benefit as follows:- Samuel Kilpatrick Rollover 100% of Member Balance

Signed as a true and correct record

Dene Kilpatrick
Chairman


Signature

23-12-19
Date



Change to company details

Sections A, B or C may be lodged independently with this signed cover page to notify ASIC of:

- | | | |
|---|---------------------------------|---|
| A1 Change of address | B1 Cease company officeholder | C1 Cancellation of shares |
| A2 Change of name - officeholders and proprietary company members | B2 Appoint company officeholder | C2 Issue of shares |
| A3 Change - ultimate holding company | B3 Special purpose company | C3 Change to share structure |
| | | C4 Changes to the register of members for proprietary companies |

If there is insufficient space in any section of the form, you may photocopy the relevant page(s) and submit as part of this lodgement

Company details

Company name	<input type="text" value="SCDJ PTY LTD"/>
ACN/ABN	<input type="text" value="152717836"/>
Corporate key	<input type="text" value="59819214"/>

Refer to guide for information about corporate key

Lodgement details

An image of this form will be available as part of the public register.

Who should ASIC contact if there is a query about this form?		
ASIC registered agent number (if applicable)		
<input type="text" value="33515"/>		
Firm/organisation		
<input type="text" value="VISIONARY ADVISORS"/>		
Contact name/position description	Telephone number (during business hours)	
<input type="text" value="DENE KILPATRICK"/>	<input type="text"/>	
Email address (optional)		
<input type="text"/>		
Postal address		
<input type="text" value="LEVEL 4"/>		<input type="text" value="16 A BOLTON STREET"/>
Suburb/City	State/Territory	Postcode
<input type="text" value="NEWCASTLE"/>	<input type="text" value="NSW"/>	<input type="text" value="2300"/>

Signature

This form must be signed by a current officeholder of the company.

I certify that the information in this cover sheet and the attached sections of this form are true and complete.

Name

Capacity

Director

Company secretary

Signature

Date signed

<input type="text" value="0"/>	<input type="text" value="1"/>	/	<input type="text" value="0"/>	<input type="text" value="1"/>	/	<input type="text" value="2"/>	<input type="text" value="0"/>
[D]	[D]		[M]	[M]		[Y]	[Y]

B1 Cease company officeholder

Use this section to notify if a company officeholder has ceased to be a company officeholder. You need to notify details separately for each ceased officeholder.

Role of ceased officeholder

Select one or more boxes

- Director
 Secretary
 Alternate director — Person alternate for

Date officeholder ceased

Date of change

/ /
[D] [D] [M] [M] [Y] [Y]

Name

The name of the ceased officeholder is

Family name

KILPATRICK

Given names

SAMUEL JOSEPH

Date of birth

/ /
[D] [D] [M] [M] [Y] [Y]

Place of birth (town/city)

DUBBO

(state/country)

NEW SOUTH WALES

B1 Continued... Cease another company officeholder

Use this section to notify if a company officeholder has ceased to be a company officeholder. You need to notify details separately for each ceased officeholder.

Role of ceased officeholder

Select one or more boxes

- Director
 Secretary
 Alternate director — Person alternate for

Date officeholder ceased

Date of change

/ /
[D] [D] [M] [M] [Y] [Y]

Name

The name of the ceased officeholder is

Family name

Given names

Date of birth

/ /
[D] [D] [M] [M] [Y] [Y]

Place of birth (town/city)

(state/country)

Section C completion guide

Standard share codes

Refer to the following table for the share class codes for sections C1, C2, C3 and C4

Share class code	Full title	Share class code	Full title
A	A	PRF	preference
B	B ...etc	CUMP	cumulative preference
EMP	employee's	NCP	non-cumulative preference
FOU	founder's	REDP	redeemable preference
LG	life governor's	NRP	non-redeemable preference
MAN	management	CRP	cumulative redeemable preference
ORD	ordinary	NCRP	non-cumulative redeemable preference
RED	redeemable	PARP	participative preference
SPE	special		

If you are using the standard share class codes you do not need to provide the full title for the shares, just the share class code.

If you are not using the standard share class code, enter a code of no more than 4 letters and then show the full title.

Sections to complete

Use the table below to identify the sections of this form to complete (please indicate the sections that have been completed). Completion of this table is optional.

	C1 - Cancellation of shares	C2 - Issue of shares	C3 - Change to share structure table	C4 - Change to members register
Issue of shares				
<input type="checkbox"/> Proprietary company	Not required	✓	✓	✓
<input type="checkbox"/> Public company				
<input type="checkbox"/> if in response to the Annual company statement	Not required	✓	✓	Not required
<input type="checkbox"/> if not in response to the Annual company statement	Not required	✓	✓ Preferred	Not required
Cancellation of shares				
<input type="checkbox"/> Proprietary company	✓	Not required	✓	✓
<input type="checkbox"/> Public company				
<input type="checkbox"/> if in response to the Annual company statement	✓	Not required	✓	Not required
<input type="checkbox"/> if not in response to the Annual company statement	✓	Not required	✓ Preferred	Not required
Transfer of shares				
<input checked="" type="checkbox"/> Proprietary company	Not required	Not required	Not required	✓
<input type="checkbox"/> Public company				
<input type="checkbox"/> if in response to the Annual company statement	Not required	Not required	Not required	Not required
<input type="checkbox"/> if not in response to the Annual company statement	Not required	Not required	Not required	Not required
Changes to amounts paid				
<input type="checkbox"/> Proprietary company	Not required	Not required	✓	✓
<input type="checkbox"/> Public company				
<input type="checkbox"/> if in response to the Annual company statement	Not required	Not required	✓	Not required
<input type="checkbox"/> if not in response to the Annual company statement	Not required	Not required	Not required	Not required
Changes to beneficial ownership				
<input type="checkbox"/> Proprietary company	Not required	Not required	Not required	✓
<input type="checkbox"/> Public company				
<input type="checkbox"/> if in response to the Annual company statement	Not required	Not required	Not required	Not required
<input type="checkbox"/> if not in response to the Annual company statement	Not required	Not required	Not required	Not required

To notify ASIC about a division or conversion of a class of shares, you must lodge a Form 211 within 28 days after the change occurring.

To notify ASIC about a conversion of shares into larger or smaller numbers, you must lodge a Form 2205B within 28 days after the change occurring.

C1 Cancellation of shares

Reason for cancellation

Please indicate the reason that shares have been cancelled (select one or more boxes)

Redeemable preference shares — **S.254J**

Redeemed out of profits

Redeemed out of proceeds of a fresh issue of shares

Capital reduction — **S.256A – S.256E**

Single shareholder company

Multiple shareholder company. A Form 2560 must be lodged before a capital reduction takes place

Share buy-back. — **ss.257H(3)**

Minimum holding buy-back by listed company

Other buy-back type. A form 280 or 281 must be lodged at least 14 days, and no more than 1 year before the share buy-back can take place

Forfeited shares — **S.258D**

Shares returned to a public company — **ss.258E(2) & (3)**

Under section 651C, 724(2), 737 or 738

Under section 1325A (court order)

Other

Description

Give section reference

Details of cancelled shares

List the details of shares cancelled in the following table

Share class code Number of shares cancelled Amount paid (cash or otherwise)

Share class code	Number of shares cancelled	Amount paid (cash or otherwise)

Earliest date of change

Please indicate the earliest date that any of the above changes occurred.

/ /

[D] [D] [M] [M] [Y] [Y]

C2 Issue of shares

List details of new share issues in the following table.

Share class code	Number of shares issued	Amount paid per share	Amount unpaid per share

Earliest date of change

Please indicate the earliest date that any of the above changes occurred

/ /

[D D] [M M] [Y Y]

If shares were issued for other than cash, were some or all of the shares issued under a written contract?

Yes

if yes, proprietary companies must also lodge a Form 207Z certifying that all stamp duties have been paid. Public companies must also lodge a Form 207Z and either a Form 208 or a copy of the contract.

No

if no, proprietary companies are not required to provide any further documents with this form. Public companies must also lodge a Form 208.

C3 Change to share structure

Where a change to the share structure table has occurred (eg. as a result of the issue or cancellation of shares), please show the updated details for the share classes affected. Details of share classes not affected by the change are not required here.

Share class code	Full title if not standard	Total number of shares (current after changes)	Total amount paid on these shares	Total amount unpaid on these shares
ORD		3	3.00	0.00

Earliest date of change

Please indicate the earliest date that any of the above changes occurred

[D D] [M M] [Y Y]

0 1 / 0 1 / 2 0

Lodgement details

Is this document being lodged to update the Annual Company Statement that was sent to you?

Yes

No

C4 Changes to the register of members for proprietary companies

Use this section to notify changes to the register of members for your proprietary company (changes to the shareholdings of members):

- If there are 20 members or less in a share class, all changes need to be notified
- If there are more than 20 members in a share class, only changes to the top twenty need be notified (s178B)
- If shares are jointly owned, you must also provide names and addresses of all joint owners on a separate sheet (annexure), clearly indicating the share class and with whom the shares are jointly owned

The changes apply to

Please indicate the name and address of the member whose shareholding has changed

Family name Given names

OR Refer to the attached Annexure 1

Company name

ACN/ARBN/ ABN

Office, unit, level, or PO Box number

Street number and Street name

Suburb/City State/Territory

Postcode Country (if not Australia)

Earliest date of change

Please indicate the earliest date that any of the following changes occurred.

Date of change
 / /
 [D D] [M M] [Y Y]

The changes are

Beneficially held usually means that the owner of the shares is entitled to the direct benefit from the shares. For example, benefits could include the entitlements to payments in relation to any dividends. Shares held by a person as trustee, nominee or on account of another person are non-beneficially held.

Share class code	Shares increased by ... (number)	Shares decreased by ... (number)	Total number now held	Total \$ paid on these shares	Total \$ unpaid on these shares	Fully paid (y/n)	Beneficially held (y/n)	Top 20 member (y/n)
ORD	1		1	1.00	0.00	Yes	Yes	

Date of entry of member's name in register

(New members only)

Date of entry
 / /
 [D D] [M M] [Y Y]

Company name | SCDJ PTY LTD

Company number | 152717836

This is annexure 1 referred to in form 484C

Family name | KILPATRICK | Given names | DENE JASON

OR
 Company name |

ACN/ARBN/ABN |

Address | 188 LAMBTON ROAD, NEW LAMBTON, NSW 2305

Jointly held with

Family name | KILPATRICK | Given names | SARAH CARMEN

OR
 Company name |

ACN/ARBN/ABN |

Address | 188 LAMBTON ROAD, NEW LAMBTON, NSW 2305

Jointly held with

Family name | | Given names |

OR
 Company name |

ACN/ARBN/ABN |

Address |

Jointly held with

Family name | | Given names |

OR
 Company name |

ACN/ARBN/ABN |

Address |

Jointly held with

Family name | | Given names |

OR
 Company name |

ACN/ARBN/ABN |

Address |

C4 Changes to the register of members for proprietary companies

Use this section to notify changes to the register of members for your proprietary company (changes to the shareholdings of members):

- If there are 20 members or less in a share class, all changes need to be notified
- If there are more than 20 members in a share class, only changes to the top twenty need be notified (s178B)
- If shares are jointly owned, you must also provide names and addresses of all joint owners on a separate sheet (annexure), clearly indicating the share class and with whom the shares are jointly owned

The changes apply to

Please indicate the name and address of the member whose shareholding has changed

Family name Given names
 KILPATRICK SAMUEL JOSEPH

OR

Company name

ACN/ARBN/ ABN

Office, unit, level, or PO Box number

Street number and Street name
 188 LAMBTON ROAD

Suburb/City State/Territory
 NEW LAMBTON NSW

Postcode Country (if not Australia)
 2305

Earliest date of change

Please indicate the earliest date that any of the following changes occurred.

Date of change
 0 1 / 0 1 / 2 0
 [D D] [M M] [Y Y]

The changes are

Beneficially held usually means that the owner of the shares is entitled to the direct benefit from the shares. For example, benefits could include the entitlements to payments in relation to any dividends. Shares held by a person as trustee, nominee or on account of another person are non-beneficially held.

Share class code	Shares increased by ... (number)	Shares decreased by ... (number)	Total number now held	Total \$ paid on these shares	Total \$ unpaid on these shares	Fully paid (y/n)	Beneficially held (y/n)	Top 20 member (y/n)
ORD		1	0	0.00	0.00	Yes	Yes	

Date of entry of member's name in register

(New members only)

Date of entry
 / / / /
 [D D] [M M] [Y Y]

Company Name: SCDJ PTY LTD
ACN/ARBN: 152 717 836
Address: 188 LAMBTON ROAD, NEW LAMBTON, NSW 2305
Date: 01/01/2020
Document Type: Directors Meeting Minutes

Present: DENE JASON KILPATRICK, SARAH CARMEN KILPATRICK were present at the meeting

Resignation of Director: It was resolved that the resignation of the following director of the company be accepted:

SAMUEL JOSEPH KILPATRICK


Preparation of Documents: The secretary was requested to complete the documents required to reflect the change of the company.

Transfer of Shares: It was resolved to approve the following transfer of shares:

Seller: SAMUEL JOSEPH KILPATRICK
Buyer: DENE JASON KILPATRICK, SARAH CARMEN KILPATRICK
No of Shares: 1
ORD, ORDINARY SHARES, FULLY PAID

New Share Certificates: It was also resolved to complete the new share certificates pursuant to the rules that govern the execution of documents by the company and to cancel any certificates that are no longer required.

Closure: There being no further business the meeting was closed.



DENE JASON KILPATRICK
Chairperson

23 / 12 / 19

01/01/2020

The Secretary
Scdj Pty Ltd
Visionary Advisors, Level 4, 16 A Bolton Street,
NEWCASTLE, NSW 2300

Dear Sir/ Madam,

RESIGNATION OF DIRECTOR

I hereby resign as the Director of SCDJ PTY LTD effective from 01/01/2020.

Yours faithfully,


SAMUEL JOSEPH KILPATRICK

SCDJ PTY LTD

Company Number 152 717 836

REGISTER OF DIRECTORS & SECRETARIES AS AT 01/01/2020

Pursuant to the Provisions of the Corporations Act 2001

Full Name & Address	Date of Birth	Place of Birth	Positions Held	Appointed	Ceased	Meeting Status	Notes
DENE JASON KILPATRICK 188 LAMBTON ROAD, NEW LAMBTON, NSW 2305	05/07/1970	KURRI KURRI AUSTRALIA	Director Secretary	17/08/2011 17/08/2011		Attendee Attendee	
SARAH CARMEN KILPATRICK 188 LAMBTON ROAD, NEW LAMBTON, NSW 2305	01/04/1969	SYDNEY AUSTRALIA	Director	17/08/2011		Attendee	

SCDJ PTY LTD

Company Number: 152 717 836

REGISTER OF MEMBERS AS AT 01/01/2020

DENE JASON KILPATRICK
188 LAMBTON ROAD, NEW LAMBTON, NSW 2305

ORD - ORDINARY SHARES

Date of Entry: 21/01/2019 Date of Cessation:

Date of Transaction	Transaction Type	Units		Transferred To/From	Consideration Paid/Received Per Unit	Unique No.s	Certificate No.	Amount Paid per Unit	Amount Unpaid per Unit	Benef. Held Y/N
		Acquired	Transferred							
21/01/2019	Balance	1				1-1	1	\$1.00	\$0.00	Y

SAMUEL JOSEPH KILPATRICK
188 LAMBTON ROAD, NEW LAMBTON, NSW 2305

ORD - ORDINARY SHARES

Date of Entry: 21/01/2019 Date of Cessation: 01/01/2020

Date of Transaction	Transaction Type	Units		Transferred To/From	Consideration Paid/Received Per Unit	Unique No.s	Certificate No.	Amount Paid per Unit	Amount Unpaid per Unit	Benef. Held Y/N
		Acquired	Transferred							
21/01/2019	Balance	1				3-3	3	\$1.00	\$0.00	Y
01/01/2020	Transfer out		-1	DENE JASON KILPATRICK, SARAH CARMEN KILPATRICK	\$1.00			\$1.00	\$0.00	Y

SARAH CARMEN KILPATRICK
188 LAMBTON ROAD, NEW LAMBTON, NSW 2305

ORD - ORDINARY SHARES

Date of Entry: 21/01/2019 Date of Cessation:

Date of Transaction	Transaction Type	Units		Transferred To/From	Consideration Paid/Received Per Unit	Unique No.s	Certificate No.	Amount Paid per Unit	Amount Unpaid per Unit	Benef. Held Y/N
		Acquired	Transferred							
21/01/2019	Balance	1				2-2	2	\$1.00	\$0.00	Y

DENE JASON KILPATRICK, SARAH CARMEN KILPATRICK
 188 LAMBTON ROAD, NEW LAMBTON, NSW 2305

ORD - ORDINARY SHARES

Date of Entry: 01/01/2020

Date of Cessation:

Date of Transaction	Transaction Type	Units		Transferred To/From	Consideration Paid/Received Per Unit	Unique No.s	Certificate No.	Amount Paid per Unit	Amount Unpaid per Unit	Benef. Held Y/N
		Acquired	Transferred							
01/01/2020	Transfer in		1	SAMUEL JOSEPH KILPATRICK	\$1.00	3-3	4	\$1.00	\$0.00	Y



Change of details for superannuation entities

Use this form to change the following details for a superannuation entity:

- entity type
- Australian Prudential Regulation Authority (APRA) fund type
- structure
- Australian superannuation fund status
- entity name / other name
- address
- authorised contact person
- associates (trustees, members, directors of corporate trustees, legal personal representatives), or
- financial account details.

This form can also be used by superannuation entities to:

- elect to be regulated under the *Superannuation Industry (Supervision) Act 1993*
- become a self-managed superannuation fund, or
- become an APRA regulated superannuation fund.

For information on other ways you can change or update your details, see page 2 of the Instructions.

- ❗ In this form, 'entity' and 'entities' are terms used to refer to the superannuation fund or trust that is changing its details.
- ❗ We will only process this form if you are recorded with us as being authorised to update details on behalf of the entity.
- ❗ Refer to the instructions to help you complete this form.
 - Print clearly using a black or dark blue pen.
 - Use BLOCK LETTERS and print one character per box.
 - Place **X** in all applicable boxes.
 - Do not use correction fluid or covering stickers.

Section A: Entity information

1 What is the entity's Australian business number (ABN) or tax file number (TFN)?

➤ Refer to 'The Australian Business Register and your privacy' on page 8 of the Instructions.

ABN

or

TFN

2 What is the entity's legal name as it appears on the Australian Business Register?

THE TRUSTEE FOR KILPATRICK SUPERANNUATION FUND

3 From what date do you want the changes to take effect?

Day Month Year
 / /

Section B: Do you want to change the entity type?

No Go to section C.

Yes Complete this section.

4 What is the new entity type? (Place X in one box only.)

➤ See Instructions **page 2**.

An ATO regulated self-managed superannuation fund Go to section D.

An Australian Prudential Regulation Authority (APRA) regulated superannuation fund Go to section C.

Section C: Are you electing to become an APRA fund or changing your APRA fund type?

No Go to section D.

Yes Complete this section.

5 What is the new APRA fund type? (Place X in one box only.)

➤ See Instructions page 3.

Public offer fund

Small APRA fund

Non-public offer fund

Approved deposit fund

Public sector fund

Pooled superannuation trust

Public sector superannuation scheme

Section D: Do you want to change the entity's structure?

This question must be answered if you have notified a change of entity type in section B or you are adding or removing a member for self-managed funds.

No Go to section E.

Yes Complete this section.

6 What is the entity's new structure? (Place X in one box only.)

➤ See Instructions page 4.

Accumulation fund

Defined benefit fund

Both accumulation and defined benefit fund

If the entity is an APRA regulated superannuation fund, how many defined benefit members does the entity have?

⚠ Do not include accumulation members in this total.

Section E: Do you want to change the entity's residency status?

(That is, the entity became or ceased to be an Australian superannuation fund for tax purposes.)

No Go to section F.

Yes Complete this section.

7 What is the new residency status of the entity?

➤ See Instructions page 4.

Australian superannuation fund

Foreign superannuation fund

Section F: Do you want to change the entity's name?

No Go to section G.

Yes Complete this section.

8 What is the entity's new name?

This should be the new name of the entity that appears in the trust deed or governing rules.

Section G: If the entity is known by another name, do you want to add or remove other names?

This 'other name' is not the name referred to at question 2. It is an additional name that the entity may be commonly known by. For example, a name that is used in advertising.

No Go to section H.

Yes Complete this section.

i If you are changing the other name of the entity, provide the new name at question 9 and the old name at question 10.

9 Do you want to add a name?

No Go to question 10.

Yes What name do you want to add?

If you want to add more than one name, provide the details on a separate sheet of paper and include with this form. Include the name (provided at question 2) and ABN of the entity on each sheet. Title the additional sheets of paper with the heading, 'Other names to be added'.

10 Do you want to remove a name?

No Go to section H.

Yes What name do you want to remove?

If you want to remove more than one name, provide the details on a separate sheet of paper and include with this form. Include the name (provided at question 2) and ABN of the entity on each sheet. Title the additional sheets of paper with the heading, 'Other names to be removed'.

Section H: Do you want to update the entity's address details?

This section should be used to change the main business address, postal address or email address of the entity. Only provide address details for those addresses that need updating.

No Go to section I.

Yes Complete this section.

11 Where is the entity's new main business location or address?

This must be a street address, for example, 123 Smith St.

It cannot be a post office box number, roadside mail bag, roadside delivery or other delivery point address.

Street address

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

12 What is the entity's new postal address for service of notices and correspondence?

This is the address where government departments and agencies will send notices and correspondence.

The address will also be made publicly available on Super Fund Lookup at www.business.gov.au

➤ See Instructions **page 5**.

As above If the entity's new postal address is the same as the new main business address, cross this box.

Suburb/town/locality

State/territory

(Australia only)

Postcode

(Australia only)

Country if outside Australia

13 What is the entity's new email address for service of notices and correspondence?

This is the address where government departments and agencies may send notices and correspondence.

Use BLOCK LETTERS and print one character per box. Provide only one email address.

➤ See Instructions **page 5**.

14 Which matters should the entity's new address apply to? (place X in all applicable boxes)

ABN

Income tax

Goods and services tax (GST)

Superannuation accounts

Pay as you go (PAYG) withholding

Section I: Do you want to update the entity's contact person?

No Go to section J.

Yes Complete this section.

15 Who is the new authorised contact person for the entity?

Provide details of a person who may be contacted for further information. They must be authorised to make changes or update information on behalf of the entity, for example, a registered tax or BAS agent.

For more information about what an authorised contact can do on your behalf, visit www.ato.gov.au/authorisedperson

Title: Mr Mrs Miss Ms Other

Family name

Preferred name

Position held

Business hours phone number (a contact number must be provided)

Mobile phone number

After hours phone number

Fax number

Email address of contact person (use BLOCK LETTERS)

Preferred language, if other than English. We may not be able to speak to the contact person in their preferred language at all times.

If you have nominated a registered tax or BAS agent as the new authorised contact person, provide their registration number

16 Which matters is the new authorised contact person permitted to deal with on behalf of the entity?

(place X in all applicable boxes)

ABN

Income tax

GST

Superannuation accounts

PAYG withholding

17 Do you want to add more than one authorised contact person?

No Go to question 18.

Yes Provide these details on a separate sheet of paper:

- title each page with 'Add authorised contacts'
- the ABN and legal name of the entity
- all information we request at questions 15 and 16.

If additional contact people are registered tax or BAS agents, provide their registration number.

18 Do you want to remove an authorised contact?

Provide details of the person who was previously authorised as a contact person but who may no longer be contacted in relation to the entity.

No Go to section J.

Yes Which authorised contact do you want to remove?

Title: Mr Mrs Miss Ms Other

Family name

Preferred name

19 Do you want to remove more than one authorised contact person?

No Go to section J.

Yes Provide these details on a separate sheet of paper:

- title each page with 'Remove authorised contacts'
- the ABN and legal name of the entity
- all information we request at question 18.

Section J: Do you want to update the entity's associate details?

This section is used to add or remove associates of the entity.

! All entities must provide details of their corporate or individual trustees. Self-managed superannuation funds must also provide details of their members and the directors of their corporate trustees.

> See Instructions page 5.

No Go to section K.

Yes Complete this section.

Trustee disclosure

The trustee disclosure questions at section O must be completed if a self-managed superannuation fund adds and/or removes associates.

Tax file number (TFN) disclosure

We are authorised by the *Taxation Administration Act 1953* to ask for tax file numbers. You do not have to provide a TFN. However, not providing a TFN may increase the risk of an administrative error and/or delay the processing of this form. If we cannot identify an associate from the information you provide, you may be contacted for more information.

If an individual who is a trustee, member or director chooses not to disclose their TFN, they must provide their full name, residential address, gender and date of birth on a separate sheet of paper with the form. Title the separate sheet of paper with the heading 'Individual details'.

If a corporate trustee chooses not to disclose its TFN, it must provide its business address and the date it commenced, registered or became incorporated on a separate sheet of paper. Title the separate sheet of paper with the heading 'Corporate trustee details' and include with this form. Ensure that any additional sheets of paper include the name (provided at question 2) and ABN of the entity.

20 Do you want to add new individuals associated with the entity?

No Go to question 24.

Yes Go to question 21.

21 Is the new associate a corporate trustee?

No Go to question 22.

Yes Provide corporate trustee details below.

Full name of the corporate trustee

Three horizontal lines for entering the full name of the corporate trustee.

Australian Company Number (ACN) or Australian Registered Body Number (ARBN)

Tax file number

i The corporate trustee's ACN or ARBN must be provided.

> Refer to the 'Tax file number disclosure' on page 6 of this form.

ACN/ARBN input boxes: [][][] [][][] [][][]

Tax file number input boxes: [][][] [][][] [][][]

22 Do you want to add individuals associated with the entity?

No Go to question 24.

Yes Provide details below of the individual associates you want to add.

Individuals include:

- trustees
- members of the self-managed superannuation fund
- directors of the corporate trustee (for self-managed superannuation funds only), and
- legal personal representatives.

i You may be contacted to provide further evidence to confirm the appointment of a legal personal representative.

INDIVIDUAL ONE

All position/s held (place X in all applicable boxes)

Individual trustee Director of the corporate trustee Member of self-managed superannuation fund Legal personal representative

Name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax file number [][][] [][][] [][][]

> Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth Day [][] / Month [][] / Year [][][][]

Gender Male Female Indeterminate

INDIVIDUAL TWO

All position/s held (place X in all applicable boxes)

Individual trustee Director of the corporate trustee Member of self-managed superannuation fund Legal personal representative

Name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax file number [][][] [][][] [][][]

> Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth Day [][] / Month [][] / Year [][][][]

Gender Male Female Indeterminate

23 Do you want to add more individuals associated with the entity?

No Go to question 24

Yes Provide these details on a separate sheet of paper:
■ title each page with 'Add associates'
■ the ABN and legal name of the entity
■ all information we request at question 22.

24 Do you want to remove a corporate trustee of the entity?

No Go to question 25.

Yes Provide details below of the corporate trustee you want to remove.

Full name of the corporate trustee

Australian Company Number (ACN) or
Australian Registered Body Number (ARBN)

! The corporate trustee's ACN or ARBN must be provided.

Tax file number

> Refer to the 'Tax file number disclosure' on page 6 of this form.

25 Do you want to remove an individual associated with the entity?

No Go to section K.

Yes Provide details below of the individual associate you want to remove.

All position/s held (place X in all applicable boxes)

Individual trustee Director of the corporate trustee Member of self-managed superannuation fund Legal personal representative

Name

Title: Mr Mrs Miss Ms Other

Family name

KILPATRICK

First given name

SAMUEL

Other given names

Tax file number 872 131 282 > Refer to the 'Tax file number disclosure' on page 6 of this form.

Date of birth Day 14 / Month 04 / Year 1993 Gender Male Female Indeterminate

26 Do you want to remove more than one individual associated with the entity?

No Go to section K.

Yes Provide these details on a separate sheet of paper:
■ title each page with 'Remove associates'
■ the ABN and legal name of the entity
■ all information we request at question 25.

Section K: Do you want to update the entity's financial institution account details for super payments and tax refunds?

! Complete this section if the account details you supplied previously have changed.

No Go to section L.

Yes Complete this section.

27 What are the entity's new financial institution account details for super payments and tax refunds?

For self managed super funds (SMSF) the account must belong to the SMSF. Do not insert a tax agent's financial institution account details.

For all other superannuation entities the account must be held by:

- the entity (solely or jointly)
- the entity's registered tax or BAS agent, or
- a legal practitioner acting as a trustee or executor for the entity.

Payment of superannuation monies will be made to the nominated bank account until notified otherwise.

BSB code (must be 6 digits)

Account number

Full account name – for example, ABC Superannuation Fund.

Do not show the account type, such as cheque, savings or mortgage offset.

Section L: Do you want to update the entity's financial institution account details for tax refunds only?

! Complete this section if the account details you supplied previously have changed.

No Go to section M.

Yes Complete this section.

28 What are the entity's new financial institution account details for tax refunds only?

Refunds will only be paid directly into a recognised financial institution account located in Australia. The account must be held by:

- the entity (solely or jointly)
- the entity's registered tax or BAS agent, or
- a legal practitioner acting as trustee or executor for the entity.

BSB code (must be six digits)

Account number

Full account name – for example, ABC Superannuation Fund.

Do not show the account type, such as cheque, savings or mortgage account.

Is the account held by:

the entity

the entity jointly with others

a registered tax or BAS agent for the entity

a legal practitioner acting as trustee or executor for the entity

If the account you wish to nominate for tax refunds is not one of the four complying account options presented above, you can request the Commissioner of Taxation to exercise his discretion to pay electronic funds into the account of a third party. For more information phone **13 28 66** between 8.00am and 6.00pm, Monday to Friday.

Section M: **Electronic service address**

29 Do you want to update the entity's Electronic service address?

No Go to section N.

Yes Complete this section.

What is the entity's new Electronic service address?

 See Instructions **page 5**.

Electronic service address

Section N: Notice of election

i This notice of election must be made if entities are electing to be regulated under the *Superannuation Industry (Supervision) Act 1993* and be eligible for tax concessions. Entities already regulated under this Act should go to section N.

30 Is the entity electing to be regulated under the *Superannuation Industry (Supervision) Act 1993*?

e See Instructions **page 6**

No Go to section O.

Yes Complete this section.

I/We, the trustee/s or director/s or secretary of the corporate trustee of *(insert full name of entity as shown on the trust deed)*

Name of entity

elect that the *Superannuation Industry (Supervision) Act 1993* is to apply in relation to the superannuation entity, and understand that the election is irrevocable.

Indicate the basis on which the entity is regulated (place **X** in one or both boxes as appropriate)

Pensions power The governing rules provide that the sole or primary purpose of the entity is the provision of age pensions.

and/or

Corporations power The entity trustee is a constitutional corporation pursuant to a requirement contained in the governing rules.

Individual trustees

Each individual trustee must sign and date below.

--

Date / /

--

Date / /

--

Date / /

--

Date / /

Corporate trustees

Signed by, or on behalf of, the body corporate in a way that is effective in law, and that binds the body corporate.

--

Date / /

Common seal of corporation

e See 'Corporate trustees' on **page 6** of the Instructions.

--

Section O: Self-managed superannuation fund trustee disclosure

Privacy

We are authorised by the *Superannuation Industry (Supervision) Act 1993* to collect the information in this section. This information will be used to assess a person's eligibility to be an individual trustee, a corporate trustee or a responsible officer of a corporate trustee of a self-managed superannuation fund. This information will only be disclosed where permitted by law. Agencies we routinely disclose this information to include the Australian Prudential Regulation Authority and the Australian Securities & Investments Commission.

31 Is the entity a self-managed superannuation fund or electing to become a self-managed superannuation fund?

No Go to section P.

Yes Complete this section.

32 Is there an individual trustee who is a legal personal representative, or a parent or guardian acting on behalf of a member under a legal disability?

No

Yes

33 Is there a director of a corporate trustee who is a legal personal representative, or a parent or guardian acting on behalf of a member under a legal disability?

No

Yes

! A legal personal representative does not include a registered tax or BAS agent or accountant unless they meet the definition on **page 5** of the Instructions.

34 Trustee disclosure supplementary questions

! These questions must be answered on behalf of all individual trustees, a corporate trustee and responsible officers of a corporate trustee.

Individual trustees of a self-managed superannuation fund

Have any of the trustees been convicted of an offence in respect of dishonest conduct in the Commonwealth or any state, territory or foreign country?

No

Yes

Has a civil penalty order ever been made in relation to any of the trustees?

No

Yes

Are any of the trustees an undischarged bankrupt?

No

Yes

Have any of the trustees been notified that they are a disqualified person by a Regulator (APRA or the Commissioner of Taxation)?

No

Yes

Corporate trustee of a self-managed superannuation fund

Does the company know or have reasonable grounds to suspect, that a person who is, or is acting as, a responsible officer of the body corporate is a disqualified person?

No

Yes

Has a receiver, or a receiver and manager of the company been appointed?

No

Yes

Has the company been placed under official management?

No

Yes

Has a provisional liquidator of the company been appointed?

No

Yes

Is the company being wound-up?

No

Yes

Section P: Declaration

! Only a person currently on our records as having authority to make changes or update registration details on behalf of the entity can sign this declaration. For more information visit www.ato.gov.au/authorisedperson

35 Who is the authorised person signing this declaration?

(Complete all of the fields below)

Name of signatory

DENE KILPATRICK

Position held

DIRECTOR

Business hours phone number

0	4	2	8	3	7	3	2	2	6				
---	---	---	---	---	---	---	---	---	---	--	--	--	--

If the person completing this form is the nominated registered tax or BAS agent, provide your registration number

--	--	--	--	--	--	--	--

Before you sign this form

Make sure you have answered all the relevant questions correctly and read the privacy statement below before you sign and date this page. An incomplete form may delay processing and we may ask you to complete a new application.

! We may impose penalties for giving false or misleading information.

Privacy

Taxation law authorises the Registrar of the Australian Business Register (ABR) to collect information, including personal information about the person authorised to sign the declaration. For information about your privacy go to <https://abr.gov.au/general-information/privacy/>

I declare that:

- the information on this form is true and correct
- where the entity is a self-managed superannuation fund, I am aware that all new trustees or directors of the corporate trustee appointed after 30 June 2007 must sign a trustee declaration within 21 days of them becoming a trustee or director of the corporate trustee of the fund (see instructions page 7).

OR

I declare that:

- this document has been prepared in accordance with information supplied by the entity
- I have received a declaration in writing from the entity stating that the information is true and correct
- I am authorised by the entity to give this document to the Commissioner of Taxation or Registrar of the Australian Business Register
- where the entity is a self-managed superannuation fund, the entity is aware that all new trustees or directors of the corporate trustee appointed after 30 June 2007 must sign a trustee declaration within 21 days of them becoming a trustee or director of the corporate trustee of the fund (see instructions page 7).

Signature

	You MUST SIGN here
---	---------------------------

Date

Day	Month	Year
23	12	2019

Lodging this form

Make a copy of this application for your own records before you send it to:

Australian Business Register
PO Box 3000
ALBURY NSW 2640