

Financial statements and reports for the year ended
30 June 2021

Simon L Roberts Personal Superannuation Fund

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Simon L Roberts Personal Superannuation Fund Compilation Report



We have compiled the accompanying special purpose financial statements of the Simon L Roberts Personal Superannuation Fund which comprise the statement of financial position as at 30/06/2021 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 Simon L Roberts Personal Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework 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 trustees 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.

Prue Smith

of

McQueen Accounting Pty Ltd Level 21 - 357 Collins Street, MELBOURNE, Victoria 3000

Signed:

Dated: 08/06/2022

Operating Statement

For the year ended 30 June 2021

McQueen

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	12	1,351.74	7,745.40
Dividends Received	11	5,818.91	5,353.92
Interest Received		1,421.31	2,055.33
Other Investment Income		0.00	86.58
Profit/(Loss) on Options & Futures		0.00	5,510.07
Contribution Income			
Employer Contributions		1,724.25	2,703.93
Total Income		<u>10,316.21</u>	<u>23,455.23</u>
Expenses			
Accountancy Fees		2,620.00	2,620.00
ATO Supervisory Levy		259.00	0.00
Auditor's Remuneration		330.00	330.00
Investment Expenses		8,314.23	538.93
		<u>11,523.23</u>	<u>3,488.93</u>
Member Payments			
Pensions Paid		106,773.00	71,738.00
Investment Losses			
Changes in Market Values	13	43,820.00	(82,633.80)
Total Expenses		<u>162,116.23</u>	<u>(7,406.87)</u>
Benefits accrued as a result of operations before income tax		<u>(151,800.02)</u>	<u>30,862.10</u>
Income Tax Expense	14	(1,103.16)	(785.67)
Benefits accrued as a result of operations		<u>(150,696.86)</u>	<u>31,647.77</u>

Refer to compilation report

Statement of Taxable Income

For the year ended 30 June 2021

McQueen

	2021
	\$
Benefits accrued as a result of operations	(151,800.02)
Less	
Exempt current pension income	5,769.00
Realised Accounting Capital Gains	(23,653.67)
Accounting Trust Distributions	1,351.74
	<u>(16,532.93)</u>
Add	
Decrease in MV of investments	19,155.85
SMSF non deductible expenses	6,192.00
Pension Payments	106,773.00
Franking Credits	908.01
TFN Credits - Dividends	73.00
Credit for Tax Withheld - Foreign resident withholding	537.36
Taxable Trust Distributions	1,337.63
	<u>134,976.85</u>
SMSF Annual Return Rounding	1,010.24
	<u>720.00</u>
Taxable Income or Loss	<u>720.00</u>
Income Tax on Taxable Income or Loss	108.00
Less	
Franking Credits	908.01
Credit for Tax Withheld - Foreign resident withholding	230.15
	<u>(1,030.16)</u>
TAX PAYABLE	<u>(1,030.16)</u>
Less	
TFN Credits	73.00
	<u>(1,103.16)</u>
CURRENT TAX OR REFUND	<u>(1,103.16)</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,941.00)
	<u>(2,785.16)</u>
AMOUNT DUE OR REFUNDABLE	<u>(2,785.16)</u>

Simon L Roberts Personal Superannuation Fund
Statement of Financial Position



As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Derivatives (Options, Hybrids, Future Contracts)	2	20,515.22	0.00
Managed Investments (Australian)	3	0.00	700.57
Other Assets	4	47,672.00	25,700.00
Shares in Listed Companies (Australian)	5	373,525.70	343,762.23
Shares in Listed Companies (Overseas)	6	203,923.10	83,158.03
Total Investments		<u>645,636.02</u>	<u>453,320.83</u>
Other Assets			
Cash at Bank - JB Were		0.00	92.58
Cash at Bank - CDIA #497		116,907.76	62,633.13
Distributions Receivable		83.76	0.77
Dividends Receivable		214.18	689.80
National Australia Bank		32,469.61	90,882.89
NAB Trade Cash Account		50,122.87	501,766.18
ANZ V2 Plus Account		143,344.11	0.00
Shaw & Partners Options Trading Account		4,567.26	0.00
Income Tax Refundable		3,991.16	0.00
Total Other Assets		<u>351,700.71</u>	<u>656,065.35</u>
Total Assets		<u>997,336.73</u>	<u>1,109,386.18</u>
Less:			
Liabilities			
Income Tax Payable		0.00	358.93
PAYG Payable		647.00	0.00
Unsettled Trades - CommSec		57,104.35	28,915.30
Unsettled Options Trades Payable		2,836.38	0.00
Unsettled Trades - NAB Trade		7,333.91	0.00
Total Liabilities		<u>67,921.64</u>	<u>29,274.23</u>
Net assets available to pay benefits		<u>929,415.09</u>	<u>1,080,111.95</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	8, 9		
Roberts, Simon - Pension (Account Based Pension)		494,669.80	627,478.08
Condon, Leith - Accumulation		434,745.29	452,633.87

Refer to compilation report

Statement of Financial Position

As at 30 June 2021



	Note	2021	2020
		\$	\$
Total Liability for accrued benefits allocated to members' accounts		<u>929,415.09</u>	<u>1,080,111.95</u>

Refer to compilation report

Simon L Roberts Personal Superannuation Fund
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 Trustee(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.

Simon L Roberts Personal Superannuation Fund
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: Derivatives (Options, Hybrids, Future Contracts)

	2021 \$	2020 \$
ANZ Options 19-Aug-2021	2,067.10	0.00
CBA Options 19-Aug-2021	3,345.36	0.00
Macquarie Group Limited 19-Aug-2021	5,632.76	0.00
Shaw & Partners Options	9,470.00	0.00
	20,515.22	0.00

Simon L Roberts Personal Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021



Note 3: Managed Investments (Australian)

	2021	2020
	\$	\$
VANGUARD	0.00	700.57
	0.00	700.57

Note 4: Other Assets

	2021	2020
	\$	\$
Bloodmare - Ickymasho (10% share)	23,936.50	25,700.00
Bloodmare -La Reconquista (2.5% share)	8,717.50	0.00
Bloodmare - Lope de Vega (5% share)	8,600.00	0.00
Bloodmare - Lord of the Sky (5% share)	3,309.00	0.00
Bloodmare - Wakanjeja (5% share)	3,109.00	0.00
	47,672.00	25,700.00

Note 5: Shares in Listed Companies (Australian)

	2021	2020
	\$	\$
The A2 Milk Company Limited	0.00	47,676.30
Adore Beauty Group Limited	36,551.20	0.00
Adore Beauty Group Limited	42,800.00	0.00
Arafura Resources Limited	10,000.00	0.00
Australian Strategic Materials Limited	23,400.00	0.00
Betmakers Technology Group Ltd	10,700.00	17,000.00
Commonwealth Bank Of Australia.	39,948.00	0.00
Electro Optic Systems Holdings Limited	0.00	9,360.00
Fortescue Metals Group Ltd	0.00	31,162.50
Graincorp Limited	51,600.00	4,243.60
Megaport Limited	0.00	7,972.80
Macquarie Group Limited	62,572.00	8,895.00
Macquarie Group Limited	0.00	53,370.00
Nanosonics Limited	0.00	10,230.00
Neometals Ltd	2,400.00	0.00
NextDC Limited	2,075.50	27,170.00
Orbital Corporation Limited	0.00	6,854.00
Orocobre Limited	0.00	23,642.85

Refer to compilation report

Simon L Roberts Personal Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021



Pointsbet Holdings Limited	10,224.00	0.00
Queensland Pacific Metals Limited	2,800.00	0.00
Qualitas Real Estate Income Fund	0.00	28,287.68
Qualitas Real Estate Income Fund	16,300.00	0.00
Resmed Inc	0.00	2,754.00
Syrah Resources Limited	5,175.00	0.00
Tabcorp Holdings Limited	56,980.00	0.00
United Malt Group Limited	0.00	65,143.50
	373,525.70	343,762.23

Note 6: Shares in Listed Companies (Overseas)

	2021	2020
	\$	\$
Archer Daniels Midland Co.	36,272.93	0.00
Bunge Ltd.	31,185.15	0.00
Bayerische Motoren Werke AG	7,098.10	0.00
Diageo Plc	12,750.04	0.00
Flutter Entertainment PLC	36,318.84	30,157.63
KION GROUP AG	42,393.99	7,659.88
Microsoft Corporation	3,603.35	0.00
Aurubis AG	30,837.50	5,876.39
ServiceNow Inc	0.00	23,608.34
Thyssenkrupp AG	3,463.20	0.00
The Stars Group Inc	0.00	15,855.79
	203,923.10	83,158.03

Note 7: Banks and Term Deposits

	2021	2020
	\$	\$
Banks		
ANZ V2 Plus Account	143,344.11	0.00
Cash at Bank - CDIA #497	116,907.76	62,633.13
Cash at Bank - JB Were	0.00	92.58
NAB Trade Cash Account	50,122.87	501,766.18
National Australia Bank	32,469.61	90,882.89

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Simon L Roberts Personal Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021



Shaw & Partners Options Trading Account	4,567.26	0.00
	347,411.61	655,374.78

Note 8: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	1,080,111.95	1,048,464.18
Benefits accrued as a result of operations	(150,696.86)	31,647.77
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	929,415.09	1,080,111.95

Note 9: 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	929,415.09	1,080,111.95

Note 10: Guaranteed Benefits

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

Note 11: Dividends

	2021 \$	2020 \$
Accent Group Limited	0.00	187.50
Archer Daniels Midland Co.	241.09	0.00
Aristocrat Leisure Limited	100.00	0.00
Atlas Arteria	0.00	450.00
Aurubis AG	481.31	0.00
BHP Group Limited	0.00	1,137.03
Bayerische Motoren Werke AG	436.46	0.00
Bunge Ltd.	161.06	0.00
Diageo Plc	225.96	0.00
Fevertree Drinks Plc	18.75	0.00
Fortescue Metals Group Ltd	835.00	1,150.00
General Mills, Inc.	204.16	0.00

Simon L Roberts Personal Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021



Graincorp Limited	280.00	0.00
KION GROUP AG	122.32	0.00
LEIFHEIT AG	197.93	0.00
Macquarie Group Limited	2,255.00	758.00
Magellan Financial Group Limited	0.00	689.80
Microsoft Corporation	97.58	0.00
Resmed Inc	75.93	679.09
United Malt Group Limited	84.68	0.00
Webjet Limited	0.00	202.50
Western Areas Limited	0.00	100.00
Wisetech Global Limited	1.68	0.00
	5,818.91	5,353.92

Note 12: Trust Distributions

	2021	2020
	\$	\$
Qualitas Real Estate Income Fund	1,351.74	2,251.78
VANGUARD	0.00	5,493.62
	1,351.74	7,745.40

Note 13: Changes in Market Values

Unrealised Movements in Market Value

	2021	2020
	\$	\$
Derivatives (Options, Hybrids, Future Contracts)		
ANZ Options 19-Aug-2021	(2,075.00)	0.00
Asx Limited	0.01	0.00
Asx Limited	(0.02)	0.00
Asx Limited	0.01	0.00
CBA Options 19-Aug-2021	(8,250.00)	0.00
Macquarie Group Limited 19-Aug-2021	560.00	0.00
Shaw & Partners Options	3,495.00	0.00
	(6,270.00)	0.00
Managed Investments (Australian)		
VANGUARD	(2.00)	(1,616.30)

Simon L Roberts Personal Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021



	(2.00)	(1,616.30)
Other Assets		
Bloodmare - Ickymasho (10% share)	(9,700.00)	0.00
	(9,700.00)	0.00
Other Revaluations		
Other Revaluations	0.00	(649.38)
	0.00	(649.38)
Shares in Listed Companies (Australian)		
Accent Group Limited	0.00	2,104.79
Adore Beauty Group Limited	(19,651.50)	0.00
Adore Beauty Group Limited	(138.35)	0.00
Adveritas Limited	0.01	0.00
Arafura Resources Limited	(689.90)	0.00
Aristocrat Leisure Limited	(0.01)	0.00
Atlas Arteria	0.00	0.01
Australia And New Zealand Banking Group Limited	0.01	0.00
Australian Strategic Materials Limited	10,597.48	0.00
BHP Group Limited	0.00	(844.48)
Betmakers Technology Group Ltd	1,034.71	(447.20)
Brainchip Holdings Ltd	(0.01)	0.00
Bravura Solutions Limited.	0.00	1,089.60
Chorus Limited	0.00	(2,840.05)
Commonwealth Bank Of Australia.	3,000.05	0.00
Contango Asset Management Limited	0.00	3,796.44
Electro Optic Systems Holdings Limited	787.40	(787.40)
Fortescue Metals Group Ltd	1,039.40	(1,449.44)
Graincorp Limited	852.09	5,873.29
Invocare Limited	0.00	0.01
Macquarie Group Limited	(8,122.85)	8,122.85
Macquarie Group Limited	(254.90)	324.79
Magellan Financial Group Limited	0.00	222.12
Megaport Limited	801.48	(801.48)
Mincor Resources NI	(0.01)	0.00

Simon L Roberts Personal Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021



Moho Resources Limited	0.00	(0.01)
Nanosonics Limited	29,001.62	(29,399.21)
Neometals Ltd	(269.95)	0.00
NextDC Limited	(648.29)	1,582.24
Orbital Corporation Limited	(412.63)	412.58
Orocobre Limited	951.34	2,363.56
Pointsbet Holdings Limited	9,142.62	0.00
Qualitas Real Estate Income Fund	(280.40)	0.00
Qualitas Real Estate Income Fund	(1,049.66)	1,049.67
Queensland Pacific Metals Limited	(209.98)	0.00
Resmed Inc	(1,079.34)	(190.82)
St George Mining Limited	0.00	0.01
Syrah Resources Limited	785.09	0.01
Tabcorp Holdings Limited	(315.79)	0.00
The A2 Milk Company Limited	84.72	(84.70)
The Pas Group Limited	0.00	8,220.48
United Malt Group Limited	(4,373.52)	4,373.53
Webjet Limited	0.00	7,204.45
Western Areas Limited	0.00	537.98
	20,580.93	10,433.62
Shares in Listed Companies (Overseas)		
Archer Daniels Midland Co.	(1,078.47)	0.00
Asos Plc	(0.02)	0.00
Aurubis AG	4,740.62	(2,648.02)
Bayerische Motoren Werke AG	1,573.07	0.00
Bunge Ltd.	778.37	0.00
Diageo Plc	2,726.58	0.00
Flutter Entertainment PLC	(19,152.96)	16,217.19
KION GROUP AG	2,680.80	128.25
LEIFHEIT AG	(0.01)	0.00
Lululemon Athletica inc.	0.00	0.02
Microsoft Corporation	61.05	0.00
Morgan Stanley	(0.01)	0.00

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Simon L Roberts Personal Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021



Pfeiffer Vacuum Technology AG	0.01	0.00
ServiceNow Inc	(10,404.87)	10,404.87
The Stars Group Inc	(5,000.96)	14,392.67
Thyssenkrupp AG	(687.98)	0.00
	<hr/>	<hr/>
	(23,764.78)	38,494.98
	<hr/>	<hr/>
Total Unrealised Movement	(19,155.85)	46,662.92
	<hr/>	<hr/>

Realised Movements in Market Value

	2021	2020
	\$	\$
Derivatives (Options, Hybrids, Future Contracts)		
Asx Limited	(97.00)	0.00
Asx Limited	(891.81)	0.00
Asx Limited	5.28	0.00
Asx Limited	2,837.51	0.00
Asx Limited	2,878.29	0.00
Asx Limited	3,389.61	0.00
Asx Limited	(203.39)	0.00
Asx Limited	(471.96)	0.00
Asx Limited	(2,352.60)	0.00
Asx Limited	(9,760.29)	0.00
Asx Limited	(1,560.67)	0.00
Asx Limited	12,783.38	0.00
Asx Limited	(1,129.17)	0.00
Asx Limited	(10,121.34)	0.00
Asx Limited	(2,737.49)	0.00
Asx Limited	3,195.88	0.00
Asx Limited	(2,951.31)	0.00
Asx Limited	(2,183.45)	0.00
Asx Limited	(6,665.47)	0.00
Asx Limited	20.00	0.00
Asx Limited	504.38	0.00
Asx Limited	(2,724.69)	0.00
Asx Limited	6,860.91	0.00

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Simon L Roberts Personal Superannuation Fund
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For the year ended 30 June 2021



Asx Limited	(5,167.26)	0.00
Asx Limited	(4,176.70)	0.00
Asx Limited	1,275.28	0.00
Asx Limited	(7,851.23)	0.00
Asx Limited	37,697.57	0.00
Asx Limited	9,810.48	0.00
Asx Limited	(202.06)	0.00
Asx Limited	(1,438.30)	0.00
Errawarra Resources Ltd	250.00	0.00
Macquarie Group Limited 19-Aug-2021	574.48	0.00
Pointsbet Holdings Limited	2,393.84	0.00
Shaw & Partners Options	(139,844.41)	0.00
	(118,053.71)	0.00
Managed Investments (Australian)		
VANGUARD	(0.12)	270.20
	(0.12)	270.20
Shares in Listed Companies (Australian)		
Accent Group Limited	0.00	4,014.84
Adore Beauty Group Limited	733.75	0.00
Adveritas Limited	(37.90)	0.00
Afterpay Limited	0.00	4,445.09
Aldoro Resources Limited	(146.00)	0.00
Angel Seafood Holdings Ltd	60.05	0.00
Antisense Therapeutics Limited	0.00	(39.90)
Apiam Animal Health Limited	923.44	0.00
Arafura Resources Limited	(77.00)	0.00
Aristocrat Leisure Limited	3,793.73	0.00
Atlas Arteria	(638.31)	(409.19)
Australia And New Zealand Banking Group Limited	(1,818.49)	0.00
Australian Strategic Materials Limited	5,683.83	0.00
BHP Group Limited	0.00	(2,669.18)
Betmakers Technology Group Ltd	12,325.39	(7,514.73)

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Simon L Roberts Personal Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021



Brainchip Holdings Ltd	3,584.96	0.00
Bravura Solutions Limited.	0.00	(1,504.45)
Caravel Minerals Limited	(172.00)	0.00
Centaurus Metals Limited	10.05	0.00
Chalice Mining Limited	0.00	(311.95)
Change Financial Limited	0.00	290.10
Chorus Limited	0.00	2,700.10
Commonwealth Bank Of Australia.	13,540.88	(217.56)
Commonwealth Bank Of Australia.	(7,767.52)	0.00
Contango Asset Management Limited	0.00	(3,339.15)
Dubber Corporation Limited	536.77	0.00
Ecograf Limited	542.44	0.00
Electro Optic Systems Holdings Limited	346.65	8,214.21
Encounter Resources Limited	(20.00)	0.00
Errawarra Resources Ltd	(624.85)	0.00
Etherstack Plc	(659.85)	0.00
FAR Limited	0.00	(2,702.20)
Fortescue Metals Group Ltd	10,610.45	21,882.60
Freehill Mining Limited.	(750.39)	0.00
Graincorp Limited	10,526.68	(5,516.86)
Invocare Limited	0.00	(1,411.73)
Jadar Resources Limited	(70.00)	0.00
Macquarie Group Limited	6,875.70	(1,019.18)
Macquarie Group Limited	18,155.58	12,139.10
Magellan Financial Group Limited	0.00	3,660.84
Megaport Limited	(607.60)	526.84
Middle Island Resources Limited	(322.45)	0.00
Mincor Resources NI	551.09	(260.47)
Moho Resources Limited	0.00	28.95
Mortgage Choice Limited	0.00	(259.90)
Musgrave Minerals Limited	(116.00)	0.00
Nanosonics Limited	(30,055.82)	24,923.44
Neometals Ltd	207.05	0.00

Refer to compilation report

Simon L Roberts Personal Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021



New Zealand Coastal Seafoods Limited	(167.95)	0.00
NextDC Limited	5,174.96	8,125.59
OFX Group Limited	(52.40)	(79.90)
Orbital Corporation Limited	3,775.82	1,998.30
Orocobre Limited	(13.26)	(9,626.30)
Pointerra Limited	(624.90)	0.00
Pointsbet Holdings Limited	5,996.85	0.00
Pointsbet Holdings Limited	(14,189.75)	0.00
Polynovo Limited	0.00	(2,721.52)
Qualitas Real Estate Income Fund	0.00	(2,838.62)
Qualitas Real Estate Income Fund	4,420.26	(14,901.75)
Qube Holdings Limited	62.95	1,351.72
Queensland Pacific Metals Limited	771.92	0.00
Raiden Resources Limited	45.05	0.00
Resmed Inc	(2,379.79)	14,773.59
Resource Development Group Limited	90.05	0.00
St George Mining Limited	0.00	(609.85)
Strandline Resources Limited	(139.95)	0.00
Syrah Resources Limited	5,650.05	(2,022.35)
Tabcorp Holdings Limited	(129.90)	0.00
Telstra Corporation Limited.	0.00	(5,906.61)
Tempus Resources Ltd	(78.00)	0.00
The A2 Milk Company Limited	(636.35)	959.52
The Pas Group Limited	0.00	(10,329.49)
United Malt Group Limited	8,057.55	(2,088.60)
Webjet Limited	0.00	(5,537.33)
Webjet Limited	0.00	(79.90)
Western Areas Limited	(1,408.13)	(6,509.34)
Whispir Limited	(176.65)	0.00
Wisetech Global Limited	1,229.04	0.00
Zip Co Limited.	(1,946.93)	0.00
	58,454.85	19,606.80

Shares in Listed Companies (Overseas)

Refer to compilation report

Simon L Roberts Personal Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021



ANHEUSER-BUSCH INBEV SA NPV	(37.86)	0.00
Archer Daniels Midland Co.	(63.05)	0.00
Asos Plc	1,400.60	0.00
Aurubis AG	3,577.14	1,328.28
Bayerische Motoren Werke AG	927.70	0.00
Boyd Gaming Corp.	(271.07)	0.00
Bunge Ltd.	4,502.23	0.00
Diageo Plc	73.18	0.00
Fevertree Drinks Plc	(1,155.71)	0.00
Flutter Entertainment PLC	22,625.63	711.09
General Mills, Inc.	(2,400.29)	0.00
KION GROUP AG	8,266.43	2,167.43
LEIFHEIT AG	1,988.25	0.00
Lululemon Athletica inc.	(3,426.74)	(4,556.78)
Microsoft Corporation	1,705.28	0.00
Morgan Stanley	(245.05)	0.00
Pfeiffer Vacuum Technology AG	(2,059.83)	0.00
Romeo Power Inc - Ordinary Shares - Class A	(863.83)	0.00
ServiceNow Inc	11,840.32	(6,377.61)
The Stars Group Inc	(10,854.83)	22,821.49
Thyssenkrupp AG	126.78	0.00
WashTec AG	(70.66)	0.00
Zillow Group Inc - Ordinary Shares - Class C	(649.97)	0.00
	34,934.64	16,093.90
Total Realised Movement	(24,664.33)	35,970.90
Changes in Market Values	(43,820.18)	82,633.82
Note 14: Income Tax Expense		
	2021	2020
The components of tax expense comprise	\$	\$
Current Tax	(1,103.16)	(785.67)
Income Tax Expense	(1,103.16)	(785.67)

Refer to compilation report

Simon L Roberts Personal Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021



The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

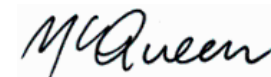
Prima facie tax payable on benefits accrued before income tax at 15%	(22,770.00)	4,629.32
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	6,999.44
Exempt Pension Income	865.35	2,068.80
Realised Accounting Capital Gains	(3,548.05)	5,395.63
Accounting Trust Distributions	202.76	1,161.81
Add:		
Tax effect of:		
Decrease in MV of Investments	2,873.38	0.00
SMSF Non-Deductible Expenses	928.80	283.50
Pension Payments	16,015.95	10,760.70
Franking Credits	136.20	245.37
TFN Credits	10.95	70.20
Credit for Tax Withheld - Foreign resident	80.60	43.66
Taxable Trust Distributions	200.64	873.90
Distributed Foreign Income	0.00	310.91
Rounding	151.54	(15.38)
Income Tax on Taxable Income or Loss	108.00	1,576.50
Less credits:		
Franking Credits	908.01	1,635.82
TFN Credits	73.00	608.39
Credit for Tax Withheld - Foreign resident withholding	230.15	117.96
Current Tax or Refund	(1,103.16)	(785.67)

Simon L Roberts Personal Superannuation Fund
Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Accounts												
ANZ V2 Plus Account	376.74			376.74	0.00	0.00	0.00	376.74			0.00	0.00
Cash at Bank - JB Were	0.66			0.66	0.00	0.00	0.00	0.66			0.00	0.00
NAB Trade Cash Account	796.47			796.47	0.00	0.00	0.00	796.47			0.00	0.00
National Australia Bank	86.50			86.50	0.00	0.00	0.00	86.50			0.00	0.00
Shaw & Partners Options Trading Account	160.94			160.94	0.00	0.00	0.00	160.94			0.00	0.00
	1,421.31			1,421.31	0.00	0.00	0.00	1,421.31			0.00	0.00
Shares in Listed Companies (Australian)												
ALL.AX Aristocrat Leisure Limited	100.00	100.00	0.00		42.86			142.86		0.00		
FMG.AX Fortescue Metals Group Ltd	835.00	835.00	0.00		357.86			1,192.86		0.00		
GNC.AX Graincorp Limited	280.00	280.00	0.00		120.00			400.00		0.00		
MQG.AX Macquarie Group Limited	2,142.50	857.00	1,285.50		367.29			2,509.79		0.00		
MQG.AX Macquarie Group Limited	112.50	45.00	67.50		19.28			131.78		0.00		
QRI.AX Qualitas Real Estate Income Fund	83.76	0.00	0.00	82.92	0.00	0.00	0.00	82.92	0.00	0.00	0.00	0.84
QRI.AX Qualitas Real Estate Income Fund	1,267.98	0.00	0.00	1,254.71	0.00	0.00	0.00	1,254.71	0.00	0.00	0.00	13.27
RMD.AX Resmed Inc	75.93					75.93		75.93		0.00		
UMG.AX United Malt Group Limited	84.68		157.68					157.68	73.00	0.00		
WTC.AX Wisetech Global Limited	1.68	1.68	0.00		0.72			2.40		0.00		
	4,984.03	2,118.68	1,510.68	1,337.63	908.01	75.93	0.00	5,950.93	73.00	0.00	0.00	14.11
Shares in Listed Companies (Overseas)												
ADM.NYE Archer Daniels Midland Co.	241.09					283.65		283.65		42.56		
0FCZ.L Aurubis AG	481.31					653.73		653.73		172.42		
000U.L Bayerische Motoren Werke AG	436.46					592.83		592.83		156.37		
BG.NYE Bunge Ltd.	161.06					161.06		161.06		0.00		
DGE.L Diageo Plc	225.96					225.96		225.96		0.00		
FEVR.L Fevertree Drinks Plc	18.75					18.75		18.75		0.00		
GIS.NYE General Mills, Inc.	204.16					240.18		240.18		36.02		

Simon L Roberts Personal Superannuation Fund
Investment Income Report



As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
0QFU.L KION GROUP AG	122.32					166.12		166.12		43.80		
0F2Z.L LEIFHEIT AG	197.93					268.82		268.82		70.89		
MSFT.NDQ Microsoft Corporation	97.58					112.88		112.88		15.30		
	2,186.62					2,723.98		2,723.98		537.36		
	8,591.96	2,118.68	1,510.68	2,758.94	908.01	2,799.91	0.00	10,096.22	73.00	537.36	0.00	14.11

Assessable Income (Excl. Capital Gains) **10,096.22**

Net Capital Gain **0.00**

Total Assessable Income 10,096.22

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Simon L Roberts Personal Superannuation Fund
Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
ANZ V2 Plus Account		143,344.110000	143,344.11	143,344.11	143,344.11			14.43 %
Cash at Bank - CDIA #497		116,907.760000	116,907.76	116,907.76	116,907.76			11.77 %
NAB Trade Cash Account		50,122.870000	50,122.87	50,122.87	50,122.87			5.05 %
National Australia Bank		32,469.610000	32,469.61	32,469.61	32,469.61			3.27 %
Shaw & Partners Options Trading Account		4,567.260000	4,567.26	4,567.26	4,567.26			0.46 %
			347,411.61		347,411.61			34.98 %
Derivatives (Options, Hybrids, Future Contracts)								
ANZ8F7.AX ANZ Options 19-Aug-2021	50.00	41.342000	2,067.10	82.84	4,142.10	(2,075.00)	(50.10) %	0.21 %
CBAEQ7.AX CBA Options 19-Aug-2021	40.00	83.634000	3,345.36	289.88	11,595.36	(8,250.00)	(71.15) %	0.34 %
MQGE68.AX Macquarie Group Limited 19-Aug-2021	20.00	281.638000	5,632.76	253.64	5,072.76	560.00	11.04 %	0.57 %
SHAWOPTIO NS Shaw & Partners Options	1.00	9,470.000000	9,470.00	5,975.00	5,975.00	3,495.00	58.49 %	0.95 %
			20,515.22		26,785.22	(6,270.00)	(23.41) %	2.07 %
Managed Investments (Australian)								
CommSecP1 .AX ComSec - Portfolio	1.00	0.000000	0.00	0.00	0.00	0.00	0.00 %	0.00 %
			0.00		0.00	0.00		0.00 %
Other Assets								
ICKYMASHO Bloodmare - Ickymasho (10% share)	1.00	23,936.500000	23,936.50	33,636.50	33,636.50	(9,700.00)	(28.84) %	2.41 %
LOPEDEVE GA Bloodmare - Lope de Vega (5% share)	1.00	8,600.000000	8,600.00	8,600.00	8,600.00	0.00	0.00 %	0.87 %
LORDOFTH ESKY Bloodmare - Lord of the Sky (5% share)	1.00	3,309.000000	3,309.00	3,309.00	3,309.00	0.00	0.00 %	0.33 %
WAKANJEJA Bloodmare - Wakanjeja (5% share)	1.00	3,109.000000	3,109.00	3,109.00	3,109.00	0.00	0.00 %	0.31 %
LARECON Bloodmare -La Reconquista (2.5% share)	1.00	8,717.500000	8,717.50	8,717.50	8,717.50	0.00	0.00 %	0.88 %
			47,672.00		57,372.00	(9,700.00)	(16.91) %	4.80 %
Shares in Listed Companies (Australian)								
ABY.AX Adore Beauty Group	8,540.00	4.280000	36,551.20	4.30	36,689.55	(138.35)	(0.38) %	3.68 %

Simon L Roberts Personal Superannuation Fund
Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
	Limited								
ABY.AX	Adore Beauty Group Limited	10,000.00	4.280000	42,800.00	6.25	62,451.50	(19,651.50)	(31.47) %	4.31 %
ARU.AX	Arafura Resources Limited	80,000.00	0.125000	10,000.00	0.13	10,689.90	(689.90)	(6.45) %	1.01 %
ASM.AX	Australian Strategic Materials Limited	3,000.00	7.800000	23,400.00	4.27	12,802.52	10,597.48	82.78 %	2.36 %
BET.AX	Betmakers Technology Group Ltd	10,000.00	1.070000	10,700.00	1.01	10,112.49	587.51	5.81 %	1.08 %
CBA.AX	Commonwealth Bank Of Australia.	400.00	99.870000	39,948.00	92.37	36,947.95	3,000.05	8.12 %	4.02 %
GNC.AX	Graincorp Limited	10,000.00	5.160000	51,600.00	4.49	44,874.62	6,725.38	14.99 %	5.20 %
MQG.AX	Macquarie Group Limited	400.00	156.430000	62,572.00	154.38	61,751.84	820.16	1.33 %	6.30 %
NMT.AX	Neometals Ltd	5,000.00	0.480000	2,400.00	0.53	2,669.95	(269.95)	(10.11) %	0.24 %
NXT.AX	NextDC Limited	175.00	11.860000	2,075.50	8.52	1,490.63	584.87	39.24 %	0.21 %
PBH.AX	Pointsbet Holdings Limited	800.00	12.780000	10,224.00	1.35	1,081.38	9,142.62	845.46 %	1.03 %
QRI.AX	Qualitas Real Estate Income Fund	10,000.00	1.630000	16,300.00	1.66	16,580.40	(280.40)	(1.69) %	1.64 %
QPM.AX	Queensland Pacific Metals Limited	20,000.00	0.140000	2,800.00	0.15	3,009.98	(209.98)	(6.98) %	0.28 %
SYR.AX	Syrah Resources Limited	5,000.00	1.035000	5,175.00	0.88	4,389.90	785.10	17.88 %	0.52 %
TAH.AX	Tabcorp Holdings Limited	11,000.00	5.180000	56,980.00	5.21	57,295.79	(315.79)	(0.55) %	5.74 %
				373,525.70		362,838.40	10,687.30	2.95 %	37.61 %

Shares in Listed Companies (Overseas)

ADM.NYE	Archer Daniels Midland Co.	450.00	80.606500	36,272.92	83.00	37,351.40	(1,078.48)	(2.89) %	3.65 %
OFCZ.L	Aurubis AG	250.00	123.350000	30,837.50	114.98	28,744.90	2,092.60	7.28 %	3.11 %
000U.L	Bayerische Motoren Werke AG	50.00	141.962000	7,098.10	110.50	5,525.03	1,573.07	28.47 %	0.71 %
BG.NYE	Bunge Ltd.	300.00	103.950500	31,185.15	101.36	30,406.78	778.37	2.56 %	3.14 %
DGE.L	Diageo Plc	200.00	63.750200	12,750.04	50.12	10,023.46	2,726.58	27.20 %	1.28 %
FLTR.L	Flutter Entertainment PLC	150.00	242.125600	36,318.84	261.70	39,254.61	(2,935.77)	(7.48) %	3.66 %
0QFU.L	KION GROUP AG	300.00	141.313300	42,393.99	131.95	39,584.94	2,809.05	7.10 %	4.27 %
MSFT.NDQ	Microsoft Corporation	10.00	360.335200	3,603.35	354.23	3,542.30	61.05	1.72 %	0.36 %
001C.L	Thyssenkrupp AG	250.00	13.852800	3,463.20	16.60	4,151.18	(687.98)	(16.57) %	0.35 %

Simon L Roberts Personal Superannuation Fund
Investment Summary Report



As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			203,923.09		198,584.60	5,338.49	2.69 %	20.54 %
			993,047.62		992,991.83	55.79	0.01 %	100.00 %

Simon L Roberts Personal Superannuation Fund
Members Statement



Simon Roberts
 10 Barnsbury Road
 South Yarra, Victoria, 3141, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	
Age:	63	Total Death Benefit	
Tax File Number:	Provided		
Date Joined Fund:	01/06/2000		
Service Period Start Date:	01/06/2000		
Date Left Fund:			
Member Code:	ROBSIM00001A		
Account Start Date:	01/06/2000		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits

Preservation Components

- Preserved
- Unrestricted Non Preserved
- Restricted Non Preserved

Tax Components

- Tax Free
- Taxable

Your Detailed Account Summary

This Year

Opening balance at	01/07/2020	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
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	0.00

Simon L Roberts Personal Superannuation Fund
Members Statement



Simon Roberts
 10 Barnsbury Road
 South Yarra, Victoria, 3141, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	494,669.80
Age:	63	Total Death Benefit	494,669.80
Tax File Number:	Provided		
Date Joined Fund:	01/06/2000		
Service Period Start Date:	01/06/2000		
Date Left Fund:			
Member Code:	ROBSIM00004P		
Account Start Date:	01/07/2018		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

Your Balance	
Total Benefits	494,669.80
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	494,669.80
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.00%)	
Taxable	494,669.80

Your Detailed Account Summary		This Year
Opening balance at 01/07/2020		627,478.08
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		(26,035.28)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		106,773.00
Contributions Tax		
Income Tax		
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		494,669.80

Simon L Roberts Personal Superannuation Fund
Members Statement



Leith Condon
 10 Barnsbury Road
 South Yarra, Victoria, 3141, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	434,745.29
Age:	53	Total Death Benefit	434,745.29
Tax File Number:	Provided		
Date Joined Fund:	01/06/2000		
Service Period Start Date:	01/06/2000		
Date Left Fund:			
Member Code:	CONLEI00001A		
Account Start Date:	01/06/2000		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance	
Total Benefits	434,745.29
<u>Preservation Components</u>	
Preserved	434,745.29
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	10,474.61
Taxable	424,270.68

Your Detailed Account Summary		This Year
Opening balance at 01/07/2020		452,633.87
<u>Increases to Member account during the period</u>		
Employer Contributions		1,724.25
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		(19,504.83)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		258.64
Income Tax		(150.64)
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		434,745.29

Simon L Roberts Personal Superannuation Fund Contributions Breakdown Report



For The Period 01 July 2020 - 30 June 2021

Summary

Member	D.O.B	Age (at 30/06/2020)	Total Super Balance (at 30/06/2020) *1	Concessional	Non-Concessional	Other	Reserves	Total
Condon, Leith	Provided	52	452,633.87	1,724.25	0.00	0.00	0.00	1,724.25
Roberts, Simon	Provided	62	627,478.08	0.00	0.00	0.00	0.00	0.00
All Members				1,724.25	0.00	0.00	0.00	1,724.25

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

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Condon, Leith	Concessional (5 year carry forward cap available)	1,724.25	47,296.07	45,571.82 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Roberts, Simon	Concessional	0.00	25,000.00	25,000.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2016	2017	2018	2019	2020	2021	Current Position
Condon, Leith							
Concessional Contribution Cap	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	0.00	943.84	580.71	25,000.00	2,703.93	1,724.25	
Unused Concessional Contribution	0.00	0.00	0.00	0.00	22,296.07	23,275.75	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	0.00	22,296.07	
Maximum Cap Available	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	47,296.07	45,571.82 Below Cap
Total Super Balance	0.00	0.00	370,182.42	399,802.65	410,061.13	452,633.87	

Roberts, Simon

Concessional Contribution Cap	35,000.00	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	0.00	0.00	0.00	0.00	0.00	0.00	
Unused Concessional Contribution	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	0.00	0.00	
Maximum Cap Available	35,000.00	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	25,000.00 Below Cap
Total Super Balance	0.00	0.00	690,325.23	734,265.15	638,403.05	627,478.08	

NCC Bring Forward Caps

Member	Bring Forward Cap	2018	2019	2020	2021	Total	Current Position
Condon, Leith	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Roberts, Simon	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered

Condon, Leith

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data					
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other	
21/07/2020	Direct Credit 301500 PRECISION CH	Employer	627.00									
24/08/2020	Direct Credit 301500 PRECISION CH	Employer	627.00									
22/09/2020	Direct Credit 301500 PRECISION CH	Employer	470.25									
Total - Condon, Leith			1,724.25	0.00	0.00	0.00				0.00	0.00	0.00

Total for All Members	1,724.25	0.00	0.00	0.00
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Simon L Roberts Personal Superannuation Fund Trustees Declaration



The trustees 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 trustees 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 trustees 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 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 trustees by:

.....
Simon Roberts

Trustee

.....
Leith Condon

Trustee

08 June 2022

Minutes of a meeting of the Trustee(s)

held on 08 June 2022 at 10 Barnsbury Road, South Yarra, Victoria 3141



PRESENT:	Simon Roberts and Leith Condon
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>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.</p> <p>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.</p>
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.
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>McQueen Accounting Pty Ltd</p> <p>act as tax agents of the Fund for the next financial year.</p>

Minutes of a meeting of the Trustee(s)

held on 08 June 2022 at 10 Barnsbury Road, South Yarra, Victoria 3141



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.

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 –

.....

Leith Condon

Chairperson

.....**Electronic Lodgment Declaration (SMSF)**

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer - direct debit

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

Tax File Number	Name of Fund	Year
Provided	Simon L Roberts Personal Superannuation Fund	2021

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

Important

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

Declaration:

I declare that:

- ■ All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director		Date	/ /
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ELECTRONIC FUNDS TRANSFER CONSENT

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

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

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

5 Wt i bhBUa Y	Simon L Roberts Personal Superan		
Account Number	067167 18121497	Client Reference	SIMO0001

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

Signature		Date	/ /
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.....Tax Agent's 8 YWUfUjcb

I declare that:

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

Agent's signature.....

Date

Contact name

Client Reference

Agent's Phone Number

HUI 5 [YbhBi a Vyf

Signature as prescribed in tax return

**Self-managed superannuation
fund annual return**

2021

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T # S T

- Place in ALL applicable boxes.

- Postal address for annual returns:

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

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

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

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

2 Name of self-managed superannuation fund (SMSF)

Simon L Roberts Personal Superannuation Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

C/- McQueen Accounting Pty Ltd

Level 21 357 Collins Street

Suburb/town

Melbourne

State/territory

VIC

Postcode

3000

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No Yes

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

B No Yes

Signature as prescribed in tax return

Tax File Number

95120233

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

0410712708

Postal address

Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

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

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

A Fund's financial institution account details

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

Fund BSB number

067167

Fund account number

18121497

Fund account name

Simon L Roberts Personal Superan

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

C Electronic service address alias

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

AUSPOSTSMSF

Signature as prescribed in tax return

Tax File Number

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?

- No Yes If yes, provide the date on which the fund was wound up Day / Month / Year Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

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

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

No Go to Section B: Income.Yes Exempt current pension income amount **A** \$

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

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

Did the fund have any other income that was assessable?

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

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

Signature as prescribed in tax return

Tax File Number **95120233**

Section B: Income

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

11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2021*.

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

Net capital gain **A** \$

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

Gross interest **C** \$

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

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

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

Transfers from foreign funds **F** \$ Number

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

Calculation of assessable contributions
Assessable employer contributions

R1 \$

plus Assessable personal contributions **R2** \$

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

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

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

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

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

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

Calculation of non-arm's length income

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

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

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

*Other income **S** \$ Code

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

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

#This is a mandatory label.

*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

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

Exempt current pension income **Y** \$

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

Signature as prescribed in tax return

Tax File Number

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ <input type="text"/>	A2 \$ <input type="text"/>	
Interest expenses overseas	B1 \$ <input type="text"/>	B2 \$ <input type="text"/>	
Capital works expenditure	D1 \$ <input type="text"/>	D2 \$ <input type="text"/>	
Decline in value of depreciating assets	E1 \$ <input type="text"/>	E2 \$ <input type="text"/>	
Insurance premiums – members	F1 \$ <input type="text"/>	F2 \$ <input type="text"/>	
SMSF auditor fee	H1 \$ <input type="text" value="168"/>	H2 \$ <input type="text" value="161"/>	
Investment expenses	I1 \$ <input type="text" value="3,561"/>	I2 \$ <input type="text" value="4,752"/>	
Management and administration expenses	J1 \$ <input type="text" value="1,599"/>	J2 \$ <input type="text" value="1,279"/>	
Forestry managed investment scheme expense	U1 \$ <input type="text"/>	U2 \$ <input type="text"/>	
Other amounts	L1 \$ <input type="text"/>	L2 \$ <input type="text" value="1,305"/>	<input type="text" value="0"/>
Tax losses deducted	M1 \$ <input type="text"/>		

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

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

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

TOTAL SMSF EXPENSES
Z \$
 (N plus Y)

#This is a mandatory label.

Signature as prescribed in tax return

Tax File Number 95120233

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

#Taxable income	A \$	<input type="text" value="720"/>	<small>(an amount must be included even if it is zero)</small>
#Tax on taxable income	T1 \$	<input type="text" value="108.00"/>	<small>(an amount must be included even if it is zero)</small>
#Tax on no-TFN-quoted contributions	J \$	<input type="text" value="0.00"/>	<small>(an amount must be included even if it is zero)</small>
Gross tax	B \$	<input type="text" value="108.00"/>	<small>(T1 plus J)</small>

Foreign income tax offset	C1 \$	<input type="text"/>	Non-refundable non-carry forward tax offsets
Rebates and tax offsets	C2 \$	<input type="text"/>	
			C \$ <input type="text"/>
			<small>(C1 plus C2)</small>

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1 \$	<input type="text" value="0.00"/>	Non-refundable carry forward tax offsets
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	<input type="text" value="0.00"/>	
Early stage investor tax offset	D3 \$	<input type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	D4 \$	<input type="text" value="0.00"/>	
			D \$ <input type="text" value="0.00"/>
			<small>(D1 plus D2 plus D3 plus D4)</small>
			SUBTOTAL 2
			T3 \$ <input type="text" value="108.00"/>
			<small>(T2 less D – cannot be less than zero)</small>

Complying fund's franking credits tax offset	E1 \$	<input type="text" value="908.01"/>	Refundable tax offsets
No-TFN tax offset	E2 \$	<input type="text"/>	
National rental affordability scheme tax offset	E3 \$	<input type="text"/>	
Exploration credit tax offset	E4 \$	<input type="text" value="0.00"/>	
			E \$ <input type="text" value="908.01"/>
			<small>(E1 plus E2 plus E3 plus E4)</small>

#TAX PAYABLE T5 \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Signature as prescribed in tax return

Tax File Number

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text" value="230.15"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="73.00"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text" value="0.00"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text" value="0.00"/>
Eligible credits	H \$ <input type="text" value="303.15"/> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="800.01"/> <i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	--

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="-2,785.16"/> <i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	--

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

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

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

Signature as prescribed in tax return

Tax File Number

95120233

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

Roberts

First given name

Simon

Other given names

Member's TFN

See the Privacy note in the Declaration.

330413921

Date of birth

05/04/1958

Contributions

OPENING ACCOUNT BALANCE \$

627,478.08

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

Day

Month

Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses

O \$

26,035.28

Loss
L

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

106,773.00

Code

Code
M

Accumulation phase account balance

S1 \$

0.00

Retirement phase account balance - Non CDBIS

S2 \$

494,669.80

Retirement phase account balance - CDBIS

S3 \$

0.00

0

TRIS Count

CLOSING ACCOUNT BALANCE S \$

494,669.80

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Signature as prescribed in tax return

Tax File Number

95120233

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

Condon

First given name

Leith

Other given names

Member's TFN

See the Privacy note in the Declaration.

336787936

Date of birth

10/10/1967

Contributions

OPENING ACCOUNT BALANCE \$

452,633.87

i Refer to instructions for completing these labels.

Employer contributions

A \$ 1,724.25

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

Day / Month / Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

1,724.25

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses

O \$ 19,612.83

Loss

Accumulation phase account balance

S1 \$ 434,745.29

Retirement phase account balance - Non CDBIS

S2 \$ 0.00

Retirement phase account balance - CDBIS

S3 \$ 0.00

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Income stream payments

R2 \$

Code

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$

434,745.29

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Signature as prescribed in tax return

Tax File Number 95120233

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ Unlisted trusts **B** \$ Insurance policy **C** \$ Other managed investments **D** \$ **15b Australian direct investments**Cash and term deposits **E** \$ **Limited recourse borrowing arrangements**

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Property count

J7 Debt securities **F** \$ Loans **G** \$ Listed shares **H** \$ Unlisted shares **I** \$ Limited recourse borrowing arrangements **J** \$ Non-residential real property **K** \$ Residential real property **L** \$ Collectables and personal use assets **M** \$ Other assets **O** \$ **15c Other investments**Crypto-Currency **N** \$ **15d Overseas direct investments**Overseas shares **P** \$ Overseas non-residential real property **Q** \$ Overseas residential real property **R** \$ Overseas managed investments **S** \$ Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$ <input type="text" value="997,335"/>
(Sum of labels A to T)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

A No Yes \$

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15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

A No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

B No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements

V1\$

Permissible temporary borrowings

V2\$

Other borrowings

V3\$

Borrowings

V\$

Total member closing account balances (total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

W\$

Reserve accounts

X\$

Other liabilities

Y\$ **TOTAL LIABILITIES Z****Z**\$ **Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**

Total TOFA gains

H\$

Total TOFA losses

I\$ **Section J: Other information****Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2020–21 income year, write **2021**).

A

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2021*.

B **Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2021* for each election.

C

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*.

D

Signature as prescribed in tax return

Tax File Number

95120233

100017996MS

Section K: Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

Roberts

First given name

Simon

Other given names

Phone number 03 98593724

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

Smith

First given name

Prudence

Other given names

Tax agent's practice

McQueen Accounting Pty Ltd

Tax agent's phone number

03 99082560

Reference number

SIMO0001

Tax agent number

25974579

08 June 2022

Anthony Boys
Box 3376
Rundle Mall, South Australia 5000

Dear Sir/Madam,

**Re: Simon L Roberts Personal Superannuation Fund
Trustee Representation Letter**

This representation letter is provided in connection with your audit of the financial report of the Simon L Roberts Personal Superannuation Fund (the Fund) and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR), for the year ended 30/06/2021, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2021 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 requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

1. Sole Purpose Test

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

2. Trustees are not disqualified

No disqualified person acts as a director of the trustee company/an individual trustee.

3. Fund's Governing Rules, Trustees' Responsibilities and Fund Conduct

The Fund meets the definition of a self-managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee/director of the corporate trustee, receives any remuneration for any duties or services performed by the trustee/director in relation to the fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The Trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The Trustees are not subject to any contract or obligation which would prevent or hinder the Trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with the SISA, the SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report *or we have disclosed to you all*

known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary contravention report.

4. Investment Strategy

The investment strategy has been determined and reviewed with due regard to risk, including recoverability of investments, return, liquidity, diversity and the insurance needs of Fund members, and the assets of the Fund are in line with this strategy.

5. Accounting Policies

All the significant accounting policies of the Fund are adequately described in the Financial Report and the Notes attached thereto. These policies are consistent with the policies adopted last year.

6. Fund Books and Records

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the Trustees.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, 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.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Fund and involves the Trustees or others.

In instances where the fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected misstatements that would affect the financial report of the fund.

Information retention obligations have been complied with, including:

- Accounting records and financial reports are being kept for five (5) years,
- Minutes and records of trustees'/directors of the corporate trustee meetings/decisions are being kept for ten (10) years;
- Records of trustees'/directors of the corporate trustees' changes and trustees' consents are being kept for at least ten (10) years;
- Copies of all member or beneficiary reports are being kept for ten (10) years; and
- Trustee declarations in the approved form have been signed and are being kept for each Trustee appointed after 30 June 2007.

7. Fraud, error and non-compliance

There have been no:

- a) Frauds, error or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure that could have a material effect on the financial report.
- b) Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- c) Violations or possible violations of laws or regulations whose effects should have been considered for disclosure in the financial report or as a basis for recording an expense.

8. Asset Form and Valuation

The assets of the Fund are being held in a form suitable for the benefit of the Members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at their net market value. Such amounts are considered reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

We have assessed their recoverability and we are comfortable that the fund will be able, if needed, to realise these assets.

There are no commitments, fixed or contingent, for the purchase or sale of long term investments.

9. Safeguarding Assets

We have considered the importance of safeguarding the assets of the fund, and we confirm we have the following procedures in place to achieve this:

- Authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- Tangible assets are, where appropriate, adequately insured and appropriately stored.

10. Significant Assumptions

We believe that significant assumptions used by us in making accounting estimates are reasonable.

11. Ownership and Pledging of Assets

The Fund has satisfactory title to all assets appearing in the Statement of Financial Position. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective Trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the Trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

12. Payment of benefits

Benefits have been calculated and provided to members in accordance with the provisions of the Fund's governing rules and the relevant legislation.

The Trustee has revalued Member/s benefits to market value just prior to paying out a portion or all of a member's account balance.

13. Related Parties

We have disclosed to you the identity of the Fund's related parties and all related party transactions and relationships. Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report.

[Delete this paragraph if not applicable]

Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

If the Fund owns residential property the members of the Fund or associates or other related parties do not lease, or use the property for personal use.

14. Acquisitions from related parties

No assets have been acquired by the Fund from members or associates or other related parties of the Fund other than those assets specifically exempted by Section 66 of SISA.

15. Borrowings

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

16. Subsequent Events

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of such significance in relation to the Fund as to require mention in the notes to the Financial Statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

17. Outstanding Legal Action

[Delete this paragraph if not applicable]

We confirm that you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for, and been appropriately disclosed in the financial report. There have been no communications from the ATO concerning a contravention of the SISA or SISR which has occurred, is occurring or is about to occur.

18. Going Concern

We confirm we have no knowledge of any event or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

19. Residency

The Trustees declare that the Fund was a resident Australian superannuation fund at all times during the year of income.

20. Investment Returns

Investment returns of the Fund have been allocated to members in a manner that is fair and reasonable.

21. Insurance

Where the Fund has taken out a life insurance policy on behalf of a member, the Trustee confirms that the Fund is the beneficial owner.

The Trustee also confirms that the Fund has not purchased a policy over the life of a member, where the purchase is a condition and consequence of a buy-sell agreement the member has entered into with another individual.

22. Limiting powers of Trustees

The Trustees have not entered into a contract or done anything else, that would prevent the Trustees from, or hinder the Trustees in, properly performing or exercising the Trustees' functions and powers.

23. Collectables and Personal Use Assets

If the Trustees own collectables and/or personal use assets these assets are not being used for personal use.

24. Uncorrected misstatements

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. A summary of such items is attached.

25. Additional Matters

Include any additional matters relevant to the particular circumstances of the audit, for example:

- The work of an expert has been used; or
- Justification for a change in accounting policy

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

Yours sincerely,
For and on behalf of the Trustee(s)

.....
Simon Roberts

Trustee
08 June 2022

.....
Leith Condon

Trustee
08 June 2022

08/06/2022

To the trustee of the
Simon L Roberts Personal Superannuation Fund
10 Barnsbury Road,
South Yarra
Tasmania, 3141

Dear Trustee,

The Objective and Scope of the Audit

You have requested that we audit the Simon L Roberts Personal Superannuation Fund (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2021 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

The Responsibilities of the Auditor

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

Financial Audit

A financial 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. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund'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 fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a trustee letter.

Compliance Engagement

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

The Responsibilities of the Trustees

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances; and
- Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit.

Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

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

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

Independence

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

Report on Matters Identified

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 SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

Compliance Program

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement 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 express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. 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 these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

Limitation of Liability

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

Fees

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our financial audit and compliance engagement of the Fund for the year ended 30/06/2020.

Yours sincerely

Anthony Boys
100014140

Acknowledged on behalf of the Trustee(s) of the Simon L Roberts Personal Superannuation Fund by:

(Signed).....
(dated) / /
Simon Roberts

Trustee

(Signed).....

(dated) / /

Leith Condon

Trustee