

SMSF Tax Return

2019

1 Jul 2018—30 Jun 2019

TFN Recorded

PART A ELECTRONIC LODGMENT DECLARATION (FORM P, T, F, SMSF OR EX)

This declaration is to be completed where the tax return is to be lodged via the Tax Office's electronic lodgment service (ELS). It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

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 However, you cannot lodge your tax return electronically if you do not quote your TFN.

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

The Australian Business Register

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

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

Electronic Funds Transfer – Direct Debit

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

Tax File Number	Name of partnership, trust, fund or entity	Year
TFN Recorded	CTDK Nguyen Superannuation Fund	2019


I authorise my tax agent to electronically transmit this tax return via the electronic lodgment service.

Important

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

Declaration - I declare that:

- the information provided to my registered tax agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director  Tuyet Nguyen (Jun 20, 2020 11:12 GMT+10)	Date Jun 20, 2020
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PART B ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer EFT of a refund is requested and the tax return is being lodged through the electronic lodgment service ELS.


This declaration must be signed by the taxpayer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important

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

Agent Ref No.	Account Name
25578668	CTDK N PL ATF CTDK N SF

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


Signature  <small>Tuyet Nguyen (Jun 20, 2020 11:12 GMT+10)</small>	Date Jun 20, 2020
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PART D TAX AGENTS CERTIFICATE (SHARED FACILITIES USERS ONLY)

Client Ref	Agent Ref No.	Contact Name	Contact No.
CTDK0002	25578668	Trident Financial Group Pty Ltd	0398994036

Declaration - I declare that:

- I have prepared this tax return and/or family tax benefit tax claim in accordance with the information supplied by the taxpayer
- I have received a declaration made by the taxpayer that the information provided to me for the preparation of this document is true and correct, and
- I am authorised by the taxpayer to lodge this tax return and any applicable schedules that are attached.

Agent's Signature  <small>Chin He (Jun 21, 2020 10:26 GMT+10)</small>	Date
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Section A: Fund information

Period start				01/07/2018
Period end				30/06/2019
1 TAX FILE NUMBER				TFN Recorded
2 NAME OF SELF-MANAGED SUPERANNUATION FUND (SMSF)				CTDK Nguyen Superannuation Fund
3 AUSTRALIAN BUSINESS NUMBER				93 687 312 173
4 CURRENT POSTAL ADDRESS				
Address	Town/City	State	Postcode	
19 Benwerrin Drive	Burwood East	VIC	3151	
5 ANNUAL RETURN STATUS				
Is this the first required return for a newly registered SMSF?				No
6 SMSF AUDITOR				
Title				Mr
First name				Anthony William
Family name				Boys
SMSF auditor number				100014140
Contact number				61-0410712708
Auditor Address	Town/City	State	Postcode	
PO Box 3376	Rundle Mall	SA	5000	
Was part A of the audit report qualified?				B No
Was part B of the audit report qualified?				C No
7 ELECTRONIC FUNDS TRANSFER (EFT)				
A. Fund's financial institution account details				
BSB number				063894
Account number				10441528
Account name				CTDK N PL ATF CTDK N SUPER FUND
I would like my tax refunds made to this account				No
B. Financial institution account details for tax refunds				
BSB number				063894
Account number				10441528
Account name				CTDK N PL ATF CTDK N SF
8 STATUS OF SMSF				
Australian superannuation fund?				A Yes
Fund benefit structure				B A
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?				C Yes

Section B: Income

11 INCOME

Losses carried forward

Net Capital Losses from Collectables		\$0.00
Other Net Capital Losses		\$0.00
Gross rent and other leasing and hiring	B	\$23,480.00
Gross interest income	C	\$5,570.00
Assessable contributions	(R1 + R2 + R3 less R6) R	\$0.00
No-TFN-quoted contributions	R3	\$0.00
Gross income	W	\$29,050.00
Total assessable income	V	\$29,050.00

Section C: Deductions and non-deductible expenses

12 DEDUCTIONS

		Deductions	Non-Deductible Expenses
Capital allowance		\$4,468.00	
Decline in value of depreciating assets	E1	\$4,468.00	E2
Insurance premiums – members	F1	\$259.00	F2
Investment expenses	I1	\$8,697.00	I2
Management and administration expenses	J1	\$1,962.00	J2
Totals	N	\$15,386.00	Y
Total SMSF expenses		(N + Y)	Z \$15,386.00
Taxable income or loss		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	O \$13,664.00

Section D: Income tax calculation statement

13 CALCULATION STATEMENT

Taxable income		A	\$13,664.00
Tax on taxable income		T1	\$2,049.60
Tax on no-TFN-quoted contributions		J	\$0.00
Gross tax		B	\$2,049.60
Subtotal	(B less C - cannot be less than zero)	T2	\$2,049.60
Subtotal	(T2 less D - cannot be less than zero)	T3	\$2,049.60
REFUNDABLE TAX OFFSETS	(E1 + E2 + E3 + E4)	E	\$0.00
Complying fund's franking credits tax offset		E1	\$0.00
Tax Payable		T5	\$2,049.60

Tax offset refunds (Remainder of refundable tax offsets)	I	\$0.00
PAYG instalments raised	K	\$5,680.00
Supervisory levy	L	\$259.00
Supervisory levy adjustment for wound up funds	M	\$0.00
Supervisory levy adjustment for new funds	N	\$0.00
Amount refundable	S	\$3,371.40

Section H: Assets and liabilities

15 ASSETS		
15b Australian direct investments		
Cash and term deposits	E	\$275,751.00
Residential real property	L	\$500,668.00
Other assets	O	\$3,630.00
15d Overseas direct investments		
Total Australian and overseas assets	U	\$780,049.00
16 LIABILITIES		
Total member closing account balances	W	\$780,050.00
Total liabilities	Z	\$780,050.00

Section K: Declarations

PREFERRED TRUSTEE OR DIRECTOR CONTACT DETAILS

Title	Mrs
First name	Tuyet Thi Bach
Family name	Nguyen
Non-individual trustee name	CTDK NGUYEN PTY LTD
Contact number	04 34552763
Email address	tuyetsanau@yahoo.com

TAX AGENT'S CONTACT DETAILS

Practice name	Trident Financial Group
First name	Chin
Family name	He
Contact number	03 98994036

Member 1 — Nguyen, Tuyet Thi Bach (TFN Recorded)Account status OpenTax File Number TFN Recorded**INDIVIDUAL NAME**Title MrsGiven name Tuyet Thi Bach

Other given names

Family name Nguyen

Suffix

Date of birth 6 Nov 1965

Date of death

CONTRIBUTIONSOpening account balance \$311,267.00Employer contributions **A**Principal Employer ABN **A1**Personal contributions **B**CGT small business retirement exemption **C**CGT small business 15 year exemption **D**Personal injury election **E**Spouse and child contributions **F**Other third party contributions **G**Proceeds from primary residence disposal **H**Receipt date **H1**Assessable foreign superannuation fund amount **I**Non-assessable foreign superannuation fund amount **J**Transfer from reserve: assessable amount **K**Transfer from reserve: non-assessable amount **L**Contributions from non-complying funds and previously non-complying funds **T**Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M****Total Contributions** **N**

OTHER TRANSACTIONS

Allocated earnings or losses	O	\$1,525.00
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$312,792.00
Retirement phase account balance - Non CDBIS	S2	
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$312,792.00

Member 2 — Nguyen, Nam Chung (TFN Recorded)

Account status	Open
Tax File Number	TFN Recorded
INDIVIDUAL NAME	
Title	Mr
Given name	Nam Chung
Other given names	
Family name	Nguyen
Suffix	
Date of birth	17 Nov 1953
Date of death	
CONTRIBUTIONS	
Opening account balance	\$445,575.00
Employer contributions	A
Principal Employer ABN	A1
Personal contributions	B
CGT small business retirement exemption	C
CGT small business 15 year exemption	D
Personal injury election	E
Spouse and child contributions	F
Other third party contributions	G
Proceeds from primary residence disposal	H
Receipt date	H1
Assessable foreign superannuation fund amount	I
Non-assessable foreign superannuation fund amount	J
Transfer from reserve: assessable amount	K
Transfer from reserve: non-assessable amount	L
Contributions from non-complying funds and previously non-complying funds	T
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M
Total Contributions	N

OTHER TRANSACTIONS

Allocated earnings or losses	O	\$14,749.00
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$460,324.00
Retirement phase account balance - Non CDBIS	S2	
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$460,324.00

Member 3 — Nguyen, Daniel Hoang (TFN Recorded)

Account status	Open
Tax File Number	TFN Recorded
INDIVIDUAL NAME	
Title	Mr
Given name	Daniel Hoang
Other given names	
Family name	Nguyen
Suffix	
Date of birth	30 Dec 1990
Date of death	
CONTRIBUTIONS	
Opening account balance	\$3,015.00
Employer contributions	A
Principal Employer ABN	A1
Personal contributions	B \$500.00
CGT small business retirement exemption	C
CGT small business 15 year exemption	D
Personal injury election	E
Spouse and child contributions	F
Other third party contributions	G
Proceeds from primary residence disposal	H
Receipt date	H1
Assessable foreign superannuation fund amount	I
Non-assessable foreign superannuation fund amount	J
Transfer from reserve: assessable amount	K
Transfer from reserve: non-assessable amount	L
Contributions from non-complying funds and previously non-complying funds	T
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M
Total Contributions	N \$500.00

OTHER TRANSACTIONS

Allocated earnings or losses	O	\$15.00
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$3,530.00
Retirement phase account balance - Non CDBIS	S2	
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$3,530.00

Member 4 — Nguyen, Kim Ann (TFN Recorded)

Account status	Open
Tax File Number	TFN Recorded
INDIVIDUAL NAME	
Title	Miss
Given name	Kim Ann
Other given names	
Family name	Nguyen
Suffix	
Date of birth	8 Feb 1993
Date of death	
CONTRIBUTIONS	
Opening account balance	\$2,860.00
Employer contributions	A
Principal Employer ABN	A1
Personal contributions	B \$750.00
CGT small business retirement exemption	C
CGT small business 15 year exemption	D
Personal injury election	E
Spouse and child contributions	F
Other third party contributions	G
Proceeds from primary residence disposal	H
Receipt date	H1
Assessable foreign superannuation fund amount	I
Non-assessable foreign superannuation fund amount	J
Transfer from reserve: assessable amount	K
Transfer from reserve: non-assessable amount	L
Contributions from non-complying funds and previously non-complying funds	T
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M
Total Contributions	N \$750.00

OTHER TRANSACTIONS

Allocated earnings or losses	O	(\$206.00)
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
TRIS Count		
Accumulation phase account balance	S1	\$3,404.00
Retirement phase account balance - Non CDBIS	S2	
Retirement phase account balance - CDBIS	S3	
Accumulation phase value	X1	
Retirement phase value	X2	
Outstanding Limited recourse borrowing arrangement	Y	
Lump Sum payment	R1	
Income stream payment	R2	
Closing account balance	S	\$3,404.00

CTDK NGUYEN SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

Trident Financial Group
Level 1, 21 Shierlaw Avenue
Canterbury VIC 3126

CTDK NGUYEN SUPERANNUATION FUND

FINANCIAL STATEMENTS INDEX

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Investment Summary Report

CTDK NGUYEN SUPERANNUATION FUND
DETAILED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	2019	2018
	\$	\$
Investments		
Real Estate Properties (Australian)		
54 Currawong St, Doolandella	500,668	500,668
	500,668	500,668
	500,668	500,668
Other Assets		
Cash at Bank - CBA 1044 1528	8,832	34,836
Cash at Bank - CBA 1044 1536	1,010	19
Cash at Bank - CBA Term Deposit 5013 9788	229,848	200,000
Cash At Bank - CBA 1046 6530	36,062	20,879
Income Tax Refundable (Note 7)	3,630	9,101
	279,382	264,835
	279,382	264,835
Total Assets	780,050	765,503
Less:		
Liabilities		
PAYG Payable	-	2,787
	-	2,787
	-	2,787
Net Assets Available to Pay Benefits	780,050	762,716
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Nguyen, Tuyet Thi Bach	312,792	311,266
Nguyen, Nam Chung	460,324	445,575
Nguyen, Daniel Hoang	3,530	3,015
Nguyen, Kim Ann	3,404	2,860
	780,050	762,716
	780,050	762,716

The accompanying notes form part of these financial statements

**CTDK NGUYEN SUPERANNUATION FUND
DETAILED OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019**

	2019	2018
	\$	\$
Income		
Interest Received		
Cash At Bank - CBA 1046 6530	399	431
Cash at Bank - CBA 1044 1528	323	240
Cash at Bank - CBA 1044 1536	-	37
Cash at Bank - CBA Term Deposit 5013 9788	4,848	8,261
	5,570	8,969
Member/Personal Contributions - Non Concessional (Undeducted)		
Nguyen, Daniel Hoang	500	-
Nguyen, Kim Ann	750	-
Nguyen, Tuyet Thi Bach	-	80,100
	1,250	80,100
Other Contributions - Non Taxable		
Nguyen, Kim Ann	-	250
	-	250
Rent Received		
54 Currawong St, Doolandella	23,480	15,654
	23,480	15,654
Revaluations		
Real Estate Properties (Australian)		
54 Currawong St, Doolandella	-	4,468
	-	4,468
Other Investment		
Other Revaluation	4,468	-
	4,468	-
	4,468	4,468
	34,768	109,441
Expenses		
Accountancy Fees	1,650	-
Administration Costs	53	158
ATO Supervisory Levy	259	259
Bank Charges	-	30
Depreciation		
54 Currawong St, Doolandella	4,468	4,468

The accompanying notes form part of these financial statements

**CTDK NGUYEN SUPERANNUATION FUND
 DETAILED OPERATING STATEMENT
 FOR THE YEAR ENDED 30 JUNE 2019**

	2019	2018
	\$	\$
	4,468	4,468
Investment Expenses		
54 Currawong St, Doolandella	8,697	4,923
	8,697	4,923
Interest Paid	-	889
Life Insurance Premiums - Preserved		
Nguyen, Kim Ann	259	252
	259	252
	15,386	10,979
Benefits Accrued as a Result of Operations before Income Tax	19,382	98,462
Income Tax (Note 7)		
Income Tax Expense	2,050	2,047
	2,050	2,047
Benefits Accrued as a Result of Operations	17,332	96,415

The accompanying notes form part of these financial statements

CTDK NGUYEN SUPERANNUATION FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

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 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. investment properties at the trustees' assessment of their realizable value.

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.

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

CTDK NGUYEN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

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 trusts 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 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:

CTDK NGUYEN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
Liability for Accrued Benefits at beginning of period	762,717	666,302
Add:		
Benefits Accrued as a Result of Operations	17,333	96,415
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	780,050	762,717
Liability for Accrued Benefits at end of period	780,050	762,717

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.

	2019	2018
	\$	\$
Vested Benefits	780,050	762,717

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:

	2019	2018
	\$	\$
Real Estate Properties (Australian)	-	4,468
	-	4,468
	-	4,468

6. Funding Arrangements

The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

	2019	2018
	\$	\$
Employer		

CTDK NGUYEN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

Members

7. Income Tax

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:

	2019	2018
	\$	\$
Benefits accrued as a result of operations before income tax	19,383	98,462
Prima facie income tax on accrued benefits	2,907	14,769
Add/(Less) Tax Effect of:		
Increase in Market Value of Investments	(670)	(670)
Member/Personal Contributions - Non Concessional (Undeducted)	(188)	(12,015)
Other Contributions - Non Taxable	-	(38)
	(858)	(12,723)
Income Tax Expense	2,050	2,047

Income tax expense comprises:

Income Tax Payable/(Refundable)	(3,630)	(9,101)
Tax Instalments Paid	5,680	11,148
	2,050	2,047

8. Reconciliation of Net Cash provided by Operating Activities to Benefits Accrued from Operations after Income Tax

	2019	2018
	\$	\$
Benefits accrued from operations after income tax	17,333	96,415
Add/(Less) non cash amounts included in benefits accrued from operations		
Increase in Market Value of Investments	(4,468)	(4,468)
Rent Received	(5,993)	(2,950)
Depreciation	4,468	4,468
Investment Expenses	5,993	2,950
Income Tax Expense	2,050	2,047
Other non cash items	634	(19,080)
	2,684	(17,034)

**CTDK NGUYEN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019**

Net cash provided by operating activities

20,017

79,381

9. Reconciliation of Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

	2019	2018
	\$	\$
Cash	275,751	255,734

CTDK NGUYEN SUPERANNUATION FUND
TRUSTEE: CTDK NGUYEN PTY LTD
ACN: 611 651 515
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 2019 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2019 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 2019.

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:

Tuyet Nguyen
Tuyet Nguyen (Jun 20, 2020 11:12 GMT+10)

Tuyet Thi Bach Nguyen
Ctdk Nguyen Pty Ltd
Director

Nam Chung Nguyen
Nam Chung Nguyen (Jun 20, 2020 11:15 GMT+10)

Nam Chung Nguyen
Ctdk Nguyen Pty Ltd
Director

Daniel
Daniel (Jun 20, 2020 12:40 GMT+10)

Daniel Hoang Nguyen
Ctdk Nguyen Pty Ltd
Director

Kim
Kim (Jun 21, 2020 10:23 GMT+10)

Kim Ann Nguyen
Ctdk Nguyen Pty Ltd
Director

CTDK NGUYEN SUPERANNUATION FUND
TRUSTEE: CTDK NGUYEN PTY LTD
ACN: 611 651 515
TRUSTEES DECLARATION

DATED: 17/06/2020

CTDK NGUYEN SUPERANNUATION FUND
COMPILATION REPORT TO THE MEMBER(S) OF CTDK NGUYEN SUPERANNUATION FUND

We have compiled the accompanying special purpose financial statements of CTDK NGUYEN SUPERANNUATION FUND, which comprise the statement of financial position as at 30 June 2019, 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 CTDK NGUYEN 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: / /

**CTDK NGUYEN SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2019**

	2019
	\$
Benefits Accrued as a Result of Operations before Income Tax	19,383.00
Less:	
Increase in Market Value of Investments	(4,468.00)
Member/Personal Contributions - Non Concessional (Undeducted)	(500.00)
Member/Personal Contributions - Non Concessional (Undeducted)	(750.00)
Other Non Taxable Items	(1.00)
	<hr/>
	(5,719.00)
	<hr/>
	13,664.00
	<hr/>
Taxable Income	13,664.00
	<hr/>
Tax Payable on Taxable Income	2,049.60
Less:	
Instalments Paid	5,680.00
	<hr/>
	5,680.00
	<hr/>
Income Tax Payable/(Refund)	(3,630.40)
	<hr/>
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	(3,371.40)
	<hr/>

Member's Statement
CTDK NGUYEN SUPERANNUATION FUND

MRS TUYET THI BACH NGUYEN
19 BENWERRIN DRIVE
BURWOOD VIC 3151

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

Your Details		Your Balance	
Date of Birth	6 November 1965	Total Benefits	\$312,792
Tax File Number	Provided	Comprising:	
Date Joined Fund	4 April 2016	- Preserved	\$312,792
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$280,100
Current Salary		- Taxable Component	\$32,692
Vested Amount	\$312,792		
Insured Death Benefit			
Total Death Benefit	\$312,792		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2018	311,267			311,267
<u>Add: Increases to Member's Account</u>				
<u>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	1,472			1,472
Transfers in and transfers from reserves				
	<u>1,472</u>			<u>1,472</u>
	312,740			312,740
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(53)			(53)
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				
	<u>(53)</u>			<u>(53)</u>
Member's Account Balance at 30/06/2019	312,793			312,793

Reference: CTDK0002 / 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

Tuyet Nguyen

Tuyet Nguyen (Jun 20, 2020 11:12 GMT+10)

Tuyet Thi Bach Nguyen
Director

Nam Chung Nguyen

Nam Chung Nguyen (Jun 20, 2020 11:15 GMT+10)

Nam Chung Nguyen
Director

Daniel

Daniel (Jun 20, 2020 12:40 GMT+10)

Daniel Hoang Nguyen
Director

Kim

Kim (Jun 21, 2020 10:23 GMT+10)

Kim Ann Nguyen
Director

Statement Date: 17 June 2020

Member's Statement
CTDK NGUYEN SUPERANNUATION FUND

MR NAM CHUNG NGUYEN
19 BENWERRIN DRIVE
BURWOOD VIC 3151

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

Your Details		Your Balance	
Date of Birth	17 November 1953	Total Benefits	\$460,324
Tax File Number	Provided	Comprising:	
Date Joined Fund	4 April 2016	- Preserved	\$445,575
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$14,749
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$400,000
Current Salary		- Taxable Component	\$60,324
Vested Amount	\$460,324		
Insured Death Benefit			
Total Death Benefit	\$460,324		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2018	445,575			445,575
<u>Add: Increases to Member's Account</u>				
<u>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			16,891	16,891
Transfers in and transfers from reserves				
			16,891	16,891
	445,575		16,891	462,466
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax			2,142	2,142
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				
			2,142	2,142
Member's Account Balance at 30/06/2019	445,575		14,749	460,324

Reference: CTDK0002 / 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

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

Tuyet Nguyen

Tuyet Nguyen (Jun 20, 2020 11:12 GMT+10)

Tuyet Thi Bach Nguyen
Director

Nam Chung Nguyen

Nam Chung Nguyen (Jun 20, 2020 11:15 GMT+10)

Nam Chung Nguyen
Director

Daniel

Daniel (Jun 20, 2020 12:40 GMT+10)

Daniel Hoang Nguyen
Director

Kim

Kim (Jun 21, 2020 10:23 GMT+10)

Kim Ann Nguyen
Director

Statement Date: 17 June 2020

Member's Statement
CTDK NGUYEN SUPERANNUATION FUND

MR DANIEL HOANG NGUYEN
19 BENWERRIN DRIVE
BURWOOD VIC 3151

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

Your Details		Your Balance	
Date of Birth	30 December 1990	Total Benefits	\$3,530
Tax File Number	Provided	Comprising:	
Date Joined Fund	4 April 2016	- Preserved	\$3,530
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$3,500
Current Salary		- Taxable Component	\$30
Vested Amount	\$3,530		
Insured Death Benefit			
Total Death Benefit	\$3,530		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2018	3,015			3,015
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions	500			500
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	14			14
Transfers in and transfers from reserves				
	514			514
	3,529			3,529
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(1)			(1)
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				
	(1)			(1)
Member's Account Balance at 30/06/2019	3,530			3,530

Reference: CTDK0002 / 503

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

Tuyet Nguyen

Tuyet Nguyen (Jun 20, 2020 11:12 GMT+10)

Tuyet Thi Bach Nguyen
Director

Nam Chung Nguyen

Nam Chung Nguyen (Jun 20, 2020 11:15 GMT+10)

Nam Chung Nguyen
Director

Daniel

Daniel (Jun 20, 2020 12:40 GMT+10)

Daniel Hoang Nguyen
Director

Kim

Kim (Jun 21, 2020 10:23 GMT+10)

Kim Ann Nguyen
Director

Statement Date: 17 June 2020

Member's Statement
CTDK NGUYEN SUPERANNUATION FUND

MISS KIM ANN NGUYEN
19 BENWERRIN DRIVE
BURWOOD VIC 3151

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

Your Details		Your Balance	
Date of Birth	8 February 1993	Total Benefits	\$3,404
Tax File Number	Provided	Comprising:	
Date Joined Fund	4 April 2016	- Preserved	\$3,404
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$4,000
Current Salary		- Taxable Component*	\$(596)
Vested Amount	\$3,404		
Insured Death Benefit			
Total Death Benefit	\$3,404		
Disability Benefit			
Nominated Beneficiaries			

*Your withdrawal benefit would include a Tax Free Component of \$3,404 and a Taxable Component of \$0

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2018	2,860			2,860
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions	750			750
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	14			14
Transfers in and transfers from reserves				
	764			764
	3,624			3,624
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	(39)			(39)
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid	259			259
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	220			220
Member's Account Balance at 30/06/2019	3,404			3,404

Reference: CTDK0002 / 504

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

Tuyet Nguyen

Tuyet Nguyen (Jun 20, 2020 11:12 GMT+10)

Tuyet Thi Bach Nguyen
Director

Nam Chung Nguyen

Nam Chung Nguyen (Jun 20, 2020 11:15 GMT+10)

Nam Chung Nguyen
Director

Daniel

Daniel (Jun 20, 2020 12:40 GMT+10)

Daniel Hoang Nguyen
Director

Kim

Kim (Jun 21, 2020 10:23 GMT+10)

Kim Ann Nguyen
Director

Statement Date: 17 June 2020

CTDK NGUYEN SUPERANNUATION FUND
Member Contribution Caps Report
NAM CHUNG NGUYEN at 30/06/2019

	2019	2018	2017	2016	2015	2014
Age	65	64	63	62	61	60
<i>Total Super Balance as at 30/06/2019* Based on previous financial year balance</i>	445,574.86	430,386.00	N/A	N/A	N/A	N/A
Concessional Cap	25,000.00	25,000.00	35,000.00	35,000.00	35,000.00	35,000.00
Unused Concessional contribution brought forward	0.00	0.00	0.00	0.00	0.00	0.00
Maximum Cap Available	25,000.00	25,000.00	35,000.00	35,000.00	35,000.00	35,000.00
YTD Concessional Contributions	0.00	0.00	35,000.00	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>0.00</i>	<i>35,000.00</i>	<i>35,000.00</i>	<i>35,000.00</i>
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	25,000.00	25,000.00	0.00	35,000.00	35,000.00	35,000.00
<i>Carry-forward Unused Concessional Contributions</i>						
<i>Unused amount expired after 5 years</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Cumulative Carry-forward amount at end of FY</i>	<i>25,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Unused 'Carry-forward' available to be brought forward	25,000.00					

	2019	2018	2017	2016	2015
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	445,574.86	430,386.00	N/A	N/A	N/A
General Transfer Cap Limit	1,600,000.00	1,600,000.00	N/A	N/A	N/A
Non-Concessional Cap	0.00	0.00	180,000.00	180,000.00	180,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	0.00	400,000.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	220,000.00	0.00	0.00
Amount of Non-Concessional Cap remaining	0.00	0.00	0.00	180,000.00	180,000.00
NCC Bring Forward Cap	380,000.00	380,000.00	540,000.00		
Total Bring Forward Non-Concessional Contributions	400,000.00	400,000.00	400,000.00		
Excess Non-Concessional Contributions	20,000.00	20,000.00	0.00		
Amount of Non-Concessional Cap remaining	0.00	0.00	140,000.00		

CTDK NGUYEN SUPERANNUATION FUND
Member Contribution Caps Report
DANIEL HOANG NGUYEN at 30/06/2019

	2019	2018	2017	2016	2015	2014
Age	28	27	26	25	24	23
<i>Total Super Balance as at 30/06/2019* Based on previous financial year balance</i>	3,014.86	3,003.69	N/A	N/A	N/A	N/A
Concessional Cap	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00	25,000.00
Unused Concessional contribution brought forward	0.00	0.00	0.00	0.00	0.00	0.00
Maximum Cap Available	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00	25,000.00
YTD Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>25,000.00</i>
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00	25,000.00
<i>Carry-forward Unused Concessional Contributions</i>						
<i>Unused amount expired after 5 years</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Cumulative Carry-forward amount at end of FY</i>	<i>25,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Unused 'Carry-forward' available to be brought forward	25,000.00					

	2019	2018	2017	2016	2015
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	3,014.86	3,003.69	N/A	N/A	N/A
General Transfer Cap Limit	1,600,000.00	1,600,000.00	N/A	N/A	N/A
Non-Concessional Cap	100,000.00	100,000.00	180,000.00	180,000.00	180,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	500.00	0.00	3,000.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	99,500.00	100,000.00	177,000.00	180,000.00	180,000.00

CTDK NGUYEN SUPERANNUATION FUND
Member Contribution Caps Report
KIM ANN NGUYEN at 30/06/2019

	2019	2018	2017	2016	2015	2014
Age	26	25	24	23	22	21
<i>Total Super Balance as at 30/06/2019* Based on previous financial year balance</i>	2,860.12	2,812.95	N/A	N/A	N/A	N/A
Concessional Cap	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00	25,000.00
Unused Concessional contribution brought forward	0.00	0.00	0.00	0.00	0.00	0.00
Maximum Cap Available	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00	25,000.00
YTD Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>25,000.00</i>
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	25,000.00	25,000.00	30,000.00	30,000.00	30,000.00	25,000.00
<i>Carry-forward Unused Concessional Contributions</i>						
<i>Unused amount expired after 5 years</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Cumulative Carry-forward amount at end of FY</i>	<i>25,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Unused 'Carry-forward' available to be brought forward	25,000.00					

	2019	2018	2017	2016	2015
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	2,860.12	2,812.95	N/A	N/A	N/A
General Transfer Cap Limit	1,600,000.00	1,600,000.00	N/A	N/A	N/A
Non-Concessional Cap	100,000.00	100,000.00	180,000.00	180,000.00	180,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	750.00	0.00	3,000.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	99,250.00	100,000.00	177,000.00	180,000.00	180,000.00

CTDK NGUYEN SUPERANNUATION FUND
Member Contribution Caps Report
TUYET THI BACH NGUYEN at 30/06/2019

	2019	2018	2017	2016	2015	2014
Age	53	52	51	50	49	48
<i>Total Super Balance as at 30/06/2019* Based on previous financial year balance</i>	311,267.26	230,099.41	N/A	N/A	N/A	N/A
Concessional Cap	25,000.00	25,000.00	35,000.00	35,000.00	30,000.00	25,000.00
Unused Concessional contribution brought forward	0.00	0.00	0.00	0.00	0.00	0.00
Maximum Cap Available	25,000.00	25,000.00	35,000.00	35,000.00	30,000.00	25,000.00
YTD Concessional Contributions	0.00	0.00	35,000.00	0.00	0.00	0.00
<i>Yearly Concessional Cap minus YTD Concessional Contributions</i>	<i>25,000.00</i>	<i>25,000.00</i>	<i>0.00</i>	<i>35,000.00</i>	<i>30,000.00</i>	<i>25,000.00</i>
Excess Concessional Contributions	0.00	0.00	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	25,000.00	25,000.00	0.00	35,000.00	30,000.00	25,000.00
<i>Carry-forward Unused Concessional Contributions</i>						
<i>Unused amount expired after 5 years</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
<i>Cumulative Carry-forward amount at end of FY</i>	<i>25,000.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>
Unused 'Carry-forward' available to be brought forward	25,000.00					

	2019	2018	2017	2016	2015
<i>Total Super Balance as at 30/06/201X* Based on previous financial year balance</i>	311,267.26	230,099.41	N/A	N/A	N/A
General Transfer Cap Limit	1,600,000.00	1,600,000.00	N/A	N/A	N/A
Non-Concessional Cap	99,900.00	100,000.00	180,000.00	180,000.00	180,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	0.00	80,100.00	200,000.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	20,000.00	0.00	0.00
Amount of Non-Concessional Cap remaining	99,900.00	19,900.00	0.00	180,000.00	180,000.00
NCC Bring Forward Cap	380,000.00	380,000.00	540,000.00		
Total Bring Forward Non-Concessional Contributions	280,100.00	280,100.00	200,000.00		
Excess Non-Concessional Contributions	0.00	0.00	0.00		
Amount of Non-Concessional Cap remaining	99,900.00	99,900.00	340,000.00		

CTDK NGUYEN SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT (WITH YIELDS) AT 30 JUNE 2019

Investment	Units	Cost		Market		Income	Yield	
		Per unit	Total	Per unit	Total		Cost	Market
Cash/Bank Accounts								
Cash At Bank - CBA 1046 6530			36,062		36,062	399	1.11%	1.11%
Cash at Bank - CBA 1044 1528			8,832		8,832	323	3.66%	3.66%
Cash at Bank - CBA 1044 1536			1,010		1,010			
Cash at Bank - CBA Term Deposit 5013 9788			229,848		229,848	4,848	2.11%	2.11%
			275,752		275,752	5,570		
Real Estate Properties (Australian)								
54 Currawong St, Doolandella (Nam Chung)	1	496,200.00	496,200	500,668.00	500,668	23,480	4.73%	4.69%
			496,200		500,668	23,480		
			771,952		776,420	29,050		

CTDK NGUYEN SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2019

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Cash/Bank Accounts								
Cash At Bank - CBA 1046 6530		36,062.00	36,062.00	36,062	36,062			4.64%
Cash at Bank - CBA 1044 1528		8,832.00	8,832.00	8,832	8,832			1.14%
Cash at Bank - CBA 1044 1536		1,010.00	1,010.00	1,010	1,010			0.13%
Cash at Bank - CBA Term Deposit 5013 9788		229,848.00	229,848.00	229,848	229,848			29.60%
				275,752	275,752			35.52%
Real Estate Properties (Australian)								
54 Currawong St, Doolandella (Nam Chung)	1	496,200.00	500,668.00	496,200	500,668	4,468	0.90%	64.48%
				496,200	500,668	4,468	0.90%	64.48%
				771,952	776,420	4,468	0.58%	100.00%

Investment Strategy

CTDK NGUYEN SUPERANNUATION FUND

Objectives:

The objective of the fund is to:

- Provide superannuation benefits to members and their dependants to meet their retirement need.
- Ensure that appropriate mixes of investments are held by the fund to support these needs.

Investment objective of the trustee's is to aim to achieve real medium to longer-term growth, whilst maintaining a low level of risk.

Investment Choice:

The Trustees have determined the fund's investment may include but not be limited to all or one of the following:

- Direct equities, stocks and derivatives and including the participation in dividend reinvestment program, right issues and the like:
- Property trusts and associated investments:
- Managed investments and associated products:
- Direct residential, industrial commercial property investment:
- Bank and other financial institution securities including Term Deposits, Debentures, Secured and Unsecured Notes and Bonds:
- Any other investment that the trustee may feel prudent to achieve the objective of the fund.

The Trustee may from time to time decide to seek professional advice to Accountants, Solicitors or Financial Planners in the formulation of any their future investment strategy.

In formulating this strategy the trustees have taken into consideration relevant features of the various investments in accordance with both the fund's objectives and appropriate legislation.

While drafting this investment strategy, the trustees have taken into account all of the circumstances of the fund, including, but not limited to:

- the risks involved in making each investment;
- the likely return from making each investment;
- the range and diversity of investments;
- any risks coming from limited diversification;
- the liquidity of the fund's investments;
- expected cash flow requirements; and
- the ability of the fund to meet its existing and prospective liabilities such as paying benefits to its members.

- Whether the trustee of the fund should hold insurance cover for one or more members of the fund.





Policies:

The policies adopted by the Trustee in order to achieve these objectives are:

- Regular monitoring of the performance of the fund’s investment, to oversee the overall investment mix and the expected cash flow requirements of the fund.
- Balancing the fund’s investment portfolio due to changes in market conditions, by further sale and purchase of investments.

The Trustee’s aim will always be to ensure that they follow the investment strategy, however, the Trustee will at all time reserve the right to change the investment mix depending on the market situation and opportunities available to strengthen its Objectives.

A copy of current investment strategy of the fund will be made available to all members of the fund.

Signature of Director of the Trustee Company	Date
 <small>Tuyet Nguyen (Jun 20, 2020 11:12 GMT+10)</small>	1 / 7 / 2018
<p>.....</p> <p>TUYET THI BACH NGUYEN</p>	
 <small>Nam Chung Nguyen (Jun 20, 2020 11:15 GMT+10)</small>	1 / 7 / 2018
<p>.....</p> <p>NAM CHUNG NGUYEN</p>	
 <small>Daniel (Jun 20, 2020 12:40 GMT+10)</small>	1 / 7 / 2018
<p>.....</p> <p>DANIEL HOANG NGUYEN</p>	
 <small>Kim (Jun 21, 2020 10:23 GMT+10)</small>	1 / 7 / 2018
<p>.....</p> <p>KIM ANN NGUYEN</p>	

ANTHONY BOYS
PO BOX 3376,
RUNDLE MALL 5000

Dear Anthony,

CTDK Nguyen Superannuation Fund
Superannuation Fund Management/Trustee Representation Letter

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

Financial Report

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

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

Sole Purpose

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

Superannuation Fund Books/Records/Minutes

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

Asset Form

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

Ownership and Pledging of Assets

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

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

Investments

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

Trust Deed

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

Superannuation Industry (Supervision) Act and Regulations

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

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

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

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

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

Commitments

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

Taxation

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

Borrowings

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

Related Parties

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

Accounting Misstatement Detected by Audit

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

Insurance

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

Accounting Estimates

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

Fair Value Measurements and Disclosures

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

Going Concern

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

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

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

Events after Balance Sheet Date

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

Comparative Information

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

Fraud and Error

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

Legal Matters

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

General

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

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

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

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

Additional Matters

There are no additional matters.

Signed by CTDK Nguyen Pty Ltd as Trustee for CTDK Nguyen Superannuation Fund

Tuyet Nguyen
Tuyet Nguyen (Jun 20, 2020 11:12 GMT+10)

Daniel
Daniel (Jun 20, 2020 12:40 GMT+10)

Director

Nam Chung Nguyen
Nam Chung Nguyen (Jun 20, 2020 11:15 GMT+10)

Kim
Kim (Jun 21, 2020 10:23 GMT+10)

Director











2019_SMSF_CTDK Nguyen Superannuation Fund

Final Audit Report

2020-06-21


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 Signed document emailed to Kim (tuyetsanau@yahoo.com), summer@tridentfinancial.com.au, Tuyen Nguyen (tuyetsanau@yahoo.com), kevin@tridentfinancial.com.au, and 4 more

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