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Financial statements and reports for the year ended  
30 June 2021

Matsuda Family Super Fund

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Prepared for: Nonicle Investments Pty Ltd

# **Matsuda Family Super Fund**

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# Matsuda Family Super Fund

## Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Derivatives (Options, Hybrids, Future Contracts)	2	152.04	0.00
Managed Investments (Australian)	3	1,093,816.39	714,121.91
Shares in Listed Companies (Australian)	4	23,997.60	1,566.28
Units in Listed Unit Trusts (Australian)	5	101,877.29	56,649.36
Units in Unlisted Unit Trusts (Australian)	6	38,991.58	152,694.71
<b>Total Investments</b>		<u>1,258,834.90</u>	<u>925,032.26</u>
<b>Other Assets</b>			
Sundry Debtors		1,234.15	782.14
New CDIA		12,280.76	34,254.45
Distributions Receivable		34,384.43	5,799.87
Clime Cash		24,563.21	50,415.79
Bell Direct		925.68	0.00
Income Tax Refundable		0.00	2,176.86
<b>Total Other Assets</b>		<u>73,388.23</u>	<u>93,429.11</u>
<b>Total Assets</b>		<u>1,332,223.13</u>	<u>1,018,461.37</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		1,399.21	0.00
Sundry Creditors		5,749.41	1,991.94
<b>Total Liabilities</b>		<u>7,148.62</u>	<u>1,991.94</u>
<b>Net assets available to pay benefits</b>		<u>1,325,074.51</u>	<u>1,016,469.43</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	8, 9		
Matsuda, Nobuko - Pension (A/B Pension 1)		605,303.70	483,859.87
Matsuda, Nobuko - Accumulation		459,515.47	327,159.45
Matsuda, Nobuko - Pension (A/B pension 2)		177,852.65	142,147.66
Vella, Claire - Accumulation		73,910.37	57,378.28
Vella, Nicole Mariko - Accumulation		8,492.32	5,924.17
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,325,074.51</u>	<u>1,016,469.43</u>

Refer to compilation report

## Matsuda Family Super Fund

# Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021	2020
		\$	\$
<b>Assets</b>			
<b>Investments</b>			
Derivatives (Options, Hybrids, Future Contracts)	2		
MGF Options (Expiring 01/03/2024)		152.04	0.00
Managed Investments (Australian)	3		
APN Regional Property Fund		32,557.84	24,505.07
Clime IMA		690,786.56	505,361.45
Clime Small Company Fund		348,036.41	184,255.39
Hyperion Gbl Growth Companies Fund (managed Fund)		22,435.58	0.00
Shares in Listed Companies (Australian)	4		
Galaxy Resources Limited		0.00	1,566.28
Hearts And Minds Investments Limited		23,997.60	0.00
Units in Listed Unit Trusts (Australian)	5		
Betashares Global Robotics And Artificial Intelligence Etf		10,921.70	0.00
Betashares Nasdaq 100 Etf		17,821.05	0.00
Forager Australian Shares Fund		15,824.04	8,445.96
Ishares Asia 50 Etf		26,604.20	0.00
Magellan Global Fund.(Closed Class Unit)		9,828.30	0.00
Montgomery Global Equities Fund (managed Fund)		0.00	48,203.40
Wam Microcap Limited		20,878.00	0.00
Units in Unlisted Unit Trusts (Australian)	6		
Magellan Global Fd		38,991.58	34,435.40
Montgomery Global Fund		0.00	118,259.31
<b>Total Investments</b>		<b>1,258,834.90</b>	<b>925,032.26</b>
<b>Other Assets</b>			
Bank Accounts	7		
Bell Direct		925.68	0.00
Clime Cash		24,563.21	50,415.79
New CDIA		12,280.76	34,254.45
Distributions Receivable			
APN Regional Property Fund		148.12	148.12
Betashares Global Robotics And Artificial Intelligence Etf		338.83	0.00
Betashares Nasdaq 100 Etf		651.89	0.00
Clime IMA		107.52	538.38
Clime Small Company Fund		31,723.64	0.00
Forager Australian Shares Fund		345.46	78.19
Ishares Asia 50 Etf		130.32	0.00
Magellan Global Fd		739.91	1,435.60
Magellan Global Fund.(Closed Class Unit)		198.74	0.00

Refer to compilation report

**Matsuda Family Super Fund****Detailed Statement of Financial Position**

As at 30 June 2021

	Note	2021	2020
		\$	\$
<b>Other Assets</b>			
Montgomery Global Equities Fund (managed Fund)		0.00	1,106.64
Montgomery Global Fund		0.00	2,492.94
Sundry Debtors		1,234.15	782.14
Income Tax Refundable		0.00	2,176.86
<b>Total Other Assets</b>		<u>73,388.23</u>	<u>93,429.11</u>
<b>Total Assets</b>		<u>1,332,223.13</u>	<u>1,018,461.37</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		1,399.21	0.00
Sundry Creditors		5,749.41	1,991.94
<b>Total Liabilities</b>		<u>7,148.62</u>	<u>1,991.94</u>
<b>Net assets available to pay benefits</b>		<u>1,325,074.51</u>	<u>1,016,469.43</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	8, 9		
Matsuda, Nobuko - Pension (A/B Pension 1)		605,303.70	483,859.87
Matsuda, Nobuko - Accumulation		459,515.47	327,159.45
Matsuda, Nobuko - Pension (A/B pension 2)		177,852.65	142,147.66
Vella, Claire - Accumulation		73,910.37	57,378.28
Vella, Nicole Mariko - Accumulation		8,492.32	5,924.17
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,325,074.51</u>	<u>1,016,469.43</u>

Refer to compilation report

**Matsuda Family Super Fund**  
**Operating Statement**  
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	11	52,811.20	22,267.15
Interest Received		72.24	557.14
<b>Investment Gains</b>			
Changes in Market Values	12	236,426.66	(52,482.85)
<b>Contribution Income</b>			
Employer Contributions		23,358.00	23,284.85
Personal Non Concessional		23,000.00	16,000.00
Other Contributions		500.00	500.00
<b>Total Income</b>		<u>336,168.10</u>	<u>10,126.29</u>
<b>Expenses</b>			
Accountancy Fees		330.00	330.00
Management Fee		11,361.39	18,149.90
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		220.00	330.00
ASIC Fees		55.00	54.00
		<u>12,225.39</u>	<u>19,122.90</u>
<b>Member Payments</b>			
Pensions Paid		12,600.00	13,500.00
<b>Total Expenses</b>		<u>24,825.39</u>	<u>32,622.90</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>311,342.71</u>	<u>(22,496.61)</u>
Income Tax Expense	13	2,737.63	(1,075.44)
<b>Benefits accrued as a result of operations</b>		<u>308,605.08</u>	<u>(21,421.17)</u>

Refer to compilation report

# Matsuda Family Super Fund

## Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
APN Regional Property Fund	1,777.44	0.00
Betashares Global Robotics And Artificial Intelligence Etf	338.83	0.00
Betashares Nasdaq 100 Etf	651.89	0.00
Clime IMA	15,057.28	15,690.16
Clime Small Company Fund	31,723.64	0.00
Forager Australian Shares Fund	345.46	288.82
Ishares Asia 50 Etf	130.32	0.00
Magellan Global Fd	1,434.91	1,435.60
Magellan Global Fund.(Closed Class Unit)	198.74	0.00
Montgomery Global Equities Fund (managed Fund)	1,152.69	2,359.63
Montgomery Global Fund	0.00	2,492.94
	<u>52,811.20</u>	<u>22,267.15</u>
Interest Received		
Bell Direct	21.24	0.00
Clime Cash	51.00	550.90
New CDIA	0.00	6.24
	<u>72.24</u>	<u>557.14</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Nobuko Matsuda	23,358.00	23,284.85
	<u>23,358.00</u>	<u>23,284.85</u>
Personal Contributions - Non Concessional		
Claire Vella	1,000.00	1,000.00
Nicole Mariko Vella	1,000.00	1,000.00
Nobuko Matsuda	21,000.00	14,000.00
	<u>23,000.00</u>	<u>16,000.00</u>
Other Contributions		
Claire Vella	500.00	500.00
	<u>500.00</u>	<u>500.00</u>
<b>Investment Gains</b>		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Galaxy Resources Limited	(1,867.90)	0.00
	<u>(1,867.90)</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
Montgomery Global Equities Fund (managed Fund)	3,827.33	0.00
	<u>3,827.33</u>	<u>0.00</u>
Units in Unlisted Unit Trusts (Australian)		
Montgomery Global Fund	19,571.99	0.00
The Montgomery Fund	0.00	37,429.52
	<u>19,571.99</u>	<u>37,429.52</u>
Unrealised Movements in Market Value		
Derivatives (Options, Hybrids, Future Contracts)		
MGF Options (Expiring 01/03/2024)	152.04	0.00
	<u>152.04</u>	<u>0.00</u>

Refer to compilation report

# Matsuda Family Super Fund

## Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
<b>Managed Investments (Australian)</b>		
APN Regional Property Fund	8,052.77	12.19
Clime IMA	150,311.88	(45,123.24)
Clime Small Company Fund	43,781.02	2,139.88
Hyperion Gbl Growth Companies Fund (managed Fund)	2,405.58	0.00
	<u>204,551.25</u>	<u>(42,971.17)</u>
<b>Shares in Listed Companies (Australian)</b>		
Galaxy Resources Limited	5,931.37	(909.45)
Hearts And Minds Investments Limited	(1,024.90)	0.00
	<u>4,906.47</u>	<u>(909.45)</u>
<b>Units in Listed Unit Trusts (Australian)</b>		
Betashares Global Robotics And Artificial Intelligence Etf	908.80	0.00
Betashares Nasdaq 100 Etf	2,822.15	0.00
Forager Australian Shares Fund	7,378.08	(2,669.70)
Ishares Asia 50 Etf	150.59	0.00
Magellan Global Fund.(Closed Class Unit)	1,046.30	0.00
Montgomery Global Equities Fund (managed Fund)	1,796.60	(5,688.60)
Wam Microcap Limited	(4,200.65)	0.00
	<u>9,901.87</u>	<u>(8,358.30)</u>
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Magellan Global Fd	2,425.58	1,513.82
Montgomery Global Fund	(7,041.97)	(7,589.38)
The Montgomery Fund	0.00	(31,597.89)
	<u>(4,616.39)</u>	<u>(37,673.45)</u>
<b>Changes in Market Values</b>	<u>236,426.66</u>	<u>(52,482.85)</u>
<b>Total Income</b>	<u>336,168.10</u>	<u>10,126.29</u>
<b>Expenses</b>		
Accountancy Fees	330.00	330.00
ASIC Fees	55.00	54.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	220.00	330.00
Management Fee	11,361.39	18,149.90
	<u>12,225.39</u>	<u>19,122.90</u>
<b>Member Payments</b>		
Pensions Paid		
Matsuda, Nobuko - Pension (A/B Pension 1)	9,700.00	10,400.00
Matsuda, Nobuko - Pension (A/B pension 2)	2,900.00	3,100.00
	<u>12,600.00</u>	<u>13,500.00</u>
<b>Total Expenses</b>	<u>24,825.39</u>	<u>32,622.90</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>311,342.71</u>	<u>(22,496.61)</u>
<b>Income Tax Expense</b>		
Income Tax Expense	2,737.63	(1,075.44)
<b>Total Income Tax</b>	<u>2,737.63</u>	<u>(1,075.44)</u>
<b>Benefits accrued as a result of operations</b>	<u>308,605.08</u>	<u>(21,421.17)</u>

Refer to compilation report

# Matsuda Family Super Fund

## Members Statement

Nobuko Matsuda  
 228 Elizabeth Street Unit 301  
 Surry Hills, New South Wales, 2010, Australia

### Your Details

Date of Birth : Provided  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 30/11/2007  
 Service Period Start Date: 14/04/1987  
 Date Left Fund:  
 Member Code: MATNOB00001P  
 Account Start Date 01/11/2012  
 Account Phase: Retirement Phase  
 Account Description: A/B Pension 1

### Nominated Beneficiaries

Vested Benefits 605,303.70  
 Total Death Benefit 605,303.70  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Estate of Nobuko Matsuda

### Your Balance

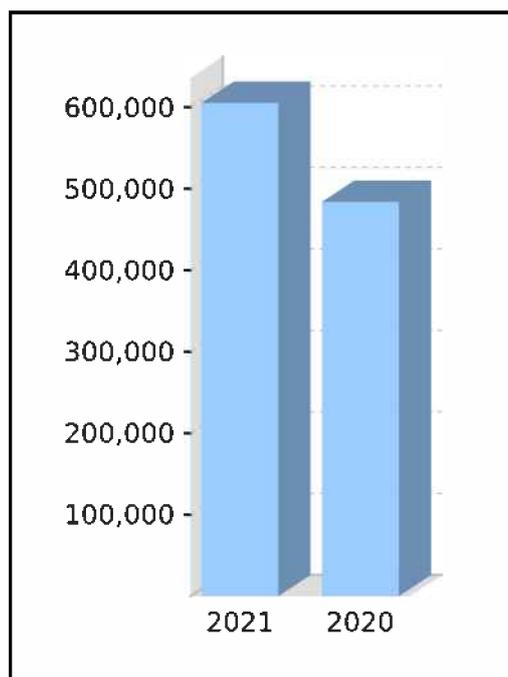
Total Benefits 605,303.70

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 605,303.70  
 Restricted Non Preserved

#### Tax Components

Tax Free (18.75%) 113,520.70  
 Taxable 491,783.00  
 Investment Earnings Rate 27.37%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	483,859.87	515,914.66
<b>Increases to Member account during the period</b>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	131,143.83	(21,654.79)
Internal Transfer In		
<b>Decreases to Member account during the period</b>		
Pensions Paid	9,700.00	10,400.00
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	605,303.70	483,859.87

**Matsuda Family Super Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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

Signed by all the trustees of the fund

\_\_\_\_\_  
Nobuko Matsuda  
Director

\_\_\_\_\_  
Claire Vella  
Director

\_\_\_\_\_  
Nicole Mariko Vella  
Director

# Matsuda Family Super Fund

## Members Statement

Nobuko Matsuda  
 228 Elizabeth Street Unit 301  
 Surry Hills, New South Wales, 2010, Australia

### Your Details

Date of Birth : Provided  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 30/11/2007  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: MATNOB00002A  
 Account Start Date 30/11/2007  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

### Nominated Beneficiaries

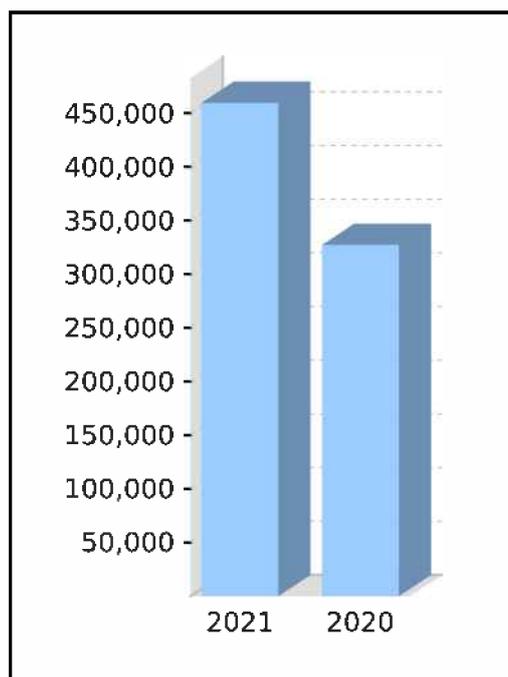
Estate of Nobuko Matsuda  
 Vested Benefits 459,515.47  
 Total Death Benefit 459,515.47  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

Total Benefits 459,515.47

Preservation Components  
 Preserved 459,515.47  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 227,000.00  
 Taxable 232,515.47  
 Investment Earnings Rate 26.17%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	327,159.45	306,813.70
<u>Increases to Member account during the period</u>		
Employer Contributions	23,358.00	23,284.85
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	21,000.00	14,000.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	95,722.90	(13,561.91)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,503.76	3,492.77
Income Tax	4,221.12	(115.58)
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	459,515.47	327,159.45

**Matsuda Family Super Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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Signed by all the trustees of the fund

\_\_\_\_\_  
Nobuko Matsuda  
Director

\_\_\_\_\_  
Claire Vella  
Director

\_\_\_\_\_  
Nicole Mariko Vella  
Director

# Matsuda Family Super Fund

## Members Statement

Nobuko Matsuda  
 228 Elizabeth Street Unit 301  
 Surry Hills, New South Wales, 2010, Australia

### Your Details

Date of Birth : Provided  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 30/11/2007  
 Service Period Start Date: 14/04/1987  
 Date Left Fund:  
 Member Code: MATNOB00003P  
 Account Start Date: 01/07/2015  
 Account Phase: Retirement Phase  
 Account Description: A/B pension 2

### Nominated Beneficiaries

Vested Benefits 177,852.65  
 Total Death Benefit 177,852.65  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Estate of Nobuko Matsuda

### Your Balance

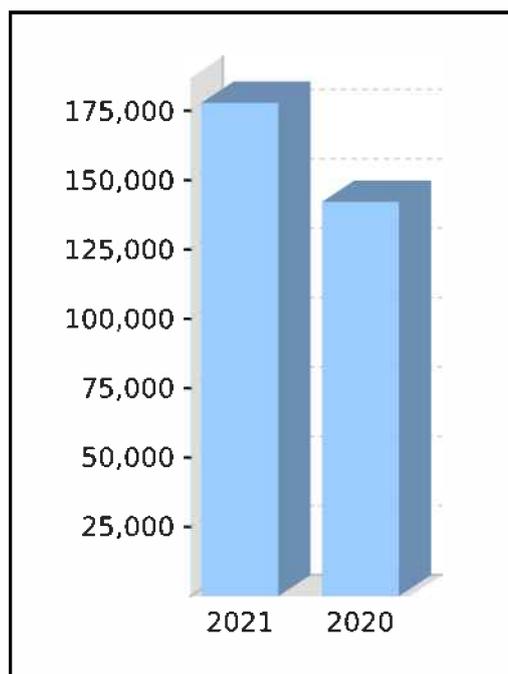
Total Benefits 177,852.65

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 177,852.65  
 Restricted Non Preserved

#### Tax Components

Tax Free (47.83%) 85,066.08  
 Taxable 92,786.57  
 Investment Earnings Rate 27.37%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	142,147.66	151,668.50
<b>Increases to Member account during the period</b>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	38,604.99	(6,420.84)
Internal Transfer In		
<b>Decreases to Member account during the period</b>		
Pensions Paid	2,900.00	3,100.00
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	177,852.65	142,147.66

**Matsuda Family Super Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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Signed by all the trustees of the fund

\_\_\_\_\_  
Nobuko Matsuda  
Director

\_\_\_\_\_  
Claire Vella  
Director

\_\_\_\_\_  
Nicole Mariko Vella  
Director

# Matsuda Family Super Fund Members Statement

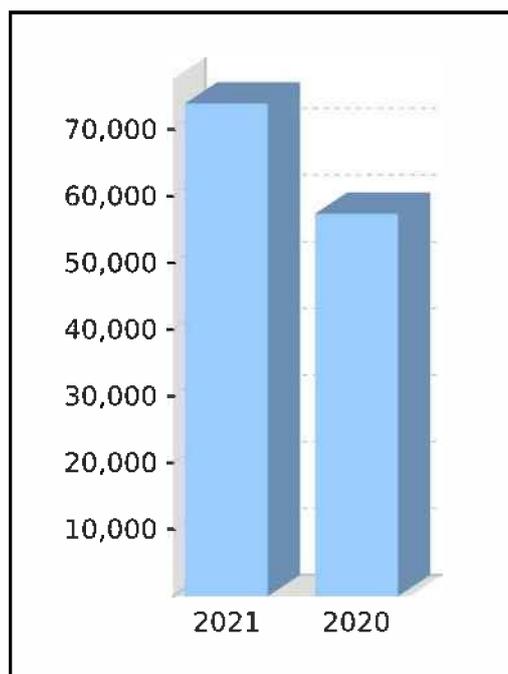
Claire Vella  
228 Elizabeth Street Unit 301  
Surry Hills, New South Wales, 2010, Australia

## Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	31	Vested Benefits	73,910.37
Tax File Number:	Provided	Total Death Benefit	73,910.37
Date Joined Fund:	30/11/2007	Current Salary	0.00
Service Period Start Date:	23/03/2006	Previous Salary	0.00
Date Left Fund:		Disability Benefit	0.00
Member Code:	VELCLA00001A		
Account Start Date	30/11/2007		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

<b>Total Benefits</b>	<b>73,910.37</b>
<u>Preservation Components</u>	
Preserved	73,910.37
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	19,447.76
Taxable	54,462.61
Investment Earnings Rate	26.16%



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	57,378.28	58,354.14
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	1,000.00	1,000.00
Government Co-Contributions	500.00	500.00
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	15,725.80	(2,497.01)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	693.71	(21.15)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	73,910.37	57,378.28

**Matsuda Family Super Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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Signed by all the trustees of the fund

\_\_\_\_\_  
Nobuko Matsuda  
Director

\_\_\_\_\_  
Claire Vella  
Director

\_\_\_\_\_  
Nicole Mariko Vella  
Director

# Matsuda Family Super Fund Members Statement

Nicole Mariko Vella  
228 Elizabeth Street Unit 301  
Surry Hills, New South Wales, 2010, Australia

## Your Details

Date of Birth : Provided  
Age: 27  
Tax File Number: Provided  
Date Joined Fund: 27/06/2014  
Service Period Start Date: 30/11/2007  
Date Left Fund:  
Member Code: VELNIC00001A  
Account Start Date: 27/06/2014  
Account Phase: Accumulation Phase  
Account Description: Accumulation

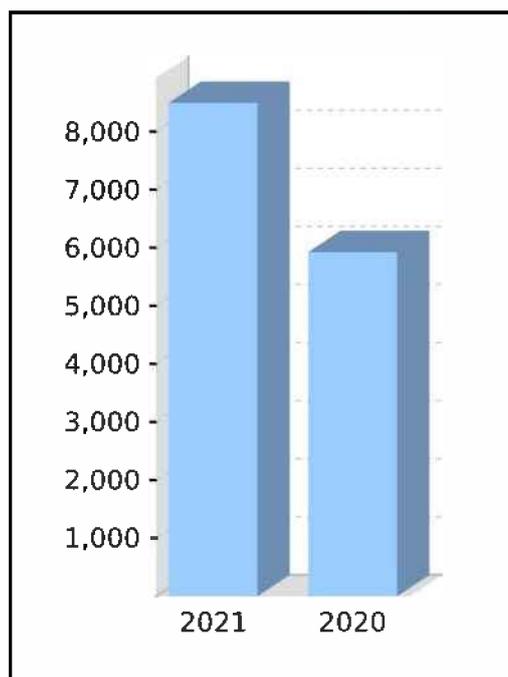
Nominated Beneficiaries N/A  
Vested Benefits 8,492.32  
Total Death Benefit 8,492.32  
Current Salary 0.00  
Previous Salary 0.00  
Disability Benefit 0.00

## Your Balance

Total Benefits 8,492.32

Preservation Components  
Preserved 8,492.32  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components  
Tax Free 6,500.00  
Taxable 1,992.32  
Investment Earnings Rate 26.23%



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	5,924.17	5,139.60
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	1,000.00	1,000.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,640.46	(217.32)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	72.31	(1.89)
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	8,492.32	5,924.17

**Matsuda Family Super Fund**  
**Members Statement**

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**Trustee's Disclaimer**

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

Signed by all the trustees of the fund

\_\_\_\_\_  
Nobuko Matsuda  
Director

\_\_\_\_\_  
Claire Vella  
Director

\_\_\_\_\_  
Nicole Mariko Vella  
Director

# Matsuda Family Super Fund

## Members Statement

Nobuko Matsuda  
 228 Elizabeth Street Unit 301  
 Surry Hills, New South Wales, 2010, Australia

### Your Details

Date of Birth :	Provided	Vested Benefits	1,242,671.82
Age:	63	Total Death Benefit	1,242,671.82
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	30/11/2007	Previous Salary	0.00
Service Period Start Date:	14/04/1987	Disability Benefit	0.00
Date Left Fund:		Nominated Beneficiaries	Estate of Nobuko Matsuda
Member Code:	Consolidated		
Account Start Date	30/11/2007		
Account Type:	Consolidated		
Account Description:	Consolidated		

### Your Balance

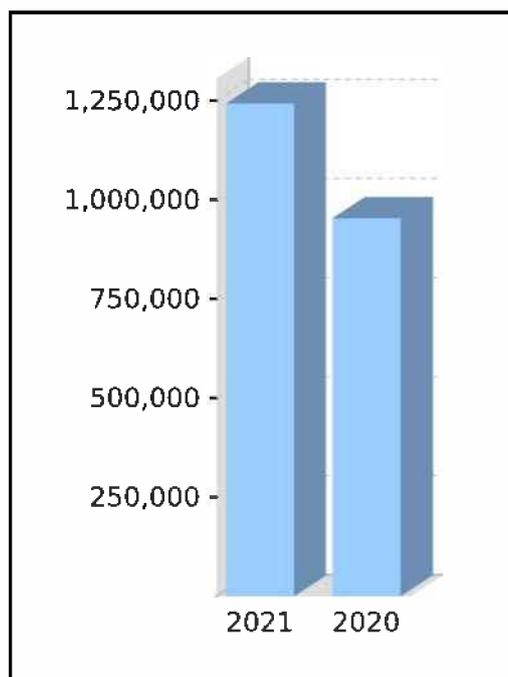
Total Benefits 1,242,671.82

#### Preservation Components

Preserved 459,515.47  
 Unrestricted Non Preserved 783,156.35  
 Restricted Non Preserved

#### Tax Components

Tax Free 425,586.78  
 Taxable 817,085.04  
 Investment Earnings Rate 26.94%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	953,166.98	974,396.86
<b>Increases to Member account during the period</b>		
Employer Contributions	23,358.00	23,284.85
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	21,000.00	14,000.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	265,471.72	(41,637.54)
Internal Transfer In		
<b>Decreases to Member account during the period</b>		
Pensions Paid	12,600.00	13,500.00
Contributions Tax	3,503.76	3,492.77
Income Tax	4,221.12	(115.58)
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	1,242,671.82	953,166.98

# Matsuda Family Super Fund

## Members Statement

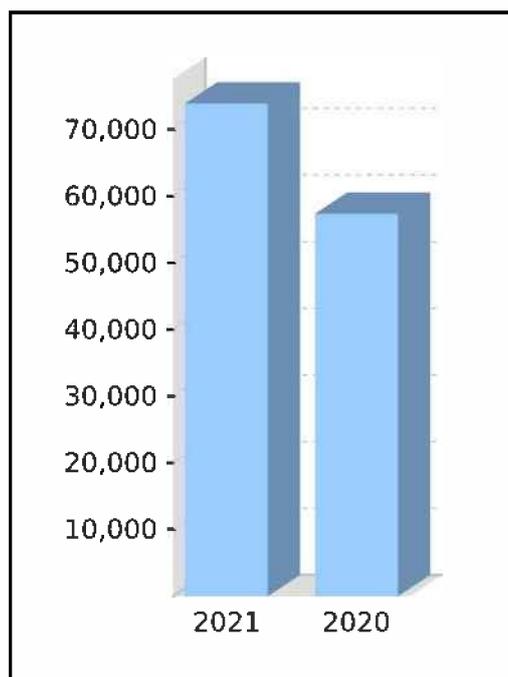
Claire Vella  
 228 Elizabeth Street Unit 301  
 Surry Hills, New South Wales, 2010, Australia

### Your Details

Date of Birth :	Provided	Vested Benefits	73,910.37
Age:	31	Total Death Benefit	73,910.37
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	30/11/2007	Previous Salary	0.00
Service Period Start Date:	23/03/2006	Disability Benefit	0.00
Date Left Fund:		Nominated Beneficiaries	N/A
Member Code:	Consolidated		
Account Start Date	30/11/2007		
Account Type:	Consolidated		
Account Description:	Consolidated		

### Your Balance

<b>Total Benefits</b>	<b>73,910.37</b>
<u>Preservation Components</u>	
Preserved	73,910.37
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	19,447.76
Taxable	54,462.61
Investment Earnings Rate	26.16%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	57,378.28	58,354.14
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	1,000.00	1,000.00
Government Co-Contributions	500.00	500.00
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	15,725.80	(2,497.01)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	693.71	(21.15)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	73,910.37	57,378.28

# Matsuda Family Super Fund

## Members Statement

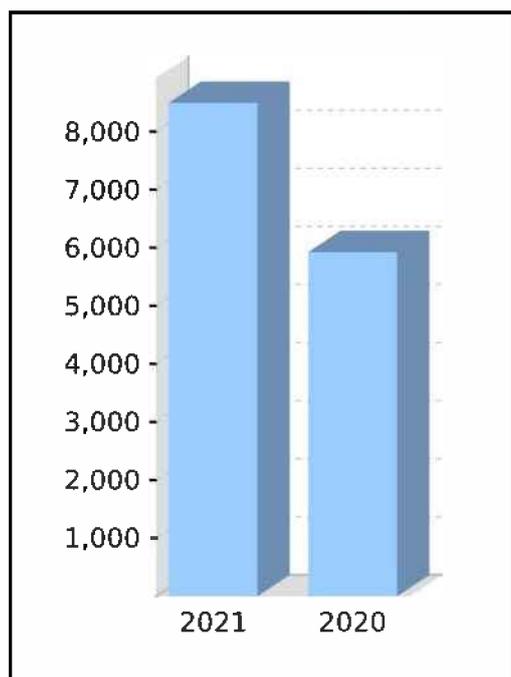
Nicole Mariko Vella  
 228 Elizabeth Street Unit 301  
 Surry Hills, New South Wales, 2010, Australia

### Your Details

Date of Birth :	Provided	Vested Benefits	8,492.32
Age:	27	Total Death Benefit	8,492.32
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	27/06/2014	Previous Salary	0.00
Service Period Start Date:	30/11/2007	Disability Benefit	0.00
Date Left Fund:		Nominated Beneficiaries	N/A
Member Code:	Consolidated		
Account Start Date	27/06/2014		
Account Type:	Consolidated		
Account Description:	Consolidated		

### Your Balance

<b>Total Benefits</b>	<b>8,492.32</b>
<u>Preservation Components</u>	
Preserved	8,492.32
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	6,500.00
Taxable	1,992.32
Investment Earnings Rate	26.23%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	5,924.17	5,139.60
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	1,000.00	1,000.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,640.46	(217.32)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	72.31	(1.89)
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	8,492.32	5,924.17

**Matsuda Family Super Fund**

**Members Summary Report**

As at 30 June 2021

Opening Balance	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Nobuko Matsuda (Age: 63)</b>											
MATNOB00001P - A/B Pension 1 - Tax Free: 18.75%											
483,859.87			131,143.83		9,700.00						605,303.70
MATNOB00002A - Accumulation											
327,159.45	44,358.00		95,722.90			3,503.76	4,221.12				459,515.47
MATNOB00003P - A/B pension 2 - Tax Free: 47.83%											
142,147.66			38,604.99		2,900.00						177,852.65
<b>953,166.98</b>	<b>44,358.00</b>		<b>265,471.72</b>		<b>12,600.00</b>	<b>3,503.76</b>	<b>4,221.12</b>				<b>1,242,671.82</b>
<b>Claire Vella (Age: 31)</b>											
VELCLA00001A - Accumulation											
57,378.28	1,500.00		15,725.80				693.71				73,910.37
<b>57,378.28</b>	<b>1,500.00</b>		<b>15,725.80</b>				<b>693.71</b>				<b>73,910.37</b>
<b>Nicole Mariko Vella (Age: 27)</b>											
VELNIC00001A - Accumulation											
5,924.17	1,000.00		1,640.46				72.31				8,492.32
<b>5,924.17</b>	<b>1,000.00</b>		<b>1,640.46</b>				<b>72.31</b>				<b>8,492.32</b>
<b>1,016,469.43</b>	<b>46,858.00</b>		<b>282,837.98</b>		<b>12,600.00</b>	<b>3,503.76</b>	<b>4,987.14</b>				<b>1,325,074.51</b>

## Matsuda Family Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

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### 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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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

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

#### a. Measurement of Investments

The fund initially recognises:

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

Investments of the fund have been measured at their market values, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the 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 values have 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 are 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 at the fair value of the consideration received or receivable.

##### Interest revenue

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

## Matsuda Family Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

### 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 are 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 the investment was acquired during the period).

## 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 \$
MGF Options (Expiring 01/03/2024)	152.04	0.00
	152.04	0.00

### Note 3: Managed Investments (Australian)

	2021 \$	2020 \$
APN Regional Property Fund	32,557.84	24,505.07
Clime Small Company Fund	348,036.41	184,255.39
Clime IMA	690,786.56	505,361.45
Hyperion Gbl Growth Companies Fund (managed Fund)	22,435.58	0.00

**Matsuda Family Super Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2021

	1,093,816.39	714,121.91
<b>Note 4: Shares in Listed Companies (Australian)</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Galaxy Resources Limited	0.00	1,566.28
Hearts And Minds Investments Limited	23,997.60	0.00
	<b>23,997.60</b>	<b>1,566.28</b>
<b>Note 5: Units in Listed Unit Trusts (Australian)</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Forager Australian Shares Fund	15,824.04	8,445.96
Ishares Asia 50 Etf	26,604.20	0.00
Magellan Global Fund.(Closed Class Unit)	9,828.30	0.00
Montgomery Global Equities Fund (managed Fund)	0.00	48,203.40
Betashares Nasdaq 100 Etf	17,821.05	0.00
Betashares Global Robotics And Artificial Intelligence Etf	10,921.70	0.00
Wam Microcap Limited	20,878.00	0.00
	<b>101,877.29</b>	<b>56,649.36</b>
<b>Note 6: Units in Unlisted Unit Trusts (Australian)</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Montgomery Global Fund	0.00	118,259.31
Magellan Global Fd	38,991.58	34,435.40
	<b>38,991.58</b>	<b>152,694.71</b>
<b>Note 8: Liability for Accrued Benefits</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	1,016,469.43	1,037,890.60
Benefits accrued as a result of operations	308,605.08	(21,421.17)

## Matsuda Family Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	1,325,074.51	1,016,469.43

### Note 9: Vested Benefits

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

	<b>2021</b>	<b>2020</b>
	\$	\$
Vested Benefits	1,325,074.51	1,016,469.43

### Note 10: Guaranteed Benefits

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

### Note 11: Trust Distributions

	<b>2021</b>	<b>2020</b>
	\$	\$
Magellan Global Fd	1,434.91	1,435.60
Clime IMA	15,057.28	15,690.16
Montgomery Global Equities Fund (managed Fund)	1,152.69	2,359.63
Clime Small Company Fund	31,723.64	0.00
Betashares Global Robotics And Artificial Intelligence Etf	338.83	0.00
Magellan Global Fund.(Closed Class Unit)	198.74	0.00
Betashares Nasdaq 100 Etf	651.89	0.00
Forager Australian Shares Fund	345.46	288.82
APN Regional Property Fund	1,777.44	0.00
Ishares Asia 50 Etf	130.32	0.00
Montgomery Global Fund	0.00	2,492.94
	52,811.20	22,267.15

### Note 12: Changes in Market ValuesUnrealised Movements in Market Value

<b>2021</b>	<b>2020</b>
\$	\$

## Matsuda Family Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

<b>Derivatives (Options, Hybrids, Future Contracts)</b>		
MGF Options (Expiring 01/03/2024)	152.04	0.00
	<hr/>	<hr/>
	152.04	0.00
	<hr/>	<hr/>
<b>Managed Investments (Australian)</b>		
APN Regional Property Fund	8,052.77	12.19
Clime IMA	150,311.88	(45,123.24)
Clime Small Company Fund	43,781.02	2,139.88
Hyperion Gbl Growth Companies Fund (managed Fund)	2,405.58	0.00
	<hr/>	<hr/>
	204,551.25	(42,971.17)
	<hr/>	<hr/>
<b>Shares in Listed Companies (Australian)</b>		
Galaxy Resources Limited	5,931.37	(909.45)
Hearts And Minds Investments Limited	(1,024.90)	0.00
	<hr/>	<hr/>
	4,906.47	(909.45)
	<hr/>	<hr/>
<b>Units in Listed Unit Trusts (Australian)</b>		
Betashares Global Robotics And Artificial Intelligence Etf	908.80	0.00
Betashares Nasdaq 100 Etf	2,822.15	0.00
Forager Australian Shares Fund	7,378.08	(2,669.70)
Ishares Asia 50 Etf	150.59	0.00
Magellan Global Fund.(Closed Class Unit)	1,046.30	0.00
Montgomery Global Equities Fund (managed Fund)	1,796.60	(5,688.60)
Wam Microcap Limited	(4,200.65)	0.00
	<hr/>	<hr/>
	9,901.87	(8,358.30)
	<hr/>	<hr/>
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Magellan Global Fd	2,425.58	1,513.82
Montgomery Global Fund	(7,041.97)	(7,589.38)
The Montgomery Fund	0.00	(31,597.89)
	<hr/>	<hr/>
	(4,616.39)	(37,673.45)
	<hr/>	<hr/>
<b>Total Unrealised Movement</b>	<b>214,895.24</b>	<b>(89,912.37)</b>
	<hr/>	<hr/>
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>

### Shares in Listed Companies (Australian)

Refer to compilation report

**Matsuda Family Super Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2021

Galaxy Resources Limited	(1,867.90)	0.00
	(1,867.90)	0.00
<b>Units in Listed Unit Trusts (Australian)</b>		
Montgomery Global Equities Fund (managed Fund)	3,827.33	0.00
	3,827.33	0.00
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Montgomery Global Fund	19,571.99	0.00
The Montgomery Fund	0.00	37,429.52
	19,571.99	37,429.52
<b>Total Realised Movement</b>	<b>21,531.42</b>	<b>37,429.52</b>
<b>Total Market Movement</b>	<b>236,426.66</b>	<b>(52,482.85)</b>

**Note 13: Income Tax Expense**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	2,737.63	(1,075.44)
Income Tax Expense	2,737.63	(1,075.44)

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%	46,701.41	(3,374.49)
Less:		
Tax effect of:		
Non Taxable Contributions	3,525.00	2,475.00
Increase in MV of Investments	32,234.29	0.00
Exempt Pension Income	9,132.60	3,255.75
Realised Accounting Capital Gains	3,229.71	5,614.43
Accounting Trust Distributions	7,921.68	3,340.07
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	13,486.86
Pension non deductible expenses	736.80	827.85

## Matsuda Family Super Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

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Pension Payments	1,890.00	2,025.00
Franking Credits	860.36	647.37
Foreign Credits	6.58	46.30
Net Capital Gains	12,054.45	1,513.65
Taxable Trust Distributions	2,186.16	2,262.30
Distributed Foreign Income	98.06	604.66
Rounding	0.36	(0.10)
Income Tax on Taxable Income or Loss	<u>8,490.90</u>	<u>3,354.15</u>
Less credits:		
Franking Credits	5,735.72	4,315.78
Foreign Credits	17.55	113.81
Current Tax or Refund	<u>2,737.63</u>	<u>(1,075.44)</u>

*Refer to compilation report*

# Matsuda Family Super Fund

## Create Entries Report

For the period 01 July 2020 to 30 June 2021

### Create Entries Financial Year Summary 01 July 2020 - 30 June 2021

<b>Total Profit</b>	<b>Amount</b>
Income	336,168.10
Less Expense	24,825.39
<b>Total Profit</b>	<b>311,342.71</b>
<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	311,342.71
Less Permanent Differences	214,895.24
Less Timing Differences	0.00
Less Exempt Pension Income	60,884.00
Less Other Non Taxable Income	10,900.00
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	4,912.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	5,779.61
Less Realised Accounting Capital Gains	21,531.42
Less Accounting Trust Distributions	52,811.20
Add Taxable Trust Distributions	14,574.42
Add Distributed Foreign income	653.75
Add Total Net Capital Gains	80,363.01
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	2.36
<b>Taxable Income</b>	<b>56,606.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>8,490.90</b>
<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	277,084.71
Franking Credits	5,735.72
TFN Credits	0.00
Foreign Credits	17.55
FRW Credits	0.00
<b>Total</b>	<b>282,820.43</b>
<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	8,490.90
Member Specific Income Tax	(3,503.76)
<b>Total Income Tax Expense Allocation</b>	<b>4,987.14</b>
<b>Calculation of Non Deductible Expense Percentage(s)</b>	<b>Amount</b>

<b>Calculation of Non Deductible Expense Percentage(s)</b>	<b>Amount</b>
<b>General Expense Calculation</b>	
Total Member Contributions	46,858.00
Net Capital Gains	80,363.00
Gross Interest	72.00
Gross Foreign Income	697.00
Gross Trust Distributions	20,310.00
Less exempt pension income	60,884.00
<b>Total Assessable Income (A)</b>	<b>87,416.00</b>
Total Assessable Income	87,416.00
Exempt Pension Income	60,884.00
<b>Total Income (B)</b>	<b>148,300.00</b>
Non Deductible Gen Exp% = 1-(A/B)	
<b>Non Deductible General Expense Percentage</b>	<b>41.055%</b>
<b>Investment Expense Calculation</b>	
Net Capital Gains	80,363.00
Gross Interest	72.00
Gross Foreign Income	697.00
Gross Trust Distributions	20,310.00
<b>Total Investment Income (B)</b>	<b>101,442.00</b>
Less Non-Assessable Investment Income	60,884.00
<b>Total Investment Assessable Income (A)</b>	<b>40,558.00</b>
Non Deductible Inv Exp% = 1-(A/B)	
<b>Non-Deductible Investment Expense Percentage</b>	<b>60.019%</b>

# Final Segment 1 from 01 July 2020 to 30 June 2021

## Pool Name Unsegregated Pool

Total Profit	Amount
Income	336,168.10
Less Expense	24,825.39
<b>Total Profit</b>	<b>311,342.71</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	311,342.71
Less Permanent Differences	214,895.24
Less Timing Differences	0.00
Less Exempt Pension Income	60,886.11
Less Other Non Taxable Income	10,900.00
Add SMSF Non Deductible Expenses	4,912.80
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	5,779.61
Less Realised Accounting Capital Gains	21,531.42
Less Accounting Trust Distributions	52,811.20
Add Taxable Trust Distributions	14,574.42
Add Distributed Foreign income	653.75
Add Capital Gains Adjustment	80,363.01
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	3.67
<b>Taxable Income</b>	<b>56,606.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>8,490.90</b>

Member Weighted Balance Summary	Weighting%	Amount
Nobuko Matsuda(MATNOB00001P)	46.37	479,099.32
Nobuko Matsuda(MATNOB00002A)	33.84	349,709.07
Nobuko Matsuda(MATNOB00003P)	13.65	141,051.22
Claire Vella(VELCLA00001A)	5.56	57,461.84
Nicole Mariko Vella(VELNIC00001A)	0.58	5,978.96

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	277,084.71
Franking Credits	5,735.72
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>282,820.43</b>

Allocation to Members	Weighting%	Amount
Nobuko Matsuda(MATNOB00001P)	46.37	131,143.83
Nobuko Matsuda(MATNOB00002A)	33.84	95,706.43
Nobuko Matsuda(MATNOB00003P)	13.65	38,604.99
Claire Vella(VELCLA00001A)	5.56	15,724.82
Nicole Mariko Vella(VELNIC00001A)	0.58	1,640.36

<b>Accumulation Weighted Balance Summary</b>	<b>Weighting%</b>	<b>Amount</b>
Nobuko Matsuda(MATNOB00001P)	0.00	479,099.32
Nobuko Matsuda(MATNOB00002A)	84.64	349,709.07
Nobuko Matsuda(MATNOB00003P)	0.00	141,051.22
Claire Vella(VELCLA00001A)	13.91	57,461.84
Nicole Mariko Vella(VELNIC00001A)	1.45	5,978.96

<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	8,490.90
Member Specific Income Tax	(3,503.76)
<b>Total Income Tax Expense Allocation</b>	<b>4,987.14</b>

<b>Allocation to Members</b>	<b>Weighting%</b>	<b>Amount</b>
Nobuko Matsuda(MATNOB00001P)	0.00	0.00
Nobuko Matsuda(MATNOB00002A)	84.64	4,221.12
Nobuko Matsuda(MATNOB00003P)	0.00	0.00
Claire Vella(VELCLA00001A)	13.91	693.71
Nicole Mariko Vella(VELNIC00001A)	1.45	72.31

#### Calculation of daily member weighted balances

##### Nobuko Matsuda (MATNOB00001P)

###### Member Balance

01/07/2020	50010	Opening Balance	483,859.87	483,859.87
18/12/2020	54160	Pensions Paid	(7,000.00)	(3,739.73)
13/02/2021	54160	Pensions Paid	(2,700.00)	(1,020.82)
<b>Total Amount (Weighted)</b>				<b>479,099.32</b>

##### Nobuko Matsuda (MATNOB00002A)

###### Member Balance

01/07/2020	50010	Opening Balance	327,159.45	327,159.45
08/07/2020	52420	Contributions	446.50	437.94
08/07/2020	53800	Contributions Tax	(66.98)	(65.70)
07/08/2020	52420	Contributions	3,446.50	3,097.13
07/08/2020	53800	Contributions Tax	(516.98)	(464.57)
08/09/2020	52420	Contributions	3,446.50	2,794.97
08/09/2020	53800	Contributions Tax	(516.98)	(419.25)
08/10/2020	52420	Contributions	3,446.50	2,511.70
08/10/2020	53800	Contributions Tax	(516.98)	(376.76)
06/11/2020	52420	Contributions	3,446.50	2,237.86
06/11/2020	53800	Contributions Tax	(516.98)	(335.68)
08/12/2020	52420	Contributions	3,446.50	1,935.71
08/12/2020	53800	Contributions Tax	(516.98)	(290.36)
18/12/2020	52420	Contributions	11,000.00	5,876.71
08/01/2021	52420	Contributions	3,446.50	1,642.99
08/01/2021	53800	Contributions Tax	(516.98)	(246.45)
08/02/2021	52420	Contributions	446.50	174.93
08/02/2021	53800	Contributions Tax	(66.98)	(26.24)

**Calculation of daily member weighted balances**

13/02/2021	52420	Contributions	10,000.00	3,780.82
08/03/2021	52420	Contributions	446.50	140.68
08/03/2021	53800	Contributions Tax	(66.98)	(21.10)
12/04/2021	52420	Contributions	446.50	97.86
12/04/2021	53800	Contributions Tax	(66.98)	(14.68)
07/05/2021	52420	Contributions	446.50	67.28
07/05/2021	53800	Contributions Tax	(66.98)	(10.09)
08/06/2021	52420	Contributions	446.50	28.14
08/06/2021	53800	Contributions Tax	(66.98)	(4.22)
<b>Total Amount (Weighted)</b>				<b>349,709.07</b>

**Nobuko Matsuda (MATNOB00003P)**Member Balance

01/07/2020	50010	Opening Balance	142,147.66	142,147.66
13/02/2021	54160	Pensions Paid	(2,900.00)	(1,096.44)
<b>Total Amount (Weighted)</b>				<b>141,051.22</b>

**Claire Vella (VELCLA00001A)**Member Balance

01/07/2020	50010	Opening Balance	57,378.28	57,378.28
10/06/2021	52420	Contributions	500.00	28.77
11/06/2021	52420	Contributions	1,000.00	54.79
<b>Total Amount (Weighted)</b>				<b>57,461.84</b>

**Nicole Mariko Vella (VELNIC00001A)**Member Balance

01/07/2020	50010	Opening Balance	5,924.17	5,924.17
11/06/2021	52420	Contributions	1,000.00	54.79
<b>Total Amount (Weighted)</b>				<b>5,978.96</b>

**Calculation of Net Capital Gains**

Capital gains from Unsegregated Pool	143,816.76
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	30,640.03
Current year capital losses from Unsegregated Pool - Collectables	0.00
Losses Applied	30,640.03
Total CGT Discount Applied	32,813.72
<b>Capital Gain /(Losses carried forward)</b>	<b>80,363.01</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (113176.73/113176.73)=100.00%	80,363.01

## Foreign Tax Offset Calculations

**Segment 01 July 2020 to 30 June 2021**

Claimable FTO - Unsegregated Pool 17.55

**Claimable FTO 17.55**

**Total Claimable Foreign Credits for the Year 17.55**

**Foreign Tax Offset (Label C1) 17.55**

**Applied/Claimed FTO 17.55**

### **Allocations of Foreign Tax Offset to Members**

Nobuko Matsuda(MATNOB00001P) - 0.00 % 0.00

Nobuko Matsuda(MATNOB00002A) - 93.86 % 16.47

Nobuko Matsuda(MATNOB00003P) - 0.00 % 0.00

Claire Vella(VELCLA00001A) - 5.56 % 0.98

Nicole Mariko Vella(VELNIC00001A) - 0.58 % 0.10

**Total Foreign Tax Offset Allocated to Members 17.55**



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**6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other 

Family name

Morrissay

First given name

Craig

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

PO Box 2182

Suburb/town

Milton

State/territory

QLD

Postcode

4064

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

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

**A Fund's financial institution account details**

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

Fund BSB number

Fund account number

Fund account name

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

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

BSB number

Account number

Account name

**C Electronic service address alias**

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

BGLSF360

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

**9 Was the fund wound up during the income year?**

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

**10 Exempt current pension income**

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

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

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

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

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

Did the fund have any other income that was assessable?

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

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

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### 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	<b>D1</b> \$ <input type="text" value="697"/>	Net foreign income	<b>D</b> \$ <input type="text" value="697"/>	Loss <input type="checkbox"/>
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Australian franking credits from a New Zealand company **E** \$

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

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

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

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

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

<b>Calculation of assessable contributions</b>	
Assessable employer contributions	<b>R1</b> \$ <input type="text" value="23,358"/>
plus Assessable personal contributions	<b>R2</b> \$ <input type="text"/>
plus **No-TFN-quoted contributions (an amount must be included even if it is zero)	<b>R3</b> \$ <input type="text" value="0"/>
less Transfer of liability to life insurance company or PST	<b>R6</b> \$ <input type="text"/>

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

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends	<b>U1</b> \$ <input type="text"/>
plus *Net non-arm's length trust distributions	<b>U2</b> \$ <input type="text"/>
plus *Net other non-arm's length income	<b>U3</b> \$ <input type="text"/>

\*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

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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	<b>A1</b> \$ <input type="text"/>	<b>A2</b> \$ <input type="text"/>	
Interest expenses overseas	<b>B1</b> \$ <input type="text"/>	<b>B2</b> \$ <input type="text"/>	
Capital works expenditure	<b>D1</b> \$ <input type="text"/>	<b>D2</b> \$ <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text"/>	<b>E2</b> \$ <input type="text"/>	
Insurance premiums – members	<b>F1</b> \$ <input type="text"/>	<b>F2</b> \$ <input type="text"/>	
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="129"/>	<b>H2</b> \$ <input type="text" value="90"/>	
Investment expenses	<b>I1</b> \$ <input type="text"/>	<b>I2</b> \$ <input type="text"/>	
Management and administration expenses	<b>J1</b> \$ <input type="text" value="485"/>	<b>J2</b> \$ <input type="text" value="158"/>	
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text"/>	<b>U2</b> \$ <input type="text"/>	
Other amounts	<b>L1</b> \$ <input type="text" value="6,696"/> <input type="text" value="0"/> Code	<b>L2</b> \$ <input type="text" value="4,664"/> <input type="text" value="0"/> Code	
Tax losses deducted	<b>M1</b> \$ <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.

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**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	<b>A \$</b>	<input type="text" value="56,606"/>
		<i>(an amount must be included even if it is zero)</i>
*Tax on taxable income	<b>T1 \$</b>	<input type="text" value="8,490.90"/>
		<i>(an amount must be included even if it is zero)</i>
*Tax on no-TFN-quoted contributions	<b>J \$</b>	<input type="text" value="0.00"/>
		<i>(an amount must be included even if it is zero)</i>

Gross tax **B \$**   
*(T1 plus J)*

Foreign income tax offset	<b>C1 \$</b>	<input type="text" value="17.55"/>	
Rebates and tax offsets	<b>C2 \$</b>	<input type="text"/>	
			<b>C \$</b> <input type="text" value="17.55"/>
			<i>(C1 plus C2)</i>

Non-refundable non-carry forward tax offsets

**SUBTOTAL 1**

**T2 \$**   
*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	<input type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	<input type="text" value="0.00"/>	
Early stage investor tax offset	<b>D3 \$</b>	<input type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	<input type="text" value="0.00"/>	
			<b>D \$</b> <input type="text" value="0.00"/>
			<i>(D1 plus D2 plus D3 plus D4)</i>

Non-refundable carry forward tax offsets

**SUBTOTAL 2**

**T3 \$**   
*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset	<b>E1 \$</b>	<input type="text" value="5,735.72"/>	
No-TFN tax offset	<b>E2 \$</b>	<input type="text"/>	
National rental affordability scheme tax offset	<b>E3 \$</b>	<input type="text"/>	
Exploration credit tax offset	<b>E4 \$</b>	<input type="text" value="0.00"/>	
			<b>E \$</b> <input type="text" value="5,735.72"/>
			<i>(E1 plus E2 plus E3 plus E4)</i>

Refundable tax offsets

**\*TAX PAYABLE T5 \$**   
*(T3 less E – cannot be less than zero)*

**Section 102AAM interest charge**

**G \$**

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

<b>*Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<input type="text" value="0.00"/>
<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 \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>\$</b> is what you owe, while a negative amount is refundable to you.	<b>\$ \$</b>	<input type="text" value="1,655.63"/>
<i>(T6 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 **874917259**

## Section F: Member information

### MEMBER 1

Title: Mr  Mrs  Miss  Ms  Other

Family name

**Matsuda**

First given name

**Nobuko**

Other given names

Member's TFN

See the Privacy note in the Declaration. **140528588**

Date of birth

**09/09/1957**

### Contributions

OPENING ACCOUNT BALANCE \$ **953,166.98**

**!** Refer to instructions for completing these labels.

Employer contributions

**A** \$ **23,358.00**

ABN of principal employer

**A1**

Personal contributions

**B** \$ **21,000.00**

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

**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** \$ **44,358.00**

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

### Other transactions

Allocated earnings or losses

**O** \$ **257,746.84**

Loss

Accumulation phase account balance

**S1** \$ **459,515.47**

Retirement phase account balance - Non CDBIS

**S2** \$ **783,156.35**

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** \$ **12,600.00**

Code

Code

 **M**

**0** TRIS Count

**CLOSING ACCOUNT BALANCE S** \$ **1,242,671.82**

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

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**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name

Vella

First given name

Claire

Other given names

Member's TFN

See the Privacy note in the Declaration.

820137491

Date of birth

09/11/1989

**Contributions**

OPENING ACCOUNT BALANCE \$

57,378.28

**I** Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

1,000.00

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** \$

500.00

**TOTAL CONTRIBUTIONS N** \$

1,500.00

(Sum of labels A to M)

**Other transactions**

Allocated earnings or losses

**O** \$

15,032.09

Loss

Accumulation phase account balance

**S1** \$

73,910.37

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** \$

73,910.37

(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 **874917259**

**MEMBER 3**

Title: Mr  Mrs  Miss  Ms  Other

Family name **Vella**

First given name **Nicole Mariko** Other given names

Member's TFN **874573925** Date of birth **04/10/1993**  
See the Privacy note in the Declaration.

**Contributions**

OPENING ACCOUNT BALANCE \$ **5,924.17**

**!** 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** \$ **1,000.00**

(Sum of labels A to M)

**Other transactions**

Allocated earnings or losses **O** \$   Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

Retirement phase account balance - Non CDBIS **S2** \$

Outward rollovers and transfers **Q** \$

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

Lump Sum payments **R1** \$

Income stream payments **R2** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$ **8,492.32**

(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 874917259

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**

Listed trusts **A** \$ 101,877

Unlisted trusts **B** \$ 38,991

Insurance policy **C** \$

Other managed investments **D** \$ 1,093,816

**15b Australian direct investments**

<p><b>Limited recourse borrowing arrangements</b></p> <p>Australian residential real property <b>J1</b> \$</p> <p>Australian non-residential real property <b>J2</b> \$</p> <p>Overseas real property <b>J3</b> \$</p> <p>Australian shares <b>J4</b> \$</p> <p>Overseas shares <b>J5</b> \$</p> <p>Other <b>J6</b> \$</p> <p>Property count <b>J7</b></p>	<p>Cash and term deposits <b>E</b> \$ 37,769</p> <p>Debt securities <b>F</b> \$ 152</p> <p>Loans <b>G</b> \$</p> <p>Listed shares <b>H</b> \$ 23,997</p> <p>Unlisted shares <b>I</b> \$</p> <p>Limited recourse borrowing arrangements <b>J</b> \$</p> <p>Non-residential real property <b>K</b> \$</p> <p>Residential real property <b>L</b> \$</p> <p>Collectables and personal use assets <b>M</b> \$</p> <p>Other assets <b>O</b> \$ 35,618</p>
--	---

**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** \$ 1,332,220  
(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

\$

Signature as prescribed in tax return

Tax File Number

874917259

**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** \$

**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

100017996MS

874917259

**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](http://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  Day /  Month /  Year

**Preferred trustee or director contact details:**

Title: Mr  Mrs  Miss  Ms  Other

Family name

Matsuda

First given name

Nobuko

Other given names

Phone number 0289717273

Email address

nobuko0909@gmail.com

Non-individual trustee name (if applicable)

Nonicle Investments Pty Ltd

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  Day /  Month /  Year

**Tax agent's contact details**

Title: Mr  Mrs  Miss  Ms  Other

Family name

Kingston

First given name

Michael

Other given names

Tax agent's practice

Kingston Financial Pty Ltd

Tax agent's phone number

0281172900

Reference number

MAFASF

Tax agent number

77281015

# Capital gains tax (CGT) schedule

# 2021

## When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.

- Refer to the *Guide to capital gains tax 2021* available on our website at [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

**Tax file number (TFN)**

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

**Australian business number (ABN)**

**Taxpayer's name**

## 1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	<b>A</b> \$ <input type="text" value="191"/>	<b>K</b> \$	<input type="text" value="2,059"/>
Other shares	<b>B</b> \$ <input type="text"/>	<b>L</b> \$	<input type="text"/>
Units in unit trusts listed on an Australian securities exchange	<b>C</b> \$ <input type="text" value="8,581"/>	<b>M</b> \$	<input type="text" value="28,580"/>
Other units	<b>D</b> \$ <input type="text" value="675"/>	<b>N</b> \$	<input type="text"/>
Real estate situated in Australia	<b>E</b> \$ <input type="text"/>	<b>O</b> \$	<input type="text"/>
Other real estate	<b>F</b> \$ <input type="text"/>	<b>P</b> \$	<input type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G</b> \$ <input type="text" value="134,369"/>		
Collectables	<b>H</b> \$ <input type="text"/>	<b>Q</b> \$	<input type="text"/>
Other CGT assets and any other CGT events	<b>I</b> \$ <input type="text"/>	<b>R</b> \$	<input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S</b> \$ <input type="text" value="0"/>		
<b>Total current year capital gains</b>	<b>J</b> \$ <input type="text" value="143,816"/>		

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

Signature as prescribed in tax return

Tax File Number

874917259

**2 Capital losses**Total current year capital losses **A** \$ Total current year capital losses applied **B** \$ Total prior year net capital losses applied **C** \$ Total capital losses transferred in applied  
(only for transfers involving a foreign bank branch or  
permanent establishment of a foreign financial entity) **D** \$ Total capital losses applied **E** \$ 

Add amounts at B, C and D.

**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ Other net capital losses carried forward to later income years **B** \$ Add amounts at A and B and transfer the total  
to label V – Net capital losses carried forward  
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ **5 CGT concessions for small business**Small business active asset reduction **A** \$ Small business retirement exemption **B** \$ Small business rollover **C** \$ Total small business concessions applied **D** \$ **6 Net capital gain**Net capital gain **A** \$ 1J less 2E less 4A less 5D (cannot be less than  
zero). Transfer the amount at A to label A – Net  
capital gain on your tax return.

Signature as prescribed in tax return

Tax File Number

874917259

**7 Earnout arrangements**

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

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

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

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

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

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

**! Request for amendment**

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$  /  <sup>LOSS</sup>

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$  /  <sup>CODE</sup>

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

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

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

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

Signature as prescribed in tax return

Tax File Number

874917259

**Taxpayer's declaration**

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

**Important**

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

**Privacy**

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

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

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Contact name

Nobuko Matsuda

Daytime contact number (include area code)

0289717273

## Losses schedule

# 2021

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2021 tax return.  
Superannuation funds should complete and attach this schedule to their 2021 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place  in all applicable boxes.

Refer to *Losses schedule instructions 2021*, available on our website [ato.gov.au](http://ato.gov.au) for instructions on how to complete this schedule.

Tax file number (TFN)

874917259

Name of entity

Matsuda Family Super Fund

Australian business number

41943426093

### Part A – Losses carried forward to the 2021–22 income year – excludes film losses

#### 1 Tax losses carried forward to later income years

Year of loss		
2020–21	<b>B</b>	<input type="text"/>
2019–20	<b>C</b>	<input type="text"/>
2018–19	<b>D</b>	<input type="text"/>
2017–18	<b>E</b>	<input type="text"/>
2016–17	<b>F</b>	<input type="text"/>
2015–16 and earlier income years	<b>G</b>	<input type="text"/>
<b>Total</b>	<b>U</b>	<input type="text"/>

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

#### 2 Net capital losses carried forward to later income years

Year of loss		
2020–21	<b>H</b>	<input type="text"/>
2019–20	<b>I</b>	<input type="text"/>
2018–19	<b>J</b>	<input type="text"/>
2017–18	<b>K</b>	<input type="text"/>
2016–17	<b>L</b>	<input type="text"/>
2015–16 and earlier income years	<b>M</b>	<input type="text"/>
<b>Total</b>	<b>V</b>	<input type="text"/>

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

Signature as prescribed in tax return

Tax File Number **874917259****Part B – Ownership and business continuity test** – company and listed widely held trust only

Complete item 3 of Part B if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of Part B if, in the 2020–21 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

**1 Whether continuity of majority ownership test passed**

**Note:** If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020–21 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2020–21	<b>A</b>	<input type="checkbox"/>	<input type="checkbox"/>
2019–20	<b>B</b>	<input type="checkbox"/>	<input type="checkbox"/>
2018–19	<b>C</b>	<input type="checkbox"/>	<input type="checkbox"/>
2017–18	<b>D</b>	<input type="checkbox"/>	<input type="checkbox"/>
2016–17	<b>E</b>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
2015–16 and earlier income years	<b>F</b>	<input type="checkbox"/>	<input type="checkbox"/>

**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** Net capital losses **H** **3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** Net capital losses **J** **4 Do current year loss provisions apply?**

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

**K** Yes  No **Part C – Unrealised losses** – company only

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

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

**L** Yes  No 

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

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

**M** Yes  No 

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

**N** Yes  No 

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

**O**

Signature as prescribed in tax return

Tax File Number

874917259

**Part D – Life insurance companies**

Complying superannuation class tax losses carried forward to later income years

**P**

Complying superannuation net capital losses carried forward to later income years

**Q**

**Part E – Controlled foreign company losses**

Current year CFC losses

**M**

CFC losses deducted

**N**

CFC losses carried forward

**O**

**Part F – Tax losses reconciliation statement**

Balance of tax losses brought forward from the prior income year

**A**

**ADD** Uplift of tax losses of designated infrastructure project entities

**B**

**SUBTRACT** Net forgiven amount of debt

**C**

**ADD** Tax loss incurred (if any) during current year

**D**

**ADD** Tax loss amount from conversion of excess franking offsets

**E**

**SUBTRACT** Net exempt income

**F**

**SUBTRACT** Tax losses forgone

**G**

**SUBTRACT** Tax losses deducted

**H**

**SUBTRACT** Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)

**I**

Total tax losses carried forward to later income years

**J**

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

Tax File Number 

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

**Important**

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**Taxpayer's declaration**

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

Signature

Date  /  / 

Contact person

Daytime contact number (include area code)

SCHEDULE

A

**Other Attachments  
Schedule**

**2021**

Tax file No 874917259

Taxpayer name Matsuda Family Super Fund

Signature.....

**SENSITIVE (when completed)**

\*\*\*\*\*NOTE\*\*\*\*\*  
THIS SCHEDULE CANNOT BE LODGED WITH THE ATO AS A PAPER REPRESENTATION OF THE SCHEDULE.  
FOR PAPER LODGEMENT PLEASE USE THE PRE PRINTED FORMAT ISSUED BY THE ATO.  
\*\*\*\*\*

# Matsuda Family Super Fund

## Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	311,342.71
<b>Less</b>	
Increase in MV of investments	214,895.24
Exempt current pension income	60,884.00
Realised Accounting Capital Gains	21,531.42
Accounting Trust Distributions	52,811.20
Non Taxable Contributions	23,500.00
	<u>373,621.86</u>
<b>Add</b>	
SMSF non deductible expenses	4,912.00
Pension Payments	12,600.00
Franking Credits	5,735.72
Foreign Credits	43.89
Net Capital Gains	80,363.00
Taxable Trust Distributions	14,574.42
Distributed Foreign income	653.75
	<u>118,882.78</u>
SMSF Annual Return Rounding	2.37
<b>Taxable Income or Loss</b>	<u>56,606.00</u>
Income Tax on Taxable Income or Loss	8,490.90
<b>Less</b>	
Franking Credits	5,735.72
Foreign Credits	17.55
	<u>2,737.63</u>
<b>CURRENT TAX OR REFUND</b>	<u>2,737.63</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,341.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>1,655.63</u>

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

**Matsuda Family Super Fund**  
**Trustees Declaration**

Nonicle Investments Pty Ltd ACN: 146857427

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

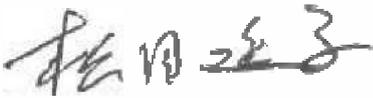
The directors of the trustee company declare that:

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

Specifically, the directors of the trustee company declare that:

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

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



.....  
Nobuko Matsuda  
Nonicle Investments Pty Ltd  
Director



.....  
Claire Vella  
Nonicle Investments Pty Ltd  
Director



.....  
Nicole Mariko Vella  
Nonicle Investments Pty Ltd  
Director

05 January 2022

# Memorandum of Resolutions of the Director(s) of

Nonicle Investments Pty Ltd ACN: 146857427

ATF Matsuda Family Super Fund

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## FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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

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

## TRUSTEE'S DECLARATION:

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

## ANNUAL RETURN:

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

## TRUST DEED:

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

## INVESTMENT STRATEGY:

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

## INSURANCE COVER:

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

## ALLOCATION OF INCOME:

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

## INVESTMENT ACQUISITIONS:

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

## INVESTMENT DISPOSALS:

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

## AUDITORS:

It was resolved that

Craig Morrissay

of

PO Box 2182, Milton, Queensland 4064

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

## TAX AGENTS:

It was resolved that

Kingston Financial Pty Ltd

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

## TRUSTEE STATUS:

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

# Memorandum of Resolutions of the Director(s) of

Nonicle Investments Pty Ltd ACN: 146857427

ATF Matsuda Family Super Fund

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**CONTRIBUTIONS RECEIVED:**

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

**ACCEPTANCE OF ROLLOVERS:**

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

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

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

**PAYMENT OF BENEFITS:**

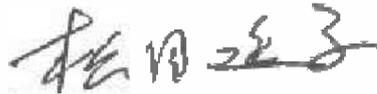
The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

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

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

**CLOSURE:**

Signed as a true record –



.....  
05 January 2022  
Nobuko Matsuda



.....  
05 January 2022  
Claire Vella



.....  
05 January 2022  
Nicole Mariko Vella

# **Memorandum of Resolutions of the Director(s) of**

**Nonicle Investments Pty Ltd ACN: 146857427**

**ATF Matsuda Family Super Fund**

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# Matsuda Family Super Fund Compilation Report

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We have compiled the accompanying special purpose financial statements of the Matsuda Family Super 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 Matsuda Family Super 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 directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Michael Kingston

of



Level 1, 136 Longueville Road, Lane Cove, New South Wales 2066

Signed:

Dated: 05/01/2022