

HEPERU EMPLOYEES SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2019 TO 30 JUNE 2020

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HEPERU EMPLOYEES SUPERANNUATION FUND
FINANCIAL STATEMENTS INDEX

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HEPERU EMPLOYEES SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020

	2020	2019
	\$	\$
Investments		
Managed Investments (Australian)	-	10,976
Shares in Listed Companies (Australian)	150,217	228,573
	150,217	239,549
Other Assets		
ANZ Business Online Saver	234,697	428,437
ANZ Bus Premium 99162	11,366	11,355
Business Premium Saver10399	7,864	7,856
Dividends Receivable	2,472	-
Income Tax Refundable (Note 6)	6,922	6,992
	263,321	454,640
Total Assets	413,538	694,189
Less:		
Liabilities		
Sundry Creditors	1,100	-
	1,100	-
Net Assets Available to Pay Benefits	412,438	694,189
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Landa, Barry Samuel (ABP 1)	(1,051)	66,452
Landa, Barry Samuel (ABP 2)	(430)	27,206
Landa, Barry Samuel (ABP 4)	48,769	87,289
Landa, Barry Samuel (ABP 5)	102,506	130,594
Landa, Barry Samuel (ABP 6)	90,185	111,020
Landa, Barry Samuel (ABP 8)	112,424	152,287
Landa, Barry Samuel (ABP 9)	60,035	119,341
	412,438	694,189

The accompanying notes form part of these financial statements

HEPERU EMPLOYEES SUPERANNUATION FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2020

	2020	2019
	\$	\$
Income		
Capital Gains/(Losses) - Taxable	(361,412)	15,782
Capital Gains - Tax Deferred Write Backs	(29,825)	-
Distributions Received	2,347	2,100
Dividends Received	23,072	23,307
Increase in Market Value of Investments (Note 5)	301,906	-
Interest Received	530	1,206
	(63,382)	42,395
Expenses		
Accountancy Fees	660	-
ATO Supervisory Levy	259	259
Auditor's Remuneration	440	-
Decrease in Market Value of Investments (Note 5)	-	28,633
Insurance	3,009	4,017
Pensions Paid - Unrestricted Non Preserved - Tax Free	148,581	490,668
Pensions Paid - Unrestricted Non Preserved - Taxable	65,419	248,932
	218,368	772,509
Benefits Accrued as a Result of Operations before Income Tax	(281,750)	(730,114)
Income Tax (Note 6)		
Income Tax Expense	-	-
Benefits Accrued as a Result of Operations	(281,750)	(730,114)

The accompanying notes form part of these financial statements

HEPERU EMPLOYEES SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

1. Summary of Significant Accounting Policies

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

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

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

The financial statements were authorised for issue by the trustees/ directors of the trustee company.

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

HEPERU EMPLOYEES SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

c. Revenue

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

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Critical Accounting Estimates and Judgements

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

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in

HEPERU EMPLOYEES SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

the period in which the estimate is revised and in any future period affected.

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	2020	2019
	\$	\$
Liability for Accrued Benefits at beginning of period	694,188	1,424,302
Add:		
Benefits Accrued as a Result of Operations	(281,751)	(730,114)
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	412,437	694,188
Liability for Accrued Benefits at end of period	412,437	694,188

3. Vested Benefits

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

	2020	2019
	\$	\$
Vested Benefits	412,437	694,188

4. Guaranteed Benefits

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

5. Changes in Market Values

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2020	2019
	\$	\$
Fixed Interest Securities (Australian)	-	(799,500)
Managed Investments (Australian)	380,262	(22,948)
Shares in Listed Companies (Australian)	(78,356)	(5,686)
	301,906	(828,133)

6. Income Tax

HEPERU EMPLOYEES SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2020

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	2020	2019
	\$	\$
Benefits accrued as a result of operations before income tax	(281,751)	(730,114)
Prima facie income tax on accrued benefits	(42,263)	(109,517)
Add/(Less) Tax Effect of:		
Distributions Received	4,474	-
Increase in Market Value of Investments	(45,286)	-
Accountancy Fees	99	-
Auditor's Remuneration	66	-
Decrease in Market Value of Investments	-	4,295
Insurance	451	603
Pensions Paid - Unrestricted Non Preserved - Tax Free	22,287	73,600
Pensions Paid - Unrestricted Non Preserved - Taxable	9,813	37,340
Exempt Pension Income	(3,892)	(3,992)
Accounting (Profits)/Losses on Sale of Investments	54,212	(2,367)
Other	39	39
	42,263	109,517
Income Tax Expense	-	-
Income tax expense comprises:		
Income Tax Payable/(Refundable)	(6,922)	(6,992)
Imputed Credits	6,922	6,992
	-	-

HEPERU EMPLOYEES SUPERANNUATION FUND
TRUSTEE: KIRISI HOLDINGS PTY LTD
ACN: 003 010 106
TRUSTEES DECLARATION

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

The directors of the trustee company declare that:

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

Specifically, the trustees declare that

- in accordance with s 120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s 50 of the Superannuation (Supervision) Act 1993 and reg 13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements

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

Danielle Landa
Kirisi Holdings Pty Ltd
Director

Jessica Atkins
Kirisi Holdings Pty Ltd
Director

DATED: 21/12/2022

HEPERU EMPLOYEES SUPERANNUATION FUND
COMPILATION REPORT TO THE MEMBER(S) OF HEPERU EMPLOYEES SUPERANNUATION FUND

We have compiled the accompanying special purpose financial statements of HEPERU EMPLOYEES SUPERANNUATION FUND, which comprise the statement of financial position as at 30 June 2020, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee (s) of the HEPERU EMPLOYEES SUPERANNUATION FUND is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

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

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

Assurance Disclaimer

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

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

of

Dated: 08/11/2020

**HEPERU EMPLOYEES SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2020**

	2020
	\$
Benefits Accrued as a Result of Operations before Income Tax	(281,751.00)
Less:	
Increase in Market Value of Investments	(301,906.00)
Non Taxable Distributions Received	29,825.00
Exempt Pension Income	(25,949.00)
Other Non Taxable Items	1.00
	(298,029.00)
	(579,780.00)
Add:	
Pensions Paid - Unrestricted Non Preserved - Tax Free	148,581.00
Pensions Paid - Unrestricted Non Preserved - Taxable	65,419.00
Accounting Capital Losses	361,412.00
Pension Member Non Deductible Expenses	4,109.00
	579,521.00
	(259.00)
Taxable Income	(259.00)
Tax Payable on Taxable Income	0.00
Less:	
Imputed Credits	6,921.61
	6,921.61
	(6,921.61)
Income Tax Payable/(Refund)	(6,921.61)
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	(6,662.61)

Self-managed superannuation fund annual return 2020

Who should complete this annual return?

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

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

- Place in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

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

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

HEPERU EMPLOYEES SUPERANNUATION FUND

3 Australian business number (ABN) (if applicable)

4 Current postal address

83

WENTWORTH ROAD

Suburb/town

VAUCLUSE

State/territory

NSW

Postcode

2030

5 Annual return status

Is this an amendment to the SMSF's 2020 return?

A No Yes

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

B No Yes

Tax File Number **6 SMSF auditor**

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

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

A Fund's financial institution account details

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

Fund BSB number 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 aliasProvide the electronic service address alias (ESA) issued by your SMSF messaging provider.
(For example, SMSFdataESAAlias). See instructions for more information.

Tax File Number

- 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 / / Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Tax File Number **983 562 99**

Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

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

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

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income **D1** \$ Net foreign income **D** \$ Loss

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

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$ Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

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

Calculation of assessable contributions

Assessable employer contributions **R1** \$

plus Assessable personal contributions **R2** \$

plus ****No-TFN-quoted contributions** **R3** \$ (an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$

plus *Net non-arm's length trust distributions **U2** \$

plus *Net other non-arm's length income **U3** \$

*Other income **S** \$ Code

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

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

#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 (Sum of labels A to U) **W** \$ Loss

Exempt current pension income **Y** \$

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

Tax File Number **983 562 99**

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 \$ <input type="text"/>		A2 \$ <input type="text"/>
Interest expenses overseas	B1 \$ <input type="text"/>		B2 \$ <input type="text"/>
Capital works expenditure	D1 \$ <input type="text"/>		D2 \$ <input type="text"/>
Decline in value of depreciating assets	E1 \$ <input type="text"/>		E2 \$ <input type="text"/>
Insurance premiums – members	F1 \$ <input type="text"/>		F2 \$ <input type="text"/>
SMSF auditor fee	H1 \$ <input type="text"/>		H2 \$ <input type="text" value="440"/>
Investment expenses	I1 \$ <input type="text"/>		I2 \$ <input type="text"/>
Management and administration expenses	J1 \$ <input type="text" value="259"/>		J2 \$ <input type="text" value="3,669"/>
Forestry managed investment scheme expense	U1 \$ <input type="text"/>		U2 \$ <input type="text"/>
Other amounts	L1 \$ <input type="text"/>	Code <input type="text"/>	L2 \$ <input type="text"/>
Tax losses deducted	M1 \$ <input type="text"/>		

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

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

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

TOTAL SMSF EXPENSES
Z \$
 (N plus Y)

#This is a mandatory label.

Tax File Number 983 562 99

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2020* on how to complete the calculation statement.

#Taxable income	A \$	<input style="width: 95%;" type="text" value="0"/>	
			(an amount must be included even if it is zero)
#Tax on taxable income	T1 \$	<input style="width: 95%;" type="text" value="0"/>	
			(an amount must be included even if it is zero)
#Tax on no-TFN-quoted contributions	J \$	<input style="width: 95%;" type="text" value="0"/>	
			(an amount must be included even if it is zero)
Gross tax		B \$	<input style="width: 95%;" type="text" value="0"/>
			(T1 plus J)

Foreign income tax offset	C1 \$	<input style="width: 95%;" type="text"/>	
Rebates and tax offsets	C2 \$	<input style="width: 95%;" type="text"/>	
		C \$	<input style="width: 95%;" type="text"/>
			(C1 plus C2)

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1 \$	<input style="width: 95%;" type="text"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	<input style="width: 95%;" type="text"/>	
Early stage investor tax offset	D3 \$	<input style="width: 95%;" type="text"/>	
Early stage investor tax offset carried forward from previous year	D4 \$	<input style="width: 95%;" type="text"/>	
		D \$	<input style="width: 95%;" type="text"/>
			(D1 plus D2 plus D3 plus D4)
		SUBTOTAL 2	
		T3 \$	<input style="width: 95%;" type="text"/>
			(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset	E1 \$	<input style="width: 95%;" type="text" value="6,921.61"/>	
No-TFN tax offset	E2 \$	<input style="width: 95%;" type="text"/>	
National rental affordability scheme tax offset	E3 \$	<input style="width: 95%;" type="text"/>	
Exploration credit tax offset	E4 \$	<input style="width: 95%;" type="text"/>	
		E \$	<input style="width: 95%;" type="text" value="6,921.61"/>
			(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE	T5 \$	<input style="width: 95%;" type="text" value="0"/>	
			(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Tax File Number **983 562 99**

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

*Tax offset refunds (Remainder of refundable tax offsets)	I \$	<input type="text" value="6,921.61"/>
<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 \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<input type="text" value="-6,662.61"/>
<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

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

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

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

Tax File Number **983 562 99**

Section F: **Member information**

MEMBER 1

Title: Mr Mrs Miss Ms Other **DR**

Family name **LANDA**

First given name **BARRY** Other given names **SAMUEL**

Member's TFN See the Privacy note in the Declaration. **115800558** Date of birth **18** / **07** / **1943**

Contributions

OPENING ACCOUNT BALANCE \$ **694,189**

! 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** \$ **67,750**

Loss **L**

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

Retirement phase account balance – Non CDBIS **S2** \$ **412,439**

Outward rollovers and transfers **Q** \$

Retirement phase account balance – CDBIS **S3** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$ **214,000**

Code

Code **M**

TRIS Count

CLOSING ACCOUNT BALANCE S \$ **412,439**

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Tax File Number 983 562 99

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$ 253,927

Limited recourse borrowing arrangements

Australian residential real property
J1 \$

Australian non-residential real property
J2 \$

Overseas real property
J3 \$

Australian shares
J4 \$

Overseas shares
J5 \$

Other
J6 \$

Property count
J7

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$ 150,217

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$

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

Residential real property **L** \$

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

Other assets **O** \$ 9,394

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$

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

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ 413,537
(Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes \$

Tax File Number 983 562 99

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements V1 \$ <input style="width: 150px;" type="text"/>		Permissible temporary borrowings V2 \$ <input style="width: 150px;" type="text"/>		Other borrowings V3 \$ <input style="width: 150px;" type="text"/>		Borrowings V \$ <input style="width: 150px;" type="text"/>		
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) W \$ <input style="width: 150px;" type="text"/> 412,437								
Reserve accounts X \$ <input style="width: 150px;" type="text"/>								
Other liabilities Y \$ <input style="width: 150px;" type="text"/> 1,100								
TOTAL LIABILITIES Z \$ <input style="width: 150px;" type="text"/> 413,537								

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Tax File Number **983 562 99****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 and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

LANDA

First given name

DANIELLE

Other given names

Phone number **02 98610424**

Email address

Non-individual trustee name (if applicable)

KIRISI HOLDINGS PTY LTD

ABN of non-individual trustee **27003010106**

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

JOSEPH

First given name

ALISTEN

Other given names

Tax agent's practice

ALISTEN JOSEPH

Tax agent's phone number

02 96351937

Reference number

HEPERU01

Tax agent number

77956 002

Capital gains tax (CGT) schedule

2020

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- | | | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|--|---|---|--|--|--|--|--|--|--|--|--|--|--|--|
| S | M | I | T | H | | S | T | | | | | | | | | | | | |
|---|---|---|---|---|--|---|---|--|--|--|--|--|--|--|--|--|--|--|--|
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2020* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

! We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

HEPERU EMPLOYEES SUPERANNUATION FUND

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input style="width: 150px;" type="text"/>	K \$ <input style="width: 150px;" type="text"/>
Other shares	B \$ <input style="width: 150px;" type="text"/>	L \$ <input style="width: 150px;" type="text"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input style="width: 150px;" type="text"/>	M \$ <input style="width: 150px;" type="text"/>
Other units	D \$ <input style="width: 150px;" type="text"/>	N \$ <input style="width: 150px;" type="text"/>
Real estate situated in Australia	E \$ <input style="width: 150px;" type="text"/>	O \$ <input style="width: 150px;" type="text"/>
Other real estate	F \$ <input style="width: 150px;" type="text"/>	P \$ <input style="width: 150px;" type="text"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input style="width: 150px;" type="text"/>	
Collectables	H \$ <input style="width: 150px;" type="text"/>	Q \$ <input style="width: 150px;" type="text"/>
Other CGT assets and any other CGT events	I \$ <input style="width: 150px;" type="text"/>	R \$ <input style="width: 150px;" type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input style="width: 150px;" type="text"/>	
Total current year capital gains	J \$ <input style="width: 150px;" type="text"/>	

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

Tax File Number **2 Capital losses**Total current year capital losses **A \$** Total current year capital losses applied **B \$** Total prior year net capital losses applied **C \$** Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$** Total capital losses applied **E \$** Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A \$** Other net capital losses carried forward to later income years **B \$** Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A \$** **5 CGT concessions for small business**Small business active asset reduction **A \$** Small business retirement exemption **B \$** Small business rollover **C \$** Total small business concessions applied **D \$** **6 Net capital gain**Net capital gain **A \$** **1J less 2E less 4A less 5D** (cannot be less than
zero). Transfer the amount at **A** to label **A – Net**
capital gain on your tax return.

Tax File Number

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
 (Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ /

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ /

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ /

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Tax File Number

Taxpayer's declaration

! If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

I declare that the information on this form is true and correct.

Signature

Date

/ /

Contact name

Daytime contact number (include area code)

Losses schedule

2020

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2020 tax return.
Superannuation funds should complete and attach this schedule to their 2020 tax return.
Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 2020*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

983 562 99

Name of entity

HEPERU EMPLOYEES SUPERANNUATION FUND

Australian business number

93180632629

Part A – Losses carried forward to the 2020–21 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2019–20	B <input type="text"/>
2018–19	C <input type="text"/>
2017–18	D <input type="text"/>
2016–17	E <input type="text"/>
2015–16	F <input type="text"/>
2014–15 and earlier income years	G <input type="text"/>
Total	U <input type="text"/>

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss	
2019–20	H <input type="text"/>
2018–19	I <input type="text"/>
2017–18	J <input type="text"/> 4,966
2016–17	K <input type="text"/> 317,150
2015–16	L <input type="text"/> 14,265
2014–15 and earlier income years	M <input type="text"/>
Total	V <input type="text"/> 336,381

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Tax File Number **983 562 99**

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.
Do not complete items 1 or 2 of **Part B** if, in the 2019–20 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2019–20 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2019–20	A	<input type="checkbox"/>	<input type="checkbox"/>
2018–19	B	<input type="checkbox"/>	<input type="checkbox"/>
2017–18	C	<input type="checkbox"/>	<input type="checkbox"/>
2016–17	D	<input type="checkbox"/>	<input type="checkbox"/>
2015–16	E	<input type="checkbox"/>	<input type="checkbox"/>
2014–15 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses **G**

Net capital losses **H**

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses **I**

Net capital losses **J**

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No

Part C – Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Tax File Number **Part D – Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P** Complying superannuation net capital losses carried forward to later income years **Q** **Part E – Controlled foreign company losses**Current year CFC losses **M** CFC losses deducted **N** CFC losses carried forward **O** **Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** **ADD** Uplift of tax losses of designated infrastructure project entities **B** **SUBTRACT** Net forgiven amount of debt **C** **ADD** Tax loss incurred (if any) during current year **D** **ADD** Tax loss amount from conversion of excess franking offsets **E** **SUBTRACT** Net exempt income **F** **SUBTRACT** Tax losses forgone **G** **SUBTRACT** Tax losses deducted **H** **SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** Total tax losses carried forward to later income years **J**

Tax File Number 983 562 99

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

Taxpayer's declaration

I declare that the information on this form is true and correct.

Signature

Date Day / Month / Year

Contact person

Daytime contact number (include area code)

**MEMORANDUM OF RESOLUTIONS OF THE DIRECTOR(S) OF
KIRISI HOLDINGS PTY LTD
ACN: 003 010 106
ATF HEPERU EMPLOYEES SUPERANNUATION FUND**

ADOPT FINANCIAL
STATEMENT ATO RESOLUTION

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2020 thereon be adopted.

TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the superannuation fund be signed.

ANNUAL RETURN:

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

TRUST DEED

It was resolved that the advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

INVESTMENT STRATEGY:

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.

ALLOCATION OF INCOME:

It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT ACQUISITIONS:

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

INVESTMENT DISPOSALS:

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

AUDITORS

It was resolved that

Anthony Boys

of

Box 3376
Rundle Mall SA 5000

act as auditors of the Fund for the financial year.

TAX AGENTS

It was resolved that

Alisten Joseph

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

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS

The trustee has ensured that any roll-over made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

- 1. making roll-over between Funds; and,
- 2. breaching the Fund or the member investment strategy.

The trustee has reviewed the roll-over and received advice that the roll-over is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the roll-over on behalf of the member.

CLOSURE:

Signed as a true record –

..... 21/12/2022
 Danielle Landa

..... 21/12/2022
 Jessica Atkins

**HEPERU EMPLOYEES SUPERANNUATION FUND
SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2020**

Details	No of Units
Sales of Fund Assets	
<u>Managed Investments (Australian)</u>	
Everest Alternative Inv Trust	135,496
EAIT Direct investment Fund	135,496

**HEPERU EMPLOYEES SUPERANNUATION FUND
MEMBER'S SUMMARY REPORT AT 30 JUNE 2020**

Member's Details	O/B	Increases						Decreases				C/B	
		Contrib	Tra In	Profit	Ins Pol	Tax	Exp	Ins Pol	Tra Out	Ben Pd	Excess Tax		Refund Con
LANDA, BARRY SAMUEL Member Mode: Pension A/C Description: ABP 1 83 Wentworth Road Vaucluse NSW 2030	66,452			(6,485)						61,019			(1,052)
LANDA, BARRY SAMUEL Member Mode: Pension A/C Description: ABP 2 83 Wentworth Road Vaucluse NSW 2030	27,206			(2,655)						24,981			(430)
LANDA, BARRY SAMUEL Member Mode: Pension A/C Description: ABP 4 83 Wentworth Road Vaucluse NSW 2030	87,289			(8,519)						30,000			48,769
LANDA, BARRY SAMUEL Member Mode: Pension A/C Description: ABP 5 83 Wentworth Road Vaucluse NSW 2030	130,594			(12,746)						15,342			102,506
LANDA, BARRY SAMUEL Member Mode: Pension A/C Description: ABP 6 83 Wentworth Road Vaucluse NSW 2030	111,020			(10,835)						10,000			90,185
LANDA, BARRY SAMUEL Member Mode: Pension A/C Description: ABP 6 83 Wentworth Road Vaucluse NSW 2030	152,287			(14,863)						25,000			112,424

**HEPERU EMPLOYEES SUPERANNUATION FUND
MEMBER'S SUMMARY REPORT AT 30 JUNE 2020**

Member's Details	O/B	Increases					Decreases					C/B	
		Contrib	Tra In	Profit	Ins Pol	Tax	Exp	Ins Pol	Tra Out	Ben Pd	Excess Tax		Refund Con
A/C Description: ABP 8 83 Wentworth Road Vaucluse NSW 2030	119,341			(11,647)									60,035
LANDA, BARRY SAMUEL Member Mode: Pension A/C Description: ABP 9 83 Wentworth Road Vaucluse NSW 2030	694,188			(67,751)								214,000	412,437

Member's Statement
HEPERU EMPLOYEES SUPERANNUATION FUND

DR BARRY SAMUEL LANDA
83, WENTWORTH ROAD
VAUCLUSE NSW 2030

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2020 and for the reporting period 1 July 2019 to 30 June 2020.

Your Details		Your Balance	
Date of Birth	18 July 1943	Total Benefits	\$(1,052)
Tax File Number	Provided	Comprising:	
Date Joined Fund	31 August 2000	- Preserved	
Service Period Start Date	31 August 2000	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$(1,052)
Member Mode	Pension	Including:	
Account Description	ABP 1	- Tax Free Component	\$(1,638)
Current Salary		- Taxable Component	\$586
Vested Amount	\$(1,052)		
Insured Death Benefit		Tax Free Proportion	34.23%
Total Death Benefit	\$(1,052)	Taxable Proportion	65.77%
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2019			66,452	66,452
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			(6,485)	(6,485)
Transfers in and transfers from reserves				
			(6,485)	(6,485)
			59,966	59,966
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			61,019	61,019
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			61,019	61,019
Member's Account Balance at 30/06/2020			(1,053)	(1,053)

Reference: HEPERU01 / 501

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Danielle Landa
Director

Jessica Atkins
Director

Statement Date: 21 December 2022

Member's Statement
HEPERU EMPLOYEES SUPERANNUATION FUND

DR BARRY SAMUEL LANDA
83, WENTWORTH ROAD
VAUCLUSE NSW 2030

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2020 and for the reporting period 1 July 2019 to 30 June 2020.

Your Details		Your Balance	
Date of Birth	18 July 1943	Total Benefits	\$(430)
Tax File Number	Provided	Comprising:	
Date Joined Fund	1 July 2010	- Preserved	
Service Period Start Date	1 July 2010	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$(430)
Member Mode	Pension	Including:	
Account Description	ABP 2	- Tax Free Component	\$(3,018)
Current Salary		- Taxable Component	\$2,588
Vested Amount	\$(430)		
Insured Death Benefit		Tax Free Proportion	65.17%
Total Death Benefit	\$(430)	Taxable Proportion	34.83%
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2019			27,206	27,206
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies			(2,655)	(2,655)
Share of Net Income/(Loss) for period				
Transfers in and transfers from reserves				
			(2,655)	(2,655)
			24,551	24,551
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			24,981	24,981
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			24,981	24,981
Member's Account Balance at 30/06/2020			(430)	(430)

Reference: HEPERU01 / 502

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

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Signed by all the trustees of the fund

Danielle Landa
Director

Jessica Atkins
Director

Statement Date: 21 December 2022

Member's Statement
HEPERU EMPLOYEES SUPERANNUATION FUND

DR BARRY SAMUEL LANDA
83, WENTWORTH ROAD
VAUCLUSE NSW 2030

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2020 and for the reporting period 1 July 2019 to 30 June 2020.

Your Details		Your Balance	
Date of Birth	18 July 1943	Total Benefits	\$48,769
Tax File Number	Provided	Comprising:	
Date Joined Fund	31 August 2000	- Preserved	
Service Period Start Date	31 August 2000	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$48,769
Member Mode	Pension	Including:	
Account Description	ABP 4	- Tax Free Component	\$42,095
Current Salary		- Taxable Component	\$6,674
Vested Amount	\$48,769	Tax Free Proportion	87.52%
Insured Death Benefit		Taxable Proportion	12.48%
Total Death Benefit	\$48,769		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2019			87,289	87,289
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			(8,519)	(8,519)
Transfers in and transfers from reserves				
			(8,519)	(8,519)
			78,769	78,769
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			30,000	30,000
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			30,000	30,000
Member's Account Balance at 30/06/2020			48,769	48,769

Reference: HEPERU01 / 504

Availability of Other Fund Information

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Jessica Atkins
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Statement Date: 21 December 2022

Member's Statement
HEPERU EMPLOYEES SUPERANNUATION FUND

DR BARRY SAMUEL LANDA
83, WENTWORTH ROAD
VAUCLUSE NSW 2030

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2020 and for the reporting period 1 July 2019 to 30 June 2020.

Your Details		Your Balance	
Date of Birth	18 July 1943	Total Benefits	\$102,506
Tax File Number	Provided	Comprising:	
Date Joined Fund	25 June 2014	- Preserved	
Service Period Start Date	25 June 2014	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$102,506
Member Mode	Pension	Including:	
Account Description	ABP 5	- Tax Free Component	\$85,472
Current Salary		- Taxable Component	\$17,034
Vested Amount	\$102,506		
Insured Death Benefit			
Total Death Benefit	\$102,506	Tax Free Proportion	83.39%
Disability Benefit		Taxable Proportion	16.61%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2019			130,594	130,594
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			(12,746)	(12,746)
Transfers in and transfers from reserves				
			(12,746)	(12,746)
			117,849	117,849
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			15,342	15,342
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			15,342	15,342
Member's Account Balance at 30/06/2020			102,507	102,507

Reference: HEPERU01 / 505

Availability of Other Fund Information

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Member's Statement
HEPERU EMPLOYEES SUPERANNUATION FUND

DR BARRY SAMUEL LANDA
83, WENTWORTH ROAD
VAUCLUSE NSW 2030

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2020 and for the reporting period 1 July 2019 to 30 June 2020.

Your Details		Your Balance	
Date of Birth	18 July 1943	Total Benefits	\$90,185
Tax File Number	Provided	Comprising:	
Date Joined Fund	1 July 2014	- Preserved	
Service Period Start Date	1 July 2014	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$90,185
Member Mode	Pension	Including:	
Account Description	ABP 6	- Tax Free Component	\$90,185
Current Salary		- Taxable Component	
Vested Amount	\$90,185		
Insured Death Benefit		Tax Free Proportion	100.00%
Total Death Benefit	\$90,185	Taxable Proportion	0.00%
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2019			111,020	111,020
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			(10,835)	(10,835)
Transfers in and transfers from reserves				
			(10,835)	(10,835)
			100,185	100,185
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			10,000	10,000
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			10,000	10,000
Member's Account Balance at 30/06/2020			90,185	90,185

Reference: HEPERU01 / 506

Availability of Other Fund Information

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Jessica Atkins
Director

Statement Date: 21 December 2022

Member's Statement
HEPERU EMPLOYEES SUPERANNUATION FUND

DR BARRY SAMUEL LANDA
83, WENTWORTH ROAD
VAUCLUSE NSW 2030

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2020 and for the reporting period 1 July 2019 to 30 June 2020.

Your Details		Your Balance	
Date of Birth	18 July 1943	Total Benefits	\$112,424
Tax File Number	Provided	Comprising:	
Date Joined Fund	29 June 2016	- Preserved	
Service Period Start Date	29 June 2016	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$112,424
Member Mode	Pension	Including:	
Account Description	ABP 8	- Tax Free Component	\$96,475
Current Salary		- Taxable Component	\$15,949
Vested Amount	\$112,424		
Insured Death Benefit		Tax Free Proportion	85.82%
Total Death Benefit	\$112,424	Taxable Proportion	14.18%
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2019			152,287	152,287
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			(14,863)	(14,863)
Transfers in and transfers from reserves				
			(14,863)	(14,863)
			137,424	137,424
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			25,000	25,000
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			25,000	25,000
Member's Account Balance at 30/06/2020			112,424	112,424

Reference: HEPERU01 / 508

Availability of Other Fund Information

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Danielle Landa
Director

Jessica Atkins
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Statement Date: 21 December 2022

Member's Statement
HEPERU EMPLOYEES SUPERANNUATION FUND

DR BARRY SAMUEL LANDA
83, WENTWORTH ROAD
VAUCLUSE NSW 2030

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2020 and for the reporting period 1 July 2019 to 30 June 2020.

Your Details		Your Balance	
Date of Birth	18 July 1943	Total Benefits	\$60,035
Tax File Number	Provided	Comprising:	
Date Joined Fund	31 August 2000	- Preserved	
Service Period Start Date	31 August 2000	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$60,035
Member Mode	Pension	Including:	
Account Description	ABP 9	- Tax Free Component	\$51,536
Current Salary		- Taxable Component	\$8,499
Vested Amount	\$60,035		
Insured Death Benefit		Tax Free Proportion	85.84%
Total Death Benefit	\$60,035	Taxable Proportion	14.16%
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2019			119,341	119,341
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			(11,647)	(11,647)
Transfers in and transfers from reserves				
			(11,647)	(11,647)
			107,693	107,693
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			47,658	47,658
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			47,658	47,658
Member's Account Balance at 30/06/2020			60,035	60,035

Reference: HEPERU01 / 509

Availability of Other Fund Information

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Danielle Landa
Director

Jessica Atkins
Director

Statement Date: 21 December 2022

**HEPERU EMPLOYEES SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2020**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Cash/Bank Accounts								
ANZ Bus Premium 99162		11,366.00	11,366.00	11,366	11,366			2.81%
ANZ Business Online Saver	1	234,697.00	234,697.00	234,697	234,697			58.07%
Business Premium Saver10399		7,864.00	7,864.00	7,864	7,864			1.95%
				253,927	253,927			62.83%
Shares in Listed Companies (Australian)								
MCB - MCB Resources (Former KLH,GBX) - Ordinary Fully Paid	6,000	1.62	0.01	9,704	84	(9,620)	(99.13%)	0.02%
NAB - National Australia Bank Limited - Ordinary Fully Paid	8,240	33.97	18.22	279,884	150,133	(129,751)	(46.36%)	37.15%
				289,588	150,217	(139,371)	(48.13%)	37.17%
				543,515	404,144	(139,371)	(25.64%)	100.00%

**HEPERU EMPLOYEES SUPERANNUATION FUND
INVESTMENT CHANGE REPORT AT 30 JUNE 2020**

Investment	This Year		Last Year		Market Change			
	Units	Cost	Market	Units	Cost	Market	Change	Percent
Cash/Bank Accounts								
ANZ Bus Premium 99162		11,366	11,366		11,355	11,355	11	0.10%
ANZ Business Online Saver	1	234,697	234,697	1	428,437	428,437	(193,740)	(45.22%)
Business Premium Saver10399		7,864	7,864		7,856	7,856	8	0.10%
		253,927	253,927		447,648	447,648	(193,721)	(43.28%)
Managed Investments (Australian)								
EBB - EAIT Direct investment Fund					9,620	5,488	(5,488)	(100.00%)
EBI - Everest Alternative Inv Trust					381,617	5,488	(5,488)	(100.00%)
					391,237	10,976	(10,976)	(100.00%)
Shares in Listed Companies (Australian)								
MCB - MCB Resources (Former KLH,GBX) - Ordinary Fully Paid	6,000	9,704	84	6,000	9,704	8,400	(8,316)	(99.00%)
NAB - National Australia Bank Limited - Ordinary Fully Paid	8,240	279,884	150,133	8,240	279,884	220,173	(70,040)	(31.81%)
		289,588	150,217		289,588	228,573	(78,356)	(34.28%)
		543,515	404,144		1,128,473	687,197	(283,053)	(41.19%)