

Please sign where indicated and return to
The Rogers Group.

Thomson Nominees (NSW)
Pty Limited
as trustee for
MPT Superannuation Fund

Financial Statements
for the year ended
30 June 2021



Tax agent
54941304

The Trustees
MPT Superannuation Fund
120 Lucinda Avenue
WAHROONGA NSW 2076

6 October 2021

Mrs Catriona Rogers
The Rogers Group
PO Box A308
SYDNEY SOUTH NSW 1235

Dear Catriona,

MPT SUPERANNUATION FUND

We, Philip Thomson and Michelle Thomson, being members of the MPT Superannuation Fund, hereby confirm that the attached nomination forms dated the 19th of June 2009, in respect of our membership balance, are correct and according to our wishes.

 X

Philip Thomson



Dated

 X

Michelle Thomson



Dated

NOTICE TO TRUSTEE BY MEMBER

To the Trustees of THE MPT
SUPERANNUATION FUND

I (member's name) Michelle THOMSON

hereby advise that my Membership Number in the above Fund is 1, and

1. NOMINATION RE TYPE OF BENEFIT PAYMENT: I hereby notify you that I require that my benefit entitlement, when payable, be applied in the following form and proportions:

TOWARDS THE PAYMENT OF A LUMP SUM: 100 %

TOWARDS THE PAYMENT OF A PENSION: %

2. NOMINATION OF BENEFICIARY: I hereby notify you that I require that my benefit entitlement, in the event of my death before it is payable, be paid to my beneficiaries as nominated below and in the proportions nominated below:

Name: PHILIP JAMES THOMSON 100 %

Address: 120 LUCINDA AVE WAHROONGA

Relationship: HUSBAND

Name: %

Address:

Relationship:

3. NOMINATION OF NEW ADDRESS: The following is my new address:

The above nomination(s) replace any previous nomination(s) I may have given.

Nomination(s) categories left blank have been crossed out.

Date: 19-6-2009 SIGNATURE: m Thomson

X mt X

NOTICE TO TRUSTEE BY MEMBER

To the Trustees of THE MPT
SUPERANNUATION FUND

I (member's name) Philip James THOMSON

hereby advise that my Membership Number in the above Fund is 2, and

1. NOMINATION RE TYPE OF BENEFIT PAYMENT: I hereby notify you that I require that my benefit entitlement, when payable, be applied in the following form and proportions:

TOWARDS THE PAYMENT OF A LUMP SUM: 100 %

TOWARDS THE PAYMENT OF A PENSION: _____ %

2. NOMINATION OF BENEFICIARY: I hereby notify you that I require that my benefit entitlement, in the event of my death before it is payable, be paid to my beneficiaries as nominated below and in the proportions nominated below:

Name: MICHELLE THOMSON 100 %

Address: 120 LUCINDA AVE WAAROONLA

Relationship: WIFE.

Name: _____ %

Address: _____

Relationship: _____

3. NOMINATION OF NEW ADDRESS: The following is my new address:

The above nomination(s) replace any previous nomination(s) I may have given.

Nomination(s) categories left blank have been crossed out.

19/06/09
Date: P. J. Thomson
SIGNATURE:

[Signature] X mb X

MPT Superannuation Fund

Investment Strategy

1. Investment Objectives

Resolved that the Fund have the following objectives:

- an investment return in excess of the National inflation rate.
- to hold assets in a form to enable the Fund to discharge existing and future liabilities in a manner which satisfies the members.

2. Investment Objectives strategy

Resolved that the Fund will have the ability to invest in the following areas:

- direct equities and stocks, including participation in dividend reinvestment programs and rights issues or any other similar investments offered in this area;
- property trusts and associated products;
- managed investments and associated products;
- direct property investments; and
- any other investment that is legal under the laws of the Commonwealth of Australia and its States and Territories.

Resolved that in determining this strategy, the Trustees will consider, in respect of each of the Fund's investments, the aspects of the investment being in accordance with the Fund's investment objectives and relevant legislation.

Further, the Trustees will consider in respect of each investment, the risk to the Fund and its members of acquiring it, the diversification of the investment vis a vis all of the other investments owned by the fund, the liquidity requirements of the fund in meeting its liabilities and the effect that this investment will have on those having assessed the entire financial position of the Members.

The Trustee will ensure that all the Fund's investments are monitored and continue to comply with this strategy and the relevant legislation. The Trustees reserve the right to alter this strategy at any time.

Insurance

The Trustees have considered the issue of insurance for all members, based on the signed letters received from Members dated 8/10/2021 which are attached to and form part of this document.

It has been decided that the insurance cover currently in place is appropriate to the needs of members at this time.

Signed as a true record:

X 

X 

The Trustees
MPT Superannuation Fund
120 Lucinda Avenue
WAHROONGA NSW 2076

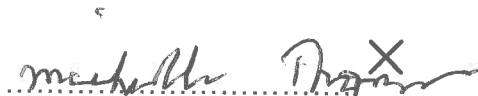
6 October 2021

Mrs Catriona Rogers
The Rogers Group
PO Box A308
SYDNEY SOUTH NSW 1235

Dear Catriona,

MPT SUPERANNUATION FUND

I, Michelle Thomson, being a member of MPT Superannuation Fund hereby advise that I have reviewed the insurance cover currently in place and consider it appropriate to my current needs.


.....

Michelle Thomson

Member


.....

Dated

The Trustees
MPT Superannuation Fund
120 Lucinda Avenue
WAHROONGA NSW 2076

6 October 2021

Mrs Catriona Rogers
The Rogers Group
PO Box A308
SYDNEY SOUTH NSW 1235

Dear Catriona,

MPT SUPERANNUATION FUND

I, Philip Thomson, being a member of MPT Superannuation Fund hereby advise that I have reviewed the insurance cover currently in place and consider it appropriate to my current needs.

 X
.....

Philip Thomson

Member



Dated

MPT Superannuation Fund
120 Lucinda Avenue
WAHROONGA NSW 2076

Dear Trustees

MPT 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 2021. 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;

 X  X  X

- 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 2021, 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.



X



X

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.

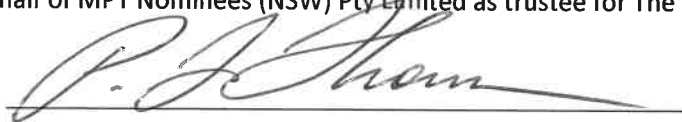
If you have any queries in relation to this please contact me.

To: MR ANTHONY BOYS

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

For and on behalf of MPT Nominees (NSW) Pty Limited as trustee for The MPT Superannuation Fund

Signed &
Dated



X 8.10.21.

Yours sincerely
ANTHONY BOYS – REGISTERED COMPANY AUDITOR



X 8.10.21

DATED:

Signed document to be returned to P.O. Box 3376 Rundle Mall 5000

SUPER AUDITS

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 MPT Superannuation Fund


Australian business number (ABN) or tax file number (TFN): 68 262 510 741

Address C/- PO Box A308 SYDNEY SOUTH NSW 1235

Year of income being audited 1 July 2020 – 30 June 2021






To the SMSF trustees

To the trustees of MPT Superannuation Fund



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Liability limited by a scheme approved under Professional Standards legislation

 23 154 028 216  Box 3376, Rundle Mall SA 5000  0410 712 708  tony.boys32@gmail.com  www.superaudits.com.au

SUPER AUDITS

Part A: Financial audit

Opinion

I have audited the special purpose financial report of MPT Superannuation Fund comprising; the Profit & Loss Statement for the financial year ending 30 June 2021, the Balance Sheet as at 30 June 2021 and the Notes to and forming part of the Accounts for the year ended 30 June 2021 of MPT Superannuation Fund for the year ended 30 June 2021.

In my opinion, the financial report, presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial report, the financial position of the fund at 30 June 2021 and the results of its operations for the year then ended.

Basis for Opinion

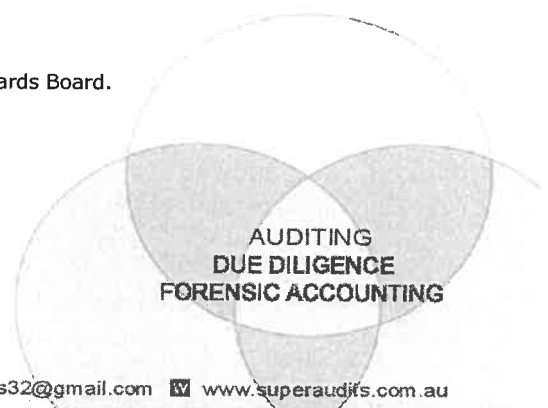
My audit has been conducted in accordance with Australian Auditing Standards¹. My responsibilities under those standards are further described in the Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report section of this report. I am independent of the SMSF in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to this audit and as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. My firm did not prepare the financial statements for the fund but it was only a routine or mechanical service and appropriate safeguards were applied). Where my firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

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

I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist MPT 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 and should not be distributed to parties other than the trustees. My opinion is not modified in respect of this matter.

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



SUPER AUDITS

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of the 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.

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, or have no realistic alternative but to do so. 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.

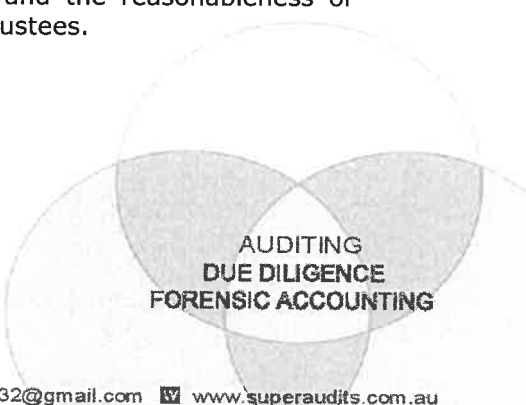
Each SMSF trustee is responsible for overseeing the fund's financial reporting process.

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

My objectives are 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.

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.



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- 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 have communicated 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 engagement

Opinion

I have undertaken a reasonable assurance engagement on MPT Superannuation Fund's compliance, in all material respects, with applicable provisions of the SISA and the SISR as listed below ("the listed provisions") for the year ended 30 June 2021.

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)

In my opinion, each trustee of MPT Superannuation Fund has complied, in all material respects, with the listed provisions, for the year ended 30 June 2021

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 and other ethical requirements relating to assurance engagements and applied Auditing Standards 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. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. Where my firm provided any other non-assurance services to the fund, we are satisfied that those

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services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

SMSF trustees' responsibilities

Each SMSF trustee is responsible for complying with the listed provisions and for the identification of risks that threaten compliance with the listed provisions, controls which will mitigate those risks and monitoring ongoing compliance.

Approved SMSF auditor's responsibilities

My responsibility is to express an opinion on the trustees' compliance, in all material respects, with the listed provisions for the year ended 30 June 2021. ASAE 3100 Compliance Engagements requires that I plan and perform my procedures to obtain reasonable assurance about whether the trustee(s) has / have complied, in all material respects, with the listed provisions for the year ended 30 June 2021.

An assurance engagement to report on the trustees' compliance with the listed provisions 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 listed provisions for the year ended 30 June 2021.

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 for the year ended 30 June 2021 does not provide assurance on whether compliance with the listed provisions will continue in the future.

SMSF Auditor: A.W. Boys



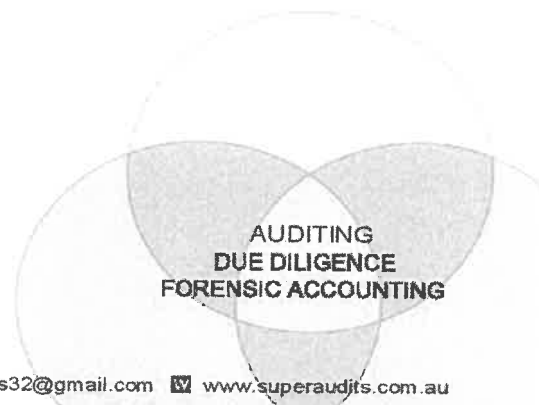


SMSF Auditor's signature

SMSF Auditor's signature

Date: 8 October 2021

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SUPER AUDITS

The Trustees
MPT Superannuation Fund
C/- PO Box A308,
SYDNEY SOUTH NSW 1235

A.W. Boys
Box 3376
Rundle Mall 5000
8 October 2021

Dear Trustees,

I have completed the audit of the MPT Superannuation Fund for the financial year ending 30 June 2021. The Trustees have complied in all material respects with the *Superannuation Industry (Supervision) Act 1993* and Regulations. ***The trustees are requested to minute all nonstandard significant 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



Appendix 1 – Explanation of listed sections and regulations in compliance engagement

This appendix is included to assist with the meaning of the legislation and regulations listed above

Section or Regulation	Explanation
S17A	The fund must meet the definition of an SMSF
S35AE	The trustees must keep and maintain accounting records for a minimum of five years
S35B	The trustees must prepare, sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	The fund must be maintained for the sole purpose of providing benefits to any or all of the following: <ul style="list-style-type: none"> • fund members upon their retirement • fund members upon reaching a prescribed age • the dependants of a fund member in the case of the member's death before retirement
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)




S82-85	The trustees must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustees must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007 must sign and retain a trustee declaration
S105	The trustees must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years
S109	All investment transactions must be made and maintained at arms- length – that is, purchase, sale price and income from an asset reflects a true market value/rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06 (9A)	Pension payments must be made at least annually, and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund
Reg 4.09A	The assets of the SMSF must be held separately from any assets held by the trustee personally or by a standard employer sponsor or an associate of the standard employer sponsor
Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member minimum benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed out in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed



Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules



Handwritten signature and initials.

Minutes of a meeting of the Director(s)

held on 22 September 2021 at

PRESENT:

MINUTES:

The Chair reported that the minutes of the previous meeting had been signed as a true record.

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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

The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.

TRUSTEE'S DECLARATION:

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

ANNUAL RETURN:

Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

TRUST DEED:

The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

INVESTMENT STRATEGY:

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

INSURANCE COVER:

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

ALLOCATION OF INCOME:

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

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

AUDITORS:

It was resolved that

Anthony Boys 

of

Super Audits 

PO Box 3376 Rendale Mall SA 5000 

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

TAX AGENTS:

It was resolved that

Catriona Jane Rogers 



Minutes of a meeting of the Director(s)

held on 22 September 2021 at

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

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 rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

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

The trustee has reviewed the rollover and received advice that the rollover 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 rollover on behalf of the member.

PAYMENT OF BENEFITS:

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

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –



Chairperson



MPT Superannuation Fund
Trustees Declaration

Thomson Nominees (Nsw) Pty Ltd ACN: 137692098

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

The directors of the trustee company declare that:

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

Specifically, the directors of the trustee company declare that:

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

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

22 September 2021



MPT Superannuation Fund
Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Fixed Interest Securities (Australian) - Unitised	2	520,878.84	480,395.00
Shares in Listed Companies (Australian)	3	205,438.51	188,002.03
Units in Listed Unit Trusts (Australian)	4	46,784.30	45,127.15
Total Investments		<u>773,101.65</u>	<u>713,524.18</u>
Other Assets			
ATO - Integrated Acc		0.00	788.10
Cash at Bank CBA 22820		13,805.90	11,533.78
CBA 10222812		285.05	141.87
Distributions Receivable		166.35	180.03
Income Tax Refundable		533.14	0.00
Total Other Assets		<u>14,790.44</u>	<u>12,643.78</u>
Total Assets		<u>787,892.09</u>	<u>726,167.96</u>
Less:			
Liabilities			
Income Tax Payable		0.00	675.65
PAYG Payable		1,455.00	1,286.00
Sundry Creditors		0.00	825.00
Total Liabilities		<u>1,455.00</u>	<u>2,786.65</u>
Net assets available to pay benefits		<u>786,437.09</u>	<u>723,381.31</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Thomson, Philip - Accumulation		391,775.69	355,725.05
Thomson, Michelle - Accumulation		394,661.40	367,656.26
Total Liability for accrued benefits allocated to members' accounts		<u>786,437.09</u>	<u>723,381.31</u>




MPT Superannuation Fund
Operating Statement
 For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	10	568.50	1,872.05
Dividends Received	9	5,800.21	10,898.32
Interest Received		5,485.96	11,175.47
Investment Gains			
Changes in Market Values	11	19,385.97	(34,471.85)
Contribution Income			
Personal Concessional		40,000.00	40,000.00
Personal Non Concessional		1,000.00	1,000.00
Total Income		<u>72,240.64</u>	<u>30,473.99</u>
Expenses			
Accountancy Fees		2,915.00	2,750.00
Administration Costs		330.00	1,686.00
ATO Supervisory Levy		259.00	0.00
Auditor's Remuneration		275.00	550.00
Bank Charges		120.00	120.00
		<u>3,899.00</u>	<u>5,106.00</u>
Total Expenses		<u>3,899.00</u>	<u>5,106.00</u>
Benefits accrued as a result of operations before income tax			
		<u>68,341.64</u>	<u>25,367.99</u>
Income Tax Expense	12	5,285.86	8,879.70
Benefits accrued as a result of operations		<u>63,055.78</u>	<u>16,488.29</u>

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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



Notes to the Financial Statements

For the year ended 30 June 2021

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Fixed Interest Securities (Australian) - Unitised

	2021 \$	2020 \$
CBA TD #9920	70,223.85	35,000.00
NAB TD #7182	450,654.99	445,395.00
	520,878.84	480,395.00

Note 3: Shares in Listed Companies (Australian)

2021 \$	2020 \$
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MPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Adelaide Brighton Limited	13,880.00	12,720.00
Australia and New Zealand Banking Group Limited	12,667.50	8,388.00
Australian Stock Exchange Limited	31,084.00	34,152.00
Csl Limited	42,778.50	43,050.00
Platinum Asset Management Limited	24,550.00	18,650.00
Ramsay Health Care Limited	10,072.00	10,643.20
Suncorp Group Limited	10,787.81	8,962.33
Tassal Group Limited	7,160.00	6,900.00
Telstra Corporation Limited	22,560.00	18,780.00
Westpac Banking Corporation	12,130.70	8,436.50
Woodside Petroleum Limited	17,768.00	17,320.00
	205,438.51	188,002.03

Note 4: Units in Listed Unit Trusts (Australian)

	2021 \$	2020 \$
Ishares Global Healthcare Etf - Chess Depository Interests 1:1 Ishhealth	16,695.00	14,950.50
Lend Lease Group	16,044.00	17,318.00
Scentre Group - Stapled Securities Deferred Settlement	4,781.30	3,786.65
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	9,264.00	9,072.00
	46,784.30	45,127.15

Note 5: Banks and Term Deposits

	2021 \$	2020 \$
Banks		
CBA 10222812	285.05	141.87
Cash at Bank CBA 22820	13,805.90	11,533.78
	14,090.95	11,675.65

Note 6: Liability for Accrued Benefits

Handwritten signatures and initials are present at the bottom of the page, including a large signature on the left and initials on the right.

MPT Superannuation Fund**Notes to the Financial Statements**

For the year ended 30 June 2021

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	723,381.31	706,893.02
Benefits accrued as a result of operations	63,055.78	16,488.29
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	786,437.09	723,381.31

Note 7: Vested Benefits

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

	2021 \$	2020 \$
Vested Benefits	786,437.09	723,381.31

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2021 \$	2020 \$
Adelaide Brighton Limited	480.00	285.71
Australia and New Zealand Banking Group Limited	270.00	982.29
Australian Stock Exchange Limited	939.60	2,056.00
Csl Limited	422.80	438.87
Platinum Asset Management Limited	1,150.00	1,928.57
Ramsay Health Care Limited	77.60	352.00
Suncorp Group Limited	349.56	989.23
Tassal Group Limited	320.00	398.58
Telstra Corporation Limited	960.00	1,371.42
Westpac Banking Corporation	418.30	537.14
Woodside Petroleum Limited	412.35	1,558.51
	5,800.21	10,898.32



MPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 10: Trust Distributions

	2021 \$	2020 \$
Scentre Group - Stapled Securities Deferred Settlement	122.14	394.58
Ishares Global Healthcare Etf - Chess Depository Interests 1:1 Ishhealth	179.54	253.19
Lend Lease Group	266.82	600.28
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	0.00	624.00
	568.50	1,872.05

Note 11: Changes in Market Values

Unrealised Movements in Market Value

	2021 \$	2020 \$
Shares in Listed Companies (Australian)		
Adelaide Brighton Limited	1,160.00	(3,440.00)
Australia and New Zealand Banking Group Limited	4,279.50	(4,306.50)
Australian Stock Exchange Limited	(3,068.00)	1,204.00
Bellamy's Australia Limited	0.00	1,378.06
Csl Limited	(271.50)	10,800.00
Platinum Asset Management Limited	5,900.00	(5,600.00)
Ramsay Health Care Limited	(571.20)	(915.20)
Suncorp Group Limited	1,825.48	(4,117.67)
Tassal Group Limited	260.00	(2,900.00)
Telstra Corporation Limited	3,780.00	(4,320.00)
Westpac Banking Corporation	3,694.20	(4,892.70)
Woodside Petroleum Limited	448.00	(11,768.00)
	17,436.48	(28,878.01)
Units in Listed Unit Trusts (Australian)		
Ishares Global Healthcare Etf - Chess Depository Interests 1:1 Ishhealth	1,744.50	1,678.50
Lend Lease Group	(1,274.00)	(882.00)
Scentre Group - Stapled Securities Deferred Settlement	994.65	(2,914.15)
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	484.34	(3,792.00)

Notes to the Financial Statements

For the year ended 30 June 2021

	1,949.49	(5,909.65)
Total Unrealised Movement	19,385.97	(34,787.66)
Realised Movements in Market Value		
	2021	2020
	\$	\$
Shares in Listed Companies (Australian)		
Bellamy's Australia Limited	0.00	315.81
	0.00	315.81
Total Realised Movement	0.00	315.81
Changes in Market Values	19,385.97	(34,471.85)
Note 12: Income Tax Expense		
	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	5,285.86	8,879.70
Income Tax Expense	5,285.86	8,879.70
The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:		
Prima facie tax payable on benefits accrued before income tax at 15%	10,251.25	3,805.20
Less:		
Tax effect of:		
Non Taxable Contributions	150.00	150.00
Increase in MV of Investments	2,907.90	0.00
Realised Accounting Capital Gains	0.00	47.40
Accounting Trust Distributions	85.28	88.65
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	(51.60)
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	5,218.20
Franking Credits	333.04	0.00




MPT Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Foreign Credits	4.66	0.00
Net Capital Gains	1.95	90.75
Taxable Trust Distributions	61.17	0.00
Distributed Foreign Income	29.00	0.00
Rounding	(0.69)	0.00
Income Tax on Taxable Income or Loss	7,537.20	8,879.70
Less credits:		
Franking Credits	2,220.26	0.00
Foreign Credits	31.08	0.00
Other Adjustments		5,145.00
Current Tax or Refund	<u>5,285.86</u>	<u>8,879.70</u>

Handwritten signature and initials in black ink, located below the table.

MPT Superannuation Fund Members Statement

Philip Thomson
120 Lucinda Avenue
Wahroonga, New South Wales, 2076, Australia

Your Details

Date of Birth :	01/02/1958	Nominated Beneficiaries	N/A
Age:	63	Vested Benefits	391,775.69
Tax File Number:	131526113	Total Death Benefit	391,775.69
Date Joined Fund:	16/06/2009	Current Salary	0.00
Service Period Start Date:		Previous Salary	0.00
Date Left Fund:		Disability Benefit	0.00
Member Code:	THOPHI00001A		
Account Start Date	16/06/2009		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits 391,775.69

Preservation Components

Preserved 391,775.69

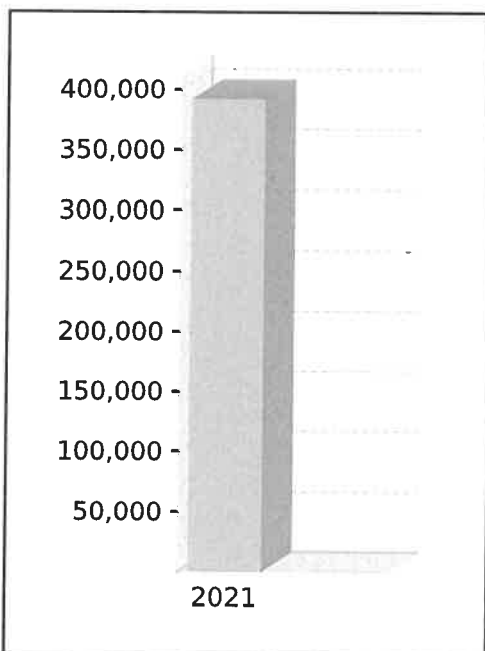
Unrestricted Non Preserved

Restricted Non Preserved

Tax Components

Tax Free 26,043.67

Taxable 365,732.02



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	355,725.05
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	25,000.00
Personal Contributions (Non Concessional)	1,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	14,556.79
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,750.00
Income Tax	756.15
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2021	391,775.69

MPT Superannuation Fund Members Statement

Michelle Thomson
120 Lucinda Avenue
Wahroonga, New South Wales, 2076, Australia

Your Details

Date of Birth :	27/01/1957	Nominated Beneficiaries	N/A
Age:	64	Vested Benefits	394,661.40
Tax File Number:	129992956	Total Death Benefit	394,661.40
Date Joined Fund:	16/06/2009	Current Salary	0.00
Service Period Start Date:		Previous Salary	0.00
Date Left Fund:		Disability Benefit	0.00
Member Code:	THOMIC00001A		
Account Start Date	16/06/2009		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits 394,661.40

Preservation Components

Preserved 394,661.40

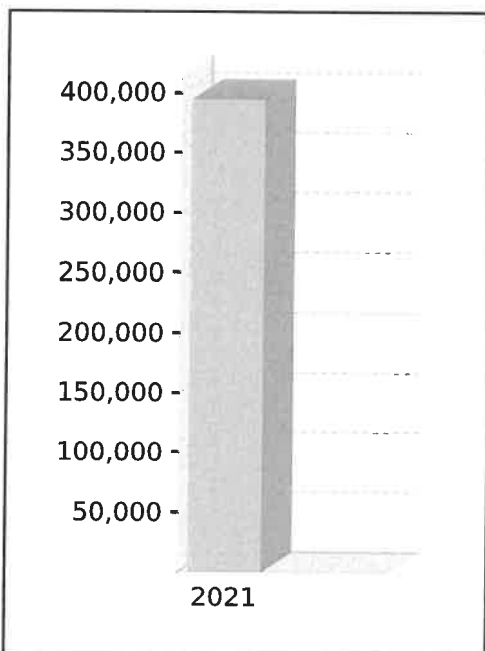
Unrestricted Non Preserved

Restricted Non Preserved

Tax Components

Tax Free 90.00

Taxable 394,571.40



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	367,656.26
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	15,000.00
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	15,036.19
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	2,250.00
Income Tax	781.05
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2021	394,661.40

MPT Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	68,341.64
Less	
Increase in MV of investments	19,385.97
Accounting Trust Distributions	568.50
Non Taxable Contributions	1,000.00
	<u>20,954.47</u>
Add	
Franking Credits	2,220.26
Foreign Credits	31.08
Net Capital Gains	13.00
Taxable Trust Distributions	407.83
Distributed Foreign income	193.30
	<u>2,865.47</u>
SMSF Annual Return Rounding	(4.64)
Taxable Income or Loss	<u>50,248.00</u>
Income Tax on Taxable Income or Loss	7,537.20
Less	
Franking Credits	2,220.26
Foreign Credits	31.08
CURRENT TAX OR REFUND	<u>5,285.86</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(5,819.00)
AMOUNT DUE OR REFUNDABLE	<u>(274.14)</u>

* Distribution tax components review process has not been completed for the financial year.