
**Financial statements and reports for the year ended
30 June 2021**

Matsuda Family Super Fund

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 \$
Assets			
Investments			
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
Total Investments		<u>1,258,834.90</u>	<u>925,032.26</u>
Other Assets			
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
Total Other Assets		<u>73,388.23</u>	<u>93,429.11</u>
Total Assets		<u>1,332,223.13</u>	<u>1,018,461.37</u>
Less:			
Liabilities			
Income Tax Payable		1,399.21	0.00
Sundry Creditors		5,749.41	1,991.94
Total Liabilities		<u>7,148.62</u>	<u>1,991.94</u>
Net assets available to pay benefits		<u>1,325,074.51</u>	<u>1,016,469.43</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	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
Total Liability for accrued benefits allocated to members' accounts		<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 \$
Assets			
Investments			
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
Total Investments		1,258,834.90	925,032.26
Other Assets			
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
		\$	\$
Other Assets			
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
Total Other Assets		<u>73,388.23</u>	<u>93,429.11</u>
Total Assets		<u>1,332,223.13</u>	<u>1,018,461.37</u>
Less:			
Liabilities			
Income Tax Payable		1,399.21	0.00
Sundry Creditors		5,749.41	1,991.94
Total Liabilities		<u>7,148.62</u>	<u>1,991.94</u>
Net assets available to pay benefits		<u>1,325,074.51</u>	<u>1,016,469.43</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	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
Total Liability for accrued benefits allocated to members' accounts		<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 \$
Income			
Investment Income			
Trust Distributions	11	52,811.20	22,267.15
Interest Received		72.24	557.14
Investment Gains			
Changes in Market Values	12	236,426.66	(52,482.85)
Contribution Income			
Employer Contributions		23,358.00	23,284.85
Personal Non Concessional		23,000.00	16,000.00
Other Contributions		500.00	500.00
Total Income		<u>336,168.10</u>	<u>10,126.29</u>
Expenses			
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>
Member Payments			
Pensions Paid		12,600.00	13,500.00
Total Expenses		<u>24,825.39</u>	<u>32,622.90</u>
Benefits accrued as a result of operations before income tax		<u>311,342.71</u>	<u>(22,496.61)</u>
Income Tax Expense	13	2,737.63	(1,075.44)
Benefits accrued as a result of operations		<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 \$
Income		
Investment Income		
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>
Contribution Income		
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>
Investment Gains		
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 \$
Managed Investments (Australian)		
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>
Shares in Listed Companies (Australian)		
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>
Units in Listed Unit Trusts (Australian)		
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>
Units in Unlisted Unit Trusts (Australian)		
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>
Changes in Market Values	<u>236,426.66</u>	<u>(52,482.85)</u>
Total Income	<u>336,168.10</u>	<u>10,126.29</u>
Expenses		
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>
Member Payments		
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>
Total Expenses	<u>24,825.39</u>	<u>32,622.90</u>
Benefits accrued as a result of operations before income tax	<u>311,342.71</u>	<u>(22,496.61)</u>
Income Tax Expense		
Income Tax Expense	2,737.63	(1,075.44)
Total Income Tax	<u>2,737.63</u>	<u>(1,075.44)</u>
Benefits accrued as a result of operations	<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

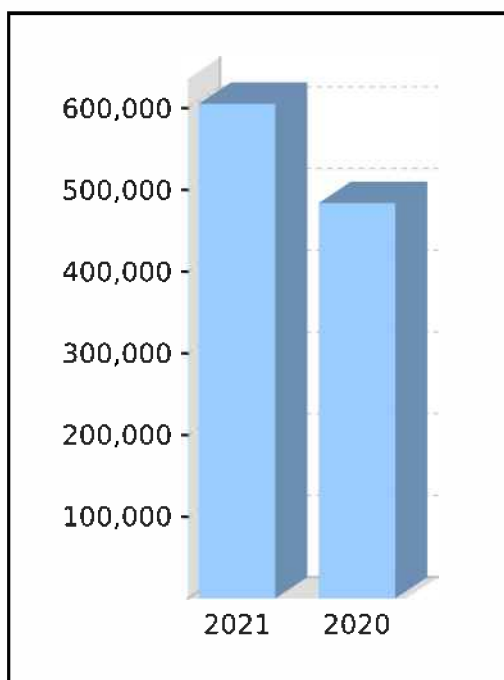
Total Benefits 605,303.70

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
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	131,143.83	(21,654.79)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
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

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

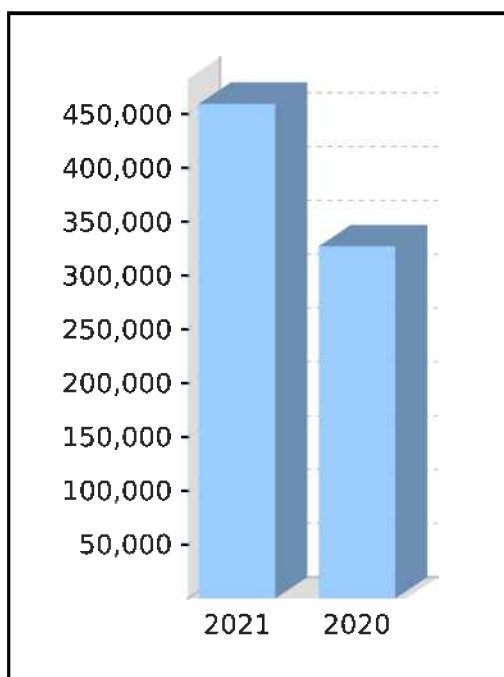
Total Benefits 459,515.47

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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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

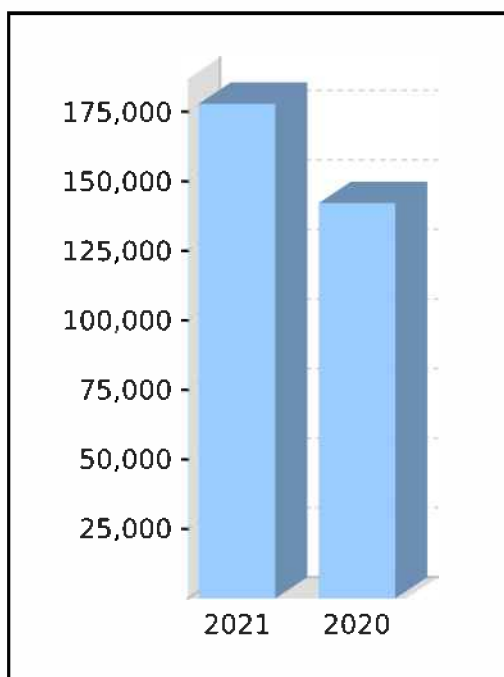
Total Benefits 177,852.65

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
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	38,604.99	(6,420.84)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
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

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
Age: 31
Tax File Number: Provided
Date Joined Fund: 30/11/2007
Service Period Start Date: 23/03/2006
Date Left Fund:
Member Code: VELCLA00001A
Account Start Date: 30/11/2007
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries N/A
Vested Benefits 73,910.37
Total Death Benefit 73,910.37
Current Salary 0.00
Previous Salary 0.00
Disability Benefit 0.00

Your Balance

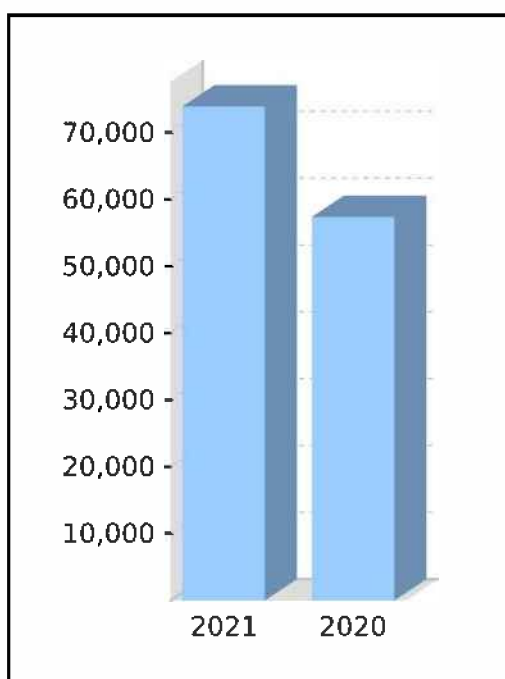
Total Benefits 73,910.37

Preservation Components

Preserved 73,910.37
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

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

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

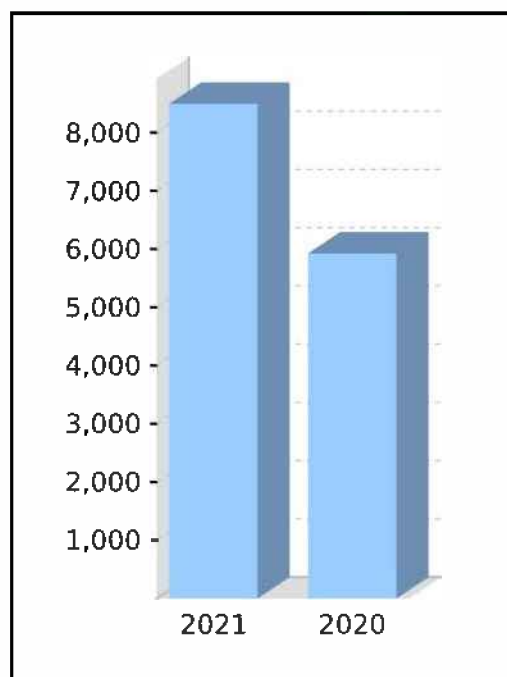
Total Benefits 8,492.32

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

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: 14/04/1987
Date Left Fund:
Member Code: Consolidated
Account Start Date: 30/11/2007
Account Type: Consolidated
Account Description: Consolidated

Vested Benefits 1,242,671.82
Total Death Benefit 1,242,671.82
Current Salary 0.00
Previous Salary 0.00
Disability Benefit 0.00
Nominated Beneficiaries Estate of Nobuko Matsuda

Your Balance

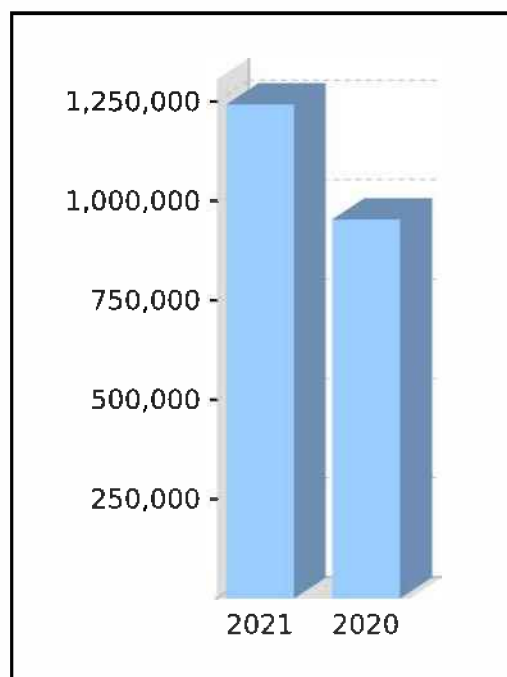
Total Benefits 1,242,671.82

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
<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	265,471.72	(41,637.54)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
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

Total Benefits 73,910.37

Preservation Components

Preserved 73,910.37

Unrestricted Non Preserved

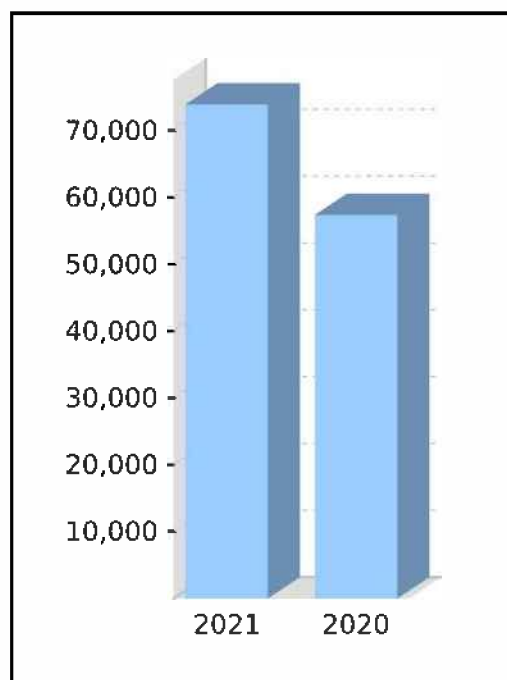
Restricted Non Preserved

Tax Components

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
Age: 27
Tax File Number: Provided
Date Joined Fund: 27/06/2014
Service Period Start Date: 30/11/2007
Date Left Fund:
Member Code: Consolidated
Account Start Date: 27/06/2014
Account Type: Consolidated
Account Description: Consolidated

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

Your Balance

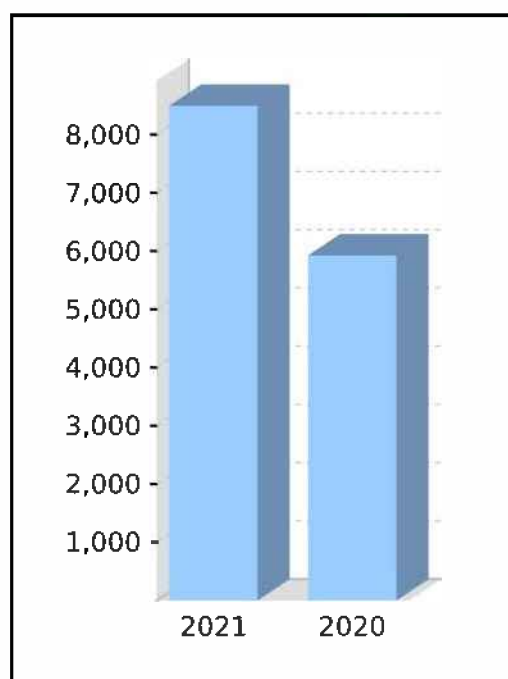
Total Benefits 8,492.32

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 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	
Nobuko Matsuda (Age: 63)											
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
953,166.98	44,358.00		265,471.72		12,600.00	3,503.76	4,221.12				1,242,671.82
Claire Vella (Age: 31)											
VELCLA00001A - Accumulation											
57,378.28	1,500.00		15,725.80				693.71				73,910.37
57,378.28	1,500.00		15,725.80				693.71				73,910.37
Nicole Mariko Vella (Age: 27)											
VELNIC00001A - Accumulation											
5,924.17	1,000.00		1,640.46				72.31				8,492.32
5,924.17	1,000.00		1,640.46				72.31				8,492.32
1,016,469.43	46,858.00		282,837.98		12,600.00	3,503.76	4,987.14				1,325,074.51

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

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
	<hr/> 152.04	<hr/> 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

Notes to the Financial Statements

For the year ended 30 June 2021

	1,093,816.39	714,121.91
Note 4: Shares in Listed Companies (Australian)		
	2021	2020
	\$	\$
Galaxy Resources Limited	0.00	1,566.28
Hearts And Minds Investments Limited	23,997.60	0.00
	23,997.60	1,566.28
Note 5: Units in Listed Unit Trusts (Australian)		
	2021	2020
	\$	\$
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
	101,877.29	56,649.36
Note 6: Units in Unlisted Unit Trusts (Australian)		
	2021	2020
	\$	\$
Montgomery Global Fund	0.00	118,259.31
Magellan Global Fd	38,991.58	34,435.40
	38,991.58	152,694.71
Note 8: Liability for Accrued Benefits		
	2021	2020
	\$	\$
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.

	2021 \$	2020 \$
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

	2021 \$	2020 \$
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

2021 \$	2020 \$
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Refer to compilation report

Matsuda Family Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Derivatives (Options, Hybrids, Future Contracts)		
MGF Options (Expiring 01/03/2024)	152.04	0.00
	152.04	0.00
Managed Investments (Australian)		
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
	204,551.25	(42,971.17)
Shares in Listed Companies (Australian)		
Galaxy Resources Limited	5,931.37	(909.45)
Hearts And Minds Investments Limited	(1,024.90)	0.00
	4,906.47	(909.45)
Units in Listed Unit Trusts (Australian)		
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
	9,901.87	(8,358.30)
Units in Unlisted Unit Trusts (Australian)		
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)
	(4,616.39)	(37,673.45)
Total Unrealised Movement	214,895.24	(89,912.37)
Realised Movements in Market Value	2021	2020
	\$	\$
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
Units in Listed Unit Trusts (Australian)		
Montgomery Global Equities Fund (managed Fund)	3,827.33	0.00
	3,827.33	0.00
Units in Unlisted Unit Trusts (Australian)		
Montgomery Global Fund	19,571.99	0.00
The Montgomery Fund	0.00	37,429.52
	19,571.99	37,429.52
Total Realised Movement	21,531.42	37,429.52
Total Market Movement	236,426.66	(52,482.85)

Note 13: Income Tax Expense

	2021	2020
	\$	\$
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

Refer to compilation report

Matsuda Family Super Fund**Notes to the Financial Statements**

For the year ended 30 June 2021

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)
	<hr/>	<hr/>
Income Tax on Taxable Income or Loss	8,490.90	3,354.15
Less credits:		
Franking Credits	5,735.72	4,315.78
Foreign Credits	17.55	113.81
	<hr/>	<hr/>
Current Tax or Refund	2,737.63	(1,075.44)

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

Total Profit	Amount
Income	336,168.10
Less Expense	24,825.39
Total Profit	311,342.71
Tax 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	60,884.00
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
Taxable Income	56,606.00
Income Tax on Taxable Income or Loss	8,490.90
Profit/(Loss) Available for Allocation	Amount
Total Available Profit	277,084.71
Franking Credits	5,735.72
TFN Credits	0.00
Foreign Credits	17.55
FRW Credits	0.00
Total	282,820.43
Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	8,490.90
Member Specific Income Tax	(3,503.76)
Total Income Tax Expense Allocation	4,987.14
Calculation of Non Deductible Expense Percentage(s)	Amount

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

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
Total Profit	311,342.71

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
Taxable Income	56,606.00
Income Tax on Taxable Income or Loss	8,490.90

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
Total	282,820.43

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

Accumulation Weighted Balance Summary	Weighting%	Amount
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

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

Allocation to Members	Weighting%	Amount
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)
Total Amount (Weighted)				479,099.32

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)
Total Amount (Weighted)				349,709.07

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)
Total Amount (Weighted)				141,051.22

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
Total Amount (Weighted)				57,461.84

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
Total Amount (Weighted)				5,978.96

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
Capital Gain /(Losses carried forward)	80,363.01
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
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

Signature as prescribed in tax return

Tax File Number 874917259

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

Signature as prescribed in tax return

Tax File Number 874917259

8 Status of SMSF

Australian superannuation fund

A No ☐ Yes ☒Fund benefit structure **B** **A** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts?

C No ☐ Yes ☒**9 Was the fund wound up during the income year?**No ☒ Yes ☐

If yes, provide the date on which the fund was wound up

Day


Month

Year

Have all tax lodgment and payment obligations been met?

No ☐ Yes ☐**10 Exempt current pension income**

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

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

No ☐ Go to Section B: Income.Yes ☒ Exempt current pension income amount **A** \$ 60,884


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

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

Did the fund have any other income that was assessable?

E Yes ☒ Go to Section B: Income.

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

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

Signature as prescribed in tax return

Tax File Number 874917259

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 \$ 80,363

Gross rent and other leasing and hiring income B \$

Gross interest C \$ 72

Forestry managed investment scheme income X \$

Gross foreign income	D1 \$ 697	Net foreign income	D \$ 697	Loss <input type="checkbox"/>
----------------------	-----------	--------------------	----------	-------------------------------

Australian franking credits from a New Zealand company E \$

Transfers from foreign funds F \$

Number
0

Gross payments where ABN not quoted H \$

Gross distribution from partnerships I \$

Loss ☐

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 23,358

plus Assessable personal contributions

R2 \$

plus **No-TFN-quoted contributions

R3 \$ 0

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

*Unfranked dividend amount J \$

*Franked dividend amount K \$

*Dividend franking credit L \$

*Gross trust distributions M \$ 20,310

Code
P

Assessable contributions
(R1 plus R2 plus R3 less R6)
R \$ 23,358

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income S \$

Code
☐

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

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

*This is a mandatory label.

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

GROSS INCOME
(Sum of labels A to U)
W \$ 124,800

Loss ☐

Exempt current pension income Y \$ 60,884

TOTAL ASSESSABLE INCOME (W less Y) V \$ 63,916

Loss ☐

Signature as prescribed in tax return

Tax File Number 874917259

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

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

TOTAL DEDUCTIONS	
N \$	7,310
(Total A1 to M1)	

TOTAL NON-DEDUCTIBLE EXPENSES	
Y \$	4,912
(Total A2 to L2)	

*TAXABLE INCOME OR LOSS		Loss
O \$	56,606	<input type="checkbox"/>
(TOTAL ASSESSABLE INCOME /loss TOTAL DEDUCTIONS)		

TOTAL SMSF EXPENSES	
Z \$	12,222
(N plus Y)	

*This is a mandatory label.

Signature as prescribed in tax return

Tax File Number 874917259

Section D: Income tax calculation statement***Important:**

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

13 Calculation statement

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

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

Gross tax **B \$** 8,490.90
(T1 plus J)

Foreign income tax offset	C1 \$	17.55	
Rebates and tax offsets	C2 \$		
Non-refundable non-carry forward tax offsets		C \$	17.55
		<i>(C1 plus C2)</i>	

SUBTOTAL 1

T2 \$ 8,473.35
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1 \$	0.00	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	0.00	
Early stage investor tax offset	D3 \$	0.00	
Early stage investor tax offset carried forward from previous year	D4 \$	0.00	
Non-refundable carry forward tax offsets		D \$	0.00
		<i>(D1 plus D2 plus D3 plus D4)</i>	
SUBTOTAL 2		T3 \$	8,473.35
		<i>(T2 less D – cannot be less than zero)</i>	

Complying fund's franking credits tax offset	E1 \$	5,735.72	
No-TFN tax offset	E2 \$		
National rental affordability scheme tax offset	E3 \$		
Exploration credit tax offset	E4 \$	0.00	
Refundable tax offsets		E \$	5,735.72
		<i>(E1 plus E2 plus E3 plus E4)</i>	

***TAX PAYABLE T5 \$** 2,737.63
(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Signature as prescribed in tax return

Tax File Number

874917259

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

*Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text"/> 0.00 <i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	--

PAYG instalments raised

K \$ 1,341.00

Supervisory levy

L \$ 259.00

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

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

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 \$ 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 \$

Signature as prescribed in tax return

Tax File Number 874917259

MEMBER 2Title: 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

❗ 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 transactionsAllocated earnings
or losses**O** \$

15,032.09

Loss

☐Inward
rollovers and
transfers**P** \$Outward
rollovers and
transfers**Q** \$Lump Sum
payments**R1** \$Income
stream
payments**R2** \$

Code

☐

Code

☐

Accumulation phase account balance

S1 \$

73,910.37

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

0.00

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

0.00

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** \$**OFFICIAL: Sensitive** (when completed)

Signature as prescribed in tax return

Tax File Number 874917259

MEMBER 3Title: Mr ☐ Mrs ☐ Miss ☒ Ms ☐ Other

Family name

Vella

First given name

Nicole Mariko

Other given names

Member's TFN

See the Privacy note in the Declaration.

874573925

Date of birth

Day Month Year
04/10/1993**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 \$ 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

H1 Day / Month / Year

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** \$ 1,568.15

Loss

☐Inward
rollovers and
transfers**P** \$Outward
rollovers and
transfers**Q** \$Lump Sum
payments**R1** \$Income
stream
payments**R2** \$

Code

☐

Code

☐

Accumulation phase account balance

S1 \$ 8,492.32Retirement phase account balance
– Non CDBIS**S2** \$ 0.00Retirement phase account balance
– CDBIS**S3** \$ 0.00

0

TRIS Count

CLOSING ACCOUNT BALANCE S \$ 8,492.32

(\$1 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** \$ 101,877Unlisted trusts **B** \$ 38,991Insurance policy **C** \$Other managed investments **D** \$ 1,093,816**15b Australian direct investments**Cash and term deposits **E** \$ 37,769**Limited recourse borrowing arrangements**

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Property count

J7Debt securities **F** \$ 152Loans **G** \$Listed shares **H** \$ 23,997Unlisted shares **I** \$Limited recourse borrowing arrangements **J** \$Non-residential real property **K** \$Residential real property **L** \$Collectables and personal use assets **M** \$Other assets **O** \$ 35,618**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 \$ 1,325,072
Reserve accounts		X \$
Other liabilities		Y \$ 7,148
TOTAL LIABILITIES		Z \$ 1,332,220

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

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 detailsTitle: 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 for instructions on how to complete this schedule.

Tax file number (TFN) 874917259

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) 41943426093

Taxpayer's name

Matsuda Family Super Fund

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ 191	K \$ 2,059
Other shares	B \$	L \$
Units in unit trusts listed on an Australian securities exchange	C \$ 8,581	M \$ 28,580
Other units	D \$ 675	N \$
Real estate situated in Australia	E \$	O \$
Other real estate	F \$	P \$
Amount of capital gains from a trust (including a managed fund)	G \$ 134,369	
Collectables	H \$	Q \$
Other CGT assets and any other CGT events	I \$	R \$
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ 0	
Total current year capital gains	J \$ 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 lossesTotal current year capital losses **A \$** 30,639Total current year capital losses applied **B \$** 30,640Total 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 \$** 30,640

Add amounts at B, C and D.

3 Unapplied net capital losses carried forwardNet 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 \$** 32,813**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 \$** 80,3631J 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** \$ / ^{LOSS}

❗ 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** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ^{CODE}

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

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

Signature

Date

Day

Month

Year

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

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

2 Net capital losses carried forward to later income years

Year of loss	
2020–21	H <input type="text"/>
2019–20	I <input type="text"/>
2018–19	J <input type="text"/>
2017–18	K <input type="text"/>
2016–17	L <input type="text"/>
2015–16 and earlier income years	M <input type="text"/>
Total	V <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 loss2020–21 **A** Yes ☐ No ☐2019–20 **B** Yes ☐ No ☐2018–19 **C** Yes ☐ No ☐2017–18 **D** Yes ☐ No ☐2016–17 **E** Yes ☐ No ☐2015–16 and earlier income years **F** Yes ☐ No ☐**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 companiesComplying 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

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

Tax File Number **874917259**

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 Day / Month / Year

Contact person

 Nobuko Matsuda

Daytime contact number (include area code)

 0289717273

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
Less	
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>
Add	
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
Taxable Income or Loss	<u>56,606.00</u>
Income Tax on Taxable Income or Loss	8,490.90
Less	
Franking Credits	5,735.72
Foreign Credits	17.55
CURRENT TAX OR REFUND	<u>2,737.63</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,341.00)
AMOUNT DUE OR REFUNDABLE	<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

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

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

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:

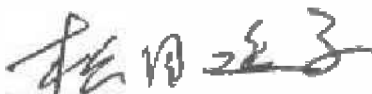
The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

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

Matsuda Family Super Fund Compilation Report

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