

---

# **Workpapers - 2021 Financial Year**

## **Rodan Superannuation Fund**

Preparer: Rachel Barrett  
Reviewer: Brendan Curran  
Printed: 09 December 2022

---

## Lead Schedule

### 2021 Financial Year

Code	Workpaper	CY Balance	LY Balance	Change	Status
23800	Distributions Received	(\$39,971.00)	(\$23,843.00)	67.64%	Completed
24200	Contributions	(\$5,207.00)		100%	Completed
24700	Changes in Market Values of Investments	\$7,452.66	\$2,657.52	180.44%	Completed
25000	Interest Received	(\$109.78)	(\$450.50)	(75.63)%	Completed
30100	Accountancy Fees	\$1,771.00	\$1,650.00	7.33%	Completed
30400	ATO Supervisory Levy	\$518.00		100%	Completed
30700	Auditor's Remuneration	\$550.00	\$550.00	0%	Completed
37700	Interest Paid - ATO General Interest	\$354.05		100%	Completed
48500	Income Tax Expense	\$4,246.56	\$3,332.70	27.42%	Completed
49000	Profit/Loss Allocation Account	\$30,395.51	\$16,103.28	88.75%	Completed
50000	Members	(\$1,101,107.29)	(\$1,070,711.78)	2.84%	Completed
60400	Bank Accounts	\$361,869.30	\$426,815.17	(15.22)%	Completed
61800	Distributions Receivable	\$94,672.00	\$54,701.00	73.07%	Completed
68000	Sundry Debtors	\$7,110.45		100%	Completed
74300	Loans to Unassociated Entities	\$5,207.00		100%	Completed
78400	Units in Unlisted Unit Trusts (Australian)	\$602,849.10	\$600,301.76	0.42%	Completed

Code	Workpaper	CY Balance	LY Balance	Change	Status
85000	Income Tax Payable /Refundable	\$34,357.35	(\$11,106.15)	(409.35)%	Completed
86000	PAYG Payable	(\$6,173.00)		100%	Completed
89000	Deferred Tax Liability /Asset	\$1,215.09		100%	Completed
A	Financial Statements				Completed
B	Permanent Documents				Completed
C	Other Documents				Completed
D	Pension Documentation				N/A - Not Applicable
E	Estate Planning				N/A - Not Applicable

# 23800 - Distributions Received

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
SPUTN1	Superpower Unit Trust No 1	(\$39,971.00)	(\$23,843.00)	67.64%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		(\$39,971.00)	(\$23,843.00)	

## Supporting Documents

- Distribution Reconciliation Report [Report](#)
- 2021 Superpower Unit Trust No 1 - Tax Return.pdf [SPUTN1](#)

## Standard Checklist

- Attach a copy of all Tax Statements
- Attach a copy of Distribution Reconciliation Report
- Ensure all Distributions have been reviewed on [Distribution Tax Automation](#)

Rodan Superannuation Fund

# Distribution Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

Date	Non Primary Production Income (A) * <sub>1</sub>				Distributed Capital Gains (B) * <sub>2</sub>					Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	
<b>Units in Unlisted Unit Trusts (Australian)</b>															
SPUTN1 Superpower Unit Trust No 1															
30/06/2021	39,971.00						S								0.00
30/06/2021	0.00			39,971.00			I					0.00		0.00	39,971.00
	39,971.00			39,971.00								0.00		0.00	39,971.00
<i>Net Cash Distribution:</i>	39,971.00														
	<b>39,971.00</b>			<b>39,971.00</b>								<b>0.00</b>		<b>0.00</b>	<b>39,971.00</b>

# Rodan Superannuation Fund

## Distribution Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

Date	Non Primary Production Income (A) * <sub>1</sub>			Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable				Taxable Income		
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt		Tax Free	Tax Deferred / AMIT * <sub>6</sub>
<b>TOTAL</b>	<b>39,971.00</b>			<b>39,971.00</b>									<b>0.00</b>		<b>0.00</b>	<b>39,971.00</b>

### Total Distributed Gains

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>

### \*<sub>1</sub> Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * <sub>7</sub>	Franking Credits	Total Including Credits
11M Gross trust distributions			39,971.00		39,971.00		<b>39,971.00</b>

\*<sub>2</sub> Forms part of the Net Capital Gains calculation for Tax Label 11A.

\*<sub>3</sub> Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

\*<sub>4</sub> Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

\*<sub>5</sub> This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

\*<sub>6</sub> AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

\*<sub>7</sub> Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.

**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

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

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic funds transfer - direct debit**

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

Tax file number Year Name of partnership, trust, fund or entity 

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

**Important**

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

**Declaration: I declare that:**

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

Signature of partner, trustee or director

**SIGN HERE****PART B Electronic funds transfer consent**

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

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

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

Agent's reference number

Account Name

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

Signature

Date

**Trust tax return****2021**

Day Month Year to Day Month Year

			to			
--	--	--	----	--	--	--

or specify period if part year or approved substitute period

Notes to help you prepare this tax return are provided in the Trust tax return instructions 2021 (the instructions), available from the website [www.ato.gov.au](http://www.ato.gov.au)

Return year **Tax file number (TFN)**

Have you attached any 'other attachments'?

See the Privacy note in the Taxpayer's declaration.

**Name of trust****Australian business number (ABN)****Current postal address**

If the address has not changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

**Postal address on previous tax return**

If the address has changed, print your previous address exactly as shown on the last notice of assessment or the last tax return lodged.




**Full name of the trustee to whom notices should be sent**

• If the trustee is an individual, print details here.

Title—for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

• If the trustee is a company, print details here including ABN.

Name

Newcastle Superpower Pty Ltd

ABN

**Daytime contact phone number**

Area code

02

Telephone number

40024826

**Family trust election status**

If the trustee 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).

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.

**Interposed entity election status**

If the trustee has an existing election, write the earliest income year specified. If the trustee 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.

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

**Type of trust**

Print the code representing the type of trust.

Print X if also a charity

If code D, write the date of death.

Day Month Year

**Managed Investment trusts**

Is the trust a managed investment trust (MIT)?

Print Y for yes or N for no.

Must be completed if Type of trust is either F, M, U, P or Q

CODE

MIT type?

If the trust is a managed investment trust, has the trustee made an election into capital account treatment?

Print Y for yes or N for no.

**Is any tax payable by the trustee?**

Print Y for yes or N for no.

**Final tax return**

**Electronic funds transfer (EFT)**

Use Agent Trust Account?

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.

Write the BSB number, account number and account name below.

(See relevant instructions.)

BSB number must be six digits.

Account number

Account name

**1 Description of main business activity**

Industry code

**A**

**6 Tax withheld**

Tax withheld where ABN not quoted

**T**

Credit for tax withheld - foreign resident withholding (excluding capital gains)

**U**

**8 Partnerships and trusts**

**Primary production**

Distribution from partnerships

**A**

 / 

Share of net income from trusts

**Z**

 / 

Deductions relating to amounts shown **A** and **Z**

**S**

Net primary production amount

 / 

**Non-primary production**

Distribution from partnerships, less foreign income

**B**

 / 

Share of net income from trusts, less capital gains, foreign income and franked distributions

**R**

 / 

Deductions relating to amounts shown at **B** and **R**

**T**

Franked distributions from trusts

**F**

Deductions relating to franked distributions from trusts in label **F**

**G**

Net non-primary production amount

 / 

Capital gains from another trust and net foreign capital gains need to be included at item 21. Amounts of foreign income must be included at item 22 or 23.

**Share of credits from income**

Share of credit for tax withheld where ABN not quoted

**C**

Share of franking credit from franked distributions

**D**

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions

**E**

Credit for TFN amounts withheld from payments from closely held trusts

**O**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains)

**U**

**9 Rent**

Gross rent

**F**

Interest deductions

**G**

Capital works deductions

**X**

Other rental deductions

**H**

Net rent

 / 

**15 Total of items 5 to 14**

Add the boxes

 / 

Deductions relating to franked distributions should not include deductions included at G item 8

Franked distributions

**R**

**18 Other deductions** - show only deductions not claimable at any other item

**Q**

Name of each item of deduction	Amount
Accounting	3,400
Amortisation	444
Filing Fees	273
Commission	4,352
Office Rent	4,500

**19 Total of items 16 to 18**

**20 Net Australian income or loss** - other than capital gains

Subtract item 19 from item 15

**\$**  /

**21 Capital gains**

Do you need to complete a *Capital gains tax (CGT) Schedule 2021*?

Did you have a CGT event during the year?

**G**  **N**

Answer yes at **G** if the trust had an amount of capital gains from another trust.

Have you applied an exemption or rollover?

**M**

Type **Y** for yes or **N** for no.

Code

Net capital gain

**A**

Credit for foreign resident capital gains withholding amounts

**B**

Net capital losses brought forward from prior years

Net capital losses carried forward to later income years

Non-Collectables   
Collectables

**24 Total of items 20 to 23**

Add the **I** boxes

/

**26 Total net income or loss**

Subtract item 25 from item 24.

/

**Overseas transactions / thin capitalisation**

**29 Overseas transactions**

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?

**W**  **N**

Print Y for yes or N for no.

Did the thin capitalisation provisions affect you?

**O**  **N**

Print Y for yes or N for no.

Interest expenses overseas

**D**

Royalty expenses overseas

**E**

If you answered Yes at label W or O or completed D or E, complete and attach the International dealings schedule 2021

Was any beneficiary who was not a resident of Australia at any time during the income year 'presently entitled' to a share of the income of the trust?

**A**  **N**

Print Y for yes or N for no.

If you answered Yes at label A, attach the information requested in the instructions.

**Transactions with specified countries**

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property **or**

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

**C**  **N**

Print Y for yes or N for no.

30 Personal services income

Does your income include an individual's personal services income? **N**  **N**  Print **Y** for yes or **N** for no.

Total amount of PSI included at item 5 income labels **A**

Total amount of deductions against PSI included at item 5 expense labels **B**

Did you satisfy the results test in respect of any individual? **C**  Print **Y** for yes or **N** for no.

Do you hold a personal services business (PSB) determination in respect of any individual? **D**  Print **Y** for yes or **N** for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print **X** in the appropriate box(es).

Unrelated clients test **E1**  Employment test **E2**  Business premises test **E3**

32 Non-Concessional MIT Income (NCMI)

Business income

Primary production

Non-Concessional MIT Income (NCMI) **A**

Excluded from NCMI **B**

Amounts shown at A and B must also be included at 5G PP – Other business income

Non-Primary production

Non-Concessional MIT Income (NCMI) **C**

Excluded from NCMI **D**

Amounts shown at C and D must also be included at 5H Non-PP – Other business income

Partnerships and trusts

Primary production

Non-Concessional MIT Income (NCMI) **E**

Excluded from NCMI **F**

Amounts shown at E and F must also be included at 8A Distribution from partnerships

Non-Concessional MIT Income (NCMI) **G**

Excluded from NCMI **H**

Amounts shown at G and H must also be included at 8Z Share of net income from trusts

Non-Primary production

Non-Concessional MIT Income (NCMI) **I**

Excluded from NCMI **J**

Amounts shown at I and J must also be included at 8B Distribution from partnerships, less foreign income

Non-Concessional MIT Income (NCMI) **K**

Excluded from NCMI **L**

Amounts shown at K and L must also be included at 8R Share of net income from trusts, less capital gains, foreign income and franked distributions

Capital gains

NCMI **X**

Excluded from NCMI **Z**

The amounts shown at labels X and Z must be included in the calculation of the amount at 21A Net capital gain.

54 Non-refundable carry forward tax offsets

Early stage venture capital limited partnership tax offset **H**

Early stage investor tax offset **I**

56 Income of the trust estate **A**

**57 Statement of distribution****Distribution details**

Complete the distribution details on the following pages for BENEFICIARY 1 to 3 if required, and for Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted, if it applies.

If there are more than three beneficiaries see the instructions for more information.

**Note:** It is not an offence not to quote a TFN for a beneficiary. However, TFNs help the Tax ATO to correctly identify each beneficiary's tax records. The ATO is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information in this tax return. We need this information to help administer the tax laws. To make a correct Trustee Beneficiary (TB) statement you must quote the TFN of a resident trustee beneficiary of a closely held trust.

**Note:** If the trust needs to provide annual reports under the Trustee Beneficiary Rules or the TFN withholding rules you will be able to do so by completing the information in the statement of distribution

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction  50.00 %

Tax file number  XXX XXX XXX Entity code  U  S Date of birth

See the Privacy note in the Taxpayer's declaration.

Name  Pultar Family Superannuation Fund

Address  403/23 Ravenshaw Street  
  
 NEWCASTLE WEST  NSW  2302

Assessment calculation code  V  35 Entity code  U  S Share of credit for TFN amounts withheld from payments from closely held trusts  O

Share of income of the trust estate  W  39,972 Capital gains  F

Share of credit for tax withheld - foreign resident withholding (excluding capital gains)  L NCMi capital gains  F1

Australian franking credits from a New Zealand franking company  N Excluded from NCMi capital gains  F2

Primary production  A /  Share of credit for foreign resident capital gains withholding amounts  Z

PP - NCMi  A1 Attributed foreign income  G

PP - Excluded from NCMi  A2 Other assessable foreign source income  H /

Share of income Non-primary production  B  39,972 /  Foreign income tax offsets  I

Invest  /  Share of National rental affordability scheme tax offset  R

Other  39,972 /  Exploration credits distributed  M

Non-PP - NCMi  B1 Early stage venture capital limited partnership tax offset  T

Non-PP - Excluded from NCMi  B2 Early stage investor tax offset  J

Credit for tax withheld where ABN not quoted  C Div 6AA Eligible income  C1

Franked distributions  U

Invest

Other

Franking credit  D

TFN amounts withheld  E

Small business income tax offset information

Share of net small business income  Y

Non-resident beneficiary additional information

s98(3) assessable amount  J

s98(4) assessable amount  K

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts  P

Untaxed part of share of net income  Q

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year  S

Total TFN amounts withheld from payments  T

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction  50.00 %

Tax file number  Entity code **U**  **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name Rodan Superannuation Fund

Address 2 Burton Road  
MOUNT HUTTON NSW 2290

Assessment calculation code **V**  35 Entity code **U**  **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  39,972 Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L**  NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N**  Excluded from NCMI capital gains **F2**

Primary production **A**  /  Share of credit for foreign resident capital gains withholding amounts **Z**

PP - NCMI **A1**  Attributed foreign income **G**

PP - Excluded from NCMI **A2**  Other assessable foreign source income **H**  /

Share of income Non-primary production **B**  39,972 /  Foreign income tax offsets **I**

Invest  /  Share of National rental affordability scheme tax offset **R**

Other  39,972 /  Exploration credits distributed **M**

Non-PP - NCMI **B1**  Early stage venture capital limited partnership tax offset **T**

Non-PP - Excluded from NCMI **B2**  Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C**  Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**57 Statement of distribution - continued**

**Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted.**

Assessment calculation code	<b>V</b> <input type="text"/>	Share of credit for TFN amounts withheld from payments from closely held trusts	<b>O</b> <input type="text"/>
Share of income of the trust estate	<b>W</b> <input type="text"/>	Capital gains	<b>F</b> <input type="text"/>
Share of credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>L</b> <input type="text"/>	NCMI capital gains	<b>F1</b> <input type="text"/>
Australian franking credits from a New Zealand franking company	<b>N</b> <input type="text"/>	Excluded from NCMI capital gains	<b>F2</b> <input type="text"/>
Share of income	Primary production	<b>A</b> <input type="text"/>	Share of credit for foreign resident capital gains withholding amounts
	PP – NCMI	<b>A1</b> <input type="text"/>	Attributed foreign income
	PP – Excluded from NCMI	<b>A2</b> <input type="text"/>	Other assessable foreign source income
	Non-primary production	<b>B</b> <input type="text"/>	Foreign income tax offset
	Non-PP – NCMI	<b>B1</b> <input type="text"/>	Share of National rental affordability scheme tax offset
	Non-PP – Excluded from NCMI	<b>B2</b> <input type="text"/>	Share of other refundable tax offsets
	Credit for tax withheld where ABN not quoted	<b>C</b> <input type="text"/>	Early stage venture capital limited partnership tax offset
Franked distributions	<b>U</b> <input type="text"/>	Early stage venture capital limited partnership tax offset carried forward from previous year	
Franking credit	<b>D</b> <input type="text"/>	Early stage investor tax offset	<b>J</b> <input type="text"/>
TFN amounts withheld	<b>E</b> <input type="text"/>	Early stage investor tax offset carried forward from previous year	<b>M</b> <input type="text"/>

If you completed labels T, K, J or M, attach the information requested in the instructions.

**58 Choice for resident trustee to be assessed to capital gains on behalf of beneficiaries**

Assessment calculation code **X**

Amount of capital gains on which the trustee has chosen to be assessed on behalf of beneficiaries **Y**

**Items 59 and 60 must be answered for all trusts - if you answer yes to any of these questions, answer Yes to the 'other attachments' question on page 1 of this tax return.**

**59 Beneficiary under legal disability who is presently entitled to income from another trust**

Was any beneficiary in this trust, who was under a legal disability on 30 June 2021, also presently entitled to a share of the income of another trust?

N  Print Y for yes or N for no.

If yes, or the answer is not known, furnish the information requested in the instructions.

**60 Non-resident trust**

Is the trust a non-resident trust?  N  Print Y for yes or N for no.

If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled. Print NIL if applicable.



**Declarations**

**TAXPAYER'S DECLARATION**

**Important**

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are 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 in tax returns.

**This declaration must be signed by a trustee or public officer.**

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiary in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each beneficiary's assessment.

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**DECLARATION:**

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature

Day Month Year  
**SIGN HERE**

Hours taken to prepare and complete this tax return

---

**TAX AGENT'S DECLARATION**

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Client's reference

Contact name

Date

Day Month Year  
29/04/2022

Agent's phone number (include area code)

Area code

Telephone number

Agent's reference number

Office use only

**Rental Property Schedule 2021****Trust**

Name of Property			
Address of Rental Property	113 Stenhouse Drive		
	CAMERON PARK	NSW	2285
Date property first earned rental income			11/10/2016
Number of weeks property was rented this year			52
Private Use %			
Number of weeks property was available for rent this year			52
What is the entity's % ownership of the property?			100
Date property was purchased			07/06/2016
Purchase price of property			1,500,000
Date property was sold (if property disposed of during year)			
Sale price of property			
Capital gain/loss on sale of this property			
Value of capital allowances (depreciation on plant) recouped on the sale			
Value of capital works deductions (special building write-off) recouped			
Has the loan for the property been renegotiated this year?			N

**Ownership****% owned**

Superpower Unit Trust No 1		SUPE0009	100.00
----------------------------	--	----------	--------

**Income****Return**

<b>Gross rental income</b>	191,921	191,921
<b>Other rental related income</b>	9,691	9,691
<b>Gross Rent</b>	201,612	201,612

**Expenses****Total****Prv %****Return**

V Bank Charges		1,920		1,920
F Borrowing expenses		1,110		1,110
H Council Rates		8,605		8,605
K Insurance		4,027		4,027
V QSR		1,600		1,600
Q Repairs and maintenance		3,771		3,771
L Interest NAB \$1.3m		45,192		45,192
I Capital allowances (depreciation)		7,676		7,676
R Capital works-special build w/off		34,798		34,798
<b>Total expenses</b>		108,699		108,699

**Net Rent**

92,913	/	92,913	/
--------	---	--------	---

# 24200 - Contributions

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
VUJICD	(Contributions) Vujic, Danny - Accumulation (Accumulation)	(\$2,603.50)		100%
VUJICR	(Contributions) Vujic, Roseanne - Accumulation (Accumulation)	(\$2,603.50)		100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		(\$5,207.00)		

## Supporting Documents

- Contributions Breakdown Report [Report](#)
- 2021 Contribution Confirmation.pdf

## Standard Checklist

- Attach copies of S290-170 notices (if necessary)
- Attach copy of Contributions Breakdown Report
- Attach SuperStream Contribution Data Report
- Check Fund is registered for SuperStream (if necessary)
- Ensure all Contributions have been allocated from Bank Accounts
- Ensure Work Test is satisfied if members are over 65

## Rodan Superannuation Fund

# Contributions Breakdown Report

For The Period 01 July 2020 - 30 June 2021

### Summary

Member	D.O.B	Age (at 30/06/2020)	Total Super Balance (at 30/06/2020) *1	Concessional	Non-Concessional	Other	Reserves	Total
Vujic, Danny	Provided	52	564,006.92	0.00	2,603.50	0.00	0.00	2,603.50
Vujic, Roseanne	Provided	53	506,704.86	0.00	2,603.50	0.00	0.00	2,603.50
<b>All Members</b>				<b>0.00</b>	<b>5,207.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,207.00</b>

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

### Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Vujic, Danny	Concessional	0.00	25,000.00	25,000.00 Below Cap
	Non-Concessional	2,603.50	100,000.00	97,396.50 Below Cap
Vujic, Roseanne	Concessional	0.00	25,000.00	25,000.00 Below Cap
	Non-Concessional	2,603.50	100,000.00	97,396.50 Below Cap

### Carry Forward Unused Concessional Contribution Cap

Member	2016	2017	2018	2019	2020	2021	Current Position
Vujic, Danny							
Concessional Contribution Cap	30,000.00	30,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	0.00	0.00	0.00	0.00	0.00	0.00	
Unused Concessional Contribution	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	25,000.00	0.00	
Maximum Cap Available	30,000.00	30,000.00	25,000.00	25,000.00	50,000.00	25,000.00	25,000.00 Below Cap
Total Super Balance	0.00	0.00	0.00	0.00	0.00	564,006.92	
Vujic, Roseanne							
Concessional Contribution Cap	30,000.00	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	0.00	0.00	0.00	0.00	0.00	0.00	
Unused Concessional Contribution	0.00	0.00	0.00	25,000.00	25,000.00	25,000.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	25,000.00	0.00	
Maximum Cap Available	30,000.00	35,000.00	25,000.00	25,000.00	50,000.00	25,000.00	25,000.00 Below Cap
Total Super Balance	0.00	0.00	0.00	0.00	0.00	506,704.86	

**NCC Bring Forward Caps**

Member	Bring Forward Cap	2018	2019	2020	2021	Total	Current Position
Vujic, Danny	N/A	0.00	0.00	0.00	2,603.50	N/A	Bring Forward Not Triggered
Vujic, Roseanne	N/A	0.00	0.00	0.00	2,603.50	N/A	Bring Forward Not Triggered

**Vujic, Danny**

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other
30/06/2021	Loan	Personal - Non-Concessional		2,603.50							
<b>Total - Vujic, Danny</b>			<b>0.00</b>	<b>2,603.50</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Vujic, Roseanne**

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other
30/06/2021	Loan	Personal - Non-Concessional		2,603.50							
<b>Total - Vujic, Roseanne</b>			<b>0.00</b>	<b>2,603.50</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Total for All Members</b>			<b>0.00</b>	<b>5,207.00</b>	<b>0.00</b>	<b>0.00</b>					
------------------------------	--	--	-------------	-----------------	-------------	-------------	--	--	--	--	--

---

**Subject:** RE: Rodan Superannuation Fund - 2021 Queries  
**Date:** Tuesday, 27 September 2022 at 1:54:58 pm Australian Eastern Standard Time  
**From:** Brendan Curran  
**To:** Rachel Foster  
**Attachments:** image002.jpg, image003.jpg, image004.png, image005.png, image006.png, image007.png

Hi mate

Proceed as you have suggested 😊😊

Fang u

BC

---

**From:** Rachel Foster <rachel@bpcaccounting.com.au>  
**Sent:** Tuesday, 27 September 2022 1:21 PM  
**To:** Brendan Curran <bpc@bpcaccounting.com.au>; Anup Dulal <addie@bpcaccounting.com.au>; BPC Admin <admin@bpcaccounting.com.au>  
**Cc:** 'rachel@barrettaccounting.com.au' <rachel@barrettaccounting.com.au>  
**Subject:** RE: Rodan Superannuation Fund - 2021 Queries

Hey,

Again, sorry I've only just logged in and seen these emails. Responses below in red.

Kind regards,



**Rachel Foster**

Chartered Accountant

**Phone** (02) 4399 1833  
(02) 4972 1733

**Web** [www.bpcaccounting.com.au](http://www.bpcaccounting.com.au)

**Email** [admin@bpcaccounting.com.au](mailto:admin@bpcaccounting.com.au)  
[rachel@bpcaccounting.com.au](mailto:rachel@bpcaccounting.com.au)

4/16 Lake Street, Budgewoi NSW 2262  
10/2 Belmont Street, Swansea NSW 2281  
PO Box 41, Budgewoi NSW 2262

**BPC Accounting**  
CHARTERED ACCOUNTANTS



**NOTICE** - This e-mail and any files transmitted may contain proprietary privileged and confidential information. If you are not the intended recipient please do not distribute, or take any action in reliance of this message. If you have received this e-mail in error, please reply immediately by way of advice to us. It is the addressee's/recipient's duty to virus scan and otherwise test the information provided before loading onto any computer system. BPC Accounting do not warrant that the information is free of a virus or any other defect or error. Liability limited by a scheme approved under Professional Standards Legislation. Any views expressed in this e-mail are those of the individual sender, except where the sender specifically states them to be the views of BPC Accounting. BPC Accounting is committed to ensuring the privacy and security of your personal information. Please refer to our privacy policy at our website.

---

**From:** Brendan Curran <bpc@bpcaccounting.com.au>  
**Sent:** Wednesday, 21 September 2022 5:26 PM

To: Rachel Foster <[rachel@bpcaccounting.com.au](mailto:rachel@bpcaccounting.com.au)>; Anup Dulal <[addie@bpcaccounting.com.au](mailto:addie@bpcaccounting.com.au)>; BPC Admin <[admin@bpcaccounting.com.au](mailto:admin@bpcaccounting.com.au)>

Subject: RE: Rodan Superannuation Fund - 2021 Queries

Hi Rachel

Please contra the incorrect deposits against the subsequent withdrawals 😊 Thank you. I thought so but just wanted confirmation.

We will advise them to transfer the \$7087.45 in the mgt letter.....you will take this up as a sundry debtor???? Sure will

I will get Addie to go through the Impact Building MYPB file and see if he can spot the \$5207.00 withdrawal: ADDIE: mate this is in the 2020-21 year. In a perfect world it will have been reported as a super contribution, but the clients are not that good on their bookkeeping, so you MIGHT be able to spot it reported as super, but it might just as easily be reported as owner drawings, or then again as purchase of materials. Do your best mate and let us know asap 😊 I saw the other emails. I don't have any employer contributions coming into the SMSF so they must be being paid elsewhere. Addie's email mentions there is no concessional cap space left so I'll record as non-concessional??? Split 50/50???

Re the amendments, I sent an email earlier today regarding the minutes that the auditor will want to see. Can you do this or should I get Jo/Karlee to prepare the minutes???? Minutes emailed separately but also attached here

Thanks

BC

---

From: Rachel Foster <[rachel@bpcaccounting.com.au](mailto:rachel@bpcaccounting.com.au)>

Sent: Saturday, 20 August 2022 11:11 PM

To: Joleen Johnson <[joleen@bpcaccounting.com.au](mailto:joleen@bpcaccounting.com.au)>

Cc: Brendan Curran <[bpc@bpcaccounting.com.au](mailto:bpc@bpcaccounting.com.au)>

Subject: Rodan Superannuation Fund - 2021 Queries

Hi Jo,

Please find below queries for Rodan Superannuation Fund – 2021:

1. Please confirm the following bank transactions:

Date	Bank Narration	Withdrawal	Deposit	Note
08/07/2020	ANZ M-BANKING FUNDS TFER TRANSFER 887058 FROM 227735124		250.00	Incorrect deposit?
08/07/2020	ANZ M-BANKING FUNDS TFER TRANSFER 887838 TO 012571547961921	250.00		Reversal of incorrect deposit?
29/07/2020	ANZ INTERNET BANKING FUNDS TFER TRANSFER 534099 FROM 261092644		5,000.00	Incorrect deposit?
29/07/2020	ANZ INTERNET BANKING FUNDS TFER TRANSFER 534837 TO 4564804317199003	5,000.00		Reversal of incorrect deposit?

2. The Fund made a payment of \$7,087.45 on 17/09/2020. This was accidentally paid into Impact Building Pty Ltd's ATO ASA account. Please transfer \$7,087.45 from Impact Building Pty Ltd's bank account into Rodan Superannuation Fund's bank account to reimburse the Fund for this payment.
3. Cameron Park Investment Trust:
  - a. Please provide a copy of the signed Trust Deed
  - b. Please provide a copy of the signed purchase contract for 103 Stenhouse Drive
  - c. The Fund loaned \$5,207.00 to Cameron Park Investment Trust. This was not transferred out of the Fund's bank account. Please advise when this amount was loaned and where this was transferred from. Do you wish to reimburse the transferring entity or should we record as a contribution? If this is a contribution, please advise who it should be allocated to.

I don't think the 2017 – 2019 amendments have been lodged? Can you please check and lodge. The signed amendment documents were saved by Amber in December 2021.

2018-19 Self-managed super fund			
Assessment	Status	Outcome ?	
Original	Processed	\$19,663.70 debt	<a href="#">View details</a>   <input type="checkbox"/>

2017-18 Self-managed super fund			
Assessment	Status	Outcome ?	
Original	Processed	\$7,087.45 debt	<a href="#">View details</a>   <input type="checkbox"/>

2016-17 Self-managed super fund			
Assessment	Status	Outcome ?	
Original	Processed	\$9,923.07 debt	<a href="#">View details</a>   <input type="checkbox"/>

Thank you 😊

Kind regards,

**Rachel Foster**

Chartered Accountant

**Phone** (02) 4399 1833

(02) 4972 1733

**Web** [www.bpcaccounting.com.au](http://www.bpcaccounting.com.au)

**Email** [admin@bpcaccounting.com.au](mailto:admin@bpcaccounting.com.au)

[rachel@bpcaccounting.com.au](mailto:rachel@bpcaccounting.com.au)

4/16 Lake Street, Budgewoi NSW 2262

10/2 Belmont Street, Swansea NSW 2281

PO Box 41, Budgewoi NSW 2262



**BPC Accounting**  
CHARTERED ACCOUNTANTS



**NOTICE** - This e-mail and any files transmitted may contain proprietary privileged and confidential information. If you are not the intended recipient please do not distribute, or take any action in reliance of this message. If you have received this e-mail in error, please reply immediately by way of advice to us. It is the addressee's/recipient's duty to virus scan and otherwise test the information provided before loading onto any computer system. BPC Accounting do not warrant that the information is free of a virus or any other defect or error. Liability limited by a scheme approved under Professional Standards Legislation. Any views expressed in this e-mail are those of the individual sender, except where the sender specifically states them to be the views of BPC Accounting. BPC Accounting is committed to ensuring the privacy and security of your personal information. Please refer to our



# 24700 - Changes in Market Values of Investments

2021 Financial Year

Preparer Rachel Barrett

Reviewer Brendan Curran

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
24700	Changes in Market Values of Investments	\$7,452.66	\$2,657.52	180.44%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$7,452.66	\$2,657.52	

## Supporting Documents

- Net Capital Gains Reconciliation [Report](#)
- Realised Capital Gain Report [Report](#)
- Market Movement [Report](#)
- 2021 Yileen 24 Unit Trust - Acquisition & Redemption.pdf [24700](#)

## Standard Checklist

- Attach copies of Source Documentation (Contract Notes, Broker Statements, Chess Statements, Contracts of Sale, Managed Fund Statements etc)
- Attach copy of Market Movement report
- Attach copy of Net Capital Gains Reconciliation
- Attach copy of Realised Capital Gain Report
- Ensure all Asset Disposals have been entered
- Ensure all Market Values have been entered for June 30
- Ensure all Tax Deferred Distributions have been entered

# Rodan Superannuation Fund

## Market Movement Report

As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total	
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base		Accounting Profit/(loss)
CPIT - Cameron Park Investment Trust											
	30/06/2021	Purchase	70,000.00	70,000.00	0.00	0.00	70,000.00	0.00	0.00	0.00	
	<b>30/06/2021</b>		<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
SPUTN1 - Superpower Unit Trust No 1											
	01/07/2020	Opening Balance	365,000.00	0.00	0.00	0.00	365,000.00	0.00	0.00	0.00	
	<b>30/06/2021</b>		<b>365,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>365,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Y24UT - Yileen 24 Unit Trust											
	01/07/2020	Opening Balance	240,000.00	0.00	0.00	0.00	235,301.76	0.00	0.00	0.00	
	01/09/2020	Purchase	10,000.00	10,000.00	0.00	0.00	245,301.76	0.00	0.00	0.00	
	30/06/2021	Disposal	(70,000.00)	(70,000.00)	0.00	0.00	175,301.76	70,000.00	70,000.00	0.00	
	30/06/2021	Writeback	0.00	0.00	947.16	0.00	176,248.92	0.00	0.00	0.00	
	30/06/2021	Revaluation	0.00	0.00	(8,399.82)	0.00	167,849.10	0.00	0.00	0.00	
	<b>30/06/2021</b>		<b>180,000.00</b>	<b>(60,000.00)</b>	<b>(7,452.66)</b>	<b>0.00</b>	<b>167,849.10</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	
<b>Total Market Movement</b>					<b>(7,452.66)</b>					<b>0.00</b>	<b>(7,452.66)</b>

Rodan Superannuation Fund

# Capital Gains Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

	Total	Discounted	Indexed	Other	Notional
<b>Losses available to offset</b>					
Current year capital losses	0.00				
Current year capital losses - Collectables	0.00				
<b>Total Losses Available</b>	<b>0.00</b>				
<b>Total Losses Available - Collectables</b>	<b>0.00</b>				
<b>Capital Gains</b>					
Capital gains from disposal of assets	0.00	0.00	0.00	0.00	0.00
Capital gains from disposal of assets - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains from trust distributions	0.00	0.00	0.00	0.00	0.00
<b>Capital Gains Before Losses applied</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Losses and discount applied</b>					
Losses applied	0.00	0.00	0.00	0.00	0.00
Losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
CGT Discount applied	0.00				
CGT Discount applied - Collectables	0.00				
<b>Net Capital Gain</b>					
Net capital gain	0.00				
Net capital gain - Collectables	0.00				
<b>Total Net Capital Gain (11A)</b>	<b>0.00</b>				

Rodan Superannuation Fund

# Capital Gains Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

---

	Total	Discounted	Indexed	Other	Notional
<b>Net Capital Losses Carried Forward to later income</b>					
Net Capital Losses Carried Forward to later income years	0.00				
Net Capital Losses Carried Forward to later income years - Collectables	0.00				
<b>Total Net Capital Losses Carried Forward to later income years (14V)</b>	<b>0.00</b>				

---

Note

Refer to Realised Gains Report for details of Disposals at a Security level

Refer to Distribution Reconciliation Report for Trust Distribution details at a Security level

Rodan Superannuation Fund

# Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Units in Unlisted Unit Trusts (Australian)</b>												
Y24UT - Yileen 24 Unit Trust												
01/09/2020	30/06/2021	10,000.00	10,000.00	10,000.00	0.00	10,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00
30/06/2020	30/06/2021	22,500.00	22,500.00	22,500.00	0.00	22,500.00	22,500.00	0.00	0.00	0.00	0.00	0.00
24/01/2019	30/06/2021	37,500.00	37,500.00	37,500.00	0.00	37,500.00	37,500.00	0.00	0.00	0.00	0.00	0.00
		<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>70,000.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>70,000.00</b>	<b>70,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Rachel Foster

---

**From:** Todd Hearne <Todd.hearne@wscgroup.com.au>  
**Sent:** Thursday, 30 June 2022 9:28 AM  
**To:** Brendan Curran  
**Subject:** Danny Vujic  
**Attachments:** YILE0002 - 2021 Financial Statements.pdf; YILE0001 - 2021 Tax Return .pdf; YILE0003 - 2021 Financial Statements.pdf; YILE0003 - 2021 Tax Return.pdf; CAME0016 - 2021 Financial Statements.pdf; CAME0016 - 2021 Tax Return .pdf; Unit Certificate - Rodan Superfund.pdf

Hi Brendan

Please find attached the following documents to assist with the preparation of the 2021 returns for Danny and his superfund.

1. 2021 Financial statements and tax return for Yilen 22 Unit Trust
2. 2021 Financial statements and tax return for Yileen 24 Unit Trust
3. 2021 Financial statements and tax return for Cameron Park Investment Trust
4. Unit Certificate for Cameron Park Investment Trust

Please note: Each Unit Holder invested and additional \$10K in units in Yileen 24 Unit Trust during the 2021 financial year. A Unit redemption was then done for \$70,000 (70,000 Units) to invest in Cameron Park Investment Trust.

If you have any questions or need anything else just let me know.

Regards



**Todd Hearne** CA, B Comm  
Director  
1300 365 125 | [www.wscgroup.com.au](http://www.wscgroup.com.au)



**It's 2022 tax time**



Your 2021/22 tax checklists are now available to  
download from our website

---

**Our Newcastle office moved across the road! Please find our address on Unit 5/25 Alma Road, New Lambton NSW 2305**

**COVID-19: The health and safety of everyone is important. You will need to register digitally via QR code prior to entry of any WSC Group office. On entry to a WSC Group office you are required to socially distance and sanitise your hands. If you are unwell we will arrange a telephone or video conference with you.**

**Cyber Safety Warning:** Please be aware that WSC Group will never email you advising a change in our bank account details. Should you receive an email advising a change in our bank account details or requesting you to bank funds into another account, please contact our office on 1300 365 125 straight away. We will never email you in regards to bank changes and will always phone you to confirm any changes to bank details and to confirm any bank details that you provide to us by email. Please keep cyber safe.

**Disclaimer:** This e-mail and any attachment to it are intended only to be read or used by the named addressee. It is confidential and may contain legally privileged information. No confidentiality or privilege is waived or lost by any mistaken transmission to you. If you receive this e-mail in error, please immediately delete it from your system and notify the sender. You must not disclose, copy or use any part of this e-mail if you are not the intended recipient. WSC Group – Aust Pty Ltd is not responsible for any unauthorised alterations to this e-mail or attachment to it.

# 25000 - Interest Received

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
ANZ7859	ANZ Business Premium Saver #7859	(\$109.78)	(\$450.50)	(75.63)%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		(\$109.78)	(\$450.50)	

## Supporting Documents

- Interest Reconciliation Report [Report](#)
- 2021 Interest Income - ANZ Business Premium Saver '7859.pdf [ANZ7859](#)

## Standard Checklist

- Attach Interest Reconciliation Report
- Ensure all interest has been recorded from Bank Statements
- Review Statements to ensure all TFN withheld has been input

# Rodan Superannuation Fund

## Interest Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
<b>Bank Accounts</b>					
ANZ7859 ANZ Business Premium Saver #7859					
31/07/2020	10.12	18.12	8.00		
31/08/2020	10.13	18.13	8.00		
30/09/2020	10.00	17.00	7.00		
30/10/2020	9.71	16.71	7.00		
30/11/2020	9.31	16.31	7.00		
31/12/2020	9.08	16.08	7.00		
29/01/2021	8.03	15.03	7.00		
26/02/2021	8.12	14.12	6.00		
31/03/2021	9.63	16.63	7.00		
30/04/2021	8.13	15.13	7.00		
31/05/2021	8.63	15.63	7.00		
30/06/2021	8.89	14.89	6.00		
	109.78	193.78	84.00		
	<b>109.78</b>	<b>193.78</b>	<b>84.00</b>		
<b>TOTAL</b>	<b>109.78</b>	<b>193.78</b>	<b>84.00</b>		

### Tax Return Reconciliation

	Totals	Tax Return Label
Gross Interest	193.78	11C



# ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2021</b>				
<b>14 JUN</b>	<b>OPENING BALANCE</b>			<b>361,860.41</b>
30 JUN	<b>CREDIT INTEREST PAID</b>		14.89	361,875.30
30 JUN	<b>RESIDENT WITHHOLD TAX ON INTEREST PAID</b>	6.00		361,869.30
	<b>TOTALS AT END OF PAGE</b>	<b>\$6.00</b>	<b>\$14.89</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$6.00</b>	<b>\$14.89</b>	<b>\$361,869.30</b>

## This Statement Includes

Interest earned on deposits	\$14.89
Withholding tax	\$6.00

## Yearly Summary

## Previous Year to 30/06/2021 (\$)

Interest earned on deposits	193.78
Withholding taxes	84.00

## Fee Summary

Fees Charged for period: 01 JUN 2021 to 30 JUN 2021

### Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
<b>Transaction Fees</b>				
INTERNET/ONLINE WDL	1.00	1.00	0.60	0.00
<b>Total Transaction Fees Charged</b>				<b>\$0.00</b>

**Please note:** Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

**Please note:** Your fee cycle may not always reconcile with your statement cycle. This statement date ends on 14/07/21 and the monthly fee cycle, as appears above, ended on 30/06/21.

# 30100 - Accountancy Fees

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
30100	Accountancy Fees	\$1,771.00	\$1,650.00	7.33%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$1,771.00	\$1,650.00	

## Supporting Documents

- General Ledger [Report](#)
- 2021 Accounting & Audit Fees.pdf [30100](#)

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

## Rodan Superannuation Fund

# General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Accountancy Fees (30100)</b>					
<i>Accountancy Fees (30100)</i>					
24/09/2020	ANZ INTERNET BANKING PAYMENT 589996 TO BPC ACCOUNTING		1,650.00		1,650.00 DR
28/01/2021	ANZ INTERNET BANKING PAYMENT 279859 TO BPC ACCOUNTING		121.00		1,771.00 DR
			<b>1,771.00</b>		<b>1,771.00 DR</b>

**Total Debits: 1,771.00**

**Total Credits: 0.00**

## TAX INVOICE

Rodan Superannuation Fund  
PO Box 646  
WARNERS BAY NSW 2282

**Invoice Date**  
11 September 2020

**Invoice No.**  
504493

**Client Code**  
RODA02

**To our Professional Fees and Charges in attending to the following:-**

Preparation of Superannuation Fund Financial Statements for the year ended 30 June 2019

Preparation and lodgement of Superannuation Fund Income Tax Return for the year ended 30 June 2019

1,500.00

Audit of Superannuation Fund

500.00

Our Fee Total  
Plus: GST

2,000.00  
200.00

**TOTAL FEE**

**\$2,200.00**

**How to Pay** Client Code: **RODA02** Invoice No : **504493**

Amount Due: **\$2,200.00**

**Pay by DIRECT DEPOSIT:**

**Account Name:** BPC Accounting  
**BSB:** 182-222  
**Account Number:** 304 533 318  
**PLEASE NOTE OUR NEW ACCOUNT NUMBER**  
**REFERENCE:** INVOICE NUMBER

**Pay by CREDIT CARD:**

Please phone our office to pay via  
**VISA or MASTERCARD.**

**TERMS – 14 DAYS FROM DATE OF INVOICE**



**By Mail**

Detach this section and mail your cheque to:

BPC Accounting  
PO Box 41  
BUDGEWOI NSW 2262

**Cheques to be made payable to:**

**BPC Accounting**

## TAX INVOICE

Rodan Initiatives Pty Ltd  
2 Burton Road  
MOUNT HUTTON NSW 2290

**Invoice Date**  
05 January 2021

**Invoice No.**  
504937

**Client Code**  
RODA01

**To our Professional Fees and Charges in attending to the following:-**

Preparation of Annual Company Statement for the Australian Securities & Investments Commission, including Minutes of Meeting.	110.00
Our Fee Total	110.00
Plus: GST	11.00
<b>TOTAL FEE</b>	<b>\$ 121.00</b>

**How to Pay** Client Code: **RODA01** Invoice No : **504937** Amount Due: **\$ 121.00**

**Pay by DIRECT DEPOSIT:**

**Account Name:** BPC Accounting  
**BSB:** 182-222  
**Account Number:** 304 533 318  
**PLEASE NOTE OUR NEW ACCOUNT NUMBER**  
**REFERENCE:** INVOICE NUMBER

**Pay by CREDIT CARD:**

Please phone our office to pay via  
**VISA or MASTERCARD.**

**TERMS – 14 DAYS FROM DATE OF INVOICE**



**By Mail**

Detach this section and mail your cheque to:

BPC Accounting  
PO Box 41  
BUDGEWOI NSW 2262

**Cheques to be made payable to:**

**BPC Accounting**

# 30400 - ATO Supervisory Levy

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
30400	ATO Supervisory Levy	\$518.00		100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$518.00		

## Supporting Documents

- General Ledger [Report](#)

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

## Rodan Superannuation Fund

# General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>ATO Supervisory Levy (30400)</b>					
<i>ATO Supervisory Levy (30400)</i>					
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}		259.00		259.00 DR
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}		259.00		518.00 DR
			<b>518.00</b>		<b>518.00 DR</b>

**Total Debits: 518.00**

**Total Credits: 0.00**

# 30700 - Auditor's Remuneration

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
30700	Auditor's Remuneration	\$550.00	\$550.00	0%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$550.00	\$550.00	

## Supporting Documents

- General Ledger [Report](#)
- 2021 Audit Fees.pdf [30700](#)

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered



## Rodan Superannuation Fund

# General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Auditor's Remuneration (30700)</b>					
Auditor's Remuneration (30700)					
24/09/2020	ANZ INTERNET BANKING PAYMENT 589996 TO BPC ACCOUNTING		550.00		550.00 DR
			<b>550.00</b>		<b>550.00 DR</b>

**Total Debits: 550.00**

**Total Credits: 0.00**

## TAX INVOICE

Rodan Superannuation Fund  
PO Box 646  
WARNERS BAY NSW 2282

**Invoice Date**  
11 September 2020

**Invoice No.**  
504493

**Client Code**  
RODA02

**To our Professional Fees and Charges in attending to the following:-**

Preparation of Superannuation Fund Financial Statements for the year ended 30 June 2019

Preparation and lodgement of Superannuation Fund Income Tax Return for the year ended 30 June 2019

1,500.00

Audit of Superannuation Fund

500.00 + \$50 GST  
= \$550.00

Our Fee Total  
Plus: GST

2,000.00  
200.00

**TOTAL FEE**

**\$2,200.00**

**How to Pay** Client Code: **RODA02** Invoice No : **504493**

Amount Due: **\$2,200.00**

**Pay by DIRECT DEPOSIT:**

**Account Name:** BPC Accounting  
**BSB:** 182-222  
**Account Number:** 304 533 318  
**PLEASE NOTE OUR NEW ACCOUNT NUMBER**  
**REFERENCE:** INVOICE NUMBER

**Pay by CREDIT CARD:**

Please phone our office to pay via  
**VISA or MASTERCARD.**

**TERMS – 14 DAYS FROM DATE OF INVOICE**



**By Mail**

Detach this section and mail your cheque to:

BPC Accounting  
PO Box 41  
BUDGEWOI NSW 2262

**Cheques to be made payable to:**

**BPC Accounting**

# 37700 - Interest Paid - ATO General Interest

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
37700	Interest Paid - ATO General Interest	\$354.05		100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$354.05		

## Supporting Documents

- General Ledger [Report](#)
- 2021 ATO ITA.pdf [37700](#)

## Standard Checklist

- Attach all source documentation
- Ensure all Transactions have been entered

## Rodan Superannuation Fund

# General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Interest Paid - ATO General Interest (37700)</b>					
<u>Interest Paid - ATO General Interest (37700)</u>					
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}		126.27		126.27 DR
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}		227.78		354.05 DR
			<b>354.05</b>		<b>354.05 DR</b>

**Total Debits: 354.05**

**Total Credits: 0.00**



## Income tax 002

<b>Date generated</b>	12/11/2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

11 results found - from **01 July 2020** to **12 November 2022** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Jul 2020	1 Feb 2019	General interest charge			\$7,087.45 DR
16 Oct 2020	2 Dec 2019	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$19,663.70		\$26,751.15 DR
16 Oct 2020	1 Jul 2020	Amended general interest charge calculated from 01 Jul 19 to 30 Jun 20	\$922.32		\$27,673.47 DR
16 Oct 2020	1 Jul 2020	Remission of general interest charge concessional		\$922.32	\$26,751.15 DR
16 Oct 2020	3 Aug 2020	Amended general interest charge calculated from 01 Jul 20 to 02 Aug 20	\$126.27		\$26,877.42 DR
16 Oct 2020	1 Oct 2020	Amended general interest charge calculated from 03 Aug 20 to 30 Sep 20	\$227.78		\$27,105.20 DR
16 Oct 2020	16 Oct 2020	General interest charge			\$27,105.20 DR
6 Nov 2020	5 Nov 2020	Payment received		\$27,105.20	\$0.00
6 Nov 2020	6 Nov 2020	General interest charge			\$0.00
10 Nov 2021	15 Oct 2021	Tax return Self Man Superfund - Income Tax for		\$4,296.30	\$4,296.30 CR

the period from 01 Jul 19 to  
30 Jun 20

---

10 Nov 2021	15 Nov 2021	EFT refund for Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$4,296.30	\$0.00
-------------	-------------	--	------------	--------

---

# 48500 - Income Tax Expense

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
48500	Income Tax Expense	\$4,246.56	\$3,332.70	27.42%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$4,246.56	\$3,332.70	

## Supporting Documents

- 2021 Income Tax Expense.pdf 48500

## Notes

**Rachel Barrett**

**Note | 48500**

09/12/2022 08:56

\$5,461.65 current tax + -\$1,215.09 deferred tax current year transactions = \$4,246.56

# Rodan Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2021

---

	2021
	\$
Benefits accrued as a result of operations	34,642.07
<b>Less</b>	
Accounting Trust Distributions	39,971.00
Non Taxable Contributions	5,207.00
	<u>45,178.00</u>
<b>Add</b>	
Decrease in MV of investments	7,452.66
TFN Credits - Interest	84.00
Taxable Trust Distributions	39,971.00
	<u>47,507.66</u>
SMSF Annual Return Rounding	(0.73)
	<u>36,971.00</u>
<b>Taxable Income or Loss</b>	<u>36,971.00</u>
Income Tax on Taxable Income or Loss	5,545.65
	<u>5,545.65</u>
<b>TAX PAYABLE</b>	<u>5,545.65</u>
<b>Less</b>	
TFN Credits	84.00
	<u>5,461.65</u>
<b>CURRENT TAX OR REFUND</b>	<u>5,461.65</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(24,692.00)
	<u>(18,971.35)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(18,971.35)</u>

---



**Rodan Superannuation Fund**  
**Deferred Tax Reconciliation**

For The Period 01 July 2020 - 30 June 2021

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
<b>Revaluations</b>					
Y24UT	78400/Y24UT - Yileen 24 Unit Trust	(12,150.90)	(4,050.30)	(8,100.60)	(8,100.60)
		(12,150.90)	(4,050.30)	(8,100.60)	(8,100.60)
<b>Total</b>		(12,150.90)	(4,050.30)	(8,100.60)	(8,100.60)
<b>Deferred Tax Liability (Asset) Summary</b>					
<b>Opening Balance</b>		0.00			
<b>Current Year Transactions</b>		(1,215.09)			
Total Capital Losses		0.00			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
<b>Closing Balance</b>		(1,215.09)			

# 49000 - Profit/Loss Allocation Account

2021 Financial Year

---

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
49000	Profit/Loss Allocation Account	\$30,395.51	\$16,103.28	88.75%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$30,395.51	\$16,103.28	

## Supporting Documents

No supporting documents

## 50000 - Members

2021 Financial Year

Preparer Rachel Barrett

Reviewer Brendan Curran

Status Completed

Account Code	Description	Opening Balance	Contribution Income	Earnings	Member Payments	Tax & Fees	Closing Balance	Change
VUJICD	Vujic, Danny - Accumulation (Accumulation)	(\$564,006.92)	(\$2,603.50)	(\$15,550.65)		\$2,281.34	(\$579,879.73)	2.81%
VUJICR	Vujic, Roseanne - Accumulation (Accumulation)	(\$506,704.86)	(\$2,603.50)	(\$13,968.42)		\$2,049.22	(\$521,227.56)	2.87%
<b>TOTAL</b>		<b>Opening Balance</b>	<b>Contribution Income</b>	<b>Earnings</b>	<b>Member Payments</b>	<b>Tax &amp; Fees</b>	<b>Closing Balance</b>	
		(\$1,070,711.78)	(\$5,207.00)	(\$29,519.07)		\$4,330.56	(\$1,101,107.29)	

### Supporting Documents

- Members Summary [Report](#)
- Members Statements [Report](#)
- 2021 ATO Total Superannuation Balance - Danny.pdf [VUJICD](#)
- 2021 ATO Total Superannuation Balance - Roseanne.pdf [VUJICR](#)

### Standard Checklist

- Attach copies of Members Statements

# Rodan Superannuation Fund

## Members Statement

Danny Vujic  
 2 Burton Road  
 Mount Hutton, New South Wales, 2290, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	53	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	579,879.73
Date Joined Fund:	19/12/2015		
Service Period Start Date:	08/07/1987		
Date Left Fund:			
Member Code:	VUJICD		
Account Start Date:	19/12/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	579,879.73
<u>Preservation Components</u>	
Preserved	575,375.82
Unrestricted Non Preserved	
Restricted Non Preserved	4,503.91
<u>Tax Components</u>	
Tax Free	244,397.97
Taxable	335,481.76

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	564,006.92
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	2,603.50
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	15,550.65
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	2,281.34
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	579,879.73

# Rodan Superannuation Fund

## Members Statement

Roseanne Vujic  
 2 Burton Road  
 Mount Hutton, New South Wales, 2290, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	54	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	521,227.56
Date Joined Fund:	19/12/2015		
Service Period Start Date:	05/08/1994		
Date Left Fund:			
Member Code:	VUJICR		
Account Start Date:	19/12/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	521,227.56
<u>Preservation Components</u>	
Preserved	521,227.56
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	245,397.89
Taxable	275,829.67

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	506,704.86
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	2,603.50
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	13,968.42
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	2,049.22
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	521,227.56

Rodan Superannuation Fund  
**Members Summary**

As at 30 June 2021

Opening Balances	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>Danny Vujic (Age: 53)</b>											
VUJICD - Accumulation											
564,006.92	2,603.50		15,550.65				2,281.34				579,879.73
<b>564,006.92</b>	<b>2,603.50</b>		<b>15,550.65</b>				<b>2,281.34</b>				<b>579,879.73</b>
<b>Roseanne Vujic (Age: 54)</b>											
VUJICR - Accumulation											
506,704.86	2,603.50		13,968.42				2,049.22				521,227.56
<b>506,704.86</b>	<b>2,603.50</b>		<b>13,968.42</b>				<b>2,049.22</b>				<b>521,227.56</b>
<b>1,070,711.78</b>	<b>5,207.00</b>		<b>29,519.07</b>				<b>4,330.56</b>				<b>1,101,107.29</b>



## Total superannuation balance

---

Your client's total superannuation balance is used to determine their eligibility to make contributions, receive co-contributions, and their spouse's eligibility to claim a tax offset for spouse contributions they make. For your clients who are members of a self-managed super fund, or small APRA fund, the trustee of the fund will also use their members' total superannuation balance to determine whether the segregated assets method can be used to calculate exempt current pension income.

**Date generated** 12/11/2022

**Total superannuation balance as at 30/06/2022** \$67,025.69

### Financial year 2021 - 2022

---

**Accumulation phase** \$67,025.69 CR

---

Fund CBUS  
USI CBU0100AU  
Account number 2142745  
Amount \$67,025.69 CR

**Total superannuation balance as at 30 June 2022** \$67,025.69 CR

### Financial year 2020 - 2021

---

**Accumulation phase** \$50,844.31 CR

---

Fund CBUS  
USI CBU0100AU  
Account number 2142745  
Amount \$50,844.31 CR

**Total superannuation balance as at 30 June 2021** \$50,844.31 CR

### Financial year 2019 - 2020

---

**Accumulation phase** \$590,250.79 CR

---

Fund	RODAN SUPERANNUATION FUND
USI	00000000000000
Account number	SMSF118797476459
Amount	\$564,006.92 CR

---

Fund	CBUS
USI	CBU0100AU
Account number	2142745
Amount	\$26,243.87 CR

---

**Retirement phase** **\$0.00**

---

Fund	RODAN SUPERANNUATION FUND
USI	00000000000000
Account number	SMSF118797476459
Amount	\$0.00

---

**Total superannuation balance as at 30 June 2020** **\$590,250.79 CR**

---

### Financial year 2018 - 2019

---

**Accumulation phase** **\$597,311.24 CR**

---

Fund	RODAN SUPERANNUATION FUND
USI	00000000000000
Account number	SMSF118797476459
Amount	\$587,621.30 CR

---

Fund	CBUS
USI	CBU0100AU
Account number	2142745
Amount	\$9,689.94 CR

---

**Retirement phase** **\$0.00**

---

Fund	RODAN SUPERANNUATION FUND
USI	00000000000000
Account number	SMSF118797476459
Amount	\$0.00

---

**Total superannuation balance as at 30 June 2019** **\$597,311.24 CR**

---



## Financial year 2017 - 2018

---

<b>Accumulation phase</b>	<b>\$470,692.18 CR</b>
Fund	THE TRUSTEE FOR RODAN SUPERANNUATION FUND
Account number	1
Amount	\$450,114.01 CR
Fund	THE TRUSTEE FOR CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND
USI	CBU0100AU
Account number	2142745
Amount	\$20,578.17 CR
<b>Total superannuation balance as at 30 June 2018</b>	<b>\$470,692.18 CR</b>

## Financial year 2016 - 2017

---

<b>Accumulation phase</b>	<b>\$387,158.17 CR</b>
Fund	THE TRUSTEE FOR RODAN SUPERANNUATION FUND
Account number	1
Amount	\$365,794.06 CR
Fund	THE TRUSTEE FOR COLONIAL FIRST STATE-FIRSTCHOICE SUPERANNUATION TRUST
USI	FSF0361AU
Account number	001065025997091
Amount	\$2,977.93 CR
Fund	THE TRUSTEE FOR CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND
USI	CBU0100AU
Account number	2142745
Amount	\$18,386.18 CR
<b>Total superannuation balance as at 30 June 2017</b>	<b>\$387,158.17 CR</b>





## Total superannuation balance

---

Your client's total superannuation balance is used to determine their eligibility to make contributions, receive co-contributions, and their spouse's eligibility to claim a tax offset for spouse contributions they make. For your clients who are members of a self-managed super fund, or small APRA fund, the trustee of the fund will also use their members' total superannuation balance to determine whether the segregated assets method can be used to calculate exempt current pension income.

**Date generated** 12/11/2022  
**Total superannuation balance as at 30/06/2022** \$73,246.69

### Financial year 2021 - 2022

---

**Accumulation phase** \$73,246.69 CR

---

Fund CBUS  
USI CBU0100AU  
Account number 3457023  
Amount \$73,246.69 CR

---

**Total superannuation balance as at 30 June 2022** \$73,246.69 CR

### Financial year 2020 - 2021

---

**Accumulation phase** \$55,920.41 CR

---

Fund CBUS  
USI CBU0100AU  
Account number 3457023  
Amount \$55,920.41 CR

---

**Total superannuation balance as at 30 June 2021** \$55,920.41 CR

### Financial year 2019 - 2020

---

**Accumulation phase** \$536,407.78 CR

---

Fund	RODAN SUPERANNUATION FUND
USI	00000000000000
Account number	SMSF118797476488
Amount	\$506,704.86 CR

---

Fund	CBUS
USI	CBU0100AU
Account number	3457023
Amount	\$29,702.92 CR

---

<b>Retirement phase</b>	<b>\$0.00</b>
-------------------------	---------------

---

Fund	RODAN SUPERANNUATION FUND
USI	00000000000000
Account number	SMSF118797476488
Amount	\$0.00

---

<b>Total superannuation balance as at 30 June 2020</b>	<b>\$536,407.78 CR</b>
--	------------------------

---

## Financial year 2018 - 2019

---

<b>Accumulation phase</b>	<b>\$537,611.38 CR</b>
---------------------------	------------------------

---

Fund	RODAN SUPERANNUATION FUND
USI	00000000000000
Account number	SMSF118797476488
Amount	\$526,893.79 CR

---

Fund	CBUS
USI	CBU0100AU
Account number	3457023
Amount	\$10,717.59 CR

---

<b>Retirement phase</b>	<b>\$0.00</b>
-------------------------	---------------

---

Fund	RODAN SUPERANNUATION FUND
USI	00000000000000
Account number	SMSF118797476488
Amount	\$0.00

---

<b>Total superannuation balance as at 30 June 2019</b>	<b>\$537,611.38 CR</b>
--	------------------------

---

## Financial year 2017 - 2018

---

<b>Accumulation phase</b>	<b>\$416,815.65 CR</b>
Fund	THE TRUSTEE FOR RODAN SUPERANNUATION FUND
Account number	2
Amount	\$408,015.39 CR
Fund	THE TRUSTEE FOR CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND
USI	CBU0100AU
Account number	3457023
Amount	\$8,800.26 CR
<b>Total superannuation balance as at 30 June 2018</b>	<b>\$416,815.65 CR</b>

## Financial year 2016 - 2017

---

<b>Accumulation phase</b>	<b>\$329,777.79 CR</b>
Fund	THE TRUSTEE FOR RODAN SUPERANNUATION FUND
Account number	2
Amount	\$311,257.39 CR
Fund	THE TRUSTEE FOR SUPERTRACE ELIGIBLE ROLLOVER FUND
USI	73703878235251
Account number	02223181
Amount	\$881.44 CR
Fund	THE TRUSTEE FOR CONSTRUCTION AND BUILDING UNIONS SUPERANNUATION FUND
USI	CBU0100AU
Account number	3457023
Amount	\$17,638.96 CR
<b>Total superannuation balance as at 30 June 2017</b>	<b>\$329,777.79 CR</b>



# 60400 - Bank Accounts

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
ANZ7859	ANZ Business Premium Saver #7859	\$361,869.30	\$426,815.17	(15.22)%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$361,869.30	\$426,815.17	

## Supporting Documents

- Bank Statement Report [Report](#)
- 2021 Bank Statements - ANZ Business Premium Saver '7859.pdf [ANZ7859](#)

## Standard Checklist

- Attach Copies of Bank Statements
- Attach copy of Bank Statement Report
- Ensure all Balances match Statement Balances at June 30
- Ensure all Transactions have been entered

# Rodan Superannuation Fund

## Bank Statement Report

For The Period 01 July 2020 to 30 June 2021

**Chart Code:** 60400 / ANZ7859

**Account Name:** ANZ Business Premium Saver #7859

**BSB and Account Number:** 012571 405417859

<b>Opening Balance</b>	-	<b>Total Debits</b>	+	<b>Total Credits</b>	=	<b>Closing Balance</b>	<b>Data Feed Used</b>
\$ 426,815.17		\$ 70,389.65		\$ 5,443.78		\$ 361,869.30	

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
01/07/2020	Opening Balance			426,815.17		
08/07/2020	ANZ M-BANKING FUNDS TFER TRANSFER 887058 FROM 227735124 [ANZ M-BANKING FUNDS TFER TRANSFER 887838 TO 012571547961921]		250.00	427,065.17		
08/07/2020	ANZ M-BANKING FUNDS TFER TRANSFER 887058 FROM 227735124 [ANZ M-BANKING FUNDS TFER TRANSFER 887838 TO 012571547961921]	250.00		426,815.17		
28/07/2020	ANZ INTERNET BANKING FUNDS TFER TRANSFER 534099 FROM 261092644 [ANZ INTERNET BANKING FUNDS TFER TRANSFER 534837 TO 4564804317199003]		5,000.00	431,815.17		
28/07/2020	ANZ INTERNET BANKING FUNDS TFER TRANSFER 534099 FROM 261092644 [ANZ INTERNET BANKING FUNDS TFER TRANSFER 534837 TO 4564804317199003]	5,000.00		426,815.17		
31/07/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		18.12	426,833.29		
31/07/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	8.00		426,825.29		
31/08/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		18.13	426,843.42		
31/08/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	8.00		426,835.42		
01/09/2020	ANZ INTERNET BANKING PAYMENT 810905 TO The Good Old Boys Pty Ltd	10,000.00		416,835.42		
17/09/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {947048}	7,087.45		409,747.97		
24/09/2020	ANZ INTERNET BANKING PAYMENT 589996 TO BPC ACCOUNTING	2,200.00		407,547.97		
30/09/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		17.00	407,564.97		
30/09/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	7.00		407,557.97		



**Rodan Superannuation Fund**  
**Bank Statement Report**

For The Period 01 July 2020 to 30 June 2021

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
13/10/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {562180}	1,707.00		405,850.97		
30/10/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		16.71	405,867.68		
30/10/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	7.00		405,860.68		
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}	27,105.20		378,755.48		
30/11/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		16.31	378,771.79		
30/11/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	7.00		378,764.79		
31/12/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		16.08	378,780.87		
31/12/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	7.00		378,773.87		
28/01/2021	ANZ INTERNET BANKING BPAY ASIC {280670}	23.00		378,750.87		
28/01/2021	ANZ INTERNET BANKING PAYMENT 279859 TO BPC ACCOUNTING	121.00		378,629.87		
28/01/2021	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {278854}	10,639.00		367,990.87		
29/01/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		15.03	368,005.90		
29/01/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	7.00		367,998.90		
26/02/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		14.12	368,013.02		
26/02/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	6.00		368,007.02		
31/03/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		16.63	368,023.65		
31/03/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	7.00		368,016.65		
30/04/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		15.13	368,031.78		
30/04/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	7.00		368,024.78		
31/05/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		15.63	368,040.41		
31/05/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	7.00		368,033.41		

**Rodan Superannuation Fund**  
**Bank Statement Report**

For The Period 01 July 2020 to 30 June 2021

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
03/06/2021	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {783680}	6,173.00		361,860.41		
30/06/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		14.89	361,875.30		
30/06/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]	6.00		361,869.30		
30/06/2021	CLOSING BALANCE			361,869.30		
		<u>70,389.65</u>	<u>5,443.78</u>			



# BUSINESS PREMIUM SAVER STATEMENT

STATEMENT NUMBER 51  
12 JUNE 2020 TO 14 JULY 2020

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

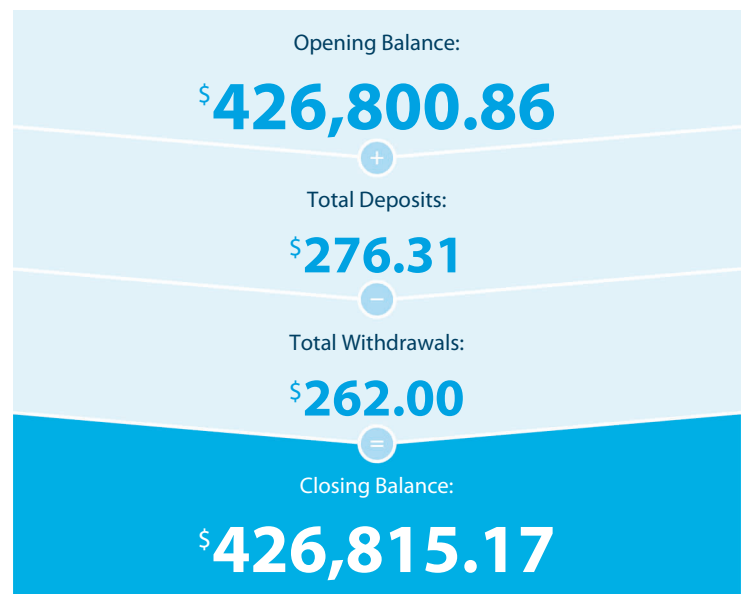
RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# BUSINESS PREMIUM SAVER STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2020</b>				
<b>12 JUN</b>	<b>OPENING BALANCE</b>			<b>426,800.86</b>
30 JUN	<b>CREDIT INTEREST PAID</b>		26.31	426,827.17
30 JUN	<b>RESIDENT WITHHOLD TAX ON INTEREST PAID</b>	12.00		426,815.17
08 JUL	<b>ANZ M-BANKING FUNDS TFER</b> TRANSFER 887058 FROM 227735124		250.00	427,065.17
08 JUL	<b>ANZ M-BANKING FUNDS TFER</b> TRANSFER 887838 TO 012571547961921	250.00		426,815.17
	<b>TOTALS AT END OF PAGE</b>	<b>\$262.00</b>	<b>\$276.31</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$262.00</b>	<b>\$276.31</b>	<b>\$426,815.17</b>

### This Statement Includes

Interest earned on deposits	\$26.31
Withholding tax	\$12.00

### Yearly Summary

### Previous Year to 30/06/2020 (\$)

Interest earned on deposits	450.50
Withholding taxes	202.00

### New Profile menu in ANZ Internet Banking

The new Profile menu in ANZ Internet Banking lets you securely manage your contact information and security details. You can find the new menu in the top right corner of ANZ Internet Banking.

Keep your contact information up to date, as these details may be used for security purposes (e.g. to verify transactions), or send you account information.

You can also choose which offers and promotions you want to receive and how. You can select as many as you like and make changes any time.

Visit [www.anz.com.au](http://www.anz.com.au) to explore your Profile today.



# BUSINESS PREMIUM SAVER STATEMENT

STATEMENT NUMBER 52  
14 JULY 2020 TO 14 AUGUST 2020

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

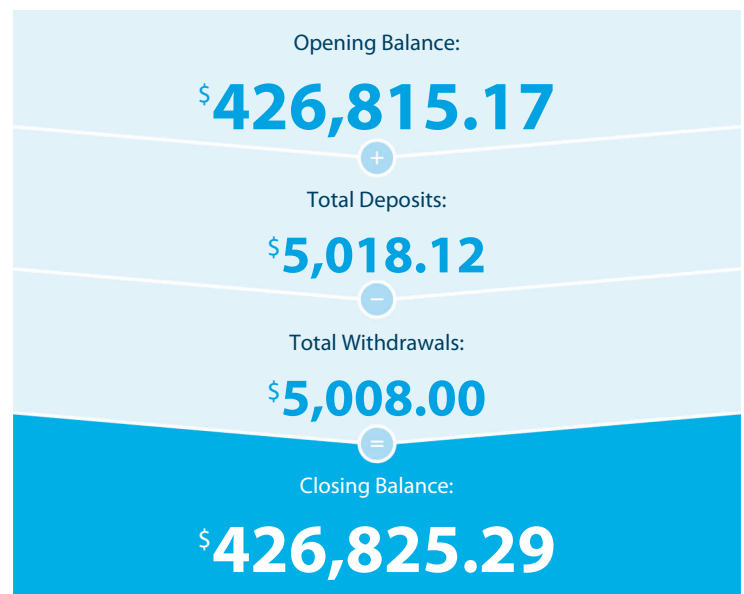
RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# BUSINESS PREMIUM SAVER STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2020</b>				
<b>14 JUL</b>	<b>OPENING BALANCE</b>			<b>426,815.17</b>
28 JUL	<b>ANZ INTERNET BANKING FUNDS TFER</b> TRANSFER 534099 FROM 261092644		5,000.00	431,815.17
28 JUL	<b>ANZ INTERNET BANKING FUNDS TFER</b> TRANSFER 534837 TO 4564804317199003	5,000.00		426,815.17
31 JUL	<b>CREDIT INTEREST PAID</b>		18.12	426,833.29
31 JUL	<b>RESIDENT WITHHOLD TAX ON INTEREST PAID</b>	8.00		426,825.29
	<b>TOTALS AT END OF PAGE</b>	<b>\$5,008.00</b>	<b>\$5,018.12</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$5,008.00</b>	<b>\$5,018.12</b>	<b>\$426,825.29</b>

## This Statement Includes

Interest earned on deposits	\$18.12
Withholding tax	\$8.00

## Fee Summary

Fees Charged for period: 01 JUL 2020 to 31 JUL 2020

### Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
<b>Transaction Fees</b>				
INTERNET/ONLINE WDL	2.00	2.00	0.60	0.00
<b>Total Transaction Fees Charged</b>				<b>\$0.00</b>

**Please note:** Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

**Please note:** Your fee cycle may not always reconcile with your statement cycle. This statement date ends on 14/08/20 and the monthly fee cycle, as appears above, ended on 31/07/20.

## Summary of Relationship Benefit for this account

Amount (\$)

**Your Relationship Benefit** **1.20**

### This is made up of:

Value of Free Transactions **1.20**



# BUSINESS PREMIUM SAVER STATEMENT

STATEMENT NUMBER 53

14 AUGUST 2020 TO 14 SEPTEMBER 2020

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

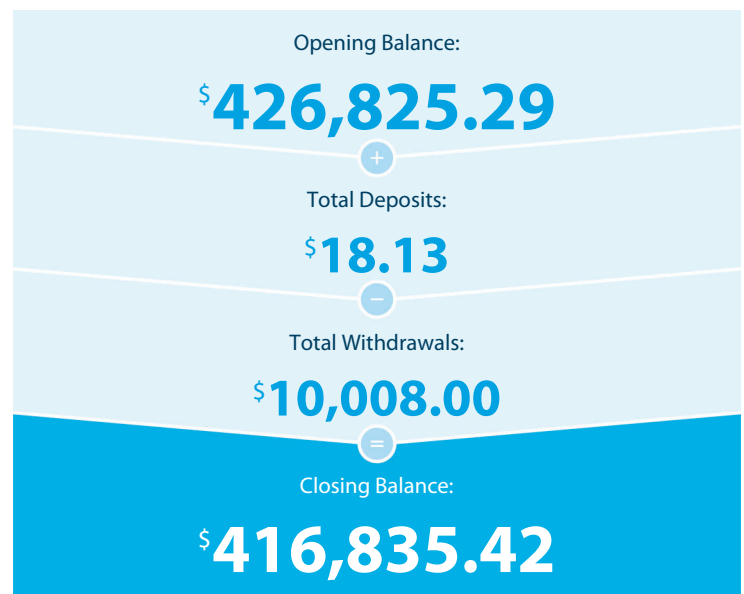
RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# BUSINESS PREMIUM SAVER STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2020</b>				
<b>14 AUG</b>	<b>OPENING BALANCE</b>			<b>426,825.29</b>
31 AUG	CREDIT INTEREST PAID		18.13	426,843.42
31 AUG	RESIDENT WITHHOLD TAX ON INTEREST PAID	8.00		426,835.42
01 SEP	ANZ INTERNET BANKING PAYMENT 810905 TO THE GOOD OLD BOYS PTY LTD	10,000.00		416,835.42
	<b>TOTALS AT END OF PAGE</b>	<b>\$10,008.00</b>	<b>\$18.13</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$10,008.00</b>	<b>\$18.13</b>	<b>\$416,835.42</b>

### This Statement Includes

Interest earned on deposits	\$18.13
Withholding tax	\$8.00

### Update your profile in the ANZ App or ANZ Internet Banking

New mobile number or email address? No worries. You can update your details via Profile in the ANZ App or ANZ Internet Banking. By keeping your details up to date, we can contact you for security purposes (e.g. send you an SMS one-time passcode or verify transactions), or send you account information.

Forgot your password? We've all been there. You can also securely reset your ANZ App PIN or change ANZ Internet Banking password too. It's all in one place – your Profile.

Visit [www.anz.com.au/ways-to-bank](http://www.anz.com.au/ways-to-bank) to learn about how you can manage your money, simply and securely.

## IMPORTANT INFORMATION

### PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.

All entries generated are subject to authorisation and verification and if necessary, adjustments will appear on a later statement.

If you have a complaint or unresolved issue with ANZ's product or service please call our National Feedback Line **1800 805 154** and advise us. Further information in relation to ANZ's dispute resolution process and this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at [www.anz.com](http://www.anz.com) or by calling **13 13 14**.





# BUSINESS PREMIUM SAVER STATEMENT

STATEMENT NUMBER 54

14 SEPTEMBER 2020 TO 14 OCTOBER 2020

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

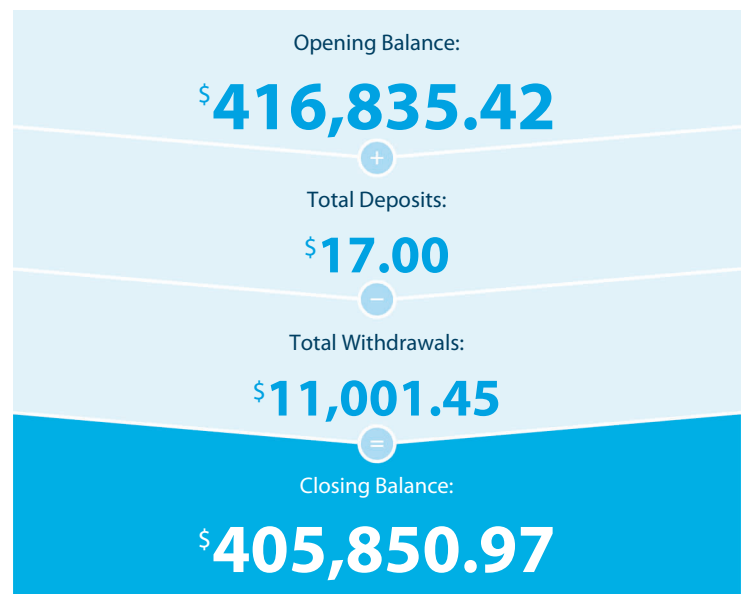
RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# BUSINESS PREMIUM SAVER STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2020</b>				
<b>14 SEP</b>	<b>OPENING BALANCE</b>			<b>416,835.42</b>
17 SEP	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {947048}	7,087.45		409,747.97
24 SEP	ANZ INTERNET BANKING PAYMENT 589996 TO BPC ACCOUNTING	2,200.00		407,547.97
30 SEP	<b>CREDIT INTEREST PAID</b>		17.00	407,564.97
30 SEP	<b>RESIDENT WITHHOLD TAX ON INTEREST PAID</b>	7.00		407,557.97
13 OCT	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {562180}	1,707.00		405,850.97
	<b>TOTALS AT END OF PAGE</b>	<b>\$11,001.45</b>	<b>\$17.00</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$11,001.45</b>	<b>\$17.00</b>	<b>\$405,850.97</b>

### This Statement Includes

Interest earned on deposits	\$17.00
Withholding tax	\$7.00

### Fee Summary

Fees Charged for period: 01 SEP 2020 to 30 SEP 2020

#### Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
<b>Transaction Fees</b>				
INTERNET/ONLINE WDL	3.00	3.00	0.60	0.00
<b>Total Transaction Fees Charged</b>				<b>\$0.00</b>

**Please note:** Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

**Please note:** Your fee cycle may not always reconcile with your statement cycle. This statement date ends on 14/10/20 and the monthly fee cycle, as appears above, ended on 30/09/20.

### Summary of Relationship Benefit for this account

Amount (\$)

**Your Relationship Benefit** **1.80**

#### This is made up of:

Value of Free Transactions **1.80**



# BUSINESS PREMIUM SAVER STATEMENT

STATEMENT NUMBER 55

14 OCTOBER 2020 TO 13 NOVEMBER 2020

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

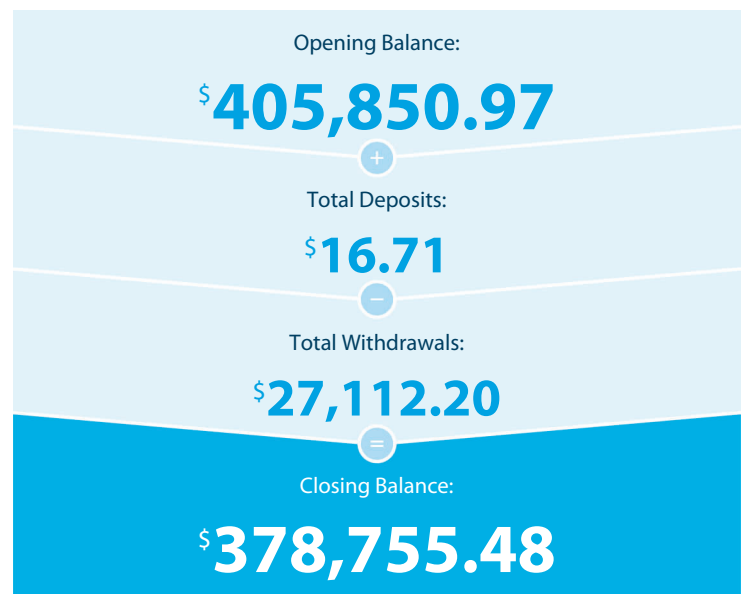
RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# BUSINESS PREMIUM SAVER STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2020</b>				
<b>14 OCT</b>	<b>OPENING BALANCE</b>			<b>405,850.97</b>
30 OCT	<b>CREDIT INTEREST PAID</b>		16.71	405,867.68
30 OCT	<b>RESIDENT WITHHOLD TAX ON INTEREST PAID</b>	7.00		405,860.68
05 NOV	<b>ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}</b>	27,105.20		378,755.48
	<b>TOTALS AT END OF PAGE</b>	<b>\$27,112.20</b>	<b>\$16.71</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$27,112.20</b>	<b>\$16.71</b>	<b>\$378,755.48</b>

## This Statement Includes

Interest earned on deposits	\$16.71
Withholding tax	\$7.00

## Fee Summary

Fees Charged for period: 01 OCT 2020 to 30 OCT 2020

### Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
<b>Transaction Fees</b>				
INTERNET/ONLINE WDL	1.00	1.00	0.60	0.00
<b>Total Transaction Fees Charged</b>				<b>\$0.00</b>

**Please note:** Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

**Please note:** Your fee cycle may not always reconcile with your statement cycle. This statement date ends on 13/11/20 and the monthly fee cycle, as appears above, ended on 30/10/20.

## Summary of Relationship Benefit for this account

Amount (\$)

**Your Relationship Benefit** **0.60**

### This is made up of:

Value of Free Transactions **0.60**



# BUSINESS PREMIUM SAVER STATEMENT

STATEMENT NUMBER 56

13 NOVEMBER 2020 TO 14 DECEMBER 2020

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

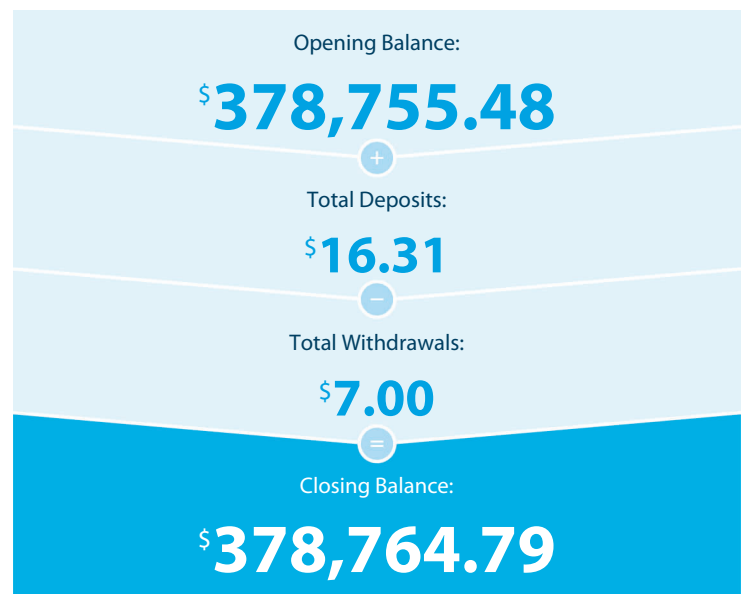
RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# BUSINESS PREMIUM SAVER STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2020</b>				
13 NOV	<b>OPENING BALANCE</b>			<b>378,755.48</b>
30 NOV	<b>CREDIT INTEREST PAID</b>		16.31	378,771.79
30 NOV	<b>RESIDENT WITHHOLD TAX ON INTEREST PAID</b>	7.00		378,764.79
<b>TOTALS AT END OF PAGE</b>		<b>\$7.00</b>	<b>\$16.31</b>	
<b>TOTALS AT END OF PERIOD</b>		<b>\$7.00</b>	<b>\$16.31</b>	<b>\$378,764.79</b>

## This Statement Includes

Interest earned on deposits	\$16.31
Withholding tax	\$7.00

## Fee Summary

Fees Charged for period: 31 OCT 2020 to 30 NOV 2020

### Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
<b>Transaction Fees</b>				
INTERNET/ONLINE WDL	1.00	1.00	0.60	0.00
<b>Total Transaction Fees Charged</b>				<b>\$0.00</b>

**Please note:** Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

**Please note:** Your fee cycle may not always reconcile with your statement cycle. This statement date ends on 14/12/20 and the monthly fee cycle, as appears above, ended on 30/11/20.

## Summary of Relationship Benefit for this account

Amount (\$)

**Your Relationship Benefit** **0.60**

### This is made up of:

Value of Free Transactions **0.60**



# BUSINESS PREMIUM SAVER STATEMENT

STATEMENT NUMBER 57

14 DECEMBER 2020 TO 14 JANUARY 2021

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

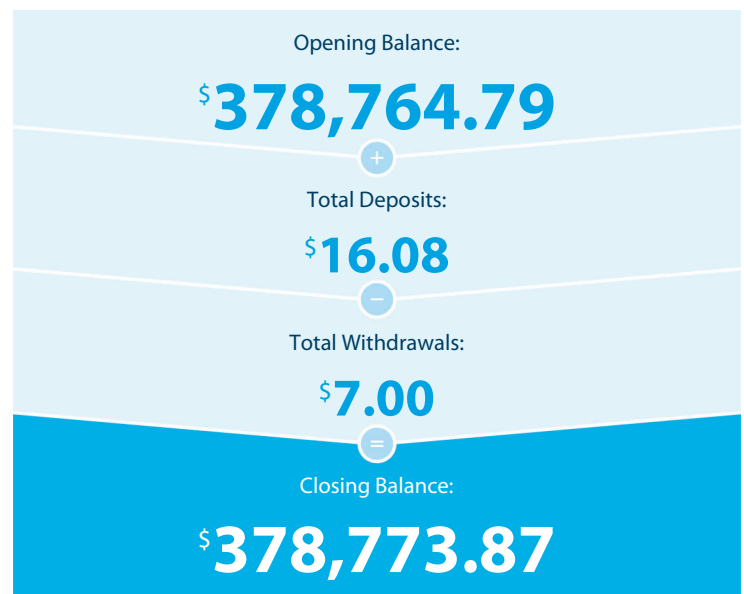
RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# BUSINESS PREMIUM SAVER STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2020</b>				
14 DEC	<b>OPENING BALANCE</b>			<b>378,764.79</b>
31 DEC	<b>CREDIT INTEREST PAID</b>		16.08	378,780.87
31 DEC	<b>RESIDENT WITHHOLD TAX ON INTEREST PAID</b>	7.00		378,773.87
<b>TOTALS AT END OF PAGE</b>		<b>\$7.00</b>	<b>\$16.08</b>	
<b>TOTALS AT END OF PERIOD</b>		<b>\$7.00</b>	<b>\$16.08</b>	<b>\$378,773.87</b>

### This Statement Includes

Interest earned on deposits	\$16.08
Withholding tax	\$7.00

### Update your profile in the ANZ App or ANZ Internet Banking

New mobile number or email address? No worries. You can update your details via Profile in the ANZ App or ANZ Internet Banking. By keeping your details up to date, we can contact you for security purposes (e.g. send you an SMS one-time passcode or verify transactions), or send you account information.

Forgot your password? We've all been there. You can also securely reset your ANZ App PIN or change ANZ Internet Banking password too. It's all in one place – your Profile.

Visit [www.anz.com.au/ways-to-bank](http://www.anz.com.au/ways-to-bank) to learn about how you can manage your money, simply and securely.

## IMPORTANT INFORMATION

### PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.

All entries generated are subject to authorisation and verification and if necessary, adjustments will appear on a later statement.

If you have a complaint or unresolved issue with ANZ's product or service please call our National Feedback Line **1800 805 154** and advise us. Further information in relation to ANZ's dispute resolution process and this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at [www.anz.com](http://www.anz.com) or by calling **13 13 14**.





# BUSINESS PREMIUM SAVER STATEMENT

STATEMENT NUMBER 58

14 JANUARY 2021 TO 12 FEBRUARY 2021

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# BUSINESS PREMIUM SAVER STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2021</b>				
<b>14 JAN</b>	<b>OPENING BALANCE</b>			<b>378,773.87</b>
28 JAN	ANZ INTERNET BANKING BPAY ASIC {280670}	23.00		378,750.87
28 JAN	ANZ INTERNET BANKING PAYMENT 279859 TO BPC ACCOUNTING	121.00		378,629.87
28 JAN	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {278854}	10,639.00		367,990.87
29 JAN	CREDIT INTEREST PAID		15.03	368,005.90
29 JAN	RESIDENT WITHHOLD TAX ON INTEREST PAID	7.00		367,998.90
	<b>TOTALS AT END OF PAGE</b>	<b>\$10,790.00</b>	<b>\$15.03</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$10,790.00</b>	<b>\$15.03</b>	<b>\$367,998.90</b>

## This Statement Includes

Interest earned on deposits	\$15.03
Withholding tax	\$7.00

## Fee Summary

Fees Charged for period: 01 JAN 2021 to 29 JAN 2021

### Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
<b>Transaction Fees</b>				
INTERNET/ONLINE WDL	3.00	3.00	0.60	0.00
<b>Total Transaction Fees Charged</b>				<b>\$0.00</b>

**Please note:** Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

**Please note:** Your fee cycle may not always reconcile with your statement cycle. This statement date ends on 12/02/21 and the monthly fee cycle, as appears above, ended on 29/01/21.

## Summary of Relationship Benefit for this account

Amount (\$)

**Your Relationship Benefit** **1.80**

### This is made up of:

Value of Free Transactions **1.80**



# BUSINESS PREMIUM SAVER STATEMENT

STATEMENT NUMBER 59

12 FEBRUARY 2021 TO 12 MARCH 2021

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

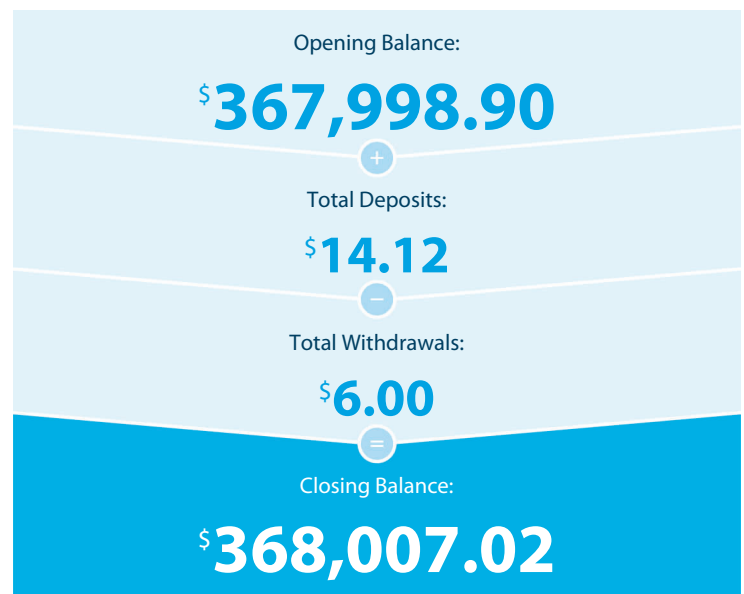
RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# BUSINESS PREMIUM SAVER STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2021</b>				
<b>12 FEB</b>	<b>OPENING BALANCE</b>			<b>367,998.90</b>
26 FEB	<b>CREDIT INTEREST PAID</b>		14.12	368,013.02
26 FEB	<b>RESIDENT WITHHOLD TAX ON INTEREST PAID</b>	6.00		368,007.02
	<b>TOTALS AT END OF PAGE</b>	<b>\$6.00</b>	<b>\$14.12</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$6.00</b>	<b>\$14.12</b>	<b>\$368,007.02</b>

### This Statement Includes

Interest earned on deposits	\$14.12
Withholding tax	\$6.00

## IMPORTANT INFORMATION

**PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.**

All entries generated are subject to authorisation and verification and if necessary, adjustments will appear on a later statement.

If you have a complaint or unresolved issue with ANZ's product or service please call our National Feedback Line **1800 805 154** and advise us. Further information in relation to ANZ's dispute resolution process and this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at [www.anz.com](http://www.anz.com) or by calling **13 13 14**.



# BUSINESS PREMIUM SAVER STATEMENT

STATEMENT NUMBER 60  
12 MARCH 2021 TO 14 APRIL 2021

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

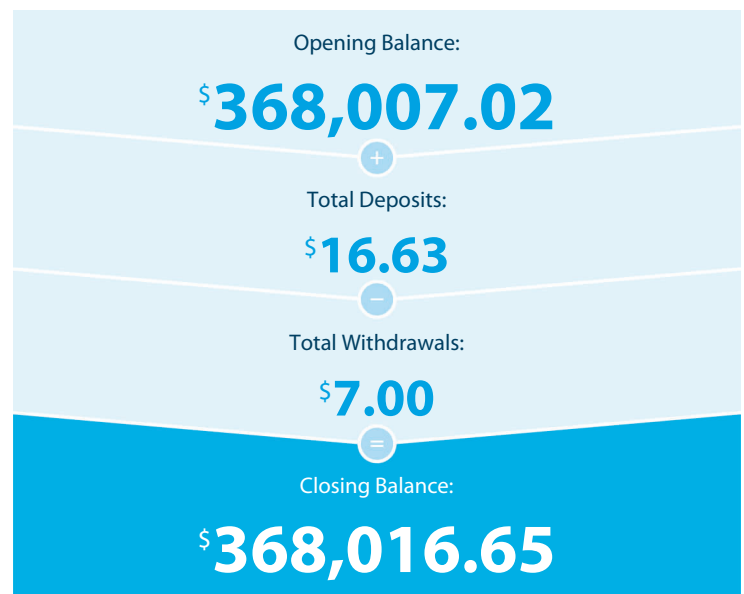
RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# BUSINESS PREMIUM SAVER STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2021</b>				
12 MAR	<b>OPENING BALANCE</b>			<b>368,007.02</b>
31 MAR	<b>CREDIT INTEREST PAID</b>		16.63	368,023.65
31 MAR	<b>RESIDENT WITHHOLD TAX ON INTEREST PAID</b>	7.00		368,016.65
<b>TOTALS AT END OF PAGE</b>		<b>\$7.00</b>	<b>\$16.63</b>	
<b>TOTALS AT END OF PERIOD</b>		<b>\$7.00</b>	<b>\$16.63</b>	<b>\$368,016.65</b>

### This Statement Includes

Interest earned on deposits	\$16.63
Withholding tax	\$7.00

## IMPORTANT INFORMATION

**PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.**

All entries generated are subject to authorisation and verification and if necessary, adjustments will appear on a later statement.

If you have a complaint or unresolved issue with ANZ's product or service please call our National Feedback Line **1800 805 154** and advise us. Further information in relation to ANZ's dispute resolution process and this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at [www.anz.com](http://www.anz.com) or by calling **13 13 14**.



# BUSINESS PREMIUM SAVER STATEMENT

STATEMENT NUMBER 61  
14 APRIL 2021 TO 14 MAY 2021

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

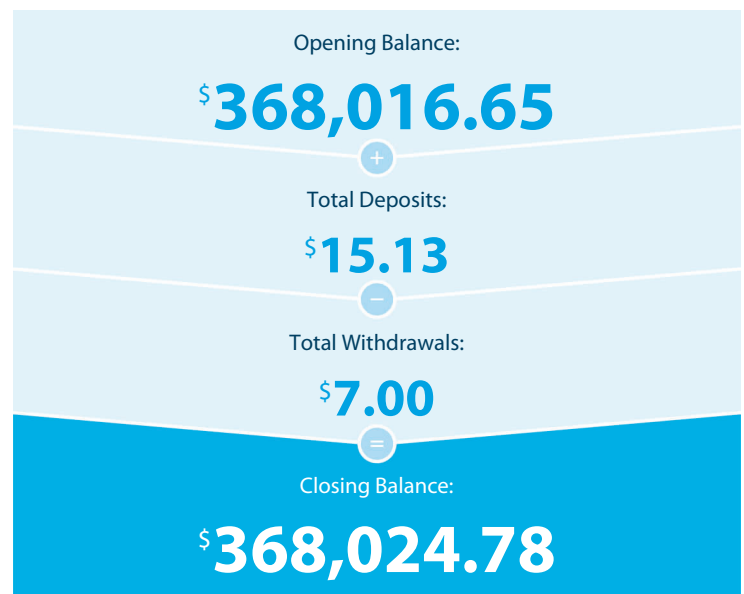
RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# BUSINESS PREMIUM SAVER STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2021</b>				
<b>14 APR</b>	<b>OPENING BALANCE</b>			<b>368,016.65</b>
30 APR	CREDIT INTEREST PAID		15.13	368,031.78
30 APR	RESIDENT WITHHOLD TAX ON INTEREST PAID	7.00		368,024.78
	<b>TOTALS AT END OF PAGE</b>	<b>\$7.00</b>	<b>\$15.13</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$7.00</b>	<b>\$15.13</b>	<b>\$368,024.78</b>

### This Statement Includes

Interest earned on deposits	\$15.13
Withholding tax	\$7.00

### No transaction fees\* for ANZ cardholders across the new atm by Armaguard network

As an ANZ cardholder you can withdraw cash or make a balance enquiry, with no transaction fee\* at any atm by Armaguard.

\*Terms and conditions apply.

Visit [www.anz.com.au/ways-to-bank/atms](http://www.anz.com.au/ways-to-bank/atms) for further detail and terms and conditions.

## IMPORTANT INFORMATION

### PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.

All entries generated are subject to authorisation and verification and if necessary, adjustments will appear on a later statement.

If you have a complaint or unresolved issue with ANZ's product or service please call our National Feedback Line **1800 805 154** and advise us. Further information in relation to ANZ's dispute resolution process and this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at [www.anz.com](http://www.anz.com) or by calling **13 13 14**.





# ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 62  
14 MAY 2021 TO 14 JUNE 2021

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

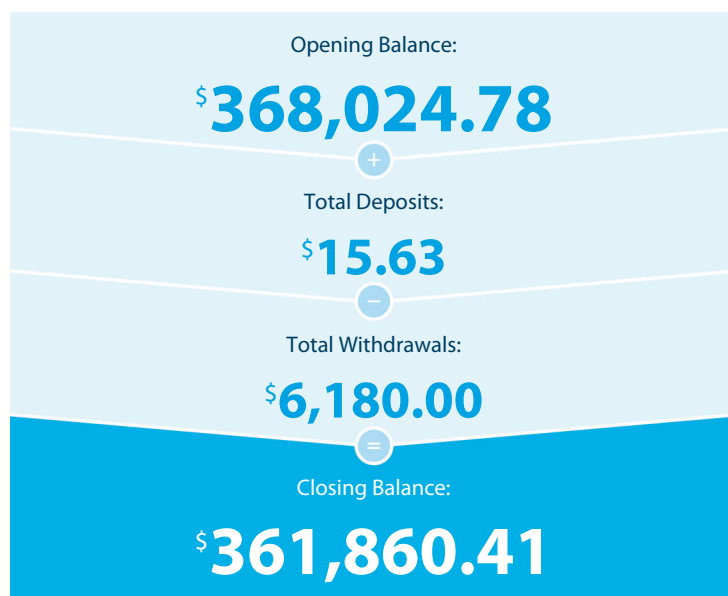
RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2021</b>				
<b>14 MAY</b>	<b>OPENING BALANCE</b>			<b>368,024.78</b>
31 MAY	CREDIT INTEREST PAID		15.63	368,040.41
31 MAY	RESIDENT WITHHOLD TAX ON INTEREST PAID	7.00		368,033.41
03 JUN	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {783680}	6,173.00		361,860.41
	<b>TOTALS AT END OF PAGE</b>	<b>\$6,180.00</b>	<b>\$15.63</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$6,180.00</b>	<b>\$15.63</b>	<b>\$361,860.41</b>

### This Statement Includes

Interest earned on deposits	\$15.63
Withholding tax	\$7.00

### No transaction fees\* for ANZ cardholders across the new atmX by Armaguard network

As an ANZ cardholder you can withdraw cash or make a balance enquiry, with no transaction fee\* at any atmX by Armaguard ATM.

\*Terms and conditions apply.

Visit [www.anz.com.au/ways-to-bank/atms](http://www.anz.com.au/ways-to-bank/atms) for further detail and terms and conditions.

## IMPORTANT INFORMATION

### PLEASE CHECK THE ENTRIES AND CALL 13 13 14 REGARDING ANY ERRORS ON THIS STATEMENT.

All entries generated are subject to authorisation and verification and if necessary, adjustments will appear on a later statement.

If you have a complaint or unresolved issue with ANZ's product or service please call our National Feedback Line **1800 805 154** and advise us. Further information in relation to ANZ's dispute resolution process and this product (including details of benefits or fees and charges) is available on request and you can access this information by reviewing the Terms and Conditions, and Fees and Charges brochures which can be found at [www.anz.com](http://www.anz.com) or by calling **13 13 14**.



# ANZ BUSINESS ESSENTIALS STATEMENT

STATEMENT NUMBER 63

14 JUNE 2021 TO 14 JULY 2021

THE MANAGER  
RODAN SUPERANNUATION FUND  
PO BOX 646  
WARNERS BAY NSW 2282

## WELCOME TO YOUR ANZ ACCOUNT AT A GLANCE

### Account Details

RODAN INITIATIVES PTY LTD ATF RODAN  
SUPERANNUATION FUND

### Branch Number (BSB)

012-571

### Account Number

4054-17859



## NEED TO GET IN TOUCH?



**ANZ Internet Banking**  
anz.com

OR



**Enquiries:** 13 13 14  
**Lost/Stolen Cards:** 1800 033 844

# ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2021</b>				
<b>14 JUN</b>	<b>OPENING BALANCE</b>			<b>361,860.41</b>
30 JUN	<b>CREDIT INTEREST PAID</b>		14.89	361,875.30
30 JUN	<b>RESIDENT WITHHOLD TAX ON INTEREST PAID</b>	6.00		361,869.30
	<b>TOTALS AT END OF PAGE</b>	<b>\$6.00</b>	<b>\$14.89</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$6.00</b>	<b>\$14.89</b>	<b>\$361,869.30</b>

## This Statement Includes

Interest earned on deposits	\$14.89
Withholding tax	\$6.00

## Yearly Summary

Previous Year to 30/06/2021 (\$)

Interest earned on deposits	193.78
Withholding taxes	84.00

## Fee Summary

Fees Charged for period: 01 JUN 2021 to 30 JUN 2021

Summary of ANZ Transaction Fees	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
<b>Transaction Fees</b>				
INTERNET/ONLINE WDL	1.00	1.00	0.60	0.00
<b>Total Transaction Fees Charged</b>				<b>\$0.00</b>

**Please note:** Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

**Please note:** Your fee cycle may not always reconcile with your statement cycle. This statement date ends on 14/07/21 and the monthly fee cycle, as appears above, ended on 30/06/21.

# 61800 - Distributions Receivable

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
SPUTN1	Superpower Unit Trust No 1	\$94,672.00	\$54,701.00	73.07%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$94,672.00	\$54,701.00	

## Supporting Documents

- General Ledger [Report](#)
- 2021 Superpower Unit Trust No 1 - Distribution Receivable.pdf [SPUTN1](#)

## Standard Checklist

- Review aging of amounts receivable and comment on any delay in payment

## Rodan Superannuation Fund

# General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Receivable (61800)</b>					
<u>Superpower Unit Trust No 1 (SPUTN1)</u>					
01/07/2020	Opening Balance				54,701.00 DR
30/06/2021	Distribution receivable		39,971.00		94,672.00 DR
			<b>39,971.00</b>		<b>94,672.00 DR</b>

**Total Debits: 39,971.00**

**Total Credits: 0.00**

**Superpower Unit Trust No 1**  
**ABN 61 576 160 378**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2021**

	2021 \$	2020 \$
<hr/>		
<b>Pultar Superannuation Fund</b>		
Opening balance - Beneficiary	54,700	30,858
Profit distribution for year	39,971	23,843
	94,672	54,700
	94,672	54,700
<b>Rodan Superannuation Fund</b>		
Opening balance - Beneficiary	54,701	30,858
Profit distribution for year	39,971	23,843
	94,672	54,701
	94,672	54,701
Total of beneficiary loans	189,344	109,401
Total Beneficiary Funds	189,344	109,401

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

# 68000 - Sundry Debtors

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
68000	Sundry Debtors	\$7,110.45		100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$7,110.45		

## Supporting Documents

- General Ledger [Report](#)
- 2021 Sundry Debtors - Payment from Incorrect Account.pdf
- 2021 Sundry Debtors - ASIC Fees.pdf

## Standard Checklist

- Match to Source Documentation



## Rodan Superannuation Fund

# General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Sundry Debtors (68000)</b>					
<u>Sundry Debtors (68000)</u>					
17/09/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {947048}		7,087.45		7,087.45 DR
28/01/2021	ANZ INTERNET BANKING BPAY ASIC {280670}		23.00		7,110.45 DR
			<b>7,110.45</b>		<b>7,110.45 DR</b>

**Total Debits: 7,110.45**

**Total Credits: 0.00**



**ASIC**  
Australian Securities & Investments Commission

ABN 86 768 265 615

RODAN INITIATIVES PTY LTD  
BPC ACCOUNTING  
PO BOX 41 BUDGEWOI NSW 2262

INVOICE STATEMENT  
Issue date 18 Dec 20  
**RODAN INITIATIVES PTY LTD**

ACN 609 909 346  
Account No. 22 609909346

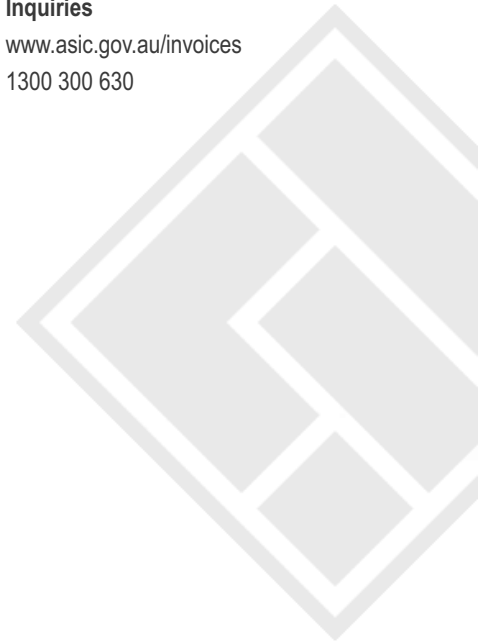
### Summary

Opening Balance	\$78.00 cr
New items	\$110.00
Payments & credits	\$55.00 cr
<b>TOTAL DUE</b>	<b>\$23.00 cr</b>

- Amounts are not subject to GST. (Treasurer's determination - exempt taxes, fees and charges).
- Payment of your annual review fee will maintain your registration as an Australian company.

*Transaction details are listed on the back of this page*

**Inquiries**  
www.asic.gov.au/invoices  
1300 300 630



### Please pay

**Immediately \$0.00**

*If you have already paid please ignore this invoice statement.*

- Late fees will apply if you do NOT
  - tell us about a change during the period that the law allows
  - bring your company or scheme details up to date within 28 days of the date of issue of the annual statement, or
  - pay your review fee within 2 months of the annual review date.
- Information on late fee amounts can be found on the ASIC website.



**ASIC**  
Australian Securities & Investments Commission

PAYMENT SLIP  
RODAN INITIATIVES PTY LTD

ACN 609 909 346 Account No: 22 609909346



22 609909346

**TOTAL DUE \$23.00 cr**  
**Immediately \$0.00**

*Payment options are listed on the back of this payment slip*



**Biller Code:** 17301  
**Ref:** 2296099093462



\*814 129 0002296099093462 08

# Transaction details:

page 2 of 2

	Transactions for this period	ASIC reference	\$ Amount
2020-12-18	Annual Review - Special Purpose Pty Co	3X5916027480P A	\$55.00
2020-12-18	Payment Splitting Adjustment for Matching		\$55.00 cr
2020-12-18	Payment Splitting Adjustment for Matching		\$55.00
	<b>Outstanding transactions</b>		
2019-04-12	Payment Received, Thank You		\$23.00 cr

---

## PAYMENT OPTIONS



Billpay Code: 8929  
Ref: 2296 0990 9346 208

### Australia Post

Present this payment slip. Pay by cash, cheque or EFTPOS

### Phone

Call 13 18 16 to pay by Mastercard or Visa

### On-line

Go to [postbillpay.com.au](http://postbillpay.com.au) to pay by Mastercard or Visa

### Mail

Mail this payment slip and cheque (do not staple) to ASIC,  
Locked Bag 5000, Gippsland Mail Centre VIC 3841



**Biller Code:** 17301  
**Ref:** 2296099093462

### Telephone & Internet Banking – BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: [www.bpay.com.au](http://www.bpay.com.au)

---

**Subject:** RE: Rodan Superannuation Fund - 2021 Queries  
**Date:** Tuesday, 27 September 2022 at 1:54:58 pm Australian Eastern Standard Time  
**From:** Brendan Curran  
**To:** Rachel Foster  
**Attachments:** image002.jpg, image003.jpg, image004.png, image005.png, image006.png, image007.png

Hi mate

Proceed as you have suggested 😊😊

Fang u

BC

---

**From:** Rachel Foster <rachel@bpcaccounting.com.au>  
**Sent:** Tuesday, 27 September 2022 1:21 PM  
**To:** Brendan Curran <bpc@bpcaccounting.com.au>; Anup Dulal <addie@bpcaccounting.com.au>; BPC Admin <admin@bpcaccounting.com.au>  
**Cc:** 'rachel@barrettaccounting.com.au' <rachel@barrettaccounting.com.au>  
**Subject:** RE: Rodan Superannuation Fund - 2021 Queries

Hey,

Again, sorry I've only just logged in and seen these emails. Responses below in red.

Kind regards,



**Rachel Foster**

Chartered Accountant

**Phone** (02) 4399 1833  
(02) 4972 1733

**Web** [www.bpcaccounting.com.au](http://www.bpcaccounting.com.au)

**Email** [admin@bpcaccounting.com.au](mailto:admin@bpcaccounting.com.au)  
[rachel@bpcaccounting.com.au](mailto:rachel@bpcaccounting.com.au)

4/16 Lake Street, Budgewoi NSW 2262  
10/2 Belmont Street, Swansea NSW 2281  
PO Box 41, Budgewoi NSW 2262

**BPC Accounting**  
CHARTERED ACCOUNTANTS



**NOTICE** - This e-mail and any files transmitted may contain proprietary privileged and confidential information. If you are not the intended recipient please do not distribute, or take any action in reliance of this message. If you have received this e-mail in error, please reply immediately by way of advice to us. It is the addressee's/recipient's duty to virus scan and otherwise test the information provided before loading onto any computer system. BPC Accounting do not warrant that the information is free of a virus or any other defect or error. Liability limited by a scheme approved under Professional Standards Legislation. Any views expressed in this e-mail are those of the individual sender, except where the sender specifically states them to be the views of BPC Accounting. BPC Accounting is committed to ensuring the privacy and security of your personal information. Please refer to our privacy policy at our website.

---

**From:** Brendan Curran <bpc@bpcaccounting.com.au>  
**Sent:** Wednesday, 21 September 2022 5:26 PM

To: Rachel Foster <[rachel@bpcaccounting.com.au](mailto:rachel@bpcaccounting.com.au)>; Anup Dulal <[addie@bpcaccounting.com.au](mailto:addie@bpcaccounting.com.au)>; BPC Admin <[admin@bpcaccounting.com.au](mailto:admin@bpcaccounting.com.au)>  
Subject: RE: Rodan Superannuation Fund - 2021 Queries

Hi Rachel

Please contra the incorrect deposits against the subsequent withdrawals 😊 Thank you. I thought so but just wanted confirmation.

We will advise them to transfer the \$7087.45 in the mgt letter.....you will take this up as a sundry debtor???? Sure will

I will get Addie to go through the Impact Building MYPB file and see if he can spot the \$5207.00 withdrawal: ADDIE: mate this is in the 2020-21 year. In a perfect world it will have been reported as a super contribution, but the clients are not that good on their bookkeeping, so you MIGHT be able to spot it reported as super, but it might just as easily be reported as owner drawings, or then again as purchase of materials. Do your best mate and let us know asap 😊 I saw the other emails. I don't have any employer contributions coming into the SMSF so they must be being paid elsewhere. Addie's email mentions there is no concessional cap space left so I'll record as non-concessional??? Split 50/50???

Re the amendments, I sent an email earlier today regarding the minutes that the auditor will want to see. Can you do this or should I get Jo/Karlee to prepare the minutes???? Minutes emailed separately but also attached here

Thanks

BC

---

**From:** Rachel Foster <[rachel@bpcaccounting.com.au](mailto:rachel@bpcaccounting.com.au)>  
**Sent:** Saturday, 20 August 2022 11:11 PM  
**To:** Joleen Johnson <[joleen@bpcaccounting.com.au](mailto:joleen@bpcaccounting.com.au)>  
**Cc:** Brendan Curran <[bpc@bpcaccounting.com.au](mailto:bpc@bpcaccounting.com.au)>  
**Subject:** Rodan Superannuation Fund - 2021 Queries

Hi Jo,

Please find below queries for Rodan Superannuation Fund – 2021:

1. Please confirm the following bank transactions:

Date	Bank Narration	Withdrawal	Deposit	Note
08/07/2020	ANZ M-BANKING FUNDS TFER TRANSFER 887058 FROM 227735124		250.00	Incorrect deposit?
08/07/2020	ANZ M-BANKING FUNDS TFER TRANSFER 887838 TO 012571547961921	250.00		Reversal of incorrect deposit?
29/07/2020	ANZ INTERNET BANKING FUNDS TFER TRANSFER 534099 FROM 261092644		5,000.00	Incorrect deposit?
29/07/2020	ANZ INTERNET BANKING FUNDS TFER TRANSFER 534837 TO 4564804317199003	5,000.00		Reversal of incorrect deposit?

2. The Fund made a payment of \$7,087.45 on 17/09/2020. This was accidentally paid into Impact Building Pty Ltd's ATO ASA account. Please transfer \$7,087.45 from Impact Building Pty Ltd's bank account into Rodan Superannuation Fund's bank account to reimburse the Fund for this payment.
3. Cameron Park Investment Trust:
  - a. Please provide a copy of the signed Trust Deed
  - b. Please provide a copy of the signed purchase contract for 103 Stenhouse Drive
  - c. The Fund loaned \$5,207.00 to Cameron Park Investment Trust. This was not transferred out of the Fund's bank account. Please advise when this amount was loaned and where this was transferred from. Do you wish to reimburse the transferring entity or should we record as a contribution? If this is a contribution, please advise who it should be allocated to.

I don't think the 2017 – 2019 amendments have been lodged? Can you please check and lodge. The signed amendment documents were saved by Amber in December 2021.

2018-19 Self-managed super fund			
Assessment	Status	Outcome ?	
Original	Processed	\$19,663.70 debt	<a href="#">View details</a>   <input type="checkbox"/>

2017-18 Self-managed super fund			
Assessment	Status	Outcome ?	
Original	Processed	\$7,087.45 debt	<a href="#">View details</a>   <input type="checkbox"/>

2016-17 Self-managed super fund			
Assessment	Status	Outcome ?	
Original	Processed	\$9,923.07 debt	<a href="#">View details</a>   <input type="checkbox"/>

Thank you 😊

Kind regards,

**Rachel Foster**

Chartered Accountant

**Phone** (02) 4399 1833

(02) 4972 1733

**Web** [www.bpcaccounting.com.au](http://www.bpcaccounting.com.au)

**Email** [admin@bpcaccounting.com.au](mailto:admin@bpcaccounting.com.au)

[rachel@bpcaccounting.com.au](mailto:rachel@bpcaccounting.com.au)

4/16 Lake Street, Budgewoi NSW 2262

10/2 Belmont Street, Swansea NSW 2281

PO Box 41, Budgewoi NSW 2262



**BPC Accounting**  
CHARTERED ACCOUNTANTS



**NOTICE** - This e-mail and any files transmitted may contain proprietary privileged and confidential information. If you are not the intended recipient please do not distribute, or take any action in reliance of this message. If you have received this e-mail in error, please reply immediately by way of advice to us. It is the addressee's/recipient's duty to virus scan and otherwise test the information provided before loading onto any computer system. BPC Accounting do not warrant that the information is free of a virus or any other defect or error. Liability limited by a scheme approved under Professional Standards Legislation. Any views expressed in this e-mail are those of the individual sender, except where the sender specifically states them to be the views of BPC Accounting. BPC Accounting is committed to ensuring the privacy and security of your personal information. Please refer to our

# 74300 - Loans to Unassociated Entities

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Units	CY Balance	LY Units	LY Balance	Change
CPIT1	Cameron Park Investment Trust		\$5,207.00			100%
<b>TOTAL</b>		<b>CY Units</b>	<b>CY Balance</b>	<b>LY Units</b>	<b>LY Balance</b>	
			\$5,207.00			

## Supporting Documents

- Investment Movement Report [Report](#)
- 2021 Cameron Park Investment Trust - Loan.pdf [CPIT1](#)

## Standard Checklist

- Attach Investment Movement Report
- Attach relevant Statements and Source Documentation
- Ensure all Investments are valued correctly at June 30
- Ensure the investment is in accordance with the fund's investment strategy
- Ensure the investment is in accordance with the SIS Act

# Rodan Superannuation Fund

## Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
ANZ Business Premium Saver #7859		426,815.17		5,443.78		(70,389.65)			361,869.30	361,869.30
		<b>426,815.17</b>		<b>5,443.78</b>		<b>(70,389.65)</b>			<b>361,869.30</b>	<b>361,869.30</b>
<b>Loans to Unassociated Entities</b>										
CPIT1 - Cameron Park Investment Trust				5,207.00					5,207.00	5,207.00
				<b>5,207.00</b>					<b>5,207.00</b>	<b>5,207.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>										
CPIT - Cameron Park Investment Trust			70,000.00	70,000.00				70,000.00	70,000.00	70,000.00
SPUTN1 - Superpower Unit Trust No 1	365,000.00	365,000.00						365,000.00	365,000.00	365,000.00
Y24UT - Yileen 24 Unit Trust	240,000.00	240,000.00	10,000.00	10,000.00	(70,000.00)	(70,000.00)	0.00	180,000.00	180,000.00	167,849.10
		<b>605,000.00</b>		<b>80,000.00</b>		<b>(70,000.00)</b>	<b>0.00</b>		<b>615,000.00</b>	<b>602,849.10</b>
		<b>1,031,815.17</b>		<b>90,650.78</b>		<b>(140,389.65)</b>	<b>0.00</b>		<b>982,076.30</b>	<b>969,925.40</b>



# CAMERON PARK INVESTMENT TRUST

ABN 74 574 652 352

Detailed Balance Sheet as at 30 June 2021

	Note	2021 \$
<b>Current Liabilities</b>		
<b>Payables</b>		
<b>Secured:</b>		
Other creditors		6,384
		<u>6,384</u>
<b>Financial Liabilities</b>		
<b>Unsecured:</b>		
Beneficiary loan: Pultar Superannuation Fund		5,207
Beneficiary loan: Walmar Superannuation Fund		5,207
Beneficiary loan: Rodan Superannuation Fund		5,207
Beneficiary loan: McLennan Investment Trust		5,207
Beneficiary loan: Martin Family Superannuation Fund		5,207
Beneficiary loan: Bock Superannuation Fund		5,207
		<u>31,239</u>
<b>Total Current Liabilities</b>		<u><b>37,623</b></u>
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
<b>Secured:</b>		
Bank loan - NAB 27-072-6194		1,070,000
		<u>1,070,000</u>
<b>Total Non-Current Liabilities</b>		<u><b>1,070,000</b></u>
<b>Total Liabilities</b>		<u><b>1,107,623</b></u>
<b>Net Assets</b>		<u><b>420,000</b></u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

# 78400 - Units in Unlisted Unit Trusts (Australian)

2021 Financial Year

Preparer Rachel Barrett

Reviewer Brendan Curran

Status Completed

Account Code	Description	CY Units	CY Balance	LY Units	LY Balance	Change
CPIT	Cameron Park Investment Trust	70000.000000	\$70,000.00			100%
SPUTN1	Superpower Unit Trust No 1	365000.000000	\$365,000.00	365000.000000	\$365,000.00	0%
Y24UT	Yileen 24 Unit Trust	180000.000000	\$167,849.10	240000.000000	\$235,301.76	(28.67)%
<b>TOTAL</b>		<b>CY Units</b>	<b>CY Balance</b>	<b>LY Units</b>	<b>LY Balance</b>	
		615000.000000	\$602,849.10	605000.000000	\$600,301.76	

## Supporting Documents

- Investment Movement Report [Report](#)
- 2021 Cameron Park Investment Trust - Acquisition.pdf [CPIT](#)
- 2021 Cameron Park Investment Trust - Financial Statements.pdf [CPIT](#)
- 2021 Superpower Unit Trust No 1 - Trust Deed - signed.pdf [SPUTN1](#)
- 2021 Yileen 24 Unit Trust - Tax Return.pdf [Y24UT](#)
- 2021 Yileen 24 Unit Trust - Unit Register.pdf [Y24UT](#)
- 2021 Yileen 24 Unit Trust - Financial Statements.pdf [Y24UT](#)
- 2021 Cameron Park Investment Trust - Unit Certificate.pdf [CP](#)
- 2021 Cameron Park Investment Trust - Tax Return .pdf [CPIT](#)
- 2021 Superpower Unit Trust No 1 - Financial Statements.pdf [SPUTN1](#)
- 2021 Superpower Unit Trust No 1 - Tax Return.pdf [SPUTN1](#)
- 2021 Yileen 24 Unit Trust - Trust Deed - signed & stamped.pdf [Y24UT](#)
- 2021 Yileen 24 Unit Trust - Acquisition & Redemption.pdf [Y24](#)
- 2021 Yilen 22 Unit Trust - Financial Statements.pdf [Y24UT](#)

## Standard Checklist

- Attach copies of Statements and Source Documentation
- Attach Investment Movement Report
- Ensure all Investments are valued correctly at June 30
- Ensure the investment is in accordance with the Fund's investment strategy
- Ensure the investment is in accordance with the SIS Act

## Notes

Rachel Barrett

### Note | CPIT

09/12/2022 14:47

Market unit price = \$420,000 net assets / 420,000 units = \$1.00 per unit. Fund holds 16.67% of units. Unrelated trust.

**Note | SPUTN1**

09/12/2022 14:48

Market unit price = \$730,000 net assets / 730,000 units = \$1.00 per unit. Fund holds 50% of units. Unrelated trust.

**Note | Y24UT**

09/12/2022 14:50

Market unit price = \$1,007,095 net assets / 1,080,000 units = \$0.932495 per unit. Fund holds 16.67% of units.  
Unrelated trust.

**Note | Y24UT**

09/12/2022 15:02

Yilen 24 Unit Trust has a loan from Cameron Park Investment Trust. The Fund is a unitholder of this trust.

**Note | Y24UT**

09/12/2022 15:26

Yilen 24 Unit Trust has a loan from Yilen 22 Unit Trust. The Fund is not a unitholder of this trust.

# Rodan Superannuation Fund

## Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
ANZ Business Premium Saver #7859		426,815.17		5,443.78		(70,389.65)			361,869.30	361,869.30
		<b>426,815.17</b>		<b>5,443.78</b>		<b>(70,389.65)</b>			<b>361,869.30</b>	<b>361,869.30</b>
<b>Loans to Unassociated Entities</b>										
CPIT1 - Cameron Park Investment Trust				5,207.00					5,207.00	5,207.00
				<b>5,207.00</b>					<b>5,207.00</b>	<b>5,207.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>										
CPIT - Cameron Park Investment Trust			70,000.00	70,000.00				70,000.00	70,000.00	70,000.00
SPUTN1 - Superpower Unit Trust No 1	365,000.00	365,000.00						365,000.00	365,000.00	365,000.00
Y24UT - Yileen 24 Unit Trust	240,000.00	240,000.00	10,000.00	10,000.00	(70,000.00)	(70,000.00)	0.00	180,000.00	180,000.00	167,849.10
		<b>605,000.00</b>		<b>80,000.00</b>		<b>(70,000.00)</b>	<b>0.00</b>		<b>615,000.00</b>	<b>602,849.10</b>
		<b>1,031,815.17</b>		<b>90,650.78</b>		<b>(140,389.65)</b>	<b>0.00</b>		<b>982,076.30</b>	<b>969,925.40</b>



## **CAMERON PARK INVESTMENT TRUST**

ABN 74 574 652 352

Financial Statements  
For the year ended 30 June 2021

Phone: 1300 365 125  
Email: [info@wscgroup.com.au](mailto:info@wscgroup.com.au)  
Website: [www.wscgroup.com.au](http://www.wscgroup.com.au)

**CAMERON PARK INVESTMENT TRUST**  
**ABN 74 574 652 352**

**Contents**

Detailed Profit and Loss Statement

Detailed Balance Sheet

Notes to the Financial Statements

Compilation Report

Trustee's Declaration

Beneficiaries Profit Distribution Summary

# CAMERON PARK INVESTMENT TRUST

ABN 74 574 652 352

## Detailed Profit and Loss Statement

For the year ended 30 June 2021

2021

\$

---

### Income

Rents received	65,887
Rental Outgoings	6,146
Total income	<u>72,033</u>

### Expenses

Amortisation expense	300
Bank fees & charges	1,357
Body Corporate Fees	6,096
Borrowing expenses	734
Filing fees	273
Interest deductions	28,955
Rates & land taxes	3,079
Total expenses	<u>40,794</u>
<b>Net Profit from Ordinary Activities before income tax</b>	<b><u><u>31,239</u></u></b>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.**

# CAMERON PARK INVESTMENT TRUST

ABN 74 574 652 352

Detailed Balance Sheet as at 30 June 2021

	Note	2021 \$
<b>Current Assets</b>		
<b>Cash Assets</b>		
Cash at bank		25,569
		<u>25,569</u>
<b>Current Tax Assets</b>		
GST clearing		190
		<u>190</u>
<b>Total Current Assets</b>		<u><b>25,759</b></u>
<b>Non-Current Assets</b>		
<b>Receivables</b>		
Loan - Yileen 24 Unit Trust		20,000
		<u>20,000</u>
<b>Property, Plant and Equipment</b>		
Land & Buildings - 103 Stenhouse Drive		1,477,730
		<u>1,477,730</u>
<b>Other</b>		
Preliminary expenses		1,200
Borrowing expenses		2,935
		<u>4,135</u>
<b>Total Non-Current Assets</b>		<u><b>1,501,865</b></u>
<b>Total Assets</b>		<u><b>1,527,623</b></u>

---

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.



# CAMERON PARK INVESTMENT TRUST

ABN 74 574 652 352

Detailed Balance Sheet as at 30 June 2021

	Note	2021 \$
<b>Current Liabilities</b>		
<b>Payables</b>		
<b>Secured:</b>		
Other creditors		6,384
		<u>6,384</u>
<b>Financial Liabilities</b>		
<b>Unsecured:</b>		
Beneficiary loan: Pultar Superannuation Fund		5,207
Beneficiary loan: Walmar Superannuation Fund		5,207
Beneficiary loan: Rodan Superannuation Fund		5,207
Beneficiary loan: McLennan Investment Trust		5,207
Beneficiary loan: Martin Family Superannuation Fund		5,207
Beneficiary loan: Bock Superannuation Fund		5,207
		<u>31,239</u>
<b>Total Current Liabilities</b>		<u><b>37,623</b></u>
<b>Non-Current Liabilities</b>		
<b>Financial Liabilities</b>		
<b>Secured:</b>		
Bank loan - NAB 27-072-6194		1,070,000
		<u>1,070,000</u>
<b>Total Non-Current Liabilities</b>		<u><b>1,070,000</b></u>
<b>Total Liabilities</b>		<u><b>1,107,623</b></u>
<b>Net Assets</b>		<u><b>420,000</b></u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

# CAMERON PARK INVESTMENT TRUST

ABN 74 574 652 352

Detailed Balance Sheet as at 30 June 2021

	Note	2021 \$
<hr/>		
<b>Equity</b>		
Pultar Family Superannuation Fund		70,000
Walmar Superannuation Fund		70,000
Rodan Superannuation Fund		70,000
McLennan Investment Trust		70,000
Martin Family Superannuation Fund		70,000
Bock Superannuation Fund		70,000
<b>Total Equity</b>		<u><u>420,000</u></u>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.**

# CAMERON PARK INVESTMENT TRUST

ABN 74 574 652 352

## Notes to the Financial Statements

For the year ended 30 June 2021

---

### Note 1: Summary of Significant Accounting Policies

#### Basis of Preparation

The directors of the trustee company have prepared the financial statements of the trust on the basis that the trust 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 trust deed, the information needs of the beneficiaries and for the basis of preparation of the income tax return.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the directors of the trustee company have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

#### (a) Property, Plant and Equipment (PPE)

Property, plant and equipment are carried at cost or at independent of directors' valuation. All assets, excluding freehold land and buildings are depreciated over the useful lives of the assets to the trust. Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in shareholders' equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the assets charged to the income statement and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

#### (b) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

# CAMERON PARK INVESTMENT TRUST

ABN 74 574 652 352

## Notes to the Financial Statements

For the year ended 30 June 2021

---

### (c) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue recognised related to the provision of services is determined with reference to the stage of completion of the transaction at the reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

All revenue is stated net of the amount of goods and services tax (GST).

### (d) Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

### (e) Trade and Other Payables

Trade and other payables, including bank borrowings and distributions payable, are recognised at the nominal transaction value without taking into account the time value of money.

### (f) Leases

#### The trust as lessee

Leases are classified as right of use assets whenever the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Where the lease term is 12 months or less or the lease value is less than \$5000 it will be classified as operating leases.

At inception the rights to use assets held are recognised as such as part of property, plant and equipment in the same way as owned assets. The corresponding liability to the lessor is included in the balance sheet as a lease liability. Lease payments are apportioned between the interest component and the reduction of the lease liability. The interest component is recognised in profit or loss in the period in which it arises.

Rentals payable under operating leases are recognised in profit or loss.

**CAMERON PARK INVESTMENT TRUST**  
**ABN 74 574 652 352**  
**Compilation Report to CAMERON PARK INVESTMENT TRUST**

---

We have compiled the accompanying special purpose financial statements of CAMERON PARK INVESTMENT TRUST, which comprise the balance sheet as at 30 June 2021, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial report has been prepared is set out in Note 1. The extent to which Australian Accounting Standards and other mandatory professional reporting requirements have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

*The Responsibility of the Directors of the Trustee Company*

The directors of the trustee company 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 significant accounting policies used are 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 directors of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies 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 significant accounting policies 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 (including Independence Standards).

*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. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

---

26 May, 2022

# CAMERON PARK INVESTMENT TRUST

ABN 74 574 652 352

## Trustee's Declaration

---

The directors of The Good Old Boys (Newcastle) No 3 declare that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements

The directors of the trustee company declare that:

- (i) the financial statements and notes, present fairly the trust's financial position as at 30 June 2021 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) in the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

The directors are responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

The declaration is made in accordance with a resolution of the Board of Directors of the trustee company.

\_\_\_\_\_  
Michael Pultar , (Director)

**SIGN HERE**

\_\_\_\_\_  
David Bock , (Director)

**SIGN HERE**

Date

# CAMERON PARK INVESTMENT TRUST

ABN 74 574 652 352

## Beneficiaries Profit Distribution Summary

For the year ended 30 June 2021

	2021
	\$
<b>Beneficiaries Share of Profit</b>	
- Pultar Superannuation Fund	5,207
- Walmar Superannuation Fund	5,207
- Rodan Superannuation Fund	5,207
- McLennan Investment Trust	5,207
- Martin Family Superannuation Fund	5,207
- Bock Superannuation Fund	5,207
Undistributed income	
Total Profit	<u>31,239</u>

---

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

# CAMERON PARK INVESTMENT TRUST

ABN 74 574 652 352

## Beneficiaries Profit Distribution Summary

For the year ended 30 June 2021

	2021 \$
<b>Pultar Superannuation Fund</b>	
Profit distribution for year	5,207
	<u>5,207</u>
	<u>5,207</u>
<b>Walmar Superannuation Fund</b>	
Profit distribution for year	5,207
	<u>5,207</u>
	<u>5,207</u>
<b>Rodan Superannuation Fund</b>	
Profit distribution for year	5,207
	<u>5,207</u>
	<u>5,207</u>
<b>McLennan Investment Trust</b>	
Profit distribution for year	5,207
	<u>5,207</u>
	<u>5,207</u>
<b>Martin Family Superannuation Fund</b>	
Profit distribution for year	5,207
	<u>5,207</u>
	<u>5,207</u>
<b>Bock Superannuation Fund</b>	
Profit distribution for year	5,207
	<u>5,207</u>
	<u>5,207</u>
Total of beneficiary loans	<u>31,239</u>
Total Beneficiary Funds	<u>31,239</u>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.**



**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

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

**Privacy**

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

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

*The Australian Business Register*

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

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

*Electronic funds transfer - direct debit*

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

Tax file number Year Name of partnership, trust, fund or entity 

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

**Important**

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

**Declaration: I declare that:**

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

Signature of partner, trustee or director

**SIGN HERE****PART B Electronic funds transfer consent**

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

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

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

Agent's reference number Account Name 

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

Signature

Date

**Trust tax return****2021**

Day Month Year to Day Month Year

			to			
--	--	--	----	--	--	--

or specify period if part year or approved substitute period

Notes to help you prepare this tax return are provided in the Trust tax return instructions 2021 (the instructions), available from the website [www.ato.gov.au](http://www.ato.gov.au)

Return year **Tax file number (TFN)**

Have you attached any 'other attachments'?

See the Privacy note in the Taxpayer's declaration.

**Name of trust****Australian business number (ABN)****Current postal address**

If the address has not changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

**Postal address on previous tax return**

If the address has changed, print your previous address exactly as shown on the last notice of assessment or the last tax return lodged.


**Full name of the trustee to whom notices should be sent**

• If the trustee is an individual, print details here.

Title—for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

• If the trustee is a company, print details here including ABN.

Name



ABN

**Daytime contact phone number**

Area code

Telephone number

**Family trust election status**

If the trustee 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).

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.

**Interposed entity election status**

If the trustee has an existing election, write the earliest income year specified. If the trustee 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.

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

**Type of trust**

Print the code representing the type of trust.

Print X if also a charity

If code D, write the date of death.

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

**Managed Investment trusts**

Is the trust a managed investment trust (MIT)?

Print Y for yes or N for no.

Must be completed if Type of trust is either F, M, U, P or Q

CODE

MIT type?

If the trust is a managed investment trust, has the trustee made an election into capital account treatment?

Print Y for yes or N for no.

**Is any tax payable by the trustee?**

Print Y for yes or N for no.

**Final tax return**

**Electronic funds transfer (EFT)**

Use Agent Trust Account?

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.

Write the BSB number, account number and account name below.

(See relevant instructions.)

BSB number must be six digits.

Account number

Account name

**1 Description of main business activity**

Industry  
code**A**

**6 Tax withheld**

Tax withheld where ABN not quoted

**T**

Credit for tax withheld - foreign resident  
withholding (excluding capital gains)**U**

**8 Partnerships and trusts****Primary production**

Distribution from partnerships

**A**
 / 

Share of net income from trusts

**Z**
 / 
Deductions relating to amounts shown **A** and **Z****S**


Net primary production amount

 / 
**Non-primary production**Distribution from partnerships,  
less foreign income**B**
 / 
Share of net income from trusts, less capital  
gains, foreign income and franked distributions**R**
 / 
Deductions relating to amounts shown at **B** and **R****T**


Franked distributions from trusts

**F**

Deductions relating to franked  
distributions from trusts in label **F****G**

Net non-primary  
production amount
 / 

Capital gains from another trust and net foreign capital gains need to be included at item 21.  
Amounts of foreign income must be included at item 22 or 23.

**Share of credits from income**Share of credit for tax withheld  
where ABN not quoted**C**

Share of franking credit from  
franked distributions**D**

Share of credit for TFN amounts withheld from  
interest, dividends and unit trust distributions**E**

Credit for TFN amounts withheld from  
payments from closely held trusts**O**

Share of credit for tax withheld  
- foreign resident withholding  
(excluding capital gains)**U**

**9 Rent**

Gross rent

**F**


Interest deductions

**G**


Capital works deductions

**X**


Other rental deductions

**H**


Net rent

 / 
**15 Total of items 5 to 14**

Add the boxes

 / 

Deductions relating to franked distributions should  
not include deductions included at G item 8

Franked distributions

**R**

**18 Other deductions - show only deductions not claimable at any other item****Q**


Name of each item of deduction

Amount

Amortisation

300

Filing Fee

273

**Sensitive (when completed)**

**19 Total of items 16 to 18**

573

**20 Net Australian income or loss** - other than capital gains

Subtract item 19 from item 15

\$

31,239

**21 Capital gains**Do you need to complete a *Capital gains tax (CGT) Schedule 2021*?

Did you have a CGT event during the year?

 G NAnswer yes at  G if the trust had an amount of capital gains from another trust.

Have you applied an exemption or rollover?

 M

Type Y for yes or N for no.

Code

Net capital gain

 A

Credit for foreign resident capital gains withholding amounts

 B

Net capital losses brought forward from prior years

Net capital losses carried forward to later income years

Non-Collectables

Collectables

**24 Total of items 20 to 23**

Add the boxes

31,239

**26 Total net income or loss**

Subtract item 25 from item 24.

31,239

**Overseas transactions / thin capitalisation****29 Overseas transactions**

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?

 W N

Print Y for yes or N for no.

Did the thin capitalisation provisions affect you?

 O N

Print Y for yes or N for no.

Interest expenses overseas

 D

Royalty expenses overseas

 E

If you answered Yes at label W or O or completed D or E, complete and attach the International dealings schedule 2021

Was any beneficiary who was not a resident of Australia at any time during the income year 'presently entitled' to a share of the income of the trust?

 A N

Print Y for yes or N for no.

If you answered Yes at label A, attach the information requested in the instructions.

**Transactions with specified countries**

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property or

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

 C N

Print Y for yes or N for no.

30 Personal services income

Does your income include an individual's personal services income? **N**  **N**  Print **Y** for yes or **N** for no.

Total amount of PSI included at item 5 income labels **A**

Total amount of deductions against PSI included at item 5 expense labels **B**

Did you satisfy the results test in respect of any individual? **C**  Print **Y** for yes or **N** for no.

Do you hold a personal services business (PSB) determination in respect of any individual? **D**  Print **Y** for yes or **N** for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print **X** in the appropriate box(es).

Unrelated clients test **E1**  Employment test **E2**  Business premises test **E3**

32 Non-Concessional MIT Income (NCMI)

Business income

Primary production

Non-Concessional MIT Income (NCMI) **A**

Excluded from NCMI **B**

Amounts shown at A and B must also be included at 5G PP – Other business income

Non-Primary production

Non-Concessional MIT Income (NCMI) **C**

Excluded from NCMI **D**

Amounts shown at C and D must also be included at 5H Non-PP – Other business income

Partnerships and trusts

Primary production

Non-Concessional MIT Income (NCMI) **E**

Excluded from NCMI **F**

Amounts shown at E and F must also be included at 8A Distribution from partnerships

Non-Concessional MIT Income (NCMI) **G**

Excluded from NCMI **H**

Amounts shown at G and H must also be included at 8Z Share of net income from trusts

Non-Primary production

Non-Concessional MIT Income (NCMI) **I**

Excluded from NCMI **J**

Amounts shown at I and J must also be included at 8B Distribution from partnerships, less foreign income

Non-Concessional MIT Income (NCMI) **K**

Excluded from NCMI **L**

Amounts shown at K and L must also be included at 8R Share of net income from trusts, less capital gains, foreign income and franked distributions

Capital gains

NCMI **X**

Excluded from NCMI **Z**

The amounts shown at labels X and Z must be included in the calculation of the amount at 21A Net capital gain.

54 Non-refundable carry forward tax offsets

Early stage venture capital limited partnership tax offset **H**

Early stage investor tax offset **I**

56 Income of the trust estate **A**

**57 Statement of distribution****Distribution details**

Complete the distribution details on the following pages for BENEFICIARY 1 to 3 if required, and for Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted, if it applies.

If there are more than three beneficiaries see the instructions for more information.

**Note:** It is not an offence not to quote a TFN for a beneficiary. However, TFNs help the Tax ATO to correctly identify each beneficiary's tax records. The ATO is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information in this tax return. We need this information to help administer the tax laws. To make a correct Trustee Beneficiary (TB) statement you must quote the TFN of a resident trustee beneficiary of a closely held trust.

**Note:** If the trust needs to provide annual reports under the Trustee Beneficiary Rules or the TFN withholding rules you will be able to do so by completing the information in the statement of distribution

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction   %

Tax file number     Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name  Pultar Superannuation fund

Address  6 Kabarri Court  
  
 WALLSEND  NSW  2287

Assessment calculation code **V**  35 Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  5,206 Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L**  NCMi capital gains **F1**

Australian franking credits from a New Zealand franking company **N**  Excluded from NCMi capital gains **F2**

Primary production **A**  /  Share of credit for foreign resident capital gains withholding amounts **Z**

PP - NCMi **A1**  Attributed foreign income **G**

PP - Excluded from NCMi **A2**  Other assessable foreign source income **H**  /

Share of income Non-primary production **B**  5,206 /  Foreign income tax offsets **I**

Invest  /  Share of National rental affordability scheme tax offset **R**

Other  5,206 /  Exploration credits distributed **M**

Non-PP - NCMi **B1**  Early stage venture capital limited partnership tax offset **T**

Non-PP - Excluded from NCMi **B2**  Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C**  Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**



57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction   %

Tax file number

Entity code **U** **S**

Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L**  NCMC capital gains **F1**

Australian franking credits from a New Zealand franking company **N**  Excluded from NCMC capital gains **F2**

Primary production **A**  /  Share of credit for foreign resident capital gains withholding amounts **Z**

PP - NCMC **A1**  Attributed foreign income **G**

PP - Excluded from NCMC **A2**  Other assessable foreign source income **H**  /

Share of income Non-primary production **B**  /  Foreign income tax offsets **I**

Invest  /  Share of National rental affordability scheme tax offset **R**

Other  /  Exploration credits distributed **M**

Non-PP - NCMC **B1**  Early stage venture capital limited partnership tax offset **T**

Non-PP - Excluded from NCMC **B2**  Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C**  Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction   %

Tax file number

Entity code

Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Walmar Superannuation Fund

Address

373 High Street

MAITLAND

NSW

2320

Assessment calculation code

Entity code

Share of credit for TFN amounts withheld from payments from closely held trusts

O

Share of income of the trust estate

Capital gains

F

Share of credit for tax withheld - foreign resident withholding (excluding capital gains)

NCMI capital gains

F1

Australian franking credits from a New Zealand franking company

Excluded from NCMI capital gains

F2

Primary production

Share of credit for foreign resident capital gains withholding amounts

Z

PP - NCMI

Attributed foreign income

G

PP - Excluded from NCMI

Other assessable foreign source income

H

Share of income

Non-primary production

Foreign income tax offsets

I

Invest

Share of National rental affordability scheme tax offset

R

Other

Exploration credits distributed

M

Non-PP - NCMI

Early stage venture capital limited partnership tax offset

T

Non-PP - Excluded from NCMI

Early stage investor tax offset

J

Credit for tax withheld where ABN not quoted

Div 6AA Eligible income

C1

Franked distributions

Invest

Other

Franking credit

TFN amounts withheld

Small business income tax offset information

Share of net small business income

Non-resident beneficiary additional information

s98(3) assessable amount

s98(4) assessable amount

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?

Print Y for yes or N for no.

Tax preferred amounts

Untaxed part of share of net income

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year

Total TFN amounts withheld from payments

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction   %

Tax file number   Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name Rodan Superannuation Fund

Address 59 Dudley Road CHARLESTOWN NSW 2290

Assessment calculation code **V** 35 Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** 5,207 Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L**  NCMi capital gains **F1**

Australian franking credits from a New Zealand franking company **N**  Excluded from NCMi capital gains **F2**

Primary production **A**  /  Share of credit for foreign resident capital gains withholding amounts **Z**

PP - NCMi **A1**  Attributed foreign income **G**

PP - Excluded from NCMi **A2**  Other assessable foreign source income **H**  /

Share of income Non-primary production **B** 5,207 /  Foreign income tax offsets **I**

Invest  /  Share of National rental affordability scheme tax offset **R**

Other  5,207 /  Exploration credits distributed **M**

Non-PP - NCMi **B1**  Early stage venture capital limited partnership tax offset **T**

Non-PP - Excluded from NCMi **B2**  Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C**  Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction   %

Tax file number   Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L**  NCMC capital gains **F1**

Australian franking credits from a New Zealand franking company **N**  Excluded from NCMC capital gains **F2**

Primary production **A**  /  Share of credit for foreign resident capital gains withholding amounts **Z**

PP - NCMC **A1**  Attributed foreign income **G**

PP - Excluded from NCMC **A2**  Other assessable foreign source income **H**  /

Share of income Non-primary production **B**  /  Foreign income tax offsets **I**

Invest  /  Share of National rental affordability scheme tax offset **R**

Other  /  Exploration credits distributed **M**

Non-PP - NCMC **B1**  Early stage venture capital limited partnership tax offset **T**

Non-PP - Excluded from NCMC **B2**  Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C**  Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction   %

Tax file number

Entity code **U**

Date of birth

See the Privacy note in the Taxpayer's declaration.

Name McLennan Investment Trust

Address 22 Paddock Close

ELERMORE VALE

NSW

2287

Assessment calculation code **V**  35

Entity code **U**

Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  5,207

Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L**

NCMI capital gains **F1**

Australian franking credits from a New Zealand franking company **N**

Excluded from NCMI capital gains **F2**

Primary production **A**  /

Share of credit for foreign resident capital gains withholding amounts **Z**

PP - NCMI **A1**

Attributed foreign income **G**

PP - Excluded from NCMI **A2**

Other assessable foreign source income **H**  /

Non-primary production **B**  5,207 /

Foreign income tax offsets **I**

Invest  /

Share of National rental affordability scheme tax offset **R**

Other  5,207 /

Exploration credits distributed **M**

Non-PP - NCMI **B1**

Early stage venture capital limited partnership tax offset **T**

Non-PP - Excluded from NCMI **B2**

Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C**

Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?

Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

57 Statement of distribution - continued

Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted.

Assessment calculation code	<b>V</b> <input type="text"/>	Share of credit for TFN amounts withheld from payments from closely held trusts	<b>O</b> <input type="text"/>
Share of income of the trust estate	<b>W</b> <input type="text"/>	Capital gains	<b>F</b> <input type="text"/>
Share of credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>L</b> <input type="text"/>	NCMI capital gains	<b>F1</b> <input type="text"/>
Australian franking credits from a New Zealand franking company	<b>N</b> <input type="text"/>	Excluded from NCMI capital gains	<b>F2</b> <input type="text"/>
Share of income	Primary production	<b>A</b> <input type="text"/>	Share of credit for foreign resident capital gains withholding amounts
	PP – NCMI	<b>A1</b> <input type="text"/>	Attributed foreign income
	PP – Excluded from NCMI	<b>A2</b> <input type="text"/>	Other assessable foreign source income
	Non-primary production	<b>B</b> <input type="text"/>	Foreign income tax offset
	Non-PP – NCMI	<b>B1</b> <input type="text"/>	Share of National rental affordability scheme tax offset
	Non-PP – Excluded from NCMI	<b>B2</b> <input type="text"/>	Share of other refundable tax offsets
	Credit for tax withheld where ABN not quoted	<b>C</b> <input type="text"/>	Early stage venture capital limited partnership tax offset
Franked distributions	<b>U</b> <input type="text"/>	Early stage venture capital limited partnership tax offset carried forward from previous year	
Franking credit	<b>D</b> <input type="text"/>	Early stage investor tax offset	<b>J</b> <input type="text"/>
TFN amounts withheld	<b>E</b> <input type="text"/>	Early stage investor tax offset carried forward from previous year	<b>M</b> <input type="text"/>

If you completed labels T, K, J or M, attach the information requested in the instructions.

58 Choice for resident trustee to be assessed to capital gains on behalf of beneficiaries

Assessment calculation code **X**

Amount of capital gains on which the trustee has chosen to be assessed on behalf of beneficiaries **Y**

Items 59 and 60 must be answered for all trusts - if you answer yes to any of these questions, answer Yes to the 'other attachments' question on page 1 of this tax return.

59 Beneficiary under legal disability who is presently entitled to income from another trust

Was any beneficiary in this trust, who was under a legal disability on 30 June 2021, also presently entitled to a share of the income of another trust?

N Print Y for yes or N for no.

If yes, or the answer is not known, furnish the information requested in the instructions.

60 Non-resident trust

Is the trust a non-resident trust?  N Print Y for yes or N for no.

If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled. Print NIL if applicable.

**Declarations**

**TAXPAYER'S DECLARATION**

**Important**

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are 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 in tax returns.

**This declaration must be signed by a trustee or public officer.**

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiary in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each beneficiary's assessment.

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**DECLARATION:**

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature



Hours taken to prepare and complete this tax return

---

**TAX AGENT'S DECLARATION**

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Client's reference

Contact name

Date Day Month Year

Agent's phone number (include area code)

Area code

Telephone number

Agent's reference number

Office use only

**Rental Property Schedule 2021****Trust**

Name of Property			
Address of Rental Property	103 Stenhouse Drive		
	CAMERON PARK	NSW	2285
Date property first earned rental income			08/09/2020
Number of weeks property was rented this year			40
Private Use %			
Number of weeks property was available for rent this year			40
What is the entity's % ownership of the property?			100
Date property was purchased			18/09/2020
Purchase price of property			1,400,000
Date property was sold (if property disposed of during year)			
Sale price of property			
Capital gain/loss on sale of this property			
Value of capital allowances (depreciation on plant) recouped on the sale			
Value of capital works deductions (special building write-off) recouped			
Has the loan for the property been renegotiated this year?			N

**Ownership****% owned**

CAMERON PARK INVESTMENT TRUST		CAME0016	100.00
-------------------------------	--	----------	--------

**Income****Return**

<b>Gross rental income</b>	65,887	65,887
<b>Other rental related income</b>	6,146	6,146
<b>Gross Rent</b>	72,033	72,033

**Expenses****Total****Prv %****Return**

F Borrowing expenses	734		734
V Bank Fees	1,357		1,357
E Body corporate fees	6,096		6,096
L Interest on loans	28,955		28,955
H Council & Water Rates	3,079		3,079

**Total expenses**

40,221

40,221

**Net Rent**

31,812

31,812



## Rachel Foster

---

**From:** Todd Hearne <Todd.hearne@wscgroup.com.au>  
**Sent:** Thursday, 30 June 2022 9:28 AM  
**To:** Brendan Curran  
**Subject:** Danny Vujic  
**Attachments:** YILE0002 - 2021 Financial Statements.pdf; YILE0001 - 2021 Tax Return .pdf; YILE0003 - 2021 Financial Statements.pdf; YILE0003 - 2021 Tax Return.pdf; CAME0016 - 2021 Financial Statements.pdf; CAME0016 - 2021 Tax Return .pdf; Unit Certificate - Rodan Superfund.pdf

Hi Brendan

Please find attached the following documents to assist with the preparation of the 2021 returns for Danny and his superfund.

1. 2021 Financial statements and tax return for Yilen 22 Unit Trust
2. 2021 Financial statements and tax return for Yileen 24 Unit Trust
3. 2021 Financial statements and tax return for Cameron Park Investment Trust
4. Unit Certificate for Cameron Park Investment Trust

Please note: Each Unit Holder invested and additional \$10K in units in Yileen 24 Unit Trust during the 2021 financial year. A Unit redemption was then done for **\$70,000 (70,000 Units) to invest in Cameron Park Investment Trust.**

If you have any questions or need anything else just let me know.

Regards



**Todd Hearne** CA, B Comm  
Director  
1300 365 125 | [www.wscgroup.com.au](http://www.wscgroup.com.au)



**It's 2022 tax time**



Your 2021/22 tax checklists are now available to  
download from our website

---

**Our Newcastle office moved across the road! Please find our address on Unit 5/25 Alma Road, New Lambton NSW 2305**

**COVID-19: The health and safety of everyone is important. You will need to register digitally via QR code prior to entry of any WSC Group office. On entry to a WSC Group office you are required to socially distance and sanitise your hands. If you are unwell we will arrange a telephone or video conference with you.**

**Cyber Safety Warning:** Please be aware that WSC Group will never email you advising a change in our bank account details. Should you receive an email advising a change in our bank account details or requesting you to bank funds into another account, please contact our office on 1300 365 125 straight away. We will never email you in regards to bank changes and will always phone you to confirm any changes to bank details and to confirm any bank details that you provide to us by email. Please keep cyber safe.

**Disclaimer:** This e-mail and any attachment to it are intended only to be read or used by the named addressee. It is confidential and may contain legally privileged information. No confidentiality or privilege is waived or lost by any mistaken transmission to you. If you receive this e-mail in error, please immediately delete it from your system and notify the sender. You must not disclose, copy or use any part of this e-mail if you are not the intended recipient. WSC Group – Aust Pty Ltd is not responsible for any unauthorised alterations to this e-mail or attachment to it.

## Application for allotment

Trust	Cameron Park Investment Trust
Applicant	RODAN INITIATIVES PTY LTD - ACN 609 909 346 of 59 Dudley Road, CHARLESTOWN, NSW 2290 as trustee for Rodan Superannuation Fund
Units	70000
Issue Price Per Unit	1.00

### **The Applicant:**

---

1. applies for the Units in the Trust at the Issue Price;
2. attaches the Issue Price payable on allotment; and
3. Upon issue of the Units to the Applicant, the Applicant agrees to be bound by provisions of the the Trust Deed.


Dated:

Executed by:

**The Unitholder**

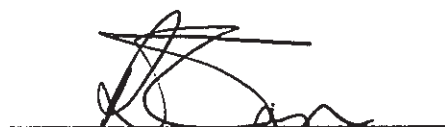
---

Executed by RODAN INITIATIVES PTY LTD - ACN 609 909 346 as trustee for Rodan Superannuation Fund  
by:



---

Danny Vujic  
Director



---

Roseanne Vujic  
Director



## **Superpower Unit Trust No 1**

ABN 61 576 160 378

Financial Statements

For the year ended 30 June 2021

Phone: 1300 365 125  
Email: [info@wscgroup.com.au](mailto:info@wscgroup.com.au)  
Website: [www.wscgroup.com.au](http://www.wscgroup.com.au)

**Superpower Unit Trust No 1**  
**ABN 61 576 160 378**

**Contents**

Detailed Profit and Loss Statement

Beneficiaries Profit Distribution Summary

Detailed Balance Sheet

Notes to the Financial Statements

Trustee's Declaration

Compilation Report

**Superpower Unit Trust No 1**  
**ABN 61 576 160 378**  
**Detailed Profit and Loss Statement**  
**For the year ended 30 June 2021**

	2021	2020
	\$	\$
<b>Income</b>		
Insurance recoveries	9,691	
Rents received	191,921	180,615
Total income	201,612	180,615
<b>Expenses</b>		
Accountancy	3,400	2,500
Amortisation expense	444	444
Bank fees & charges	1,920	1,920
Borrowing expenses	1,110	1,110
Commissions	4,352	4,127
Depreciation - Plant	7,676	10,874
Depreciation - Buildings	34,798	34,798
Filing fees	273	267
Fines		250
General expenses	1,600	
Insurance	4,027	4,059
Interest deductions	45,192	58,164
Rates & land taxes	8,605	10,171
Rent on land & buildings	4,500	4,125
Repairs & maintenance	3,771	120
Total expenses	121,669	132,929
<b>Net Profit from Ordinary Activities before income tax</b>	<b>79,943</b>	<b>47,686</b>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**Superpower Unit Trust No 1**  
**ABN 61 576 160 378**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2021**

	2021	2020
	\$	\$
<b>Beneficiaries Share of Profit</b>		
- Pultar Superannuation Fund	39,971	23,843
- Rodan Superannuation Fund	<u>39,971</u>	<u>23,843</u>
Total Profit	<u><u>79,943</u></u>	<u><u>47,686</u></u>

---

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.

**Superpower Unit Trust No 1**  
**ABN 61 576 160 378**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2021**

	2021 \$	2020 \$
<hr/>		
<b>Pultar Superannuation Fund</b>		
Opening balance - Beneficiary	54,700	30,858
Profit distribution for year	39,971	23,843
	94,672	54,700
	94,672	54,700
 <b>Rodan Superannuation Fund</b>		
Opening balance - Beneficiary	54,701	30,858
Profit distribution for year	39,971	23,843
	94,672	54,701
	94,672	54,701
 Total of beneficiary loans	189,344	109,401
 Total Beneficiary Funds	189,344	109,401

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**Superpower Unit Trust No 1**  
**ABN 61 576 160 378**  
**Detailed Balance Sheet as at 30 June 2021**

	Note	2021	2020
		\$	\$
<b>Current Assets</b>			
<b>Cash Assets</b>			
Cash at bank		95,460	73,891
		95,460	73,891
<b>Current Tax Assets</b>			
GST clearing		7,092	6,088
		7,092	6,088
<b>Total Current Assets</b>		<b>102,552</b>	<b>79,979</b>
<b>Non-Current Assets</b>			
<b>Property, Plant and Equipment</b>			
Freehold land - 113 Stenhouse Drive		1,571,585	1,571,585
Buildings - At cost		633,699	610,569
Less: Accumulated depreciation		(228,808)	(186,630)
Plant & equipment - At cost		10,614	
		1,987,090	1,995,524
<b>Other</b>			
Preliminary expenses			444
Borrowing expenses		320	1,430
		320	1,874
<b>Total Non-Current Assets</b>		<b>1,987,410</b>	<b>1,997,398</b>
<b>Total Assets</b>		<b>2,089,962</b>	<b>2,077,377</b>

---

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.



**Superpower Unit Trust No 1**  
**ABN 61 576 160 378**  
**Detailed Balance Sheet as at 30 June 2021**

	Note	2021 \$	2020 \$
<b>Current Liabilities</b>			
<b>Payables</b>			
<b>Unsecured:</b>			
Other creditors		7,305	3,797
		7,305	3,797
<b>Financial Liabilities</b>			
<b>Unsecured:</b>			
Rental Bond Held		9,634	
Beneficiary loan: Pultar Superannuation Fund		94,672	54,700
Beneficiary loan: Rodan Superannuation Fund		94,672	54,701
		198,977	109,401
<b>Total Current Liabilities</b>		<b>206,282</b>	<b>113,198</b>
<b>Non-Current Liabilities</b>			
<b>Financial Liabilities</b>			
<b>Secured:</b>			
Bank loan - NAB \$1.3m		1,153,680	1,234,179
		1,153,680	1,234,179
<b>Total Non-Current Liabilities</b>		<b>1,153,680</b>	<b>1,234,179</b>
<b>Total Liabilities</b>		<b>1,359,962</b>	<b>1,347,377</b>
<b>Net Assets</b>		<b>730,000</b>	<b>730,000</b>
<b>Equity</b>			
Pultar Superannuation Fund		365,000	365,000
Rodan Superannuation Fund		365,000	365,000
<b>Total Equity</b>		<b>730,000</b>	<b>730,000</b>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**Superpower Unit Trust No 1**  
**ABN 61 576 160 378**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

---

## **Note 1: Summary of Significant Accounting Policies**

### **Basis of Preparation**

The directors of the trustee company have prepared the financial statements of the trust on the basis that the trust 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 trust deed, the information needs of the beneficiaries and for the basis of preparation of the income tax return.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the directors of the trustee company have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

#### **(a) Property, Plant and Equipment (PPE)**

Property, plant and equipment are carried at cost or at independent of directors' valuation. All assets, excluding freehold land and buildings are depreciated over the useful lives of the assets to the trust. Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in shareholders' equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the assets charged to the income statement and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

#### **(b) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**Superpower Unit Trust No 1**  
**ABN 61 576 160 378**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

---

**(c) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue recognised related to the provision of services is determined with reference to the stage of completion of the transaction at the reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

All revenue is stated net of the amount of goods and services tax (GST).

**(d) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

**(e) Trade and Other Payables**

Trade and other payables, including bank borrowings and distributions payable, are recognised at the nominal transaction value without taking into account the time value of money.

**(f) Leases**

**The trust as lessee**

Leases are classified as right of use assets whenever the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Where the lease term is 12 months or less or the lease value is less than \$5000 it will be classified as operating leases.

At inception the rights to use assets held are recognised as such as part of property, plant and equipment in the same way as owned assets. The corresponding liability to the lessor is included in the balance sheet as a lease liability. Lease payments are apportioned between the interest component and the reduction of the lease liability. The interest component is recognised in profit or loss in the period in which it arises.

Rentals payable under operating leases are recognised in profit or loss.

# Superpower Unit Trust No 1

ABN 61 576 160 378

## Trustee's Declaration

---

The directors of declare that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements

The directors of the trustee company declare that:

- (i) the financial statements and notes, present fairly the trust's financial position as at 30 June 2021 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) in the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

The directors are responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

The declaration is made in accordance with a resolution of the Board of Directors of the trustee company.

\_\_\_\_\_  
Michael Pultar , (Director)

**SIGN HERE**

\_\_\_\_\_  
Danny Vujic , (Director)

**SIGN HERE**

Date

**Superpower Unit Trust No 1**  
**ABN 61 576 160 378**  
**Compilation Report to Superpower Unit Trust No 1**

---

We have compiled the accompanying special purpose financial statements of Superpower Unit Trust No 1, which comprise the balance sheet as at 30 June 2021, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial report has been prepared is set out in Note 1. The extent to which Australian Accounting Standards and other mandatory professional reporting requirements have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

*The Responsibility of the Directors of the Trustee Company*

The directors of the trustee company 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 significant accounting policies used are 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 directors of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies 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 significant accounting policies 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 (including Independence Standards).

*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. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

---

3 August, 2022

**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

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

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic funds transfer - direct debit**

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

Tax file number Year Name of partnership, trust, fund or entity 

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

**Important**

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

**Declaration: I declare that:**

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

Signature of partner, trustee or director

**SIGN HERE****PART B Electronic funds transfer consent**

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

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

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

Agent's reference number

Account Name

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

Signature

Date

**Trust tax return****2021**

Day Month Year to Day Month Year

			to			
--	--	--	----	--	--	--

or specify period if part year or approved substitute period

Notes to help you prepare this tax return are provided in the Trust tax return instructions 2021 (the instructions), available from the website [www.ato.gov.au](http://www.ato.gov.au)

Return year **Tax file number (TFN)**

Have you attached any 'other attachments'?

See the Privacy note in the Taxpayer's declaration.

**Name of trust****Australian business number (ABN)****Current postal address**

If the address has not changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

**Postal address on previous tax return**

If the address has changed, print your previous address exactly as shown on the last notice of assessment or the last tax return lodged.


**Full name of the trustee to whom notices should be sent**

• If the trustee is an individual, print details here.

• If the trustee is a company, print details here including ABN.

Title—for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

Name

Newcastle Superpower Pty Ltd

ABN

**Daytime contact phone number**

Area code

02

Telephone number

40024826

**Family trust election status**

If the trustee 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).

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.

**Interposed entity election status**

If the trustee has an existing election, write the earliest income year specified. If the trustee 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.

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

**Type of trust**

Print the code representing the type of trust.

Print X if also a charity

If code D, write the date of death.

Day Month Year

**Managed Investment trusts**

Is the trust a managed investment trust (MIT)?

Print Y for yes or N for no.

Must be completed if Type of trust is either F, M, U, P or Q

CODE

MIT type?

If the trust is a managed investment trust, has the trustee made an election into capital account treatment?

Print Y for yes or N for no.

**Is any tax payable by the trustee?**

Print Y for yes or N for no.

**Final tax return**

**Electronic funds transfer (EFT)**

Use Agent Trust Account?

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.

Write the BSB number, account number and account name below.

(See relevant instructions.)

BSB number must be six digits.

Account number

Account name



**1 Description of main business activity**Industry code **A****6 Tax withheld**

Tax withheld where ABN not quoted

**T** 

Credit for tax withheld - foreign resident withholding (excluding capital gains)

**U** **8 Partnerships and trusts****Primary production**

Distribution from partnerships

**A**  / 

Share of net income from trusts

**Z**  / Deductions relating to amounts shown **A** and **Z****S** 

Net primary production amount

 / **Non-primary production**

Distribution from partnerships, less foreign income

**B**  / 

Share of net income from trusts, less capital gains, foreign income and franked distributions

**R**  / Deductions relating to amounts shown at **B** and **R****T** 

Franked distributions from trusts

**F** Deductions relating to franked distributions from trusts in label **F****G** 

Net non-primary production amount

 / 

Capital gains from another trust and net foreign capital gains need to be included at item 21.  
Amounts of foreign income must be included at item 22 or 23.

**Share of credits from income**

Share of credit for tax withheld where ABN not quoted

**C** 

Share of franking credit from franked distributions

**D** 

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions

**E** 

Credit for TFN amounts withheld from payments from closely held trusts

**O** 

Share of credit for tax withheld - foreign resident withholding (excluding capital gains)

**U** **9 Rent**

Gross rent

**F**  201,612

Interest deductions

**G**  45,192

Capital works deductions

**X**  34,798

Other rental deductions

**H**  28,709

Net rent

 92,913 / **15 Total of items 5 to 14**Add the  boxes 92,913 / 

Deductions relating to franked distributions should not include deductions included at G item 8

Franked distributions

**R**

**18 Other deductions** - show only deductions not claimable at any other item**Q** 

Name of each item of deduction	Amount
Accounting	3,400
Amortisation	444
Filing Fees	273
Commission	4,352
Office Rent	4,500

**19 Total of items 16 to 18****20 Net Australian income or loss** - other than capital gains

Subtract item 19 from item 15

**\$**  / **21 Capital gains**Do you need to complete a *Capital gains tax (CGT) Schedule 2021*?

Did you have a CGT event during the year?

**G**  **N** Answer yes at **G** if the trust had an amount of capital gains from another trust.

Have you applied an exemption or rollover?

**M** Type **Y** for yes or **N** for no.

Code

Net capital gain

**A** 

Credit for foreign resident capital gains withholding amounts

**B** 

Net capital losses brought forward from prior years

Net capital losses carried forward to later income years

Non-Collectables

Collectables

**24 Total of items 20 to 23**Add the **I** boxes / **26 Total net income or loss**

Subtract item 25 from item 24.

 / **Overseas transactions / thin capitalisation****29 Overseas transactions**

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?

**W**  **N** 

Print Y for yes or N for no.

Did the thin capitalisation provisions affect you?

**O**  **N** 

Print Y for yes or N for no.

Interest expenses overseas

**D** 

Royalty expenses overseas

**E** 

If you answered Yes at label W or O or completed D or E, complete and attach the International dealings schedule 2021

Was any beneficiary who was not a resident of Australia at any time during the income year 'presently entitled' to a share of the income of the trust?

**A**  **N** 

Print Y for yes or N for no.

If you answered Yes at label A, attach the information requested in the instructions.

**Transactions with specified countries**Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property **or**

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

**C**  **N** 

Print Y for yes or N for no.

30 Personal services income

Does your income include an individual's personal services income? **N**  **N** Print **Y** for yes or **N** for no.

Total amount of PSI included at item 5 income labels **A**

Total amount of deductions against PSI included at item 5 expense labels **B**

Did you satisfy the results test in respect of any individual? **C**  Print **Y** for yes or **N** for no.

Do you hold a personal services business (PSB) determination in respect of any individual? **D**  Print **Y** for yes or **N** for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print **X** in the appropriate box(es).

Unrelated clients test **E1**  Employment test **E2**  Business premises test **E3**

32 Non-Concessional MIT Income (NCMI)

Business income

Primary production

Non-Concessional MIT Income (NCMI) **A**

Excluded from NCMI **B**

Amounts shown at A and B must also be included at 5G PP – Other business income

Non-Primary production

Non-Concessional MIT Income (NCMI) **C**

Excluded from NCMI **D**

Amounts shown at C and D must also be included at 5H Non-PP – Other business income

Partnerships and trusts

Primary production

Non-Concessional MIT Income (NCMI) **E**

Excluded from NCMI **F**

Amounts shown at E and F must also be included at 8A Distribution from partnerships

Non-Concessional MIT Income (NCMI) **G**

Excluded from NCMI **H**

Amounts shown at G and H must also be included at 8Z Share of net income from trusts

Non-Primary production

Non-Concessional MIT Income (NCMI) **I**

Excluded from NCMI **J**

Amounts shown at I and J must also be included at 8B Distribution from partnerships, less foreign income

Non-Concessional MIT Income (NCMI) **K**

Excluded from NCMI **L**

Amounts shown at K and L must also be included at 8R Share of net income from trusts, less capital gains, foreign income and franked distributions

Capital gains

NCMI **X**

Excluded from NCMI **Z**

The amounts shown at labels X and Z must be included in the calculation of the amount at 21A Net capital gain.

54 Non-refundable carry forward tax offsets

Early stage venture capital limited partnership tax offset **H**

Early stage investor tax offset **I**

56 Income of the trust estate **A**

**57 Statement of distribution****Distribution details**

Complete the distribution details on the following pages for BENEFICIARY 1 to 3 if required, and for Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted, if it applies.

If there are more than three beneficiaries see the instructions for more information.

**Note:** It is not an offence not to quote a TFN for a beneficiary. However, TFNs help the Tax ATO to correctly identify each beneficiary's tax records. The ATO is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information in this tax return. We need this information to help administer the tax laws. To make a correct Trustee Beneficiary (TB) statement you must quote the TFN of a resident trustee beneficiary of a closely held trust.

**Note:** If the trust needs to provide annual reports under the Trustee Beneficiary Rules or the TFN withholding rules you will be able to do so by completing the information in the statement of distribution

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction  50.00 %

Tax file number  XXX XXX XXX Entity code  U  S Date of birth

See the Privacy note in the Taxpayer's declaration.

Name  Pultar Family Superannuation Fund

Address  403/23 Ravenshaw Street  
  
 NEWCASTLE WEST  NSW  2302

Assessment calculation code  V  35 Entity code  U  S Share of credit for TFN amounts withheld from payments from closely held trusts  O

Share of income of the trust estate  W  39,972 Capital gains  F

Share of credit for tax withheld - foreign resident withholding (excluding capital gains)  L NCMi capital gains  F1

Australian franking credits from a New Zealand franking company  N Excluded from NCMi capital gains  F2

Primary production  A /  Share of credit for foreign resident capital gains withholding amounts  Z

PP - NCMi  A1 Attributed foreign income  G

PP - Excluded from NCMi  A2 Other assessable foreign source income  H /

Share of income Non-primary production  B  39,972 /  Foreign income tax offsets  I

Invest  /  Share of National rental affordability scheme tax offset  R

Other  39,972 /  Exploration credits distributed  M

Non-PP - NCMi  B1 Early stage venture capital limited partnership tax offset  T

Non-PP - Excluded from NCMi  B2 Early stage investor tax offset  J

Credit for tax withheld where ABN not quoted  C Div 6AA Eligible income  C1

Franked distributions  U

Invest

Other

Franking credit  D

TFN amounts withheld  E

Small business income tax offset information

Share of net small business income  Y

Non-resident beneficiary additional information

s98(3) assessable amount  J

s98(4) assessable amount  K

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts  P

Untaxed part of share of net income  Q

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year  S

Total TFN amounts withheld from payments  T

57 Statement of distribution - continued

Beneficiary's name and tax file number or postal address

Distribution Fraction  50.00 %

Tax file number  Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name Rodan Superannuation Fund

Address 2 Burton Road  
MOUNT HUTTON NSW 2290

Assessment calculation code **V** 35 Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W** 39,972 Capital gains **F**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **L** NCMi capital gains **F1**

Australian franking credits from a New Zealand franking company **N** Excluded from NCMi capital gains **F2**

Primary production **A** Share of credit for foreign resident capital gains withholding amounts **Z**

PP - NCMi **A1** Attributed foreign income **G**

PP - Excluded from NCMi **A2** Other assessable foreign source income **H**

Share of income Non-primary production **B** 39,972 Foreign income tax offsets **I**

Invest  Share of National rental affordability scheme tax offset **R**

Other  39,972 Exploration credits distributed **M**

Non-PP - NCMi **B1** Early stage venture capital limited partnership tax offset **T**

Non-PP - Excluded from NCMi **B2** Early stage investor tax offset **J**

Credit for tax withheld where ABN not quoted **C** Div 6AA Eligible income **C1**

Franked distributions **U**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

Small business income tax offset information

Share of net small business income **Y**

Non-resident beneficiary additional information

s98(3) assessable amount **J**

s98(4) assessable amount **K**

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

57 Statement of distribution - continued

Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted.

Assessment calculation code	<b>V</b> <input type="text"/>	Share of credit for TFN amounts withheld from payments from closely held trusts	<b>O</b> <input type="text"/>
Share of income of the trust estate	<b>W</b> <input type="text"/>	Capital gains	<b>F</b> <input type="text"/>
Share of credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>L</b> <input type="text"/>	NCMI capital gains	<b>F1</b> <input type="text"/>
Australian franking credits from a New Zealand franking company	<b>N</b> <input type="text"/>	Excluded from NCMI capital gains	<b>F2</b> <input type="text"/>
Share of income	Primary production	<b>A</b> <input type="text"/>	Share of credit for foreign resident capital gains withholding amounts
	PP – NCMI	<b>A1</b> <input type="text"/>	Attributed foreign income
	PP – Excluded from NCMI	<b>A2</b> <input type="text"/>	Other assessable foreign source income
	Non-primary production	<b>B</b> <input type="text"/>	Foreign income tax offset
	Non-PP – NCMI	<b>B1</b> <input type="text"/>	Share of National rental affordability scheme tax offset
	Non-PP – Excluded from NCMI	<b>B2</b> <input type="text"/>	Share of other refundable tax offsets
	Credit for tax withheld where ABN not quoted	<b>C</b> <input type="text"/>	Early stage venture capital limited partnership tax offset
Franked distributions	<b>U</b> <input type="text"/>	Early stage venture capital limited partnership tax offset carried forward from previous year	
Franking credit	<b>D</b> <input type="text"/>	Early stage investor tax offset	<b>J</b> <input type="text"/>
TFN amounts withheld	<b>E</b> <input type="text"/>	Early stage investor tax offset carried forward from previous year	<b>M</b> <input type="text"/>

If you completed labels T, K, J or M, attach the information requested in the instructions.

58 Choice for resident trustee to be assessed to capital gains on behalf of beneficiaries

Assessment calculation code **X**

Amount of capital gains on which the trustee has chosen to be assessed on behalf of beneficiaries **Y**

Items 59 and 60 must be answered for all trusts - if you answer yes to any of these questions, answer Yes to the 'other attachments' question on page 1 of this tax return.

59 Beneficiary under legal disability who is presently entitled to income from another trust

Was any beneficiary in this trust, who was under a legal disability on 30 June 2021, also presently entitled to a share of the income of another trust?

N Print Y for yes or N for no.

If yes, or the answer is not known, furnish the information requested in the instructions.

60 Non-resident trust

Is the trust a non-resident trust?  N Print Y for yes or N for no.

If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled. Print NIL if applicable.

**Declarations**

**TAXPAYER'S DECLARATION**

**Important**

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are 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 in tax returns.

**This declaration must be signed by a trustee or public officer.**

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiary in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each beneficiary's assessment.

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**DECLARATION:**

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature

Day Month Year  
**SIGN HERE**

Hours taken to prepare and complete this tax return

**TAX AGENT'S DECLARATION**

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Client's reference

Contact name

Date Day Month Year  
29/04/2022

Agent's phone number (include area code)

Area code	Telephone number
02	40024826

Agent's reference number

Office use only



**Rental Property Schedule 2021****Trust**

Name of Property			
Address of Rental Property	113 Stenhouse Drive		
	CAMERON PARK	NSW	2285
Date property first earned rental income			11/10/2016
Number of weeks property was rented this year			52
Private Use %			
Number of weeks property was available for rent this year			52
What is the entity's % ownership of the property?			100
Date property was purchased			07/06/2016
Purchase price of property			1,500,000
Date property was sold (if property disposed of during year)			
Sale price of property			
Capital gain/loss on sale of this property			
Value of capital allowances (depreciation on plant) recouped on the sale			
Value of capital works deductions (special building write-off) recouped			
Has the loan for the property been renegotiated this year?			N

**Ownership****% owned**

Superpower Unit Trust No 1		SUPE0009	100.00
----------------------------	--	----------	--------

**Income****Return**

<b>Gross rental income</b>	191,921	191,921
<b>Other rental related income</b>	9,691	9,691
<b>Gross Rent</b>	201,612	201,612

**Expenses****Total****Prv %****Return**

V Bank Charges		1,920		1,920
F Borrowing expenses		1,110		1,110
H Council Rates		8,605		8,605
K Insurance		4,027		4,027
V QSR		1,600		1,600
Q Repairs and maintenance		3,771		3,771
L Interest NAB \$1.3m		45,192		45,192
I Capital allowances (depreciation)		7,676		7,676
R Capital works-special build w/off		34,798		34,798
<b>Total expenses</b>		108,699		108,699

**Net Rent**

92,913	/	92,913	/
--------	---	--------	---

**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

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

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic funds transfer - direct debit**

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

Tax file number Year Name of partnership,  
trust, fund or entity 

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

**Important**

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

**Declaration: I declare that:**

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

Signature of partner,  
trustee or director**SIGN HERE****PART B Electronic funds transfer consent**

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

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

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

Agent's reference  
number Account Name 

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

Signature

Date

# **Unit Trust - Fixed Deed**

establishing the

---

## **Superpower Unit Trust No 1**

---

WSC Group  
3/74 Park Avenue  
KOTARA NSW 2289  
Tel: 0249411899  
todd.hearne@wscgroup.com.au

Maddocks  
Level 6  
140 William Street  
Melbourne VIC 3000  
Tel: 1300 307 343  
(c/- Cleardocs)  
info@maddocks.com.au  
www.maddocks.com.au

## Table of contents

<b>A</b>	<b>The trust</b> .....	<b>1</b>
	Establishment of the Unit Trust - Fixed .....	1
	Deed binds and benefits unit holders .....	1
	Issuing additional units .....	1
	Registration of the trust .....	1
	Issuing fractions of units .....	1
	Consolidating and splitting units .....	1
	Issuing wholly paid and partly paid units .....	2
	Failure to pay an instalment on partly paid units .....	2
	The trustee may sell units over which a lien exists .....	2
	Proceeds of sale .....	2
	Transfer of units to the purchaser .....	2
	Interest of unit holders .....	3
	Restrictions on rights of unit holders .....	3
<b>B</b>	<b>Application for units</b> .....	<b>3</b>
	The issue price of units .....	3
	The number of units to be issued .....	3
	Application for units .....	3
	Allotment of units .....	4
	The register of unit holders .....	4
	The trustee must keep the register up to date .....	4
	The effect of registration .....	4
	Joint holders of units .....	4
	Trusts etc not recognised .....	5
	Certificates of holdings .....	5
	Surrender of certificates .....	5
<b>C</b>	<b>Redemption, transfer and transmission of units</b> .....	<b>5</b>
	A unit holder may apply for redemption of units .....	5
	Redemption .....	5
	The redemption price of a unit .....	5
	The date redemption takes place .....	6
	Payment .....	6
	Funds for payment .....	6
	Suspension of redemptions .....	6
	Right to transfer units .....	6
	The transferor remains holder .....	7
	Transmission of units on the death of a unit holder .....	7
	Election by a personal legal representative .....	7
	Issuing a new certificate .....	7
<b>D</b>	<b>Distributions</b> .....	<b>7</b>
	Trustee's right to determine meaning of income .....	7
	The trustee may accumulate income .....	8
	The distribution of income .....	8

	Interim distributions .....	8
	Other distributions .....	8
	Failure to resolve distribution or retention .....	8
	Trust for unit holder under a legal disability.....	8
	Details of the trust for a unit holder under a legal disability .....	9
	Trustee may determine what is income and what is capital .....	9
	Allocation of income or capital of a category .....	9
	Allocation of expenses .....	9
	Distributed income and capital remain in categories.....	9
	Reinvestment .....	10
	Method of distribution .....	10
<b>E</b>	<b>Meetings of unit holders .....</b>	<b>10</b>
	Convening meetings.....	10
	Notice of meetings.....	10
	Chair.....	11
	The decision of questions.....	11
	A poll .....	11
	Voting .....	11
	Proxies etc.....	11
	Meeting procedures.....	11
	The trustee may adjourn a meeting.....	12
	Resolutions are binding on all unit holders.....	12
<b>F</b>	<b>Powers, liability and indemnity of the trustee .....</b>	<b>12</b>
	All powers of an individual owner in relation to assets .....	12
	Specific powers .....	12
	The trustee's borrowing power is unlimited .....	14
	Authority to act on the trustee's behalf .....	14
	The trustee may appoint a manager .....	14
	The trustee may register assets in the name of a nominee .....	15
	The trustee may deposit title documents.....	15
	Liability of the trustee .....	15
	Indemnity to the trustee.....	15
	No indemnity from unit holders.....	15
	The trustee may insist on protection .....	15
	Remuneration.....	15
	Administration expenses .....	16
	Conflict of interests.....	16
	Release of a power .....	16
	Exercise of powers at the trustee's discretion .....	16
	Advice.....	16
<b>G</b>	<b>Appointment, retirement and removal of the trustee.....</b>	<b>16</b>
	The trustee of the trust .....	16
	Appointment of a new trustee.....	16
	Retirement of the trustee.....	17
	Removal of the trustee .....	17
	Termination of the appointment of the trustee.....	17

	The transfer of assets.....	17
<b>H</b>	<b>Variation and termination of trust.....</b>	<b>18</b>
	No Variation of clauses .....	18
	The trustee may vary this deed .....	18
	Variation may not affect rights.....	18
	The time variation takes effect .....	18
	Termination date .....	18
	Termination .....	19
	Retained amounts .....	19
	Power to postpone a sale.....	19
<b>I</b>	<b>Miscellaneous.....</b>	<b>19</b>
	More than one trustee .....	19
	Statements and accounts.....	19
	Financial statements .....	19
	Access to the accounts and books.....	20
	Auditor .....	20
	The trustee may require proof .....	20
	Currency conversion .....	20
	The trustee may value the assets and liabilities.....	20
	No partnership etc.....	20
	Notices .....	21
	Time notice is given.....	21
	Waiver .....	21
	Other rights are preserved .....	21
	Joint and several obligations .....	21
	Laws .....	21
	Counterparts.....	21
	Jurisdiction .....	22
	<b>Definitions .....</b>	<b>23</b>
	<b>Schedule.....</b>	<b>24</b>
	<b>Execution .....</b>	<b>25</b>

## **A The trust**

### **Establishment of the Unit Trust - Fixed**

- 1 The initial unit holders are:
  - MLP No 2 Pty Ltd, ACN 148 958 561, as trustee for Pultar Family Superannuation Fund.
  - Rodan Initiatives Pty Ltd, ACN 609 909 346, as trustee for Rodan Superannuation Fund.
- 2 Newcastle Superpower Pty Ltd, ACN 611 267 344 has agreed to be the initial trustee of the trust.
- 3 They have jointly paid a settled sum of \$10 to the trustee, Newcastle Superpower Pty Ltd, ACN 611 267 344, to establish the Superpower Unit Trust No 1 which is to be governed in accordance with this deed. The initial unit holders have also paid for, and the trustee has issued to them, the number of fully and partly paid units in the trust specified in the Schedule.

### **Deed binds and benefits unit holders**

- 4 This deed both binds and benefits all unit holders.

### **Issuing additional units**

- 5 The trustee may create and issue additional units at any time. Unless all the unit holders provide their written consent otherwise, the price paid for each issued unit must be equal to the redemption price calculated in accordance with clause 30 at the time immediately prior to the units being issued. A person who is or becomes a unit holder is immediately bound by this deed and entitled to benefit under it.

### **Registration of the trust**

- 6 The trustee must ensure that the trust is registered under the *Corporations Act* before the number of members exceeds 20.

### **Issuing fractions of units**

- 7 The trustee may issue units in fractions. Their value is proportional to the value of a whole unit. If a holding includes more than one fraction of a unit, the trustee may consolidate them.

### **Consolidating and splitting units**

- 8 The trustee may consolidate or split units, but only if each unit is consolidated or split on the same basis as every other unit. The trustee must notify each unit holder of the consolidation or split within 30 days after effecting it. The trustee must immediately amend the register to reflect the consolidation or split.

### **Issuing wholly paid and partly paid units**

- 9 The trustee may issue units as wholly paid units or partly paid units. The issue price of partly paid units is to be paid partly on issue and partly by instalments. In the document offering partly paid units for subscription, the trustee must set out the terms, including payment terms, on which the units are to be issued, or must state that these are at the trustee's discretion.

### **Failure to pay an instalment on partly paid units**

- 10 If a unit holder fails to pay an amount due on a partly paid unit on time, the trustee has a first and paramount lien over all units registered in the name of the unit holder. The lien extends to each of the following:
- any unpaid fees or calls in respect of the units;
  - any interest that may be payable in accordance with the terms on which the partly paid unit was issued;
  - any distribution declared at any time in respect of the units;
  - any costs incurred by the trustee in attempting to recover the amounts due by selling the partly paid unit.

A lien over units is discharged if the trustee registers a transfer of those units.

### **The trustee may sell units over which a lien exists**

- 11 The trustee may sell any partly paid units over which a lien exists, as agent for the unit holder. The trustee may only do so after giving the unit holder 14 days' notice in writing, specifying the amount overdue and demanding payment of it.

### **Proceeds of sale**

- 12 The trustee may apply the proceeds of sale towards payment of the overdue amount. The trustee must pay the balance, less any costs incurred in the sale, to the unit holder. If the proceeds of sale are insufficient to discharge the overdue amount and to pay the costs incurred by the trustee in selling the units, the unit holder remains liable to the trustee for the deficiency.

### **Transfer of units to the purchaser**

- 13 The trustee may sign the required transfer to the purchaser on the unit holder's behalf. The transfer is as effective as if the unit holder had signed it. The purchaser is not responsible for what is done with any consideration paid by him or her. The purchaser will not be affected by any irregularity or invalidity in the procedures followed by the trustee in connection with the sale.



### **Interest of unit holders**

- 14 The trustee holds the assets of the trust as a separate fund on trust for the unit holders. The beneficial interest in the trust at any time is vested in the holders of units in the trust at that time, in proportions determined in accordance with the rights attaching to the units. Each unit entitles the holder to an equal share with each other unit holder of a unit in the beneficial interest in the trust as a whole.
- 15 Despite any other provision of this deed, in accordance with clause 14, each unit holder is presently entitled to their proportionate share in:
- the income of the trust, subject only to the proper payment of expenses by and of the trustee relating to the administration of the trust; and
  - the trust's assets.

### **Restrictions on rights of unit holders**

- 16 A unit holder (subject to any right conferred by this deed on the unit holders to the contrary) must not do any of the following:
- interfere with the trustee's exercise of any right or power;
  - exercise a right in respect of an asset or lodge a caveat or other notice in relation to an asset or claim any interest in an asset in any other way;
  - require any asset to be transferred to the unit holder.

## **B Application for units**

### **The issue price of units**

- 17 Subject to clause 5, the issue price of a unit is set by the trustee.

### **The number of units to be issued**

- 18 The trustee sets the number of wholly paid units issued by dividing the amount the trustee decides to accept from applicants by the issue price.
- The trustee sets the number of partly paid units issued by dividing the amount the trustee decides to accept from applicants by that part of the issue price for those units which is to be paid on application.

### **Application for units**

- 19 A person who wants to subscribe for units must complete and lodge an application form as required by the trustee. The applicant must enclose with the form the application money, or the transfer of property to be vested in the trustee. The application must be in the form required by the trustee. The trustee may set a minimum application amount for units. The trustee has an absolute discretion whether to accept or reject an application.

### **Allotment of units**

- 20 The trustee allots units to a person by registering them in that person's name in the Unit Register. A person has no rights to a unit until it is allotted to him or her.

### **The register of unit holders**

- 21 The trustee must maintain a register of unit holders. In it the trustee must record the following details:
- the names of the trust and the trustee;
  - the names and addresses of each unit holder and the number of units held by them;
  - the date when the units were issued;
  - if the units have distinctive numbers or distinctive certificates, their numbers;
  - details of all transfers and redemptions of the units;
  - any other details the trustee decides to record.

### **The trustee must keep the register up to date**

- 22 The trustee must keep the register up to date and must record any change of address of which the trustee receives written notice.

### **The effect of registration**

- 23 The person who is registered as the holder of a unit is the only person whom the trustee will recognise as entitled to it.

### **Joint holders of units**

- 24 If 2 or more persons are joint holders of units, the following conditions apply to them:
- the trustee is not bound to register more than 3 joint holders of a unit;
  - the joint holders are jointly and severally liable for all payments, including payment of tax, which have to be made in respect of the units;
  - if the death of a joint holder is proved to the trustee's satisfaction, the remaining joint holders are the only persons whom the trustee will recognise as having any title to the units;
  - a receipt given by one joint holder for a payment or distribution is effective against the other joint holders;
  - the person whose name appears first in the register as one of the joint holders is the person entitled to delivery of notices, payment or other communications; and delivery to that person is effective against the other joint holders.

### **Trusts etc not recognised**

- 25 The trustee is not bound to recognise any beneficial, equitable, contingent or future interest of any person, whether under a trust or otherwise, in a unit held by a unit holder. This applies even if the trustee has notice of it.

### **Certificates of holdings**

- 26 A unit holder is entitled to a certificate signed by the trustee that records the units held in his or her name. The trustee may decide the form of the certificate. Joint holders are entitled to only one certificate in their joint names.

### **Surrender of certificates**

- 27 A unit holder must give the trustee his or her certificate when relevant units are transferred or redeemed, or special rights, restrictions or other conditions attached to them are varied. If that cannot be done, the unit holder must give the trustee satisfactory proof that the certificate has been lost or destroyed.

## **C Redemption, transfer and transmission of units**

### **A unit holder may apply for redemption of units**

- 28 A unit holder may apply to the trustee to redeem one or more units. The unit holder must do so by giving the trustee a completed form approved by the trustee for that purpose. If redemption of the specified units would result in the applicant holding less than the current minimum number of units set by the trustee, the trustee may treat the application as being for all the units held by the applicant. The unit holder may not withdraw an application for redemption.

### **Redemption**

- 29 If the trustee receives a redemption request under clause 28, the trustee must accept the application and comply with the request as soon as reasonably practicable.

### **The redemption price of a unit**

- 30 The trustee must set the redemption price, rounded to the nearest whole cent, of a unit on the basis of the following formula, applied on the date the redemption takes place:

$$\text{Redemption price} = \frac{\text{Net asset value} - \text{transaction costs}}{\text{Number of units on issue}}$$

'Net asset value' means the value of the assets less the liabilities of the trust as determined by the trustee under clause 103.

### **The date redemption takes place**

- 31 A redemption is to take place on the next business day after the day when the trustee becomes bound to redeem the units. If the trustee becomes bound after 5:00 pm on a business day, the redemption is to take place 2 business days later.

However, if the trustee has decided that units may only be redeemed on specified days, the redemption is to take place on the next specified day. If the trustee becomes bound after 5:00 pm on the day before a specified day, the redemption is to take place on the following specified day.

### **Payment**

- 32 Within 90 days after the redemption, the trustee must pay the applicant the redemption price for the units. However, the trustee may deduct any money owed by the unit holder to the trustee on any account before paying the applicant.

The trustee must record the redemption in the register, and must cancel the returned certificate or record on it the details of the redemption.

### **Funds for payment**

- 33 Apart from paying cash on hand, the trustee may do any of the following to pay the redemption price:

- borrow money;
- realise or sell any investment of the trust;
- transfer to the applicant assets of the trust to the same value as the redemption price for the units, or hold those assets on trust solely for the unit holder.

### **Suspension of redemptions**

- 34 The trustee may suspend redemptions of units if, as a result of either of the following, it is impractical for the trustee to calculate the net asset value:

- the closure or disruption of the efficient operation of a market in which assets of the trust are traded;
- the trustee believes that the realisation of assets in prevailing market conditions would not reflect the value for the assets that could be obtained in an orderly market.

An application for redemption that is received during a suspension period is to be treated as having been received before 5:00 pm on the next business day after the suspension ceases.

### **Right to transfer units**

- 35 A holder of units may transfer units to another person. However, the units must first be offered to other unit holders at a price set by the trustee. The trustee must set the price, rounded to the nearest whole cent, for a unit on the basis of the following formula, applied on the date the transfer is to take place:

$$\text{Sale price} = \frac{\text{Net asset value} - \text{transaction costs}}{\text{Number of units on issue}}$$

'Net asset value' means the value of the assets less the liabilities of the trust as determined by the trustee under clause 103.

- 35.1 The trustee may not refuse to register a transfer of units, and must do so as soon as reasonably practicable after receipt of the duly executed forms.
- 35.2 A transfer must be in a form approved by the trustee, and must be signed by both the transferor and the transferee.

### **The transferor remains holder**

- 36 The transferor remains the unit holder until the transferee is registered in the register as the holder of the units.

### **Transmission of units on the death of a unit holder**

- 37 If a unit holder dies, the trustee will only recognise the legal personal representative of the deceased – or, in the case of a joint holder of units, the surviving joint holder – as entitled to an interest in the deceased's units.

### **Election by a personal legal representative**

- 38 The legal personal representative of a deceased unit holder may elect in writing to be registered as the unit holder or to have another person registered as the unit holder. The trustee must act on the election, recording the transmission by election. A legal personal representative is not entitled to exercise any right as unit holder under this deed until he or she is registered. However, he or she may give a valid receipt for money received in respect of the units.

### **Issuing a new certificate**

- 39 If the trustee has consented to a transfer or the legal personal representative of a unit holder has elected to be registered or to have some other person registered as the unit holder, the trustee must register the transferee, legal personal representative or other person as the holder of the units when the trustee is given a properly executed and stamped transfer in the correct form, plus the certificate for the units. The trustee must cancel the certificate, issue a new certificate to the new holder, and issue an amended certificate to the previous holder if that holder continues to hold some of the units recorded on the cancelled certificate.

## **D Distributions**

### **Trustee's right to determine meaning of income**

- 40 The trustee may, instead of relying on the definition of 'income of the trust fund' set out in this deed, decide at any time prior to 30 June in a financial year to adopt, for that financial

year, another definition of 'income of the trust fund'. The trustee's power to make such a decision under this clause 40 is unconfined and not merely administrative.

### **The trustee may accumulate income**

41 During a financial year, the trustee may, with the prior approval by way of a resolution of the unit holders, resolve to accumulate a part of the income for that financial year. The trustee may do so for any of the following purposes:

- to recoup a loss in an earlier financial year;
- as a reserve to meet contingencies, to provide for repairs and maintenance, for depreciation or for any other purpose.

The trustee may pay tax for an accumulated amount out of that amount or out of capital.

### **The distribution of income**

42 The trustee must distribute the remaining income of the trust for a financial year to those who, immediately before the commencement of the next financial year, are unit holders. The trustee must do so in proportion to the number of units they hold.

### **Interim distributions**

43 The trustee may decide to make an interim distribution to unit holders of the estimated income of the trust.

### **Other distributions**

44 The trustee may at any time distribute any amount of capital or income to unit holders in proportion to the number of units each holds as at a date the trustee determines. The trustee may do so by way of cash payment or by issuing bonus units at the issue price determined at that date by the trustee.

### **Failure to resolve distribution or retention**

45 If, before the commencement of the next financial year, the trustee fails to resolve to distribute remaining income from a financial year or to retain it, that income must be credited to a separate account in the books of the trust in the names of the unit holders. The money will be a debt to the unit holders and will not bear interest.

### **Trust for unit holder under a legal disability**

46 The trustee may hold on trust for a unit holder who is under a legal disability any amount which is distributable under this deed to that unit holder, including a distribution in the form of an issue of units. The trustee may do so until the unit holder ceases to be under a legal disability. The assets and income of that trust are not part of the assets or income of this trust.

### **Details of the trust for a unit holder under a legal disability**

- 47 The trust for a unit holder under a legal disability is subject to the following rules:
- if the unit holder dies before ceasing to be under a legal disability, the trustee must hold the assets of that trust on trust for the unit holder's personal legal representative;
  - the trustee may distribute assets of the trust towards the maintenance, education or benefit of the unit holder and may distribute assets to a trustee or guardian of that unit holder, without being responsible for what that person does with the distribution.

### **Trustee may determine what is income and what is capital**

- 48 In determining the income of the trust for a financial year, the trustee may decide whether, and to what extent, a receipt or outgoing is on account of income or capital. The trustee's power to make such a decision under this clause 48 is unconfined and not merely administrative. The trustee's decision is final.

### **Allocation of income or capital of a category**

- 49 If the trustee distributes or accumulates income or capital, the trustee does so on a pro rata basis to all unit holders. However, with the consent of all unit holders, the trustee may decide that income of a financial year, or capital which is distributed or accumulated under this deed, is the whole or part of the income or capital of a category. The result that all or part of that income or capital is specifically or separately allocated and identified in a distribution or accumulation. Save for the unit holders' consent, the trustee's power to make such a decision under this clause 49 is unconfined and not merely administrative.

### **Allocation of expenses**

- 50 The trustee may decide to allocate expenses and outgoings to income or capital of any one or more categories. The trustee's power to make such a decision under this clause 50 is unconfined and not merely administrative. If the trustee does not make such a decision, then the expenses and outgoings are to be allocated in the following way:
- first, against income which is not income of a category;
  - second, against income of a category to which a tax credit, rebate or exemption does not attach;
  - third, against the remaining income.

### **Distributed income and capital remain in categories**

- 51 Income or capital to which a unit holder becomes entitled and which can be identified as being of a category, remains of that category after the unit holder becomes entitled to it and after it is passed to or received by the unit holder.

## **Reinvestment**

- 52 The trustee must determine the procedure for reinvestment in relation to distributions, while complying with the investment policy contained in the information memorandum. The trustee must give the unit holders 30 days' written notice of the procedure to be used.

## **Method of distribution**

- 53 The trustee may distribute an amount for a unit holder under this deed in any one or more of the following ways:

- with the unit holder's consent, by placing the amount to the credit of the unit holder in a 24 hour call account;
- by drawing a cheque for the amount payable to the unit holder or paying the amount into a bank account in the name of the unit holder;
- by paying the amount by cheque or in cash to a third person as directed by the unit holder;
- by satisfying any amount owed by the beneficiary to a third person;
- by applying any part of the amount towards satisfaction of money owing by the unit holder to the trustee on any account or owing to any other person;
- by transferring any of the assets of the fund in specie to the unit holder;
- if all the unit holders consent, by issuing units to the unit holder;
- by setting the amount aside in a separate account in the books of the trust in the name of the unit holder, which amount will be regarded as a liability of the trust.

An amount paid by cheque is to be paid either personally or by post to the unit holder's registered address.

## **E Meetings of unit holders**

### **Convening meetings**

- 54 The trustee may convene a meeting of unit holders at any time. The unit holders may require the trustee to do so by a notice signed by or for unit holders who hold more than 20% of the units on issue.

### **Notice of meetings**

- 55 The trustee must give at least 7 clear days' written notice of a meeting to all unit holders, specifying the date, time and place of the meeting and the business that is to be transacted.

A meeting may only be held on shorter notice (but no less than 24 hours' notice) with the consent of unit holders who hold at least 75% of the units on issue.



## **Chair**

- 56 At each meeting, the trustee must nominate a person, whether a unit holder or not, to be chair. The chair has a deliberative vote, but not a casting vote. The decision of the chair on any matter relating to the meeting and its resolutions is final.

## **The decision of questions**

- 57 A question put to a meeting of unit holders is to be decided by a show of hands. However, this does not apply if:
- the question is to be decided by the holders of a prescribed percentage of the units on issue; or
  - a poll is demanded.
- In each case, a poll must be taken instead.

## **A poll**

- 58 The unit holders who are present at a meeting may demand a poll. On a poll, each unit holder who is present is entitled to one vote per unit held. This does not apply to the extent of any special right, restriction or condition that attaches to a unit.

## **Voting**

- 59 A unit holder may cast a vote personally, by proxy or by attorney; or, in the case of a company, by a representative.

## **Proxies etc**

- 60 A proxy or appointment of a representative must be in a common form or a form approved by the trustee. A proxy must be signed by the unit holder. An appointment of a representative must be signed by the CEO or other officer of the corporation.
- A proxy must be deposited at the trustee's office at least 24 hours before the meeting to which it relates.

## **Meeting procedures**

- 61 The quorum for a meeting is 2 or more unit holders who represent at least 50% of the units on issue. If there is only one person who holds units in the trust, that unit holder is the quorum.
- If a quorum is not present within 30 minutes after the scheduled commencement of the meeting, the meeting is adjourned to a time, date and place determined by the trustee. This does not apply if the unit holders required the meeting to be convened. In that case, the meeting is dissolved.
- The quorum for an adjourned meeting is those present.

### **The trustee may adjourn a meeting**

- 62 The trustee may at any time adjourn a meeting to another time, date and place. The date must be no more than 21 days after the date of the adjourned meeting.

### **Resolutions are binding on all unit holders**

- 63 A resolution passed at a meeting of unit holders binds all unit holders. No objection may be made to any vote cast unless it is made at the meeting.

A resolution in writing signed by all the unit holders entitled to vote at a meeting of unit holders is as valid and effectual as if it had been passed at a duly called and constituted meeting of unit holders. The written resolution may consist of duplicate copies of one document of which copies have been signed by each unit holder.

## **F Powers, liability and indemnity of the trustee**

### **All powers of an individual owner in relation to assets**

- 64 The trustee has all the powers in relation to the assets of the trust that it is possible to give a trustee, including all the powers that an individual would have as the legal and beneficial owner of the assets.

### **Specific powers**

- 65 The trustee has each of the following specific powers:
- to invest the assets of the trust and vary such investment at any time, and to enter into and pay for those investments;
  - to advance or lend money to any person, with or without any security being provided;
  - to borrow and raise money from any person;
  - to provide any guarantee or indemnity for payment of money or for the performance of any person's contractual obligations;
  - to mortgage, pledge, charge or otherwise provide the assets of the trust as security for any borrowing, facility, guarantee, indemnity, lease or other contractual obligation;
  - to purchase, acquire, sell, transfer, hire, lease, dispose of, manage, divide, encumber or otherwise deal with any real or personal property;
  - to sell, transfer, hire, lease, dispose of, manage, divide or otherwise deal with any assets of the trust;
  - to purchase, acquire, vary, sell, transfer or dispose of any deferred property or rights, or any life, life endowment, term or other policy, and to make any relevant payment or pay any premium from the assets of the trust;
  - to pay out of the assets of the trust any costs, charges, taxes, duties or expenses of the trust including those which are:

- incidental to the management of the assets of the trust;
- incidental to, or incurred in the exercise of, any power, authority or discretion of the trustee;
- incurred because of the death of a trustee, appointor or any beneficiary;
- to exercise all rights and perform all duties associated with the trustee holding shares, stock or debentures in any company;
- to establish, purchase, acquire, promote or conduct any company, business, profit-making undertaking or scheme, either in the trustee's own capacity or in its capacity as trustee (or both), and either solely or with any person and to sell, transfer, dispose of or wind up any such company, business, undertaking or scheme;
- to employ any person to carry on any business of the trust or to do anything in connection with matters required to be done under this deed, and to remunerate that person (and make arrangements as to that person's superannuation);
- to appropriate, wholly or partly, any asset of the trust in satisfaction of any interest a person may have in the assets of the trust or any benefit which the trustee determines to pay to or apply for the benefit of, a beneficiary;
- to value, or engage a person to value in whole or in part, the assets or any asset of the trust;
- to open and operate bank accounts in the usual way, to draw, make, accept, endorse, discount, execute, issue or otherwise deal with all forms of negotiable or transferable instruments and to enter into any bill facilities or other form of banking facilities;
- to give receipts for money received;
- to deposit any securities, deeds or other documents with any bank;
- to underwrite shares, securities or other obligations;
- to grant options in respect of any of the assets of the trust;
- to become a director, or appoint any person as a director, of any company an interest in which forms part of the assets of the trust, and to be independently paid an amount appropriate for such a position;
- subject to the relevant provisions of this deed, to appoint new trustees in relation to all or any part of the fund on any terms the trustee sees fit;
- to receive any real or personal property by gift or by will as additions to the assets of the trust;
- to grant, cancel or redeem an annuity;
- to divide the assets in their own particular form, without first realising those assets, between the trust fund and any other trusts established under this deed;
- to exercise a power or discretion even though the trustee or a director, member, associate or relative of the trustee has or may have a direct or indirect interest in the method or result of exercising the power or discretion, or may benefit

directly or indirectly from its exercise, provided that such power or discretion is exercised in good faith and for a proper purpose;

- to take any action to protect the assets of the trust;
- to mix the trust fund with any other money, funds or property, including without limitation, other trusts' money, funds or property and may join with any other person or the trustee in its personal capacity or as trustee or any other trust fund or both of them in making common investments;
- in addition to the power set out in clause 67, to appoint in writing an attorney or attorneys and delegate the exercise of all or any of the powers or discretionary authorities hereby conferred on the trustee and execute any powers of attorney or other instruments necessary to effect such purpose;
- to make any election required or permitted at law;
- subject to the provisions of this deed, to exercise all or any of these powers:
  - as the trustee sees fit;
  - either alone or jointly with any person including a trustee for any other trust or the trustee in its personal capacity or as trustee of any other trust fund and to assume joint or several liability in respect of any joint exercise of these powers; and
  - in relation to the assets of the trust, as if the trustee was the beneficial owner of those assets.

In this clause, the term 'any person' is taken to include the trustee in his or her personal capacity, the trustee as trustee of another trust, any director, member, associate or relative of the trustee and any company, business or partnership in which the trustee is a director, member, partner or otherwise involved.

### **The trustee's borrowing power is unlimited**

66 The trustee has power to borrow and to offer guarantees to the extent that the trustee thinks fit.

### **Authority to act on the trustee's behalf**

67 The trustee may authorise another person to exercise a power or discretion of the trustee. If the trustee authorises another person to exercise a power or discretion of the trustee, the trustee may include in the authority provisions to protect persons dealing with the authorised person. The trustee remains liable for the acts and omissions of the authorised person.

### **The trustee may appoint a manager**

68 The trustee is not required to act personally, but may appoint a person to manage the trust on the trustee's behalf.

### **The trustee may register assets in the name of a nominee**

- 69 The trustee may register the assets in the name of a nominee. The trustee retains all the trustee's powers in relation to assets registered in the nominee's name.

### **The trustee may deposit title documents**

- 70 The trustee may deposit documents of title to any asset with a solicitor, accountant, bank, trust company, investment broker, stock broker or similar person in the place where the assets are invested or situated.

### **Liability of the trustee**

- 71 The trustee is not liable to the unit holders in respect of any loss unless it arises from fraud, gross negligence or breach of trust on the part of the trustee. Any liability is limited to the assets of the trust.

### **Indemnity to the trustee**

- 72 The trustee is entitled to an indemnity out of the assets of the trust in respect of any liability incurred in connection with acting as trustee of the trust. This does not apply if the liability arose from fraud, gross negligence or breach of trust on the part of the trustee.

### **No indemnity from unit holders**

- 73 A unit holder is under no obligation whatever to personally indemnify the trustee or a creditor of the trust in relation to any liability, loss, damage or expense either incurred or suffered in connection with the trust. A unit holder's sole liability is in respect of any amount unpaid on partly paid units. The trustee is unable to exercise any right by way of subrogation or indemnity against a unit holder.

### **The trustee may insist on protection**

- 74 The trustee is entitled not to enter into an agreement, execute a document or assume liability of any type in connection with the trust unless it includes a provision limiting the trustee's liability to the extent of the trustee's right to an indemnity from the assets of the trust.

### **Remuneration**

- 75 The trustee is entitled to remuneration for acting as trustee in accordance with a special resolution passed by the unit holders. The remuneration may be in the form of fees, salary, commission or other remuneration. It may be paid out of capital or income of the trust.

### **Administration expenses**

- 76 The trustee may pay all the expenses and costs of administering the trust out of the income or capital of the trust. If the trustee is engaged in a profession, the trustee may charge usual professional charges for any professional work done for the trust by the trustee or a professional, partner or employee.

### **Conflict of interests**

- 77 The trustee (and an associate of the trustee) is entitled to be trustee of another trust, and to deal in any way with the trust established by this deed, or a unit holder, despite being trustee (or an associate of the trustee) of the trust. However, the trustee must disclose any interest of the trustee (or an associate) in a contract or transaction to unit holders before the contract or transaction is entered into. And the trustee (and associate) must also act in good faith at all times towards the unit holders in respect of the contract or transaction.

### **Release of a power**

- 78 The trustee may release or revoke any power conferred on the trustee by this deed, except one which by the terms of this deed is irrevocable. Any other person may release or revoke a power conferred on that person by this deed. If a power is released or revoked by the trustee or other person, the clause granting that power ceases to operate.

### **Exercise of powers at the trustee's discretion**

- 79 The trustee has an absolute discretion whether to exercise a power under this deed and as to how to exercise a power. Neither a unit holder nor any other person may challenge an exercise of a power or a failure to exercise it, or require a reason for its exercise or non-exercise.

### **Advice**

- 80 The trustee may rely on advice from a qualified lawyer in relation to interpreting and applying this deed and anything to be done or not done under it. The trustee may rely on advice or information supplied by any other person in relation to any matter that the trustee believes in good faith is within that person's competence and will not be liable for relying on that advice or information.

## **G Appointment, retirement and removal of the trustee**

### **The trustee of the trust**

- 81 The initial trustee of the trust is named in the Schedule.

### **Appointment of a new trustee**

- 82 The unit holders may appoint a new trustee by passing a special resolution. They may appoint a single trustee or more than one. The appointment is effective when the new

trustee executes a deed binding the trustee to comply with this deed. Registration of the deed is not required unless the law demands it.

- 83 The appointment provisions of this deed apply to the exclusion of any statutory appointment provisions. Registration of any deed which changes the trustees is not required to give effect to a change of trustee or to vest the trust's assets in a new trustee.

### **Retirement of the trustee**

- 84 A trustee may retire by giving the unit holders 3 months' written notice, or such shorter period as specified in a special resolution of the unit holders. However, unless there is a remaining trustee, the retirement is only effective when a new trustee has been appointed.

### **Removal of the trustee**

- 85 The unit holders may remove a trustee at any time in accordance with law or by passing a special resolution.

### **Termination of the appointment of the trustee**

- 86 The appointment of a trustee terminates automatically if any of the following occurs:
- the trustee is found to be of unsound mind, or the trustee or his or her estate becomes liable to be dealt with in any way under a law dealing with mental health;
  - the trustee becomes bankrupt or makes an arrangement or composition with his or her creditors;
  - the trustee enters into compulsory or voluntary liquidation (except for the purposes of amalgamation or reconstruction), or has an administrator, receiver, official manager, or receiver and manager appointed to any part of its assets.

### **The transfer of assets**

- 87 On retirement or removal of a trustee, or automatic termination of a trustee's appointment, the trustee must immediately do each of the following at the trust's expense:
- hand over the books, accounts, documents and property of the trust to the new trustee;
  - do everything necessary to vest the assets of the trust in the new trustee;
  - do everything reasonably required by the new trustee to hand over to the new trustee possession and control of any assets in the hands of third parties;
  - do everything reasonably required by the new trustee to inform the new trustee of the full state of affairs of the trust.

## **H Variation and termination of trust**

### **No Variation of clauses**

88 Clauses 14, 15, 16, 17, 29, 41, 82, 89, 91, 92, 93 and this clause 88 cannot be varied except to the extent necessary to ensure that the trust is a fixed trust for the purposes of the *Land Tax Management Act 1956* (NSW).

### **The trustee may vary this deed**

89 Except as stated in clause 88, the trustee may vary this deed by resolving to approve the variation. The resolution must be signed by the trustee or by an authorised officer of the trustee. It is not necessary to execute a deed varying this deed in accordance with the resolution.

However, a variation concerning any of the following matters is not effective unless the unit holders consented to it by passing a special resolution at the time of the variation or before it:

- the issue, transfer or redemption of units;
- the appointment or removal of a trustee;
- the variation of this deed;
- voting rights at meetings of the unit holders; and
- limitation of the liability of unit holders.

### **Variation may not affect rights**

90 The trustee may not vary this deed in a way that affects::

- the rights of a unit holder to income of the trust previously set aside or held for the benefit of that unit holder;
- the rights of unit holders to participate in the income or capital of the trust in accordance with this deed.

### **The time variation takes effect**

91 A variation takes effect on the date specified in the resolution. If no date is specified, it takes effect on the date of the resolution.

### **Termination date**

92 The trust terminates 80 years after the date of this deed. It terminates at an earlier date if either of the following occurs:

- unit holders holding at least 90% of the units on issue notify the trustee that it is to terminate on a specified earlier date;
- the trustee decides in the interests of all unit holders that it should terminate at a specified earlier date.



## **Termination**

- 93 On termination of the trust, the trustee must realise the assets of the trust, pay all its liabilities, and distribute the remainder (after deducting any amount the trustee is entitled to and any amount the trustee decides is appropriate to cover actual, contingent and future liabilities) to the unit holders in accordance with their entitlements, in proportion to the number of units in respect of which they are registered.

## **Retained amounts**

- 94 The trustee must hold any retained amounts on trust for the unit holders in accordance with their entitlements at the time of termination of this deed.

## **Power to postpone a sale**

- 95 The trustee may postpone the realisation of any asset for any period the trustee thinks desirable.

# **I Miscellaneous**

## **More than one trustee**

- 96 If there is more than one trustee at any time, the trustees must exercise their powers and discretions by at least a majority of the trustees.

## **Statements and accounts**

- 97 The trustee must establish and maintain proper books of account which accurately reflect all receipts and outgoings of the trust. The trustee must separately record all income and capital of different categories referred to in this deed.

## **Financial statements**

- 98 The trustee must ensure that financial statements are prepared as at the end of each financial year. The statements are to include a profit and loss account and a balance sheet. They are to be certified by a certified practising accountant to be a true and proper statement of the affairs of the trust in accordance with generally accepted accounting principles. They must set out:
- the income of the trust;
  - the capital of the trust;
  - costs and disbursements and other outgoings paid or payable out of the trust and chargeable against income;
  - capital expenditure and liabilities chargeable to capital;
  - investments and money comprised in the trust;
  - amounts held in the accumulated income account;
  - amounts distributed to unit holders;

- amounts held in retained income accounts.

### **Access to the accounts and books**

- 99 A unit holder is entitled to inspect the books and accounts of the trust on giving the trustee reasonable notice.

### **Auditor**

- 100 The trustee may appoint an auditor for the trust.

Unit holders holding at least 20% of the units on issue may at any time request in writing that the trustee appoint an auditor to examine the books and accounts of the trust to ascertain whether any financial statement is correct and to inquire into the financial affairs of the trust. The unit holders may name the auditor or leave it to the trustee to choose one. The trustee must give the auditor access to the books and accounts and must give the auditor any information or explanation the auditor asks for and must co-operate fully with him or her. The costs of the audit are to be paid out of the trust. The trustee may terminate the services of the auditor.

### **The trustee may require proof**

- 101 The trustee may require proof satisfactory to the trustee of the identity and right of a person to a unit or any interest in a unit.

### **Currency conversion**

- 102 If it is necessary to convert an amount from one currency to another, the trustee must decide when the conversion is to take place and the basis on which it is to be done.

### **The trustee may value the assets and liabilities**

- 103 The trustee may at any time value the assets and liabilities of the trust. In doing so, the trustee is not to be regarded as having a valuer's knowledge or any expertise in valuing assets. The trustee may determine what valuation methods and policies to apply. The valuation of an asset must be a market valuation unless the trustee decides that there is no market for an asset or that the market value does not represent its fair value.

The trustee, in making a valuation of the assets and liabilities of the trust, may seek the opinion of the trust's auditors. If no auditor has been appointed to the trust, the trustee may seek the opinion from the trust's accountant. The auditor or accountant as the case may be must confirm to the trustee in writing the market value of the assets of the trust.

### **No partnership etc**

- 104 This deed does not create the relationship of partners, or of principal and agent, between the trustee and the unit holders. It does not create the relationship of partners between the unit holders.

## **Notices**

105 A notice or other communication that is required to be given or made or that may be given or made to the trustee is only given or made if it is in writing and delivered personally or sent to the address or fax number set out in the Schedule, or a replacement address or fax number notified to unit holders by the trustee.

A notice or other communication that is required to be given or that may be given to a unit holder is only given if it is in writing and delivered personally or sent to the unit holder's registered address or fax number last notified in writing to the trustee.

## **Time notice is given**

106 A notice or other communication is given or made:

- when it is delivered personally;
- when it should have been delivered in the ordinary course of the post (3 days within Australia; 10 days outside Australia);
- when the sender receives an acknowledgement or transmission report from the sender's fax that the notice or other communication has been sent in full.

A notice or other communication that is given or made after normal business hours is given or made at 9:00 am on the next business day (recipient's business day and time).

## **Waiver**

107 The trustee or a unit holder may only waive a right or a requirement for the performance of a duty by specifically waiving it in writing. Nothing else suffices.

## **Other rights are preserved**

108 This deed does not affect any other rights the trustee or a unit holder may have apart from the deed.

## **Joint and several obligations**

109 The obligations imposed on anyone under this deed are imposed jointly and severally.

## **Laws**

110 References to laws in this deed refer to those laws as amended, or, if repealed, any laws that supersede the repealed laws, if that is consistent with the overall purpose of this deed and does not lead to an anomaly.

## **Counterparts**

111 This deed may be executed by executing identical documents.

## **Jurisdiction**

- 112 This deed is governed by the law of New South Wales. Each party submits to the jurisdiction of the courts of that jurisdiction. No party may argue, on the basis of the doctrine of forum non conveniens or any other basis, that the courts of that jurisdiction should not exercise jurisdiction.

## Definitions

**Associate** means what it means under the *Corporations Act*.

**Business day** means Monday to Friday, except public holidays in the jurisdiction stated in clause 112.

**Clear days** in relation to a period of notice, excludes the day the notice is given and the day it becomes effective.

**Corporations Act** means the *Corporations Act 2001* (Cth).

**Financial year** means the period from 1 July in a year to 30 June in the next year. It also means the lesser period ending on 30 June after the date of this deed; and the period from 1 July until the termination of the trust before 30 June of the next year.

**Income** for a given financial year, excludes any income for that year that the trustee has decided to accumulate.

**Income of the trust fund** means, subject to clause 40, the net income of the trust as defined in section 95(1) of the *Income Tax Assessment Act 1936* (Cth) (as amended).

**Law** includes a requirement under a law, and the rules of a stock exchange or other body with which rules the trustee must comply.

**New trustee** includes any remaining trustee.

**Net asset value** means the value of the assets less the liabilities of the trust as determined by the trustee under clause 103.

**Person** includes an entity that is not a legal entity.

**Present** means present in person or by proxy, or in the case of a corporation, by a representative.

**Realise** includes sell, call in and convert into money.

**Special resolution** means a resolution passed by 75% of unit holders present and entitled to vote.

**Tax** means any type of tax, duty, charge, fee or other requirement imposed by a government or government agency or authority of any type.

**Trustee** if there is more than one trustee at any time, then at that time 'trustee' means 'trustees'.

**Unit holder** means a person who is registered as a unit holder at the relevant time, either separately or jointly. If a unit holder is dead or is bankrupt, 'unit holder' means the person entitled to the unit holder's units.

**Unit** means a unit in the trust deed.

**Writing** includes writing in electronic form.

## Schedule

**Date of this deed**

14 March 2016

**Names (and ACNs or ABNs if applicable) and addresses of initial unit holders, the number of initial fully paid units held by each and the number of initial partly paid units held by each:**

**Unit Holder 1**

MLP No 2 Pty Ltd, ACN 148 958 561 of 23 Calancra Avenue, Cameron Park NSW 2285 as trustee for Pultar Family Superannuation Fund

Number of fully paid units: 300000 of \$1.00 each.

Number of partly paid units: 0 of \$1.00 each of which \$0.00 has been paid and \$0.00 is unpaid.

**Unit Holder 2**

Rodan Initiatives Pty Ltd, ACN 609 909 346 of 2 Burton Road, Mount Hutton NSW 2290 as trustee for Rodan Superannuation Fund

Number of fully paid units: 300000 of \$1.00 each.

Number of partly paid units: 0 of \$1.00 each of which \$0.00 has been paid and \$0.00 is unpaid.

**Name of the trust**

Superpower Unit Trust No 1

**Name and address of the trustee**

Newcastle Superpower Pty Ltd, ACN 611 267 344  
3/74 Park Avenue  
KOTARA  
NSW, 2289

**The law of the jurisdiction that governs this deed**

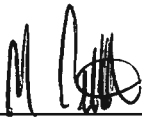
New South Wales

## Execution

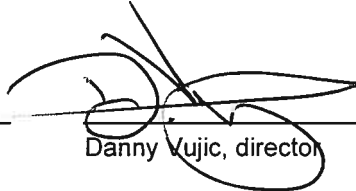
Executed as a deed.

Dated: 16.3.16

Executed by  
Newcastle Superpower Pty Ltd ACN  
611267344, in its capacity as trustee, in  
accordance with section 127(1) of the  
*Corporations Act 2001* (Cwth):



Michael Pultar, director

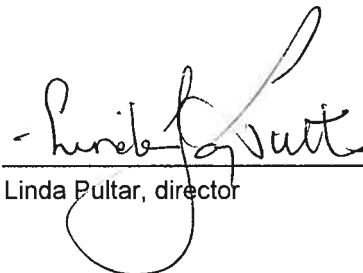


Danny Vujic, director

Executed by  
MLP No 2 Pty Ltd ACN 148958561, in its  
capacity as initial unit holder, in accordance  
with section 127(1) of the *Corporations Act*  
2001 (Cwth):

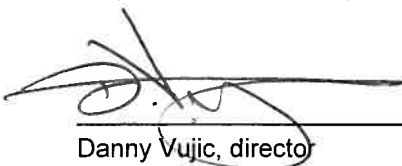


Michael Pultar, director

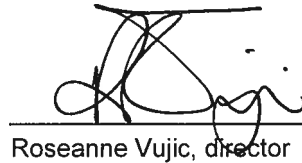


Linda Pultar, director

Executed by  
Rodan Initiatives Pty Ltd ACN 609909346, in  
its capacity as initial unit holder, in  
accordance with section 127(1) of the  
*Corporations Act 2001* (Cwth):



Danny Vujic, director



Roseanne Vujic, director



## **YILEEN 24 UNIT TRUST**

ABN 28 604 692 372

Financial Statements  
For the year ended 30 June 2021

Phone: 1300 365 125  
Email: [info@wscgroup.com.au](mailto:info@wscgroup.com.au)  
Website: [www.wscgroup.com.au](http://www.wscgroup.com.au)



**YILEEN 24 UNIT TRUST**  
**ABN 28 604 692 372**

**Contents**

Detailed Profit and Loss Statement

Detailed Balance Sheet

Beneficiaries Profit Distribution Summary

Notes to the Financial Statements

Trustee's Declaration

Compilation Report

**YILEEN 24 UNIT TRUST**  
**ABN 28 604 692 372**  
**Detailed Profit and Loss Statement**  
**For the year ended 30 June 2021**

	2021	2020
	\$	\$
<hr/>		
<b>Expenses</b>		
Accountancy	1,400	1,400
Amortisation expense	444	444
Bank fees & charges	7	4
Filing fees	273	534
Interest deductions		4
OSR Land Tax	28,137	
Management fees		3,184
Rates & land taxes	14,456	10,375
Total expenses	<u>44,717</u>	<u>15,945</u>
<b>Net Profit (Loss) from Ordinary Activities before income tax</b>	<u><b>(44,717)</b></u>	<u><b>(15,945)</b></u>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.**

**YILEEN 24 UNIT TRUST**  
**ABN 28 604 692 372**  
**Detailed Balance Sheet as at 30 June 2021**

	Note	2021 \$	2020 \$
<b>Current Assets</b>			
<b>Cash Assets</b>			
Cash at bank		3,292	394,433
		3,292	394,433
<b>Receivables</b>			
June BAS Refund		2,227	770
		2,227	770
<b>Current Tax Assets</b>			
GST clearing		838	(21)
		838	(21)
<b>Total Current Assets</b>		<b>6,358</b>	<b>395,183</b>
<b>Non-Current Assets</b>			
<b>Property, Plant and Equipment</b>			
Freehold land - At cost		915,999	915,999
Buildings - At cost		142,489	99,298
		1,058,487	1,015,297
<b>Other</b>			
Preliminary expenses		888	1,332
		888	1,332
<b>Total Non-Current Assets</b>		<b>1,059,375</b>	<b>1,016,629</b>
<b>Total Assets</b>		<b>1,065,733</b>	<b>1,411,811</b>

---

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
 Compilation Report and Notes which form part of these financial statements.

**YILEEN 24 UNIT TRUST**  
**ABN 28 604 692 372**  
**Detailed Balance Sheet as at 30 June 2021**

	Note	2021	2020
		\$	\$
<hr/>			
<b>Non-Current Liabilities</b>			
<b>Financial Liabilities</b>			
<b>Unsecured:</b>			
Loan - Yilen 22 Unit Trust		38,638	
Loan - Cameron Park Investment Trust		20,000	
		58,638	
<b>Total Non-Current Liabilities</b>		<b>58,638</b>	
<b>Total Liabilities</b>		<b>58,638</b>	
<b>Net Assets</b>		<b>1,007,095</b>	<b>1,411,811</b>
<b>Equity</b>			
Subscribed units		1,080,000	1,440,000
Accumulated Losses		(72,905)	(28,189)
<b>Total Equity</b>		<b>1,007,095</b>	<b>1,411,811</b>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.**

**YILEEN 24 UNIT TRUST**  
**ABN 28 604 692 372**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2021**

	2021	2020
	\$	\$
<b>Beneficiaries Share of Profit</b>		
Undistributed income (loss)	(72,905)	(28,189)
Total Profit (Loss)	<u>(72,905)</u>	<u>(28,189)</u>

---

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.

**YILEEN 24 UNIT TRUST**  
**ABN 28 604 692 372**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2021**

---

	2021	2020
	\$	\$
Total Beneficiary Funds	=====	=====

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**YILEEN 24 UNIT TRUST**  
**ABN 28 604 692 372**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

---

## **Note 1: Summary of Significant Accounting Policies**

### **Basis of Preparation**

The directors of the trustee company have prepared the financial statements of the trust on the basis that the trust 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 trust deed, the information needs of the beneficiaries and for the basis of preparation of the income tax return.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the directors of the trustee company have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

#### **(a) Property, Plant and Equipment (PPE)**

Property, plant and equipment are carried at cost or at independent of directors' valuation. All assets, excluding freehold land and buildings are depreciated over the useful lives of the assets to the trust. Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in shareholders' equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the assets charged to the income statement and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

#### **(b) Trade and Other Receivables**

Trade and other receivables include amounts due from customers for goods sold and services performed in the ordinary course of business. Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade and other receivables are recognised at the nominal transaction value without taking into account the time value of money.

#### **(c) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**YILEEN 24 UNIT TRUST**  
**ABN 28 604 692 372**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

---

**(d) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.



# YILEEN 24 UNIT TRUST

ABN 28 604 692 372

## Trustee's Declaration

---

The directors of Good Old Boys No2 Pty Ltd declare that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements

The directors of the trustee company declare that:

- (i) the financial statements and notes, present fairly the trust's financial position as at 30 June 2021 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) in the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

The directors are responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

The declaration is made in accordance with a resolution of the Board of Directors of the trustee company.

\_\_\_\_\_  
Michael Pultar , (Director)

**SIGN HERE**

\_\_\_\_\_  
David Bock , (Director)

**SIGN HERE**

Date

**YILEEN 24 UNIT TRUST**  
**ABN 28 604 692 372**  
**Compilation Report to YILEEN 24 UNIT TRUST**

---

We have compiled the accompanying special purpose financial statements of YILEEN 24 UNIT TRUST, which comprise the balance sheet as at 30 June 2021, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial report has been prepared is set out in Note 1. The extent to which Australian Accounting Standards and other mandatory professional reporting requirements have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

*The Responsibility of the Directors of the Trustee Company*

The directors of the trustee company 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 significant accounting policies used are 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 directors of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies 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 significant accounting policies 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 (including Independence Standards).

*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. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

---

3 May, 2022

**Trust tax return****2021**

Day Month Year to Day Month Year

			to			
--	--	--	----	--	--	--

or specify period if part year or approved substitute period

Notes to help you prepare this tax return are provided in the Trust tax return instructions 2021 (the instructions), available from the website [www.ato.gov.au](http://www.ato.gov.au)

Return year

2021

**Tax file number (TFN)**

XXX XXX XXX

Have you attached any 'other attachments'?

No

See the Privacy note in the Taxpayer's declaration.

**Name of trust**

YILEEN 24 UNIT TRUST

**Australian business number (ABN)**

NN NNN NNN NNN

**Current postal address**

If the address has not changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

PO Box 245

KOTARA

NSW

2289

**Postal address on previous tax return**

If the address has changed, print your previous address exactly as shown on the last notice of assessment or the last tax return lodged.

**Full name of the trustee to whom notices should be sent**

• If the trustee is an individual, print details here.

Title—for example, Mr, Mrs, Ms, Miss

Mr

Surname or family name

Pultar

Given names

Michael

• If the trustee is a company, print details here including ABN.

Name

THE GOOD OLD BOYS (NEWCASTLE NO 2) PL

ABN

**Daytime contact phone number**

Area code

Telephone number

**Family trust election status**

If the trustee 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).

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.

**Interposed entity election status**

If the trustee has an existing election, write the earliest income year specified. If the trustee 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.

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

**Type of trust**

Print the code representing the type of trust.

U

Print X if also a charity

If code D, write the date of death.

Day Month Year

**Managed Investment trusts**

Is the trust a managed investment trust (MIT)?

N

Print Y for yes or N for no.

Must be completed if Type of trust is either F, M, U, P or Q

CODE

MIT type?

If the trust is a managed investment trust, has the trustee made an election into capital account treatment?

Print Y for yes or N for no.

**Is any tax payable by the trustee?**

N

Print Y for yes or N for no.

**Final tax return**

N

**Electronic funds transfer (EFT)**

Use Agent Trust Account?

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.

Write the BSB number, account number and account name below.

(See relevant instructions.)

BSB number must be six digits.

Account number

Account name

1 Description of main business activity

[Empty box for description of main business activity]

Industry code **A** [Empty box]

6 Tax withheld

Tax withheld where ABN not quoted **T** [Empty box]
Credit for tax withheld - foreign resident withholding (excluding capital gains) **U** [Empty box]

8 Partnerships and trusts

Primary production

Distribution from partnerships **A** [Empty box] / [Empty box]
Share of net income from trusts **Z** [Empty box] / [Empty box]
Deductions relating to amounts shown **A** and **Z** **S** [Empty box]
Net primary production amount [Empty box] / [Empty box]

Non-primary production

Distribution from partnerships, less foreign income **B** [Empty box] / [Empty box]
Share of net income from trusts, less capital gains, foreign income and franked distributions **R** [Empty box] / [Empty box]
Deductions relating to amounts shown at **B** and **R** **T** [Empty box]
Franked distributions from trusts **F** [Empty box]
Deductions relating to franked distributions from trusts in label **F** **G** [Empty box]
Net non-primary production amount [Empty box] / [Empty box]

Capital gains from another trust and net foreign capital gains need to be included at item 21. Amounts of foreign income must be included at item 22 or 23.

Share of credits from income

Share of credit for tax withheld where ABN not quoted **C** [Empty box]
Share of franking credit from franked distributions **D** [Empty box]
Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions **E** [Empty box]
Credit for TFN amounts withheld from payments from closely held trusts **O** [Empty box]
Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **U** [Empty box]

9 Rent

Gross rent **F** [Empty box] 0
Interest deductions **G** [Empty box] 0
Capital works deductions **X** [Empty box] 0
Other rental deductions **H** [Empty box] 42,593
Net rent [Empty box] 42,593 / [Empty box]

15 Total of items 5 to 14

Add the [Empty box] boxes [Empty box] 42,593 / [Empty box]

Deductions relating to franked distributions should not include deductions included at G item 8

Franked distributions **R** [Empty box]

18 Other deductions - show only deductions not claimable at any other item

**Q** [Empty box] 2,124

Table with 2 columns: Name of each item of deduction, Amount. Rows include Accounting Fees (1,400), Amortisation (444), Bank Fees (7), Filing Fees (273).

19 Total of items 16 to 18

20 Net Australian income or loss - other than capital gains Subtract item 19 from item 15 \$  /

21 Capital gains Do you need to complete a Capital gains tax (CGT) Schedule 2021?

Did you have a CGT event during the year?  G  N Answer yes at  G if the trust had an amount of capital gains from another trust.

Have you applied an exemption or rollover?  M  Type Y for yes or N for no.

Net capital gain  A

Credit for foreign resident capital gains withholding amounts  B

Net capital losses brought forward from prior years

Net capital losses carried forward to later income years

Non-Collectables   
Collectables

24 Total of items 20 to 23 Add the  boxes  /

26 Total net income or loss Subtract item 25 from item 24.  /

27 Losses information

A Losses Schedule 2021 must also be completed and attached if the sum of labels  U and  V is greater than \$100,000 or if the trust is a listed widely held trust and failed the majority ownership test for a loss.

Tax losses carried forward to later income years  U

Net capital losses carried forward to later income years  V

PP  NPP

Overseas transactions / thin capitalisation

29 Overseas transactions

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?

W  N Print Y for yes or N for no.

Did the thin capitalisation provisions affect you?  O  N Print Y for yes or N for no.

Interest expenses overseas  D

Royalty expenses overseas  E

If you answered Yes at label W or O or completed D or E, complete and attach the International dealings schedule 2021

Was any beneficiary who was not a resident of Australia at any time during the income year 'presently entitled' to a share of the income of the trust?

A  N Print Y for yes or N for no.

If you answered Yes at label A, attach the information requested in the instructions.

Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property or

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

C  N Print Y for yes or N for no.

30 Personal services income

Does your income include an individual's personal services income? **N**  **N**  Print **Y** for yes or **N** for no.

Total amount of PSI included at item 5 income labels **A**

Total amount of deductions against PSI included at item 5 expense labels **B**

Did you satisfy the results test in respect of any individual? **C**  Print **Y** for yes or **N** for no.

Do you hold a personal services business (PSB) determination in respect of any individual? **D**  Print **Y** for yes or **N** for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print **X** in the appropriate box(es).

Unrelated clients test **E1**  Employment test **E2**  Business premises test **E3**

32 Non-Concessional MIT Income (NCMI)

Business income

Primary production

Non-Concessional MIT Income (NCMI) **A**

Excluded from NCMI **B**

Amounts shown at A and B must also be included at 5G PP – Other business income

Non-Primary production

Non-Concessional MIT Income (NCMI) **C**

Excluded from NCMI **D**

Amounts shown at C and D must also be included at 5H Non-PP – Other business income

Partnerships and trusts

Primary production

Non-Concessional MIT Income (NCMI) **E**

Excluded from NCMI **F**

Amounts shown at E and F must also be included at 8A Distribution from partnerships

Non-Concessional MIT Income (NCMI) **G**

Excluded from NCMI **H**

Amounts shown at G and H must also be included at 8Z Share of net income from trusts

Non-Primary production

Non-Concessional MIT Income (NCMI) **I**

Excluded from NCMI **J**

Amounts shown at I and J must also be included at 8B Distribution from partnerships, less foreign income

Non-Concessional MIT Income (NCMI) **K**

Excluded from NCMI **L**

Amounts shown at K and L must also be included at 8R Share of net income from trusts, less capital gains, foreign income and franked distributions

Capital gains

NCMI **X**

Excluded from NCMI **Z**

The amounts shown at labels X and Z must be included in the calculation of the amount at 21A Net capital gain.

54 Non-refundable carry forward tax offsets

Early stage venture capital limited partnership tax offset **H**

Early stage investor tax offset **I**

56 Income of the trust estate **A**

57 Statement of distribution

Distribution details

Complete the distribution details on the following pages for BENEFICIARY 1 to 3 if required, and for Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted, if it applies.

If there are more than three beneficiaries see the instructions for more information.

Note: It is not an offence not to quote a TFN for a beneficiary. However, TFNs help the Tax ATO to correctly identify each beneficiary's tax records. The ATO is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information in this tax return. We need this information to help administer the tax laws. To make a correct Trustee Beneficiary (TB) statement you must quote the TFN of a resident trustee beneficiary of a closely held trust.

Note: If the trust needs to provide annual reports under the Trustee Beneficiary Rules or the TFN withholding rules you will be able to do so by completing the information in the statement of distribution

57 Statement of distribution - continued

Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted.

Assessment calculation code V, W, L, N, A, A1, A2, B, B1, B2, C, U, D, E, O, F, F1, F2, Z, G, H, I, R, X, T, K, J, M. Includes fields for Share of income of the trust estate, Share of credit for tax withheld, Australian franking credits, Primary production, PP - NCMI, Non-primary production, Non-PP - NCMI, Credit for tax withheld, Franked distributions, Franking credit, TFN amounts withheld, Share of credit for TFN amounts withheld, Capital gains, NCM capital gains, Excluded from NCM capital gains, Share of credit for foreign resident capital gains withholding amounts, Attributed foreign income, Other assessable foreign source income, Foreign income tax offset, Share of National rental affordability scheme tax offset, Share of other refundable tax offsets, Early stage venture capital limited partnership tax offset, Early stage venture capital limited partnership tax offset carried forward from previous year, Early stage investor tax offset, Early stage investor tax offset carried forward from previous year.

If you completed labels T, K, J or M, attach the information requested in the instructions.

58 Choice for resident trustee to be assessed to capital gains on behalf of beneficiaries

Assessment calculation code X

Amount of capital gains on which the trustee has chosen to be assessed on behalf of beneficiaries Y

Items 59 and 60 must be answered for all trusts - if you answer yes to any of these questions, answer Yes to the 'other attachments' question on page 1 of this tax return.

59 Beneficiary under legal disability who is presently entitled to income from another trust

Was any beneficiary in this trust, who was under a legal disability on 30 June 2021, also presently entitled to a share of the income of another trust?

N Print Y for yes or N for no.

If yes, or the answer is not known, furnish the information requested in the instructions.

60 Non-resident trust

Is the trust a non-resident trust? N Print Y for yes or N for no.

If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled. Print NIL if applicable.

[ ]



**Declarations**

**TAXPAYER'S DECLARATION**

**Important**

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are 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 in tax returns.

**This declaration must be signed by a trustee or public officer.**

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiary in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each beneficiary's assessment.

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**DECLARATION:**

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature

Day Month Year

**SIGN HERE**

Hours taken to prepare and complete this tax return

**TAX AGENT'S DECLARATION**

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Client's reference

Contact name

Date

Day Month Year  
29/04/2022

Agent's phone number (include area code)

Area code

Telephone number

Agent's reference number

Office use only

# Rental Property Schedule 2021

Trust

Name of Property			
Address of Rental Property	24 Yilen Close		
	BERESFIELD	NSW	2322
Date property first earned rental income			30/06/2018
Number of weeks property was rented this year			0
Private Use %			
<hr/>			
Number of weeks property was available for rent this year			0
What is the entity's % ownership of the property?			100
Date property was purchased			20/03/2018
Purchase price of property			88,000
<hr/>			
Date property was sold (if property disposed of during year)			
Sale price of property			
Capital gain/loss on sale of this property			
Value of capital allowances (depreciation on plant) recouped on the sale			
Value of capital works deductions (special building write-off) recouped			
<hr/>			
Has the loan for the property been renegotiated this year?	<input type="text" value="N"/>		

## Ownership

% owned

YILEEN 24 UNIT TRUST		YILE0003	100.00
----------------------	--	----------	--------

## Income

Return

Gross rental income	0	0
Other rental related income		
<b>Gross Rent</b>	<b>0</b>	<b>0</b>

## Expenses

Total

Prv %

Return

H Council Rates		14,456		14,456
M Land Tax		28,137		28,137
<b>Total expenses</b>		<b>42,593</b>		<b>42,593</b>

## Net Rent

<b>42,593</b>	/	<input type="text" value="L"/>	<b>42,593</b>	/	<input type="text" value="L"/>
---------------	---	--------------------------------	---------------	---	--------------------------------

## Rachel Foster

---

**From:** Todd Hearne <Todd.hearne@wscgroup.com.au>  
**Sent:** Thursday, 30 June 2022 9:28 AM  
**To:** Brendan Curran  
**Subject:** Danny Vujic  
**Attachments:** YILE0002 - 2021 Financial Statements.pdf; YILE0001 - 2021 Tax Return .pdf; YILE0003 - 2021 Financial Statements.pdf; YILE0003 - 2021 Tax Return.pdf; CAME0016 - 2021 Financial Statements.pdf; CAME0016 - 2021 Tax Return .pdf; Unit Certificate - Rodan Superfund.pdf

Hi Brendan

Please find attached the following documents to assist with the preparation of the 2021 returns for Danny and his superfund.

1. 2021 Financial statements and tax return for Yilen 22 Unit Trust
2. 2021 Financial statements and tax return for Yileen 24 Unit Trust
3. 2021 Financial statements and tax return for Cameron Park Investment Trust
4. Unit Certificate for Cameron Park Investment Trust

Please note: Each Unit Holder invested and additional \$10K in units in Yileen 24 Unit Trust during the 2021 financial year. A Unit redemption was then done for \$70,000 (70,000 Units) to invest in Cameron Park Investment Trust.

If you have any questions or need anything else just let me know.

Regards



**Todd Hearne** CA, B Comm  
Director  
1300 365 125 | [www.wscgroup.com.au](http://www.wscgroup.com.au)



**It's 2022 tax time**



Your 2021/22 tax checklists are now available to  
download from our website

---

**Our Newcastle office moved across the road! Please find our address on Unit 5/25 Alma Road, New Lambton NSW 2305**

**COVID-19: The health and safety of everyone is important. You will need to register digitally via QR code prior to entry of any WSC Group office. On entry to a WSC Group office you are required to socially distance and sanitise your hands. If you are unwell we will arrange a telephone or video conference with you.**

**Cyber Safety Warning:** Please be aware that WSC Group will never email you advising a change in our bank account details. Should you receive an email advising a change in our bank account details or requesting you to bank funds into another account, please contact our office on 1300 365 125 straight away. We will never email you in regards to bank changes and will always phone you to confirm any changes to bank details and to confirm any bank details that you provide to us by email. Please keep cyber safe.

**Disclaimer:** This e-mail and any attachment to it are intended only to be read or used by the named addressee. It is confidential and may contain legally privileged information. No confidentiality or privilege is waived or lost by any mistaken transmission to you. If you receive this e-mail in error, please immediately delete it from your system and notify the sender. You must not disclose, copy or use any part of this e-mail if you are not the intended recipient. WSC Group – Aust Pty Ltd is not responsible for any unauthorised alterations to this e-mail or attachment to it.



**YILEEN 24 UNIT TRUST**

**FIXED UNIT TRUST**

## **Copyright Warning © 2017**

### **NowInfinity Pty Ltd**

This document contains material (Material) prepared by View Legal Pty Ltd (View Legal). The Material is protected by copyright. All rights reserved. With the exception of Trustees applying the Rules for their Fund for compliance, tax or other purposes under the Superannuation Laws, the Material may not be reproduced in part or full in Australia or any other country by any process, electronic or otherwise, in any material form or transmitted to any other person or stored electronically in any other form without the prior written permission of View Legal except as permitted by the Copyright Act 1968.

With the exception of Trustees applying the Rules for the Trust's or Fund's compliance, tax or other purposes under the Superannuation Laws, or the Directors in complying with their Corporations Act 2001 duties, when you access the Material, you agree to the following terms:

- Not to reproduce the Material in any part without the prior written consent of View Legal.
- You acknowledge that the Material is provided by NowInfinity Pty Ltd (NowInfinity) under licence from View Legal.
- Not to make any charge for providing the Material in whole or part to another person or company, or in any way make commercial use of the Material without the prior written consent of NowInfinity and payment of the appropriate copyright fee.
- Not to modify or distribute the Material or any part of the Material without the expressed prior written permission of NowInfinity.

### ***Disclaimer***

This document is based on the relevant Australian Corporations, Superannuation and Taxation Laws as of 1 May 2017. Neither View Legal, its employees and advisers, or NowInfinity and their employees nor advisers, accept any liability for any loss or damages of any kind whatsoever arising as a result of use of this document. This document is not personal or general advice for the purposes of the Corporations Act 2001 and no legal advice or accounting advice has been offered or given by View Legal, its employees and advisers, or by NowInfinity, its employees and advisers, in the production of this template on the NowInfinity website portal.

## CONTENTS

PARTIES .....	4
OVERVIEW .....	4
DEFINITIONS.....	4
AGREED TERMS .....	10
1. CREATION OF TRUST .....	10
2. VALUATION OF THE TRUST FUND .....	10
3. UNITS .....	11
4. RECORD OF UNITHOLDERS .....	11
5. UNITHOLDERS.....	11
6. UNIT ISSUE .....	12
7. TRANSFER OF UNITS .....	12
8. REDEMPTION .....	14
9. DISTRIBUTION OF INCOME .....	14
10. POWERS ABOUT DISTRIBUTIONS .....	15
11. RESERVES .....	16
12. CAPITAL .....	16
13. TRUSTEE DECISIONS .....	17
14. POWERS OF TRUSTEE .....	17
15. CONFLICTS OF INTEREST .....	17
16. PROFESSIONAL CHARGING .....	18
17. MANNER OF ACTING .....	18
18. RELEASE AND INDEMNITY .....	19
19. RECORD KEEPING AND DISCLOSURE OBLIGATIONS.....	19
20. UNITHOLDER MEETINGS .....	20
21. VARIATIONS .....	21
22. REMOVAL OF TRUSTEE .....	21
23. RETIREMENT OF TRUSTEE .....	21
24. OFFICE OF THE TRUSTEE .....	22
25. LIMIT OF LIABILITY OF UNITHOLDERS .....	22
26. RELATIONSHIP .....	22
27. GOVERNING JURISDICTION .....	22
28. INTERPRETATION .....	23
SCHEDULE 1 - POWERS OF TRUSTEE .....	25
SCHEDULE 2 - UNITHOLDERS AT ESTABLISHMENT OF THE TRUST .....	33
EXECUTION .....	34

Office of State Revenue NSW Treasury	
Client No: 109163208	2835
Duty \$500	Trans No: 9458479-001
Asst details: _____	

## TRUST DEED

### PARTIES

<b>UNITHOLDERS</b>	MLP NO 2 PTY LIMITED - ACN 148 958 561 of 24 Alma Road, NEW LAMBTON, NSW 2305 as trustee for Pultar Family Superannuation Fund, WALMAR SUPER PTY LTD - ACN 608 168 038 of 403/23 Ravenshaw Street, NEWCASTLE WEST, NSW 2302 as trustee for Walmar Superannuation Fund, RODAN INITIATIVES PTY LTD - ACN 609 909 346 of 59 Dudley Road,, CHARLESTON, NSW 2290 as trustee for Rodan Superannuation Fund, AMPED ELECTRICAL NEWCASTLE PTY LTD - ACN 110 860 752 of 22 Paddock Close, ELERMORE VALE, NSW 2287 as trustee for MCLennan Investment Trust, MARTO FAMILY PTY LTD - ACN 622 773 068 of 4/16 Christo Road, GEORGETOWN, NSW 2298 as trustee for Martin Family Superannuation Fund and READAV PTY LTD - ACN 158 367 072 of Unit 8 Level 1 20-22 Smith Street, CHARLESTOWN, NSW 2290 as trustee for Bock Superannuation Fund
<b>INITIAL TRUSTEE</b>	THE GOOD OLD BOYS (NEWCASTLE NO 2) PTY LTD - ACN 622 743 659 of 24 Alma Road, NEW LAMBTON, NSW 2305

### OVERVIEW

- A.** On signing this document the Initial Trustee establishes the Trust for the benefit of the Unitholders.
- B.** The Unitholders have paid an amount to the Trustee to take up by way of allotment the number of Units in the Trust as are set out next to the name of each Unitholder in Schedule 2.
- C.** The Initial Trustee confirms it will:
  - a. act as trustee of the Trust; and
  - b. hold the Trust Fund on the terms in this document.
- D.** The Initial Trustee and the Unitholders confirm they are bound by this document.

### DEFINITIONS

In this document:

<b>Term</b>	<b>Definition</b>
<b>Act</b>	Means (as the context requires) either or both the <i>Income Tax Assessment Act 1936</i> (Cth) and the <i>Income Tax Assessment Act 1997</i> (Cth).
<b>Allocation</b>	Means the number of Units a Unitholder may buy or be issued.
<b>Asset Revaluation</b>	Means a reserve arising out of any revaluation of the

<b>Term</b>	<b>Definition</b>
<b>Reserve</b>	Property of the Trust Fund by a qualified valuer (in accordance with the accounting standards outlined at clause 2.2) which the Trustee may deal with in any manner contemplated by this document.
<b>Bankruptcy Act</b>	Means <i>Bankruptcy Act 1966</i> (Cth).
<b>Business Day</b>	Means a day on which banks are open for general banking in the capital city of the State of the situs of the Trust.
<b>Capital of the Trust Fund</b>	Means all money and Property forming the Trust Fund.
<b>Children</b>	Means biological and lawfully adopted children.
<b>Corporations Act</b>	Means <i>Corporations Act 2001</i> (Cth).
<b>Declaration</b>	Means: <ul style="list-style-type: none"> <li>(a) a written declaration;</li> <li>(b) an oral declaration regardless of whether it is subsequently recorded in writing; or</li> <li>(c) where the Trustee is a company, a decision of its board of directors passed in accordance with the company's constitution.</li> </ul>
<b>Derivative Transaction</b>	Means any contract or financial instrument that derives its value from an underlying asset, commodity, liability or index.
<b>Determination Date</b>	Means the last day of the Financial Year or any later date permitted: <ul style="list-style-type: none"> <li>(a) under the Act;</li> <li>(b) by the relevant statutory authorities charged with enforcing the requirements set out under the Act; or</li> <li>(c) at law,</li> </ul> by which the Trustee may make the Unitholders presently entitled, within the meaning of the Act, to the Income of the Trust for that Financial Year.
<b>Distribute</b>	Means to pay, apply, or set aside including by placing sums to the credit of a Unitholder in the books of the Trust, and 'Distribution' has a similar meaning.
<b>Event of Disqualification</b>	Means: <ul style="list-style-type: none"> <li>(a) death;</li> <li>(b) the loss of lawful capacity through age, accident, or illness (evidence of which is by certificate of a registered medical practitioner);</li> <li>(c) the committing an 'act of bankruptcy' within the meaning of section 40 of the Bankruptcy Act</li> </ul>



**Term****Definition**

	(excluding section 40(b) of the Bankruptcy Act);
(d)	a sequestration order being made against the person under section 43 of the Bankruptcy Act;
(e)	the person presenting a declaration of their intention to present a debtor's petition under section 54A of the Bankruptcy Act;
(f)	the person presenting a petition against themselves under section 55 of the Bankruptcy Act;
(g)	the person entering into a part X personal insolvency agreement under the Bankruptcy Act;
(h)	the person entering into a part IX debt agreement under the Bankruptcy Act;
(i)	if the person is a director of a company, the company being wound up by order of a court on the grounds of insolvency;
(j)	the appointment of an administrator of the person under section 436A or section 436C of the Corporations Act;
(k)	an order for the winding up of the person being made under sections 233, 459A, 459B or 461 of the Corporations Act;
(l)	a resolution being passed for the winding up of the person under section 491 of the Corporations Act;
(m)	the person being deregistered under sections 601AB or 601AC of the Corporations Act; or
(n)	judgment being entered against the person.
<b>Family Law Act</b>	Means <i>Family Law Act 1975</i> (Cth).
<b>Financial Year</b>	Means:  (a) in the first year, the period from the date of this document until the first 30 June following the date of this document;  (b) in the last year, the period from 1 July before the Vesting Day until the Vesting Day; and  (c) in all other years, each period of 12 months from 1 July until the following 30 June.
<b>General Reserve</b>	Means a reserve to which amounts are added and deducted, including capital amounts not included in the Income of the Trust for a Financial Year or otherwise under this document.
<b>Income of the Trust</b>	Means, in respect of any Financial Year:  (a) an amount equal to the Net Trust Income plus any

<b>Term</b>	<b>Definition</b>
	capital gains not otherwise included in Net Trust Income; or
	(b) any other amount that the Trustee determines on or before the Determination Date under this document.
<b>Issue Notice</b>	Means a notice provided by the Trustee to every Unitholder setting out the: <ul style="list-style-type: none"> <li>(a) total number of Units offered for issue;</li> <li>(b) number of Units offered to each Unitholder;</li> <li>(c) Unit Value of each Unit to be issued;</li> <li>(d) cash amount required to be paid for the issue; and</li> <li>(e) Offer Expiry Date.</li> </ul>
<b>Master Agreement</b>	Means any document that: <ul style="list-style-type: none"> <li>(a) sets out the terms of, or otherwise relates to, any Derivative Transaction; and</li> <li>(b) is published or prepared by a financial institution of any kind.</li> </ul>
<b>Maximum Period</b>	Means the maximum period that a trust may be in existence without contravening the rule against perpetuities in the jurisdiction of the situs of the Trust.
<b>Minute of the Trustee</b>	Means: <ul style="list-style-type: none"> <li>(a) a written minute signed by the Trustee; or</li> <li>(b) where the Trustee is a company, a decision of directors passed in accordance with the company's constitution.</li> </ul>
<b>Net Trust Income</b>	Means the amount calculated as the net income of the Trust under section 95 of the Act (1936), excluding any amount that would otherwise be included pursuant to section 207-20(1) of the Act (1997).
<b>Offer</b>	Means the offer by the Trustee to the Unitholders for the issue of Units set out in the Issue Notice.
<b>Offer Acceptance Notice</b>	Means an unconditional notice stating: <ul style="list-style-type: none"> <li>(a) it accepts its Allocation of Units or a specified lesser number of Units; and</li> <li>(b) if the Unitholder wants to buy more than its Allocation, that it offers to buy an additional specified number of Units if the other Unitholders do not accept their Allocations in full.</li> </ul>
<b>Offer Expiry Date</b>	Means the date the Offer will expire, which must be at least 5 Business Days after the date of the Issue Notice.

<b>Term</b>	<b>Definition</b>
<b>Ordinary Resolution</b>	Means a resolution of Unitholders holding at least 51% of the Units, determined at a meeting held in accordance with this document.
<b>Property</b>	Means any real property or any form of personal property including: <ul style="list-style-type: none"> <li>(a) intellectual property; and</li> <li>(b) shares, debentures or securities of any company, with or without deferred, restricted, qualified or special rights relating to them.</li> </ul>
<b>Proportionate Interest</b>	Is calculated for each Unitholder as follows: <i>Proportionate Interest = A / B</i> where: A = the number of Units held by the Unitholder on the relevant date; and B = the total number of Units held by all Unitholders on the relevant date.
<b>Resolution</b>	Means, either with or without retrospective effect, a: <ul style="list-style-type: none"> <li>(a) deed revocable or irrevocable;</li> <li>(b) memorandum in writing;</li> <li>(c) Declaration; or</li> <li>(d) Minute of the Trustee.</li> </ul>
<b>Sale Units</b>	Means the specified number of Units a Seller wishes to Transfer (which may be some or all of the holdings of the Seller).
<b>Seller</b>	Means a Unitholder who wishes to Transfer any of its Units.
<b>Spouse</b>	Means a lawfully married spouse and includes where a person is a widow or widower.
<b>Subsequent Trustee Criteria</b>	Means satisfying any legislation regulating trusts in the jurisdiction where the situs of the Trust Fund is, except that: <ul style="list-style-type: none"> <li>(a) a sole trustee may act; and</li> <li>(b) a retiring trustee is fully discharged even where only one trustee remains after the retirement.</li> </ul>
<b>Transfer</b>	Means to sell, assign, transfer, convey or otherwise dispose of a legal or beneficial interest.
<b>Transfer Notice</b>	Means a notice provided by a Seller to every other Unitholder confirming: <ul style="list-style-type: none"> <li>(a) that they wish to sell the Sale Units;</li> </ul>

<b>Term</b>	<b>Definition</b>
	<ul style="list-style-type: none"> <li>(b) the name of the proposed transferee (if known); and</li> <li>(c) the terms of the sale including the purchase price, and attaching a copy of any offer from a proposed transferee (if any) to buy the Sale Units.</li> </ul>
<b>Trust</b>	Means the trust created by this document, known as <b>YILEEN 24 UNIT TRUST.</b>
<b>Trustee</b>	Means: <ul style="list-style-type: none"> <li>(a) as at the date of this document – the Initial Trustee; or</li> <li>(b) any other person appointed under this document.</li> </ul>
<b>Trust Fund</b>	Means: <ul style="list-style-type: none"> <li>(a) the amounts paid to the Trustee by the initial Unitholders described in Schedule 2;</li> <li>(b) the amounts contributed or credited to pay for additional Units issued for cash under this document;</li> <li>(c) capital profits arising from the sale of Property of the Trust Fund;</li> <li>(d) any Asset Revaluation Reserve that has not been Distributed;</li> <li>(e) the General Reserve; and</li> <li>(f) all other Property of the Trust.</li> </ul>
<b>Trust Fund Value</b>	Means the value of the Trust Fund as determined under this document.
<b>Unanimous Resolution</b>	Means a resolution approved by all Unitholders, determined at a meeting held in accordance with this document.
<b>Units</b>	Means the units created under this document and for the time being outstanding in the hands of Unitholders.
<b>Unit Value</b>	Means the value of a Unit, determined by dividing the Trust Fund Value by the total number of Units on issue at the relevant date.
<b>Unitholder</b>	Means a person registered as the holder of a Unit created under this document, and at the date of this document the Unitholders are set out at Schedule 2.
<b>Vesting Day</b>	Means: <ul style="list-style-type: none"> <li>(a) the day upon which the Maximum Period, starting on the date of this document, expires;</li> <li>(b) whatever day earlier than the date in (a) that: <ul style="list-style-type: none"> <li>(i) the Trustee may in its absolute discretion</li> </ul> </li> </ul>

**Term****Definition**

- appoint by Resolution to be the vesting day;  
or
- (ii) the Unitholders appoint by Unanimous Resolution to be the vesting day;
- (iii) and in the event that the Trustee and the Unitholders both resolve to appoint an earlier date to be the vesting day, the vesting day shall be the earliest date appointed; or
- (c) if the jurisdiction of the situs of the Trust does not prescribe a Maximum Period then whatever day the Trustee may in its absolute discretion appoint by Resolution to be the vesting day.

**AGREED TERMS****1 CREATION OF TRUST**

- 1.1 The Initial Trustee declares that the Trustee holds the Trust Fund:
  - (a) on trust for the Unitholders in proportion to each Unitholder's Proportionate Interest; and
  - (b) so that each Unitholder has a vested and indefeasible interest in the Trust Fund.
- 1.2 The Trustee holds the Trust Fund for the benefit of the Trust as a whole and the Unitholders cannot require the Trustee to transfer to themselves any part of the Trust Fund.
- 1.3 At the date of establishment, the Trust Fund is divided into the number of Units set out in Schedule 2, held by the Unitholders.
- 1.4 In relation to all assets forming part of the Trust Fund, the Trustee, to the exclusion of the Unitholders, is the sole representative of the Trust and therefore must:
  - (a) attend meetings;
  - (b) vote upon matters; and
  - (c) take part in or consent to an action,  
concerning all investments of the Trust Fund.
- 1.5 Unless otherwise ceasing to act in accordance with this document, the Trustee confirms that it will act continuously as the trustee of the Trust Fund until the Vesting Day.

**2 VALUATION OF THE TRUST FUND**

- 2.1 The Trustee may value the Trust Fund, and must do so if requested by an Ordinary Resolution.
- 2.2 Any valuation must be determined:
  - (a) based on advice from qualified valuers or accountants (as applicable); and

- (b) in accordance with any applicable professional standard issued by the Australian Professional and Ethics Standard Board Limited (which at the date of this document is APES225: Valuation Services).

### **3 UNITS**

3.1 The beneficial interest in the Trust Fund must be:

- (a) divided into Units of equal Unit Value, distinguished by unique unit numbers; and
- (b) held by the Unitholders in the proportions allocated.

#### ***Subdivision and Consolidation***

3.2 The Trustee may, with consent by Unanimous Resolution:

- (a) consolidate the Units, by increasing the total amount payable per Unit and decreasing the total number of Units; or
- (b) divide the Units, by decreasing the total amount payable per Unit and increasing the number of Units,

provided that the beneficial interest in the Trust Fund and rights and obligations of Unitholders remain unchanged.

### **4 RECORD OF UNITHOLDERS**

4.1 The Trustee must keep a written register of all Units issued setting out:

- (a) the names and addresses of each Unitholder;
- (b) the number of Units and the distinctive numbers of the Units held by each Unitholder; and
- (c) the date each Unitholder acquired each Unit.

4.2 An application for the issue of Units must be:

- (a) in the form determined by the Trustee;
- (b) in writing;
- (c) signed by the applicant;
- (d) addressed to the Trustee and in the form prescribed by the Trustee.

4.3 The Trustee is only required to issue certificates for Units if requested by a Unitholder.

4.4 The Trustee may refuse an application for Units without reason.

4.5 For clarity, the Trustee may be Unitholder.

### **5 UNITHOLDERS**

5.1 If a joint Unitholder suffers an Event of Disqualification then the other joint Unitholders are the only persons recognised by the Trustee as having title to or an interest in the relevant Units.

5.2 If a sole Unitholder suffers an Event of Disqualification then the sole Unitholder's legal personal representative is the only person recognised by the Trustee as having title to or an interest in the relevant Units.

- 5.3 If an Ordinary Resolution (excluding the Unitholder who has suffered an Event of Disqualification) determines, the Trustee must redeem the whole or part of the relevant Unitholder's Units following the procedures set out in this document.

## **6 UNIT ISSUE**

- 6.1 The Trustee may issue Units to:
- (a) any person (including existing Unitholders) for cash at a subscription price equal to the Unit Value at that date; or
  - (b) to all Unitholders in proportion to their Proportionate Interest, as a bonus issue out of:
    - (i) the General Reserve;
    - (ii) the capital profits arising from the sale of Property of the Trust; or
    - (iii) any Asset Revaluation Reserve.
- 6.2 In relation to an issue of Units:
- (a) the Trustee must give each Unitholder an Issue Notice;
  - (b) the Offer will lapse if, on or before the Offer Expiry Date:
    - (i) it is not accepted; or
    - (ii) the consideration is not paid.
- 6.3 Each Unitholder wishing to accept the Offer must provide an Offer Acceptance Notice to the Trustee by the Offer Expiry Date.
- 6.4 The Trustee will allocate Units to each Unitholder as applicable within 10 Business Days after the Offer Expiry Date.
- 6.5 If an Offer lapses or any Unitholder does not accept their Allocation in full, the Trustee must offer the relevant Units available for issue to the Unitholders who have provided an Offer Acceptance Notice in proportion to their respective Proportionate Interests (calculated by excluding the Unitholdings of any Unitholder whose Offer has lapsed).
- 6.6 If any Units then remain unallocated, the Trustee may:
- (a) withdraw the unallocated Units; or
  - (b) issue the unallocated Units to any other person.
- 6.7 The Trustee may issue Units without complying with this clause with approval by Unanimous Resolution.
- 6.8 Regardless of any Unanimous Resolution under this clause, an issue of Units may only occur where the consideration reflects the Unit Value at the date of issue.
- 6.9 For clarity, the Trustee is not required to follow the process in clauses 6.2 to 6.6 for Units issued on the date of this document.

## **7 TRANSFER OF UNITS**

- 7.1 A Unitholder must not Transfer any interest in its Units without first complying with this clause.
- 7.2 A Unitholder may only Transfer a whole number of Units.

- 7.3 If the Trustee determines the provisions of this clause have been satisfied in relation to a Transfer of Units it must:
- (a) register the Transfer and record the buyer as a Unitholder;
  - (b) cancel the Seller's Unit certificate (if any);
  - (c) issue a new Unit certificate to the buyer (if requested by the buyer); and
  - (d) if required, issue a new Unit Certificate to the Seller for any Units not Transferred.

***Consent by trustee***

- 7.4 A Unitholder may, with the written approval of the Trustee (which may be refused without giving any reason), Transfer all or any of their Units by an instrument:
- (a) in writing in the form approved by the Trustee;
  - (b) that is duly stamped if required by law;
  - (c) accompanied by the Unit certificate (if any) relating to the Units to be transferred; and
  - (d) signed by the Seller and the buyer.

***Rights of pre-emption***

- 7.5 If the Trustee does not consent to a Transfer of Units under this document then the Seller must provide a Transfer Notice and follow the procedure in the remainder of this clause.
- 7.6 The Transfer Notice is an offer by the Seller to the other Unitholders to sell on the terms set out in the Transfer Notice, conditional on the Seller receiving acceptances from one or more Unitholders to buy some or all of the Sale Units.
- 7.7 The number of Sale Units that each Unitholder may buy is calculated using the following formula, rounded to the nearest whole number:
- $$\text{Allocation} = \text{number of Sale Units} \times \text{Proportionate Interest}$$
- 7.8 Within 15 Business Days of receiving the Transfer Notice, a Unitholder may give an Offer Acceptance Notice to the Seller.
- 7.9 If any Unitholder does not accept their Allocation in full, the Seller must offer the relevant Units available for Transfer to the Unitholders who have provided an Offer Acceptance Notice in proportion to their respective Proportionate Interests (calculated by excluding the Unitholdings of any Unitholder who has declined the offer in the Transfer Notice).
- 7.10 After 30 Business Days of providing the Transfer Notice, the Seller must Transfer to each buyer the number of Sale Units set out in the Offer Acceptance Notice or as calculated under this clause, as the case may be.
- 7.11 When all of the Sale Units have been allocated under this clause, completion of the sale must take place within 15 Business Days.
- 7.12 If after 15 Business Days of providing the Transfer Notice, the Seller has not received Offer Acceptance Notices for the Transfer of all of the Sale Units, the Seller may sell the remaining Sale Units to a third party:



- (a) at any time within a further 15 Business Days after the initial 15 Business Day period; and
  - (b) on the same terms as set out in the Transfer Notice.
- 7.13 If the proposed third party buyer is not a person named in the Transfer Notice, the Seller must first give a further Transfer Notice to all of the Unitholders which names the proposed third party buyer and the proposed sale price and the process outlined above in this clause must be complied with.

## **8 REDEMPTION**

- 8.1 If requested by a Unitholder, the Trustee must provide a statement of the Unit Value of each Unit.
- 8.2 A Unitholder may give written notice to the Trustee requiring all or part of their Units to be redeemed for the Unit Value.
- 8.3 Regardless of any Unanimous Resolution, no redemption of Units may occur other than for consideration which reflects the Unit Value at the date of redemption.
- 8.4 The Trustee may fund the redemption of Units, including by way of any one or more of the following:
  - (a) out of the cash of the Trust Fund;
  - (b) by Transferring Property of the Trust Fund to the Unitholder as in specie consideration, to the value of the redemption; or
  - (c) by borrowing and using the Property of the Trust Fund as security (if required).
- 8.5 Following any redemption of Units the Trustee must cancel the Unit certificates for the redeemed Units.
- 8.6 The Trustee may deduct any costs or expenses it determines were incurred in relation to the redemption from the amount payable to a Unitholder on the redemption of Units.

## **9 DISTRIBUTION OF INCOME**

- 9.1 In each Financial Year the Trustee may, on or before the Determination Date, decide to accumulate any part or parts of Income of the Trust and such accumulation forms part of the Capital of the Trust Fund.
- 9.2 On the Determination Date, subject to any earlier decision under clause 9.1, the Trustee is deemed to Distribute all of the Income of the Trust (if any):
  - (a) to the Unitholders;
  - (b) in proportion to each Unitholder's Proportionate Interest; and
  - (c) such that each Unitholder has a vested and indefeasible interest and is presently entitled to the Income of the Trust Distributed in respect of each Unit.
- 9.3 Subject to this document, the Trustee may:

- (a) determine the quantum and timing of the payments for Distributing the Income of the Trust, however any decision to defer the making of a payment to a Unitholder does not defeat that Unitholder's vested and indefeasible interest or present entitlement in the amount; or
  - (b) issue additional Units in partial or total satisfaction of the Distribution of the Income of the Trust.
- 9.4 The Trustee may make an interim Distribution of Income of the Trust to the Unitholders at any time as the Trustee decides during each Financial Year.
- 9.5 If the aggregate of the interim Distributions in any Financial Year exceeds the Income of the Trust for the relevant period, the excess amount is deemed to be an interest free advance to the Unitholders repayable on demand.
- 9.6 If in any Financial Year the income and capital gains under trust law differs from the Income of the Trust in respect of that Financial Year, the Trustee may determine that:
- (a) all or any part of the excess of the income and capital gains under trust law over the Income of the Trust is added to the General Reserve; or
  - (b) an amount equal to any part or all of the excess of the Income of the Trust over the income and capital gains under trust law be Distributed from the General Reserve.

## **10 POWERS ABOUT DISTRIBUTIONS**

- 10.1 Where the Trustee has decided to hold any amount absolutely for any Unitholder, the Trustee may do any one or more of the following:
- (a) place that amount to the credit of the Unitholder in the books of the Trust Fund, other than as a loan by the Unitholder, so that it will be held on a separate trust for the Unitholder, although still part of the Trust Fund;
  - (b) with the prior written consent of the Unitholder, place that amount to the credit of the Unitholder in the books of the Trust Fund as an at call loan by the Unitholder;
  - (c) apply the amount towards satisfying money owing by the Unitholder to the Trustee, or owing to a third person by the Unitholder;
  - (d) pay the amount by cash, cheque or electronic funds transfer made payable to or for the credit or benefit of the Unitholder;
  - (e) pay that amount in cash to or for the benefit (via a third person) of the Unitholder; or
  - (f) make an in specie transfer of Property of the Trust Fund in satisfaction of that amount.

### ***Payment of tax***

- 10.2 If the Trustee is required by law to pay tax in relation to any Distribution to a Unitholder, it may do so out of any payment:
- (a) to which the Unitholder is presently entitled;
  - (b) which comes into the hands of the Trustee that the Unitholder is, or becomes presently entitled; or

- (c) over which the Trustee has control and that the Unitholder is or becomes presently entitled to.

***Set off***

- 10.3 The Trustee may decide to retain any amounts otherwise payable to or for the benefit of any Unitholder and set them off against any amounts owing by that Unitholder to the Trustee.

***Intermingling of amounts held for Unitholders***

- 10.4 The Trustee may intermingle amounts that are held absolutely for any Unitholder (pursuant to a decision by the Trustee) with the Trust Fund.
- 10.5 If there is intermingling of amounts, the Trustee must deal with the income or gains so arising as being held for the Unitholder.
- 10.6 The Trustee is taken to be acting in the best interests of the Unitholders when making any determination under this clause.

***Carry forward losses***

- 10.7 If in any Financial Year a revenue loss or capital loss is suffered then the Trustee may determine whether to meet all or part of the loss out of the Income of the Trust Fund and may also, instead of debiting all or part of that loss to the Trust Fund:
  - (a) carry all or part of the revenue loss or capital loss forward to the next Financial Year; and
  - (b) recoup all or part of the revenue loss or capital loss out of the profits or Capital Gains of any later Financial Year before the Distribution of any Income of the Trust Fund.

**11 RESERVES**

- 11.1 The Trustee must establish the General Reserve.
- 11.2 The Trustee may determine to use the General Reserve for any purpose under this document, including:
  - (a) to make any Distribution to the Unitholders;
  - (b) to meet any expenses of the Trust Fund;
  - (c) maintaining the value of the Trust Fund; and
  - (d) as a reserve against any liabilities or contingencies arising in relation to the Trust Fund.
- 11.3 The Trustee may create an Asset Revaluation Reserve.
- 11.4 Each Unitholder has an interest in the General Reserve and Asset Revaluation Reserve in proportion to their Proportionate Interest.

**12 CAPITAL**

- 12.1 At any time before the Vesting Day, the Trustee may make an interim Distribution of the Capital of the Trust Fund to the Unitholders.
- 12.2 On the Vesting Day:

- (a) subject to the balance of this clause, the Trustee must, as soon as practical, sell and convert into money the Property of the Trust Fund, and divide the proceeds, less all costs, disbursements, commissions, brokerage fees and other outgoings, and any provision for liabilities it determines as appropriate, among the Unitholders in proportion to their Proportionate Interest, so each Unitholder receives their respective Unit Value;
- (b) the Unitholders must provide the relevant Unit certificates (if applicable) to the Trustee for cancellation; and
- (c) the Trustee may, at the request of a Unitholder, transfer to the Unitholder assets of the Trust Fund as in specie distribution in satisfaction (or part satisfaction) of that Unitholder's entitlement, in lieu of converting the Property of the Trust Fund into money.

### **13 TRUSTEE DECISIONS**

13.1 Every decision of the Trustee must be recorded by a Resolution.

### **14 POWERS OF TRUSTEE**

14.1 In addition to all powers at law, the Trustee has the powers listed at Schedule 1.

### **15 CONFLICTS OF INTEREST**

15.1 The Trustee may:

- (a) contract with, or sell or grant options to buy any part of the Trust Fund to;
- (b) purchase Property from;
- (c) borrow money from; or
- (d) enter into any share farming or agistment agreement, lease, tenancy or partnership with,

the Trustee in its own or any other capacity, either alone or in conjunction with any other persons or any of:

- (e) any company or partnership, even if the Trustee, or any shareholder or director of the Trustee, is a shareholder, director, member or partner of that company or partnership; or
- (f) a Spouse or Child of the Trustee.

15.2 The Trustee may exercise (or concur in exercising) all of the powers and discretions contained in this document or otherwise conferred by law, even if:

- (a) the Trustee, or any director or shareholder of a Trustee that is a company:
  - (i) has or may have any direct or personal interest in the mode or result of exercising that power or discretion; or
  - (ii) may benefit either directly or indirectly as a result of the exercise of that power or discretion;
  - (iii) is a party in its personal capacity to the transaction being contemplated; or
- (b) the Trustee is the sole trustee.

- 15.3 The Trustee may sell, transfer, dispose, divide in specie, hire or lease any part of the Trust Fund to carry on or carry out any profit making undertaking or scheme in partnership with:
- (a) the Trustee in any capacity (including its personal capacity, or in its capacity as trustee of another trust fund);
  - (b) any company or partnership, even if the Trustee, or any shareholder or director of the Trustee, is a shareholder, director, member or partner of that company or partnership; or
  - (c) a Spouse or Child of the Trustee.
- 15.4 Any Trustee may act as an officer or employee of any company, any shares or debentures of which form part of the Trust Fund and may retain for themselves any remuneration which they may receive as an officer or employee of such a company, even if:
- (a) any votes or other rights attached to those shares or debentures may have been instrumental (whether alone or in conjunction with other matters or by reason of their non-exercise) in procuring or continuing in the position as an officer or employee; or
  - (b) their qualification for that position may be constituted partly or wholly by the holding of those shares or debentures.
- 15.5 Any Trustee who is a director of a company, the shares or debentures of which form part of the Trust Fund, may:
- (a) exercise the voting power as a director in any manner; or
  - (b) refrain from exercising that voting power,
- without being in any way liable to any Unitholder in that respect.

## **16 PROFESSIONAL CHARGING**

- 16.1 If any person acting as a Trustee is a trustee company, lawyer, financial adviser or accountant, that person (or any firm of which they are a member) may charge all usual and reasonable professional fees for professional work done in the administration of the Trust, regardless of whether the work performed is within the normal scope of the profession of which the Trustee is a member.
- 16.2 Any Trustee may charge such commission as is reasonable, with reference to that chargeable by a trustee company under the legislation regulating trustee companies in the jurisdiction where the situs of the Trust Fund is, as if a trustee company subject to the relevant legislation were the Trustee.

## **17 MANNER OF ACTING**

- 17.1 The Trustee (and any delegate of a Trustee) must act jointly (if at any time there is more than one), other than in exercising the powers given under clause 23.
- 17.2 A Trustee may:
- (a) delegate the exercise of all or any powers or discretionary authorities conferred on the Trustee; and
  - (b) sign any power of attorney, appointment of agent, nomination of nominee or bare trustee or other document necessary to give effect to a delegation.

- 17.3 Where anything is to be done by deed, it may be done by stating that the power contained in this clause is being exercised.
- 17.4 Any delegation under this clause:
- (a) must be made in writing;
  - (b) may be made solely by one Trustee (regardless of whether there is more than one Trustee), or jointly by some or all of the Trustees, and is an effective delegation for each Trustee making the delegation; and
  - (c) is effective regardless of whether any Trustee making the delegation is out of the State of situs of the Trust at any time.
- 17.5 Any Trustee who is a natural person may appoint any person to be an alternative Trustee in their place, with the appointment effective whenever the Trustee is absent from the place where the Trust Fund is being administered.
- 17.6 No mortgage, charge or other security given or created by the Trustee in respect of the Trust Fund or any part of it is invalid by reason of:
- (a) any error or omission (whether of law or fact) on the part of the Trustee; or
  - (b) by reason of any breach of duty or trust whatsoever,
- unless it can be proved to have been committed, made or omitted in deliberate bad faith by the Trustee. All persons claiming any beneficial interest in, over or to the Trust Fund are deemed to have had notice of the provisions of this clause.
- 17.7 No person dealing with the Trustee is required to enquire as to:
- (a) the adequacy of the powers of the Trustee in relation to that dealing;
  - (b) the proper exercise by the Trustee of any of the powers, authorities and discretions vested in the Trustee by the provisions of this document; or
  - (c) the propriety or regularity of any transaction affecting the Trust Fund.
- 17.8 In the absence of fraud on the part of any person dealing with the Trustee, that dealing will be deemed (so far as the security and protection of that person is concerned) to be within the powers of the Trustee and to be valid and effectual and the receipt of the Trustee discharges them from all liability.

## **18 RELEASE AND INDEMNITY**

- 18.1 A Trustee is not liable:
- (a) for the consequences of any act, omission, error or forgetfulness whether of law or fact on the part of the Trustee or their legal or other advisers; or
  - (b) generally for any breach of duty or trust,
- unless it is proved to have been committed, given or omitted in bad faith, recklessly or grossly negligently by that Trustee.
- 18.2 Any person claiming a beneficial interest in the Property of the Trust is deemed to have notice of and be subject to the protection of the Trustee under this clause.
- 18.3 The Trustee is indemnified out of the Trust Fund against liabilities incurred by it:
- (a) in the execution, or attempted execution, of this document;

(b) because of the failure to exercise any of the trusts, authorities, powers or discretions of this document; or

(c) by virtue of being the Trustee,

unless the loss or liability is proved to be caused by any act or omission or fraud or in bad faith, or the wilful misconduct, recklessness or gross negligence of the Trustee.

## **19 RECORD KEEPING AND DISCLOSURE OBLIGATIONS**

19.1 The Trustee must:

(a) keep complete and accurate records of all receipts and expenditures of the Trust Fund; and

(b) as soon as commercially practical after the end of each Financial Year, prepare a written accounting report of the Trust Fund, for that Financial Year, consisting of a:

(i) balance sheet;

(ii) statement of income and expenditure; and

(iii) list of the Property of the Trust Fund held at the end of the relevant Financial Year.

19.2 The Trustee is not required to disclose any reasons or deliberations for any decision made or not made under this document.

19.3 Any material recording any determination as to an exercise of discretion or obtained for the purpose of making a determination may be treated by the Trustee as privileged.

19.4 Where a Unitholder has requested the Trustee make disclosure under this document, the disclosure required is restricted to:

(a) the calculation of that Unitholder's entitlement; and

(b) confirmation of the Distribution or investment for that Unitholder,

or as otherwise required by law, and the Unitholder requesting the disclosure must pay the Trustee's reasonable costs of responding to any request (including any costs of seeking advice).

## **20 UNITHOLDER MEETINGS**

20.1 Meetings of Unitholders can be convened by:

(a) the Trustee; or

(b) an Ordinary Resolution.

20.2 The Unitholders may meet either in person or by any technology consented to by Unanimous Resolution subject to the right of a Unitholder to withdraw consent by notice to the Trustee at least one Business Day before a meeting.

20.3 Any notice of a meeting must be given as set out this document and must specify:

(a) the date, place and time of meeting;

(b) the general nature of the business to be transacted at the meeting;

- (c) any matters required to be specified by the Corporations Act; and
  - (d) if the meeting is to be held at two or more places, details of the technology that will be used.
- 20.4 The Chairman of each meeting is appointed by an Ordinary Resolution present at the meeting.
- 20.5 Voting at each meeting is conducted on the basis that each Unitholder has one vote for every Unit held.

## **21 VARIATIONS**

- 21.1 Subject to this clause, the Trustee by Resolution and with the approval by Unanimous Resolution may at any time before the Vesting Day alter, amend, vary or absolutely revoke or resettle all or any of the trusts, powers and provisions set out in this document, including any schedules.
- 21.2 Any attempted exercise of the power under this clause is ineffective to the extent that it would otherwise result in the:
- (a) value of Units being determined other than by dividing the Trust Fund Value by the total number of Units on issue at the relevant date;
  - (b) Trust Fund Value being determined other than by reference to the net asset value of the Trust in accordance with relevant Australian accounting principles (if any), with advice from competent valuers or accountants (as applicable);
  - (c) issue of any Unit at a price other than the Unit Value of the Unit;
  - (d) redemption of any Unit for a redemption amount other than the Unit Value of the Unit;
  - (e) Unitholders ceasing to have a vested and indefeasible interest in the Trust Fund; or
  - (f) amendment to this clause.
- 21.3 The Trustee may at any time renounce or release the power of alteration, variation, revocation or resettlement in this clause, either in respect of the whole or any part of the Trust Fund.
- 21.4 Following any renunciation or release under this clause, that power of alteration, variation, revocation and resettlement is deemed to be at an end and is no longer exercisable by the Trustee to the extent of the renunciation or release.

## **22 REMOVAL OF TRUSTEE**

- 22.1 The Unitholders may at any time by Ordinary Resolution:
- (a) appoint any other person (including a company) to be a trustee of the Trust with, or in replacement of, the present Trustee; and
  - (b) retire the Trustee of the Trust.
- 22.2 In exercising the powers under this clause any appointment must satisfy the Subsequent Trustee Criteria.



## **23 RETIREMENT OF TRUSTEE**

- 23.1 Each Trustee may:
- (a) retire as a Trustee at any time;
  - (b) appoint a successor or successors at any time, whether in addition to or substitution for themselves;
  - (c) specify that a successor's appointment is effective:
    - (i) immediately;
    - (ii) upon the Trustee's retirement; or
    - (iii) upon any Event of Disqualification happening to the Trustee or another nominated successor; and
  - (d) where any appointment of a successor has not yet become effective, revoke that appointment.
- 23.2 A Trustee who wishes to retire or to appoint a successor under this clause may do so by Resolution or (if the Trustee is a natural person) by will.
- 23.3 The retirement and appointment of a Trustee is effective as at and from the date of the written notice, unless otherwise set out in the notice.
- 23.4 Each Trustee may exercise the power in this clause severally, so that each Trustee may independently appoint their successor but not the successor of another Trustee.
- 23.5 The Trustee must ensure that the Subsequent Trustee Criteria is satisfied.

## **24 OFFICE OF THE TRUSTEE**

- 24.1 The powers of the Trustee cease on an Event of Disqualification happening to the Trustee.
- 24.2 Subject to this document and the legislation regulating trusts in the jurisdiction where the situs of the Trust Fund is, if all of the Trustees have ceased to act before the Vesting Day, then the new Trustee is to be appointed by an Ordinary Resolution.
- 24.3 Apart from the circumstances set out in this clause, the powers of the Trustee are personal to the persons nominated and cannot be exercised by any other person, entity or court.
- 24.4 On retirement or removal of a Trustee, the Trustee must:
- (a) hand over the books, accounts, documents and Property of the Trust to the new trustee;
  - (b) do everything necessary to vest the assets of the Trust in the new trustee;
  - (c) do everything reasonably required by the new trustee to hand over to the new trustee possession and control of any assets registered with third parties; and
  - (d) do all other things reasonably required by the new trustee to inform the new trustee of the arrangements of the Trust.

## **25 LIMIT OF LIABILITY OF UNITHOLDERS**

- 25.1 Notwithstanding any other provision of this document, no Unitholder is under any obligation to indemnify the Trustee or any creditor of the Trustee for any of the liabilities of the Trustee in relation to or arising in connection with the Trust Fund and any alleged right of indemnity (whether by way of subrogation or otherwise) is expressly excluded.
- 25.2 Any liability attaching to a Unitholder is limited to the issue price of its Units.

## **26 RELATIONSHIP**

- 26.1 No relationship of principal, agency or partnership exists between the Unitholders and each other Unitholder or the Trustee.

## **27 GOVERNING JURISDICTION**

- 27.1 This document is governed by and is to be construed in accordance with the laws of New South Wales.
- 27.2 The situs of the Trust Fund is deemed to be New South Wales. However the Trustee may at any time determine by Resolution that this settlement takes effect and that the administration of the Trust Fund is to be in accordance with the laws of the state, territory or country in which the Trustee is domiciled, resident or has a place of business.

## **28 INTERPRETATION**

- 28.1 In this document:
- (a) singular words include the plural, and vice versa;
  - (b) each word suggesting a gender includes all other genders, including neutral gender;
  - (c) a reference to a person includes natural persons, firms, companies and any form of a corporation, trustee, trust, partnership, associations, unincorporated body, government and local authority or agency, or any other entity whether or not it comprises a separate legal entity;
  - (d) a reference to a clause, schedule or annexure are references to this document and references to this document include every clause, the matters set out in the Overview and any schedules or annexures;
  - (e) if any person signs this document on behalf of a party pursuant to a power of attorney, they confirm that there is nothing that impacts on their authority to do so;
  - (f) a reference to a document or agreement (including a reference to this document) means that entire document or agreement (including all schedules or annexures) as amended, supplemented, novated, varied or replaced;
  - (g) a reference to a person includes that person's estate successors, legal personal representatives, executors, administrators, permitted substitutes and permitted assigns;
  - (h) where any word or phrase is defined in this document, its other grammatical forms have a corresponding meaning;

- (i) a reference to this document includes the agreement recorded by this document;
- (j) headings and any table of contents are not to be taken into account in the construction of this document;
- (k) a reference to legislation or to a modified, rewritten, consolidated provision or section of legislation (including subordinate legislation) is to that legislation as amended, re-enacted or replaced, and includes any subordinate legislation issued under it;
- (l) the applicable time zone for any action required under this document is the one applying in the situs of the person responsible for performing the action;
- (m) a reference to writing includes printing, typing, copying, facsimile, and any other method of representing words, symbols, figures or drawings in a visible and tangible manner or electronically;
- (n) if any part of this document is illegal or unenforceable it can be severed, with the remaining clauses (or parts of the clause) remaining in force;
- (o) if any part of this document is illegal or unenforceable in any jurisdiction, it can be severed in the relevant jurisdiction, with the remaining clauses (or parts of the clause) remaining in force;
- (p) unless this document provides for a notice or communication to be given orally, any notice or other communication must be in writing and signed by the person giving the notice and be addressed to the address of the person to whom it is to be given;
- (q) a reference to 'month' means a calendar month;
- (r) if any provision of this document is ambiguous, it is to be interpreted broadly to widen and not restrict the provisions;
- (s) where an expression is defined anywhere in this document, it has the same meaning throughout; and
- (t) a reference to 'dollars' or '\$' is to an amount in Australian currency.

**Notices**

28.2 A notice or other communication is deemed to be received:

- (a) in the case of a posted letter, on the second Business Day after posting where sent by Australia Post's 'express post' service and if not, then on the seventh Business Day after posting;
- (b) in the case of delivery by generally recognised overnight courier, on the next Business Day after dispatch with that courier;
- (c) in the case of personal delivery, on the date of delivery;
- (d) in the case of facsimile transmission, at the time recorded on the transmission report from the machine from which the facsimile was sent; and

- (e) in the case of transmission by email, on the day of transmission if there is confirmation that the transmission was completed before 5.00pm on a Business Day, and alternatively, on the next Business Day. Email service is effective only if there is confirmation that it was sent in full and without error and the message is not rejected or undeliverable as evidenced by a message to that effect received by the sender.

***Counterparts***

- 28.3 This document may be signed in any number of counterparts and all counterparts together make one document.

## **SCHEDULE 1 - POWERS OF TRUSTEE**

A The Trustee may:

### ***Generally deal with Trust Fund***

- (1) sell, call in, convert into money, grant options or rights to purchase, mortgage, charge, sub-charge, grant security interests in, carry on business, or otherwise deal with, dispose of or transfer any item or asset comprising the whole or part of the Trust Fund or otherwise held by the Trustee under the terms of the Trust:
  - (a) for such consideration; and
  - (b) on such terms as in its discretion it may think fit as if it were the absolute and beneficial owner of the Trust Fund;

### ***Discretion***

- (2) allow all or any part of the Capital of the Trust Fund to be invested as authorised by this document;
- (3) invest or reinvest in any form of investment:
  - (a) authorised by law or not;
  - (b) with or without disclosing the Trust; and
  - (c) whether alone, jointly or in partnership with others including with the Trustee acting in any capacity;
- (4) postpone the sale, calling in, realisation or conversion for any period, even if the asset is wasting, speculative or reversionary in nature;
- (5) vary or transpose investments;

### ***Forms of investment***

- (6) invest in any manner the Trustee determines, for example:
  - (a) Property;
  - (b) syndicates of any kind;
  - (c) Derivative Transactions;
  - (d) Master Agreements;
  - (e) crowd sourced funding;
  - (f) bank accounts and investments;
  - (g) debentures and unsecured notes;
  - (h) insurance bonds;
  - (i) shares, units and convertible notes;
  - (j) franchises;
  - (k) government securities; or
  - (l) common fund investments;

***Power to lend***

- (7) lend moneys forming part of the Trust Fund, or give credit to any person or company (including any company any Unitholder may own shares in or is a director of) on such terms as the Trustee may decide:
  - (a) at call or for a period of time;
  - (b) at a rate of interest or at no interest; and
  - (c) with the taking of security in any form or without security;

***Power to borrow and to provide security***

- (8) raise or borrow moneys either alone or jointly with another or others, from any person including a firm or company, either bearing or free of interest and on terms and for purposes as the Trustee may decide;
- (9) secure the repayment of any moneys or other indebtedness by mortgage, charge or other security or encumbrance over the whole or part of the Trust Fund as the Trustee may decide;

***Property***

- (10) hold, use or buy;
- (11) construct, demolish, maintain, repair, renovate, reconstruct, erect, develop or improve;
- (12) sell, transfer or convey (including by auction, contract, tender or option);
- (13) manage, hire, surrender, let, licence or lease on any terms all or any part of the Property (including, for example, for a period of more than 21 years);
- (14) receive livestock on agistment;
- (15) buy stock, plant, equipment and fittings;
- (16) make allowances to and arrangements with tenants, including where a tenant is a Unitholder;
- (17) take on lease or exchange;
- (18) take or grant options or rights in, including easements or any other right;
- (19) exchange for other Property, either with or without consideration;
- (20) alienate, mortgage, charge or pledge;
- (21) allow any Unitholder to occupy, utilise or have custody on whatever terms the Trustee determines, including free of any charge or only requiring reimbursement of expenses;
- (22) reconvey, release or discharge, or otherwise deal with any Property;
- (23) apply for, buy or otherwise acquire any patents, patent rights, copyrights, designs, trademarks, formulas, licences, concessions and anything else conferring exclusive, non-exclusive or limited rights to use any secret or other information about any invention:
  - (a) which may be capable of being used for any of the purposes of the Trust Fund; or

- (b) the acquisition of which may benefit the Trust Fund;
- (24) use, exercise, develop or grant licences in respect of or otherwise turn to account any Property rights or information acquired;
- (25) co-own with any other person, to any degree and on any terms, any Property;

***Commercial bills***

- (26) draw, endorse, accept, guarantee or be a party in any way to a commercial bill or other bill of exchange, promissory note, letter of credit, hypothecation or other facility involving the raising, borrowing or lending of moneys by or to the Trustee;

***Open bank accounts***

- (27) open any account with any bank or other financial institution for any of the purposes and deposit money in, withdraw money from and operate the account;
- (28) authorise other persons to operate an account or sign any of the instruments set out above;

***Attorney***

- (29) appoint any person as the representative or attorney of the Trustee for the purpose of executing any document which the Trustee is permitted or authorised to execute by this document or by law and to revoke any appointment;

***Record and value assets***

- (30) record as an asset in the books of the Trust any identifiable Property, interest, right or benefit relating to the Trust Fund, regardless of whether it would be recognised as an asset at law or under any relevant accounting standards.
- (31) allocate a value to any identifiable Property, interest, right or benefit recorded as an asset in the books of the Trust;

***Delegate***

- (32) authorise any person to act as its agent, attorney or delegate to hold any investment being part of the Trust Fund as custodian and to perform any act or exercise any discretion within the Trustee's power including the power to appoint in turn its own agent, attorney or delegate. The appointment may be in respect of more than one delegate or severally and may include provisions to protect those dealing with the agent, attorney or delegate;

### ***Guarantees and indemnities***

- (33) guarantee, indemnify, secure by way of mortgage, charge or otherwise over the whole or part of the Trust Fund or undertake in any way the payment or repayment of money or debts (including any interest whether existing or to accrue) previously or then lent or to be advanced or any existing or future duties, undertakings, liabilities or obligations incurred or which may at any future time be incurred by any person whether a Unitholder or not and to guarantee, indemnify or secure, with or without security, the due performance of any contract, agreement, covenant or obligation of any person whether a Unitholder or not, either with or without security and either alone, jointly, severally or jointly and severally;

### ***Agree and settle accounts***

- (34) agree and settle accounts with all persons (including the Trustee) liable to account with the Trustee about the Trust Fund;
- (35) sign effectual receipts, releases and discharges;

### ***Insurance***

- (36) buy or acquire (with or without any options, rights, benefits, conditions or provisions):
- (a) any reversionary, deferred proprietary or other rights; or
  - (b) any life, life endowment, sinking fund, term or other policy of insurance or assurance of any nature;
- (37) pay any amount payable, for premiums or otherwise:
- (a) to effect or maintain any policy of insurance or assurance (whether or not owned by the Trustee); or
  - (b) for the exercise or enjoyment of any option, right or benefit under any policy,

and the surrender of any policy for all purposes may be deemed by the Trustee to be a sale of the policy;

- (38) if it is necessary to make any claim under a policy, do all things and sign all documents for the perfection or enforcement of any rights arising from or in connection with any policy;

### ***To mix funds***

- (39) mix the Trust Fund including its income and any other moneys held from time to time by the Trustee pursuant to these trusts with other moneys held by the Trustee pursuant to any provision of this document or under any other trust and:
- (a) to invest the moneys so mixed in any investment, Property, interest, arrangement or business or in any other mode or manner in which the Trustee may by law or by this document be empowered to invest the Trust Fund;
  - (b) to exercise all powers, authorities and discretions with respect to the mixed fund which the Trustee is by this document or by law authorised to exercise with respect to the Trust Fund; and



- (c) to make arrangements with respect to the moneys and their investment with any other person as the Trustee would be authorised or empowered by law or by this document to make or enter into;

***Lease or hire***

- (40) take on lease, hire purchase, or in exchange, and enter into leasing agreements and hire purchase agreements in relation to, using money of the Trust Fund or any Property as it determines;
- (41) sign a surrender of lease of any Property with or without consideration;

***Share acquisition***

- (42) enter into any contract, agreement or arrangement for the subscription, allotment, issue, purchase or acquisition of shares or other securities of any company or trust registered anywhere in the world;
- (43) agree to or concur in any amendment or variation to the constitution or any scheme of arrangement of any company or trust;

***Conflicts of interest***

- (44) exercise or concur in exercising all powers and discretions given under this document or by law notwithstanding that:
  - (a) it, or any person being a director or shareholder of the Trustee has or may have a direct or indirect interest in the mode or result of exercising the power or discretion or may benefit either directly or indirectly as a result of the exercise of the power or discretion; and
  - (b) the Trustee for the time being is the sole trustee;

***Decide action***

- (45) decide or refer to an appropriate court, tribunal, arbitrator or mediator any action, proceeding, dispute, claim or demand;
- (46) settle all claims or accounts relating to the Trust Fund;
- (47) sign releases and do all things determined as appropriate;

***Carry on business***

- (48) carry on any business, either alone or in partnership, with the same powers as if the business belonged to the Trustee absolutely;
- (49) enter into, vary or terminate any partnership or profit sharing or other similar arrangement with any Trustee in their own capacity or any other capacity, and with or without any other person;
- (50) operate any bank account opened by or on behalf of any business in which the Trustee is concerned or interested;

***Establish and support a related entity***

- (51) establish and support out of the Trust Fund any company, association, institution or other fund (including a superannuation fund) designed in any way to benefit:
  - (a) any Unitholder; or

- (b) the employees or ex-employees of any company, partnership, association or syndicate in which the Trust Fund may have invested;
- (52) grant pensions and allowances;

***Power to appropriate trust fund in specie***

- (53) appropriate in specie any portion of the Trust Fund, or any investment to or towards the share or entitlement of a Unitholder and to charge the share or entitlement with a sum of money by way of equality as the Trustee may think fit and for these purposes the Trustee may fix the value of any Property forming part of the Trust Fund and the appropriation, charge and valuation will be binding on all persons who may at any time be entitled to any interest in the Trust Fund;

***Pay expenses***

- (54) pay out of the Capital of the Trust Fund or the Income of the Trust Fund all costs, charges and expenses incidental to the:
  - (a) management of the Trust Fund;
  - (b) exercise of any power, authority or discretion; or
  - (c) carrying out or performing the role of Trustee of the Trust,which the Trustee incurs in any part of the world, including without limitation all:
  - (d) taxes in respect of the Trust Fund;
  - (e) liabilities incurred in carrying on any business or owning any Property;
  - (f) costs in any way connected with the Trust Fund; and
  - (g) amounts by way of penalty, settlement, probate, estate gift, stamp or revenue duty;

***Employ***

- (55) employ any person (including any Unitholder or the Trustee) in connection with any activities of the Trustee or in connection with anything required to be done under this document;
- (56) determine the remuneration to be allowed and paid in respect of any employee;
- (57) create or arrange any scheme of superannuation or similar arrangements for the benefit of any employee;
- (58) act personally and charge and be paid from the Trust Fund a reasonable remuneration;
- (59) instead of acting personally, employ at the expense of the Trust Fund any agents, managers, advisers and accountants (including any Unitholder);

***Trustee's power to deal with itself***

- (60) notwithstanding any rule of law to the contrary, to acquire for the Trust Fund any Property the beneficial interest in which is at the date of acquisition the absolute property of the Trustee in its own right or as trustee of another fund provided that any Property so acquired is acquired for a consideration being not greater than the current market value of the Property and upon acquisition the beneficial interest in the Property will be held by the Trustee upon the trusts contained in this document;

***Protection***

- (61) take any action for the adequate protection of the Trust Fund;
- (62) take and act upon the opinion of any lawyer practising in any jurisdiction where the Trust Fund or any part of it is invested:
- (a) about the status or the administration of the Trust; and
  - (b) without being liable to any person for any act done by the Trustee consistent with that opinion (although nothing in this clause prevents the Trustee or any Unitholder from applying to any court);
- (63) do all other things incidental to the exercise of the powers and authorities conferred on the Trustee;

***Hold Property for any other trust***

- (64) cease to hold any part of the Trust Fund on the terms of this document;
- (65) start to hold that part of the Trust Fund on any other trust which is on the same terms as the Trust;

***Elections***

- (66) access any concessions, exemptions, roll-overs or other relief that may be available in relation to any duty, costs or tax payable in respect of the Trust Fund, including by making any elections or choices available under the Act. For clarity, this includes making (without limitation) any elections or choices involving family trust elections, interposed entity elections and capital gains tax roll-over choices or elections;

***Release of powers***

- (67) by revocable or irrevocable deed renounce and release any power conferred on the Trustee under the Trust in respect of the whole or part of the Trust Fund or the income and upon the renunciation and release coming into effect, the power is to be taken to be at an end and no longer exercisable by the Trustee to the extent of the renunciation and release;

***Merger***

- (68) concur in the merger or takeover of any company or trust in which shares or other securities forming part of the Trust Fund are held;
- (69) to exercise any rights attaching to shares or units in any company or trust held by the Trustee;
- (70) otherwise consent to or take part in any corporate action;

***Nominee***

- (71) allow any asset of the Trust Fund to be held or registered in the name of any nominee or agent;
- (72) deposit securities over or titles in the Property of the Trust Fund with any bank or other lender or guarantor;

***Directorships***

- (73) become a director of any company in which any moneys forming part of the Trust Fund are from time to time invested and receive the remuneration attached to the office without being liable to account;

***Accept gifts***

- (74) accept, from any person, including via will, or from the trustee of another trust (and from the Trustee itself acting in its personal capacity or in its capacity as the trustee of any other trust) any gift, transfer or disposition of any Property to be part of the Trust Fund.

## SCHEDULE 2 - UNITHOLDERS AT ESTABLISHMENT OF THE TRUST

<i>Certificate #</i>	<i>Name of Unitholder</i>	<i>Number of Units</i>	<i>Amount Paid</i>
1	MLP NO 2 PTY LIMITED - ACN 148 958 561 of 24 Alma Road, NEW LAMBTON, NSW 2305 as trustee for Pultar Family Superannuation Fund	160000	160000.00
2	WALMAR SUPER PTY LTD - ACN 608 168 038 of 403/23 Ravenshaw Street, NEWCASTLE WEST, NSW 2302 as trustee for Walmar Superannuation Fund	160000	160000.00
3	RODAN INITIATIVES PTY LTD - ACN 609 909 346 of 59 Dudley Road,, CHARLESTON, NSW 2290 as trustee for Rodan Superannuation Fund	160000	160000.00
4	AMPED ELECTRICAL NEWCASTLE PTY LTD - ACN 110 860 752 of 22 Paddock Close, ELERMORE VALE, NSW 2287 as trustee for McLennan Investment Trust	160000	160000.00
5	MARTO FAMILY PTY LTD - ACN 622 773 068 of 4/16 Christo Road, GEORGETOWN, NSW 2298 as trustee for Martin Family Superannuation Fund	160000	160000.00
6	READAV PTY LTD - ACN 158 367 072 of Unit 8 Level 1 20-22 Smith Street, CHARLESTOWN, NSW 2290 as trustee for Bock Superannuation Fund	160000	160000.00

**EXECUTION**

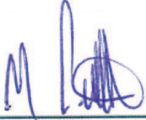
Dated: 1<sup>st</sup> DECEMBER 2017

Executed as a deed

**The Initial Trustee**

---

Signed, Sealed and Delivered by THE GOOD OLD BOYS (NEWCASTLE NO 2) PTY LTD - ACN 622 743 659 by:



**Michael Pultar**  
Director



**Danny Vujic**  
Director

**SIGN HERE**

**The Unitholder**

---

Signed, Sealed and Delivered by MLP NO 2 PTY LIMITED - ACN 148 958 561 as trustee for Pultar Family Superannuation Fund by:



**Michael Pultar**  
Director



**Linda Pultar**  
Director

**SIGN HERE**

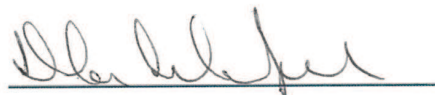
**The Unitholder**

---

Signed, Sealed and Delivered by WALMAR SUPER PTY LTD - ACN 608 168 038 as trustee for Walmar Superannuation Fund by:



**Mark Lathan**  
Director



**Helen Walpole**  
Director

**SIGN HERE**

**The Unitholder**

---

Signed, Sealed and Delivered by RODAN INITIATIVES PTY LTD - ACN 609 909 346 as trustee for Rodan Superannuation Fund by:



---

**Danny Vujic**  
Director



---

**Roseanne Vujic**  
Director

**SIGN HERE**

**The Unitholder**

---

Signed, Sealed and Delivered by AMPED ELECTRICAL NEWCASTLE PTY LTD - ACN 110 860 752 as trustee for MCLennan Investment Trust by:



---

**Bradley McLennan**  
Sole Director / Secretary

**SIGN HERE**

**The Unitholder**

---

Signed, Sealed and Delivered by MARTO FAMILY PTY LTD - ACN 622 773 068 as trustee for Martin Family Superannuation Fund by:



---

**Christopher Martin**  
Director



---

**Alison Martin**  
Director

**SIGN HERE**

**The Unitholder**

---

Signed, Sealed and Delivered by READAV PTY LTD - ACN 158 367 072 as trustee for Bock Superannuation Fund by:



**David Bock**  
Director



**Reagan Bock**  
Director



**SIGN HERE**



**SCHEDULE 2 - UNITHOLDERS AT ESTABLISHMENT OF THE TRUST**

<b><i>Certificate #</i></b>	<b><i>Name of Unitholder</i></b>	<b><i>Number of Units</i></b>	<b><i>Amount Paid</i></b>
1	MLP NO 2 PTY LIMITED - ACN 148 958 561 of 24 Alma Road, NEW LAMBTON, NSW 2305 as trustee for Pultar Family Superannuation Fund	160000	160000.00
2	WALMAR SUPER PTY LTD - ACN 608 168 038 of 403/23 Ravenshaw Street, NEWCASTLE WEST, NSW 2302 as trustee for Walmar Superannuation Fund	160000	160000.00
3	RODAN INITIATIVES PTY LTD - ACN 609 909 346 of 59 Dudley Road,, CHARLESTON, NSW 2290 as trustee for Rodan Superannuation Fund	160000	160000.00
4	AMPED ELECTRICAL NEWCASTLE PTY LTD - ACN 110 860 752 of 22 Paddock Close, ELERMORE VALE, NSW 2287 as trustee for MCLennan Investment Trust	160000	160000.00
5	MARTO FAMILY PTY LTD - ACN 622 773 068 of 4/16 Christo Road, GEORGETOWN, NSW 2298 as trustee for Martin Family Superannuation Fund	160000	160000.00
6	READAV PTY LTD - ACN 158 367 072 of Unit 8 Level 1 20-22 Smith Street, CHARLESTOWN, NSW 2290 as trustee for Bock Superannuation Fund	160000	160000.00



## **Yilen 22 Unit Trust**

ABN 27 727 451 081

Financial Statements  
For the year ended 30 June 2021

Phone: 1300 365 125  
Email: [info@wscgroup.com.au](mailto:info@wscgroup.com.au)  
Website: [www.wscgroup.com.au](http://www.wscgroup.com.au)

**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**

**Contents**

Detailed Profit and Loss Statement

Beneficiaries Profit Distribution Summary

Detailed Balance Sheet

Notes to the Financial Statements

Trustee's Declaration

Compilation Report

**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**  
**Detailed Profit and Loss Statement**  
**For the year ended 30 June 2021**

	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
<hr/>		
<b>Income</b>		
Other income	17,214	
Rents received	608,755	507,912
Total income	625,969	507,912
 <b>Expenses</b>		
Accountancy	3,000	3,000
Amortisation expense	104	478
Bank fees & charges	1,613	1,811
Borrowing expenses	3,836	3,836
Entertainment	2,353	655
Filing fees	273	267
Fines	82	
Insurance	13,314	12,627
Interest deductions	123,483	173,887
OSR Land Tax	9,993	9,103
Management fees	10,794	10,175
Rates - Council & Water	23,244	23,349
Rent on land & buildings	4,500	4,500
Repairs & maintenance	2,500	4,565
Travel, accommodation & conferences		16,298
Total expenses	199,088	264,550
<b>Net Profit from Ordinary Activities before income tax</b>	<b>426,881</b>	<b>243,362</b>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2021**

	2021	2020
	\$	\$
<hr/>		
<b>Beneficiaries Share of Profit</b>		
- Pultar Family Superannuation Fund	71,147	39,297
- Bock Superannuation Fund	71,147	39,297
- Martin Investments Trust	71,147	39,297
- Danny Vujic	71,147	39,297
- Macsupa Superannuation Fund	71,147	39,297
- Walmar Superannuation Fund	71,147	39,297
	<hr/>	<hr/>
Total Profit	<u>426,881</u>	<u>235,782</u>

---

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.

**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2021**

	2021	2020
	\$	\$
<b>Pultar Family Superannuation Fund</b>		
Opening balance - Beneficiary	39,297	
Profit distribution for year	71,147	39,297
	110,444	39,297
	110,444	39,297
<b>Bock Superannuation Fund</b>		
Opening balance - Beneficiary	39,297	
Profit distribution for year	71,147	39,297
	110,444	39,297
	110,444	39,297
<b>Martin Investments Trust</b>		
Opening balance - Beneficiary	39,297	
Profit distribution for year	71,147	39,297
	110,444	39,297
	110,444	39,297
<b>Danny Vujic</b>		
Opening balance - Beneficiary	39,297	
Profit distribution for year	71,147	39,297
	110,444	39,297
	110,444	39,297
<b>Macsupa Superannuation Fund</b>		
Opening balance - Beneficiary	39,297	
Profit distribution for year	71,147	39,297
	110,444	39,297
	110,444	39,297
<b>Walmar Superannuation Fund</b>		
Opening balance - Beneficiary	39,297	
Profit distribution for year	71,147	39,297
	110,444	39,297
	110,444	39,297
<b>Total of beneficiary loans</b>	<b>662,663</b>	<b>235,782</b>

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.**

**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2021**

---

	2021	2020
	\$	\$
Total Beneficiary Funds	<u>662,663</u>	<u>235,782</u>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**  
**Detailed Balance Sheet as at 30 June 2021**

	Note	2021	2020
		\$	\$
<b>Current Assets</b>			
<b>Cash Assets</b>			
Cash at bank		230,867	181,302
		230,867	181,302
<b>Total Current Assets</b>		<b>230,867</b>	<b>181,302</b>
<b>Non-Current Assets</b>			
<b>Receivables</b>			
Loan - Frost Catering Equipment Pty Ltd		100,000	
Loan - Good Old Boys No 2		38,638	
		138,638	
<b>Property, Plant and Equipment</b>			
Freehold land - At cost		1,182,286	1,182,286
Buildings - At cost		4,516,138	4,446,138
Buildings - Independent value		2,521,576	2,521,576
		8,220,000	8,150,000
<b>Other</b>			
Preliminary expenses			104
Borrowing expenses		3,836	7,671
		3,836	7,775
<b>Total Non-Current Assets</b>		<b>8,362,474</b>	<b>8,157,775</b>
<b>Total Assets</b>		<b>8,593,340</b>	<b>8,339,078</b>

---

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.



**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**  
**Detailed Balance Sheet as at 30 June 2021**

	Note	2021 \$	2020 \$
<b>Current Liabilities</b>			
<b>Payables</b>			
<b>Unsecured:</b>			
Other creditors		15,793	8,285
		15,793	8,285
<b>Financial Liabilities</b>			
<b>Unsecured:</b>			
Beneficiary loan: Pultar Family Superannuation Fund		110,444	39,297
Beneficiary loan: Bock Superannuation Fund		110,444	39,297
Beneficiary loan: Martin Investments Trust		110,444	39,297
Beneficiary loan: Danny Vujic		110,444	39,297
Beneficiary loan: Macsupa Superannuation Fund		110,444	39,297
Beneficiary loan: Walmar Superannuation Fund		110,444	39,297
		662,663	235,782
<b>Current Tax Liabilities</b>			
GST clearing		315	441
		315	441
<b>Total Current Liabilities</b>		<b>678,770</b>	<b>244,507</b>
<b>Non-Current Liabilities</b>			
<b>Financial Liabilities</b>			
<b>Secured:</b>			
Bank loan NAB 76-957-9285		4,087,994	4,267,994
		4,087,994	4,267,994
<b>Total Non-Current Liabilities</b>		<b>4,087,994</b>	<b>4,267,994</b>
<b>Total Liabilities</b>		<b>4,766,764</b>	<b>4,512,501</b>
<b>Net Assets</b>		<b>3,826,576</b>	<b>3,826,576</b>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**  
**Detailed Balance Sheet as at 30 June 2021**

---

	Note	2021 \$	2020 \$
<b>Equity</b>			
Subscribed units		1,305,000	1,305,000
Asset Revaluation Reserve		2,521,576	2,521,576
<b>Total Equity</b>		<u><u>3,826,576</u></u>	<u><u>3,826,576</u></u>

---

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

---

## **Note 1: Summary of Significant Accounting Policies**

### **Basis of Preparation**

The directors of the trustee company have prepared the financial statements of the trust on the basis that the trust 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 trust deed, the information needs of the beneficiaries and for the basis of preparation of the income tax return.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the directors of the trustee company have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accrual basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

#### **(a) Property, Plant and Equipment (PPE)**

Property, plant and equipment are carried at cost or at independent of directors' valuation. All assets, excluding freehold land and buildings are depreciated over the useful lives of the assets to the trust. Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in shareholders' equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the assets charged to the income statement and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

The carrying amount of plant and equipment is reviewed annually by directors to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the company and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in profit or loss during the financial period in which they are incurred.

#### **(b) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2021**

---

**(c) Revenue and Other Income**

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue recognised related to the provision of services is determined with reference to the stage of completion of the transaction at the reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

All revenue is stated net of the amount of goods and services tax (GST).

**(d) Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

**(e) Trade and Other Payables**

Trade and other payables, including bank borrowings and distributions payable, are recognised at the nominal transaction value without taking into account the time value of money.

**(f) Leases**

**The trust as lessee**

Leases are classified as right of use assets whenever the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration. Where the lease term is 12 months or less or the lease value is less than \$5000 it will be classified as operating leases.

At inception the rights to use assets held are recognised as such as part of property, plant and equipment in the same way as owned assets. The corresponding liability to the lessor is included in the balance sheet as a lease liability. Lease payments are apportioned between the interest component and the reduction of the lease liability. The interest component is recognised in profit or loss in the period in which it arises.

Rentals payable under operating leases are recognised in profit or loss.

**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**  
**Trustee's Declaration**

---

The directors of The Good Old Boys (Newc) Pty Ltd declare that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements

The directors of the trustee company declare that:

- (i) the financial statements and notes, present fairly the trust's financial position as at 30 June 2021 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) in the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

The directors are responsible for the reliability, accuracy and completeness of the accounting records and the disclosure of all material and relevant information.

The declaration is made in accordance with a resolution of the Board of Directors of the trustee company.

\_\_\_\_\_  
Michael Pultar , (Director)

**SIGN HERE**

\_\_\_\_\_  
David Bock , (Director)

**SIGN HERE**

Date

**Yilen 22 Unit Trust**  
**ABN 27 727 451 081**  
**Compilation Report to Yilen 22 Unit Trust**

---

We have compiled the accompanying special purpose financial statements of Yilen 22 Unit Trust, which comprise the balance sheet as at 30 June 2021, the Statement of Profit and Loss for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial report has been prepared is set out in Note 1. The extent to which Australian Accounting Standards and other mandatory professional reporting requirements have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

*The Responsibility of the Directors of the Trustee Company*

The directors of the trustee company 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 significant accounting policies used are 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 directors of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies 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 significant accounting policies 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 (including Independence Standards).

*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. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.

---

3 May, 2022

# 85000 - Income Tax Payable/Refundable

2021 Financial Year

Preparer Rachel Barrett

Reviewer Brendan Curran

Status Completed

Account Code	Description	CY Balance	LY Balance	Change
85000	Income Tax Payable/Refundable	\$34,357.35	(\$11,106.15)	(409.35)%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$34,357.35	(\$11,106.15)	

## Supporting Documents

- Tax Reconciliation Report [Report](#)
- Non Deductible Expense Reconciliation [Report](#)
- Statement of Taxable Income [Report](#)
- 2021 TFN Withheld - ANZ Business Premium Saver '7859.pdf
- 2021 ATO ASA.pdf
- 2021 ATO PAYG Tax Instalments.pdf
- 2021 ATO ITA.pdf

## Standard Checklist

- Attach Actuarial Certificate (if applicable)
- Attach any other Tax reconciliations
- Attach copy of Exempt Pension Reconciliation (if applicable)
- Attach copy of Non Deductible Expense Reconciliation (if applicable)
- Attach copy of Statement of Taxable Income
- Attach copy of Tax Reconciliation Report
- Confirm Transactions in ATO Portal

## Notes

Rachel Barrett

### Note | 85000

09/12/2022 15:32

\$19,230.35 tax refundable 2021 + \$2,251.20 tax refundable 2017 Amendment as per ATO ITA + \$4,475.85 tax refundable 2018 Amendment as per ATO ITA + \$3,844.65 tax refundable 2019 Amendment as per ATO ITA + \$4,296.30 tax refundable 2020 - \$259.00 ATO Supervisory Levy 2020 (to be expensed in the 2022FY when the return was lodged) = \$34,357.40 refundable

Rodan Superannuation Fund  
**Pension Non Deductible Expense Report**

For The Period 01 July 2020 - 30 June 2021

	Date	Account Code	Account Description	Amount	Expense %	Deductible	Non Deductible	
<b>Segment - 01 July 2020 to 30 June 2021</b>								
<b>Label A</b>								
	05/11/2020	37700	Interest Paid - ATO General Interest	227.78				
	05/11/2020	37700	Interest Paid - ATO General Interest	126.27				
			<b>Total</b>	354.05	0.000 %	354.05	0.00	
<b>Label H</b>								
	24/09/2020	30700	Auditor's Remuneration	550.00				
			<b>Total</b>	550.00	0.000 %	550.00	0.00	
<b>Label J</b>								
	24/09/2020	30100	Accountancy Fees	1,650.00				
	28/01/2021	30100	Accountancy Fees	121.00				
			<b>Total</b>	1,771.00	0.000 %	1,771.00	0.00	
	05/11/2020	30400	ATO Supervisory Levy	259.00				
	05/11/2020	30400	ATO Supervisory Levy	259.00				
			<b>Total</b>	518.00	0.000 %	518.00	0.00	
						<b>Label Total</b>	2,289.00	0.00
						<b>Total Segment Expenses</b>	<b>3,193.05</b>	<b>0.00</b>



# Rodan Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2021

---

	<b>2021</b>
	<b>\$</b>
Benefits accrued as a result of operations	34,642.07
<b>Less</b>	
Accounting Trust Distributions	39,971.00
Non Taxable Contributions	5,207.00
	<u>45,178.00</u>
<b>Add</b>	
Decrease in MV of investments	7,452.66
TFN Credits - Interest	84.00
Taxable Trust Distributions	39,971.00
	<u>47,507.66</u>
SMSF Annual Return Rounding	(0.73)
	<u>36,971.00</u>
<b>Taxable Income or Loss</b>	<u>36,971.00</u>
Income Tax on Taxable Income or Loss	5,545.65
	<u>5,545.65</u>
<b>TAX PAYABLE</b>	<u>5,545.65</u>
<b>Less</b>	
TFN Credits	84.00
	<u>5,461.65</u>
<b>CURRENT TAX OR REFUND</b>	<u>5,461.65</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(24,692.00)
	<u>(18,971.35)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(18,971.35)</u>

---

# Rodan Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>C - Income - Gross interest</b>				
	31/07/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	18.12
	31/08/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	18.13
	30/09/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	17.00
	30/10/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	16.71
	30/11/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	16.31
	31/12/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	16.08
	29/01/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	15.03
	26/02/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	14.12
	31/03/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	16.63
	30/04/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	15.13
	31/05/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	15.63
	30/06/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	14.89
<b>Sub-Total</b>				<b>193.78</b>
<b>Ignore Cents</b>				<b>0.78</b>
<b>Total</b>				<b>193.00</b>
<b>M - Gross trust distributions</b>				
	30/06/2021	23800/SPUTN1	Superpower Unit Trust No 1	39,971.00
<b>Sub-Total</b>				<b>39,971.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>39,971.00</b>
<b>W - GROSS INCOME (Sum of labels A to U)</b>				
				40,164.00
<b>Sub-Total</b>				<b>40,164.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>40,164.00</b>
<b>V - TOTAL ASSESSABLE INCOME (W less Y)</b>				
				40,164.00
<b>Sub-Total</b>				<b>40,164.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>40,164.00</b>
<b>A1 - Expenses - Interest expenses within Australia</b>				
	05/11/2020	37700	Interest Paid - ATO General Interest	126.27
	05/11/2020	37700	Interest Paid - ATO General Interest	227.78
<b>Sub-Total</b>				<b>354.05</b>
<b>Ignore Cents</b>				<b>0.05</b>
<b>Total</b>				<b>354.00</b>
<b>H1 - Expenses - SMSF auditor fee</b>				
	24/09/2020	30700	Auditor's Remuneration	550.00

# Rodan Superannuation Fund

## Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>H1 - Expenses - SMSF auditor fee</b>				
Sub-Total				550.00
Ignore Cents				0.00
Total				550.00
<b>J1 - Expenses - Management and administration expenses</b>				
	24/09/2020	30100	Accountancy Fees	1,650.00
	28/01/2021	30100	Accountancy Fees	121.00
	05/11/2020	30400	ATO Supervisory Levy	259.00
	05/11/2020	30400	ATO Supervisory Levy	259.00
Sub-Total				2,289.00
Ignore Cents				0.00
Total				2,289.00
<b>N - TOTAL DEDUCTIONS</b>				
				3,193.00
Sub-Total				3,193.00
Ignore Cents				0.00
Total				3,193.00
<b>O - TAXABLE INCOME OR LOSS</b>				
				36,971.00
Sub-Total				36,971.00
Ignore Cents				0.00
Total				36,971.00
<b>Z - TOTAL SMSF EXPENSES</b>				
				3,193.00
Sub-Total				3,193.00
Ignore Cents				0.00
Total				3,193.00
<b>A - Taxable income</b>				
				36,971.00
Sub-Total				36,971.00
Ignore Cents				0.00
Total				36,971.00
<b>T1 - Tax on taxable income</b>				
				5,545.65
Sub-Total				5,545.65
Ignore Cents				0.00
Total				5,545.65
<b>B - Gross Tax</b>				
				5,545.65

Rodan Superannuation Fund  
**Tax Reconciliation Report**

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>B - Gross Tax</b>				
Sub-Total				5,545.65
Ignore Cents				0.00
<b>Total</b>				<b>5,545.65</b>
<b>T2 - SUBTOTAL</b>				
				5,545.65
Sub-Total				5,545.65
Ignore Cents				0.00
<b>Total</b>				<b>5,545.65</b>
<b>T3 - SUBTOTAL 2</b>				
				5,545.65
Sub-Total				5,545.65
Ignore Cents				0.00
<b>Total</b>				<b>5,545.65</b>
<b>T5 - TAX PAYABLE</b>				
				5,545.65
Sub-Total				5,545.65
Ignore Cents				0.00
<b>Total</b>				<b>5,545.65</b>
<b>H3 - Credit for tax withheld – where ABN or TFN not quoted (non-individual)</b>				
	31/07/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	8.00
	31/08/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	8.00
	30/09/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	7.00
	30/10/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	7.00
	30/11/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	7.00
	31/12/2020	25000/ANZ7859	ANZ Business Premium Saver #7859	7.00
	29/01/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	7.00
	26/02/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	6.00
	31/03/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	7.00
	30/04/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	7.00
	31/05/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	7.00
	30/06/2021	25000/ANZ7859	ANZ Business Premium Saver #7859	6.00
Sub-Total				84.00
Ignore Cents				0.00
<b>Total</b>				<b>84.00</b>
<b>H - Eligible credits</b>				
				84.00
Sub-Total				84.00
Ignore Cents				0.00
<b>Total</b>				<b>84.00</b>
<b>K - PAYG instalments raised</b>				

Rodan Superannuation Fund  
**Tax Reconciliation Report**

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
<b>K - PAYG instalments raised</b>				
	13/10/2020	85000	Income Tax Payable/Refundable	1,707.00
	28/01/2021	85000	Income Tax Payable/Refundable	10,639.00
	03/06/2021	85000	Income Tax Payable/Refundable	6,173.00
	30/06/2021	85000	Income Tax Payable/Refundable	6,173.00
<b>Sub-Total</b>				<b>24,692.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>24,692.00</b>
<b>L - Supervisory levy</b>				
				259.00
<b>Sub-Total</b>				<b>259.00</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>259.00</b>
<b>S - AMOUNT DUE OR REFUNDABLE</b>				
				(18,971.35)
<b>Sub-Total</b>				<b>(18,971.35)</b>
<b>Ignore Cents</b>				<b>0.00</b>
<b>Total</b>				<b>(18,971.35)</b>

Rodan Superannuation Fund

# Pension Non Deductible Expense Report

For The Period 01 July 2020 - 30 June 2021

---

Date	Account Code	Account Description	Amount	Expense %	Deductible	Non Deductible
				<b>Total Expenses *</b>	<b>3,193.05</b>	<b>0.00</b>

---

\* General expense percentage - 0.000 %

\* Investment expense percentage - 0.000 %

# ANZ BUSINESS ESSENTIALS STATEMENT

Account Number 4054-17859

## Transaction Details

Please retain this statement for taxation purposes

Date	Transaction Details	Withdrawals (\$)	Deposits (\$)	Balance (\$)
<b>2021</b>				
<b>14 JUN</b>	<b>OPENING BALANCE</b>			<b>361,860.41</b>
30 JUN	<b>CREDIT INTEREST PAID</b>		14.89	361,875.30
30 JUN	<b>RESIDENT WITHHOLD TAX ON INTEREST PAID</b>	6.00		361,869.30
	<b>TOTALS AT END OF PAGE</b>	<b>\$6.00</b>	<b>\$14.89</b>	
	<b>TOTALS AT END OF PERIOD</b>	<b>\$6.00</b>	<b>\$14.89</b>	<b>\$361,869.30</b>

## This Statement Includes

Interest earned on deposits	\$14.89
Withholding tax	\$6.00

## Yearly Summary

## Previous Year to 30/06/2021 (\$)

Interest earned on deposits	193.78
Withholding taxes	84.00

## Fee Summary

Fees Charged for period: 01 JUN 2021 to 30 JUN 2021

### Summary of ANZ Transaction Fees

	Transactions		Fee Per Transaction (\$)	Total Charge (\$)
	Total	Free Additional		
<b>Transaction Fees</b>				
INTERNET/ONLINE WDL	1.00	1.00	0.60	0.00
<b>Total Transaction Fees Charged</b>				<b>\$0.00</b>

**Please note:** Overseas transaction fees, overseas ATM fees and non ANZ ATM operator fees not included

**Please note:** Your fee cycle may not always reconcile with your statement cycle. This statement date ends on 14/07/21 and the monthly fee cycle, as appears above, ended on 30/06/21.



## Income tax 002

<b>Date generated</b>	09 December 2022
<b>Overdue</b>	\$0.00
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$0.00

## Transactions

23 results found - from **01 July 2020** to **09 December 2022** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Jul 2020	1 Feb 2019	General interest charge			\$7,087.45 DR
16 Oct 2020	2 Dec 2019	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$19,663.70		\$26,751.15 DR
16 Oct 2020	1 Jul 2020	Amended general interest charge calculated from 01 Jul 19 to 30 Jun 20	\$922.32		\$27,673.47 DR
16 Oct 2020	1 Jul 2020	Remission of general interest charge concessional		\$922.32	\$26,751.15 DR
16 Oct 2020	3 Aug 2020	Amended general interest charge calculated from 01 Jul 20 to 02 Aug 20	\$126.27		\$26,877.42 DR
16 Oct 2020	1 Oct 2020	Amended general interest charge calculated from 03 Aug 20 to 30 Sep 20	\$227.78		\$27,105.20 DR
16 Oct 2020	16 Oct 2020	General interest charge			\$27,105.20 DR
6 Nov 2020	5 Nov 2020	Payment received		\$27,105.20	\$0.00
6 Nov 2020	6 Nov 2020	General interest charge			\$0.00
10 Nov 2021	15 Oct 2021	Tax return Self Man Superfund - Income Tax for		\$4,296.30	\$4,296.30 CR



the period from 01 Jul 19 to  
30 Jun 20

10 Nov 2021	15 Nov 2021	EFT refund for Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$4,296.30	\$0.00
2 Dec 2022	2 Jul 2018	Client initiated amended Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$2,251.20	\$2,251.20 CR
2 Dec 2022	3 Dec 2018	Client initiated amended Tax return Self Man Superfund - Income Tax for the period from 01 Jul 17 to 30 Jun 18	\$4,475.85	\$6,727.05 CR
2 Dec 2022	2 Dec 2019	Client initiated amended Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$3,844.65	\$10,571.70 CR
5 Dec 2022	2 Jul 2018	Credit transferred to Integrated Client Account	\$849.00	\$9,722.70 CR
5 Dec 2022	1 Feb 2019	General interest charge		\$9,722.70 CR
5 Dec 2022	1 Jul 2020	General interest charge	\$747.26	\$10,469.96 CR
5 Dec 2022	1 Jul 2020	Concessional general interest charge (GIC) remission adjustment due to GIC amendment	\$747.26	\$9,722.70 CR
5 Dec 2022	3 Aug 2020	General interest charge	\$67.89	\$9,790.59 CR
5 Dec 2022	1 Oct 2020	General interest charge	\$122.46	\$9,913.05 CR
5 Dec 2022	16 Oct 2020	General interest charge		\$9,913.05 CR
5 Dec 2022	5 Dec 2022	Interest on overpayment	\$129.02	\$10,042.07 CR
6 Dec 2022	9 Dec 2022	Refund	\$10,042.07	\$0.00



## Activity statement 004

<b>Date generated</b>	12/11/2022
<b>Overdue</b>	\$849.00 DR
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$849.00 DR

## Transactions

21 results found - from **01 July 2020** to **12 November 2022** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
2 Aug 2020	28 Jul 2020	Original Activity Statement for the period ending 30 Jun 20		\$0.00	\$0.00
14 Oct 2020	13 Oct 2020	Payment received		\$1,707.00	\$1,707.00 CR
1 Nov 2020	28 Oct 2020	Original Activity Statement for the period ending 30 Sep 20 - PAYG Instalments	\$1,707.00		\$0.00
29 Jan 2021	28 Jan 2021	Payment received		\$10,639.00	\$10,639.00 CR
7 Mar 2021	2 Mar 2021	Original Activity Statement for the period ending 31 Dec 20 - PAYG Instalments	\$10,639.00		\$0.00
2 May 2021	28 Apr 2021	Original Activity Statement for the period ending 31 Mar 21 - PAYG Instalments	\$6,173.00		\$6,173.00 DR
3 May 2021	3 May 2021	General interest charge			\$6,173.00 DR
4 Jun 2021	3 Jun 2021	Payment received		\$6,173.00	\$0.00
4 Jun 2021	4 Jun 2021	General interest charge			\$0.00
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$6,173.00		\$6,173.00 DR

2 Aug 2021	2 Aug 2021	General interest charge		\$6,173.00 DR
13 Aug 2021	12 Aug 2021	Payment received	\$6,173.00	\$0.00
13 Aug 2021	13 Aug 2021	General interest charge		\$0.00
7 Oct 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21	\$0.00	\$0.00
8 Oct 2021	7 Oct 2021	Payment received	\$6,173.00	\$6,173.00 CR
12 Oct 2021	15 Oct 2021	EFT refund for Activity Statement Payment for the period from 01 Jan 00 to 31 Dec 99	\$6,173.00	\$0.00
7 Mar 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21	\$0.00	\$0.00
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22	\$0.00	\$0.00
31 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22	\$0.00	\$0.00
30 Oct 2022	28 Oct 2022	Original Activity Statement for the period ending 30 Sep 22 - PAYG Instalments	\$849.00	\$849.00 DR
1 Nov 2022	1 Nov 2022	General interest charge		\$849.00 DR



## Activity statement 004

---

### Tax type summary

---

<b>Income tax year</b>	2021
<b>Period</b>	01 July 2020 - 30 June 2021
<b>Type</b>	Pay as you go Instalments
<b>Balance</b>	\$24,692.00 DR

### Transactions

---

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
01/11/2020	28/10/2020	Original Activity Statement for the period ending 30 Sep 20 - PAYG Instalments	\$1,707.00		\$1,707.00 DR
07/03/2021	02/03/2021	Original Activity Statement for the period ending 31 Dec 20 - PAYG Instalments	\$10,639.00		\$12,346.00 DR
02/05/2021	28/04/2021	Original Activity Statement for the period ending 31 Mar 21 - PAYG Instalments	\$6,173.00		\$18,519.00 DR
01/08/2021	28/07/2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$6,173.00		\$24,692.00 DR

---

# 86000 - PAYG Payable

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
86000	PAYG Payable	(\$6,173.00)		100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		(\$6,173.00)		

## Supporting Documents

- 2021 ATO ASA.pdf 86000

## Standard Checklist

- Attach copy of PAYG Payment Summary
- Confirm Transactions in ATO Portal



## Activity statement 004

<b>Date generated</b>	12/11/2022
<b>Overdue</b>	\$849.00 DR
<b>Not yet due</b>	\$0.00
<b>Balance</b>	\$849.00 DR

## Transactions

21 results found - from **01 July 2020** to **12 November 2022** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
2 Aug 2020	28 Jul 2020	Original Activity Statement for the period ending 30 Jun 20		\$0.00	\$0.00
14 Oct 2020	13 Oct 2020	Payment received		\$1,707.00	\$1,707.00 CR
1 Nov 2020	28 Oct 2020	Original Activity Statement for the period ending 30 Sep 20 - PAYG Instalments	\$1,707.00		\$0.00
29 Jan 2021	28 Jan 2021	Payment received		\$10,639.00	\$10,639.00 CR
7 Mar 2021	2 Mar 2021	Original Activity Statement for the period ending 31 Dec 20 - PAYG Instalments	\$10,639.00		\$0.00
2 May 2021	28 Apr 2021	Original Activity Statement for the period ending 31 Mar 21 - PAYG Instalments	\$6,173.00		\$6,173.00 DR
3 May 2021	3 May 2021	General interest charge			\$6,173.00 DR
4 Jun 2021	3 Jun 2021	Payment received		\$6,173.00	\$0.00
4 Jun 2021	4 Jun 2021	General interest charge			\$0.00
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$6,173.00		\$6,173.00 DR

2 Aug 2021	2 Aug 2021	General interest charge		\$6,173.00 DR
13 Aug 2021	12 Aug 2021	Payment received	\$6,173.00	\$0.00
13 Aug 2021	13 Aug 2021	General interest charge		\$0.00
7 Oct 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21	\$0.00	\$0.00
8 Oct 2021	7 Oct 2021	Payment received	\$6,173.00	\$6,173.00 CR
12 Oct 2021	15 Oct 2021	EFT refund for Activity Statement Payment for the period from 01 Jan 00 to 31 Dec 99	\$6,173.00	\$0.00
7 Mar 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21	\$0.00	\$0.00
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22	\$0.00	\$0.00
31 Jul 2022	28 Jul 2022	Original Activity Statement for the period ending 30 Jun 22	\$0.00	\$0.00
30 Oct 2022	28 Oct 2022	Original Activity Statement for the period ending 30 Sep 22 - PAYG Instalments	\$849.00	\$849.00 DR
1 Nov 2022	1 Nov 2022	General interest charge		\$849.00 DR

# 89000 - Deferred Tax Liability/Asset

2021 Financial Year

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

Account Code	Description	CY Balance	LY Balance	Change
89000	Deferred Tax Liability/Asset	\$1,215.09		100%
<b>TOTAL</b>		<b>CY Balance</b>	<b>LY Balance</b>	
		\$1,215.09		

## Supporting Documents

- Deferred Tax Reconciliation Report [Report](#)

## Standard Checklist

- Attach all source documentation and confirmations of Liability
- Attach copy of Deferred Tax Reconciliation Report



**Rodan Superannuation Fund**  
**Deferred Tax Reconciliation**

For The Period 01 July 2020 - 30 June 2021

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
<b>Revaluations</b>					
Y24UT	78400/Y24UT - Yileen 24 Unit Trust	(12,150.90)	(4,050.30)	(8,100.60)	(8,100.60)
		(12,150.90)	(4,050.30)	(8,100.60)	(8,100.60)
<b>Total</b>		(12,150.90)	(4,050.30)	(8,100.60)	(8,100.60)
<b>Deferred Tax Liability (Asset) Summary</b>					
<b>Opening Balance</b>		0.00			
Current Year Transactions		(1,215.09)			
Total Capital Losses		0.00			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
<b>Closing Balance</b>		(1,215.09)			

# A - Financial Statements

2021 Financial Year

---

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

## Supporting Documents

- 2021 SMSF Annual Return - unsigned.pdf
- 2021 Financial Statements - unsigned.pdf

## Standard Checklist

- Attach copy of Financial Statements
- Attach copy of SMSF Annual Return

---

Financial statements and reports for the year ended  
30 June 2021

Rodan Superannuation Fund

# Rodan Superannuation Fund

## Reports Index

---

Operating Statement

Statement of Financial Position

Notes to the Financial Statements

Statement of Taxable Income

Compilation Report

Trustees Declaration

Members Summary

Members Statement

Investment Summary

---

**Rodan Superannuation Fund**  
**Operating Statement**

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	8	39,971.00	23,843.00
Interest Received		109.78	450.50
<b>Contribution Income</b>			
Personal Non Concessional		5,207.00	0.00
<b>Total Income</b>		<u>45,287.78</u>	<u>24,293.50</u>
<b>Expenses</b>			
Accountancy Fees		1,771.00	1,650.00
ATO Supervisory Levy		518.00	0.00
Auditor's Remuneration		550.00	550.00
Interest Paid - ATO General Interest		354.05	0.00
		<u>3,193.05</u>	<u>2,200.00</u>
<b>Investment Losses</b>			
Changes in Market Values	9	7,452.66	2,657.52
<b>Total Expenses</b>		<u>10,645.71</u>	<u>4,857.52</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>34,642.07</u>	<u>19,435.98</u>
Income Tax Expense	10	4,246.56	3,332.70
<b>Benefits accrued as a result of operations</b>		<u>30,395.51</u>	<u>16,103.28</u>

Rodan Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Loans to Unassociated Entities	2	5,207.00	0.00
Units in Unlisted Unit Trusts (Australian)	3	602,849.10	600,301.76
<b>Total Investments</b>		<u>608,056.10</u>	<u>600,301.76</u>
<b>Other Assets</b>			
ANZ Business Premium Saver #7859		361,869.30	426,815.17
Distributions Receivable		94,672.00	54,701.00
Sundry Debtors		7,110.45	0.00
Income Tax Refundable		34,357.35	0.00
Deferred Tax Asset		1,215.09	0.00
<b>Total Other Assets</b>		<u>499,224.19</u>	<u>481,516.17</u>
<b>Total Assets</b>		<u>1,107,280.29</u>	<u>1,081,817.93</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0.00	11,106.15
PAYG Payable		6,173.00	0.00
<b>Total Liabilities</b>		<u>6,173.00</u>	<u>11,106.15</u>
<b>Net assets available to pay benefits</b>		<u>1,101,107.29</u>	<u>1,070,711.78</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Vujic, Danny - Accumulation		579,879.73	564,006.92
Vujic, Roseanne - Accumulation		521,227.56	506,704.86
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,101,107.29</u>	<u>1,070,711.78</u>

# Notes to the Financial Statements

For the year ended 30 June 2021

---

## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

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

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

### a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

### b. Cash and Cash Equivalents

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

### c. Revenue

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

# Notes to the Financial Statements

For the year ended 30 June 2021

---

## Interest revenue

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

## Dividend revenue

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

## Rental revenue

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

## Distribution revenue

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

## Remeasurement changes in market values

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

## Contributions

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

## d. Liability for Accrued Benefits

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

## e. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

## f. Critical Accounting Estimates and Judgements

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



# Notes to the Financial Statements

For the year ended 30 June 2021

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: Loans to Unassociated Entities

	2021 \$	2020 \$
Cameron Park Investment Trust	5,207.00	0.00
	5,207.00	0.00

## Note 3: Units in Unlisted Unit Trusts (Australian)

	2021 \$	2020 \$
Cameron Park Investment Trust	70,000.00	0.00
Superpower Unit Trust No 1	365,000.00	365,000.00
Yileen 24 Unit Trust	167,849.10	235,301.76
	602,849.10	600,301.76

## Note 4: Banks and Term Deposits

	2021 \$	2020 \$
<b>Banks</b>		
ANZ Business Premium Saver #7859	361,869.30	426,815.17
	361,869.30	426,815.17

## Note 5: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	1,070,711.78	0.00
Benefits accrued as a result of operations	30,395.51	16,103.28
Current year member movements	0.00	1,054,608.50
	1,101,107.29	1,070,711.78

## Note 6: Vested Benefits

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

**Notes to the Financial Statements**

For the year ended 30 June 2021

	2021 \$	2020 \$
Vested Benefits	1,101,107.29	1,070,711.78

**Note 7: Guaranteed Benefits**

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

**Note 8: Trust Distributions**

	2021 \$	2020 \$
Superpower Unit Trust No 1	39,971.00	23,843.00
	39,971.00	23,843.00

**Note 9: Changes in Market Values****Unrealised Movements in Market Value**

	2021 \$	2020 \$
<b>Other Revaluations</b>		
Other Revaluations	0.00	2,040.72
	0.00	2,040.72
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Yileen 24 Unit Trust	(7,452.66)	(4,698.24)
	(7,452.66)	(4,698.24)
<b>Total Unrealised Movement</b>	(7,452.66)	(2,657.52)

**Realised Movements in Market Value**

	2021 \$	2020 \$
<b>Total Realised Movement</b>	0.00	0.00
<b>Changes in Market Values</b>	(7,452.66)	(2,657.52)

**Note 10: Income Tax Expense**

	2021 \$	2020 \$
The components of tax expense comprise		
Current Tax	5,461.65	0.00
Deferred Tax Liability/Asset	(1,215.09)	0.00

Rodan Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

---

Income Tax Expense	4,246.56	0.00
--------------------	----------	------

---

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%	5,196.31	0.00
--	----------	------

Less:

Tax effect of:

Non Taxable Contributions	781.05	0.00
---------------------------	--------	------

Accounting Trust Distributions	5,995.65	0.00
--------------------------------	----------	------

Add:

Tax effect of:

Decrease in MV of Investments	1,117.90	0.00
-------------------------------	----------	------

TFN Credits	12.60	0.00
-------------	-------	------

Taxable Trust Distributions	5,995.65	0.00
-----------------------------	----------	------

Rounding	(0.11)	0.00
----------	--------	------

Income Tax on Taxable Income or Loss	5,545.65	0.00
--------------------------------------	----------	------

Less credits:

TFN Credits	84.00	0.00
-------------	-------	------

---

Current Tax or Refund	5,461.65	0.00
-----------------------	----------	------

---

# Rodan Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2021

---

	<b>2021</b>
	<b>\$</b>
Benefits accrued as a result of operations	34,642.07
<b>Less</b>	
Accounting Trust Distributions	39,971.00
Non Taxable Contributions	5,207.00
	<u>45,178.00</u>
<b>Add</b>	
Decrease in MV of investments	7,452.66
TFN Credits - Interest	84.00
Taxable Trust Distributions	39,971.00
	<u>47,507.66</u>
SMSF Annual Return Rounding	(0.73)
	<u>36,971.00</u>
<b>Taxable Income or Loss</b>	<u>36,971.00</u>
Income Tax on Taxable Income or Loss	5,545.65
	<u>5,545.65</u>
<b>TAX PAYABLE</b>	<u>5,545.65</u>
<b>Less</b>	
TFN Credits	84.00
	<u>5,461.65</u>
<b>CURRENT TAX OR REFUND</b>	<u>5,461.65</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(24,692.00)
	<u>(18,971.35)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(18,971.35)</u>

---

# Rodan Superannuation Fund Compilation Report

---

We have compiled the accompanying special purpose financial statements of the Rodan Superannuation Fund which comprise the statement of financial position as at 30 June 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 Rodan Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

## **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

## **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the 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.

Brendan Curran

of

BPC Accounting Chartered Accountants PO Box 41, Budgewoi, New South Wales 2262

Signed:

Dated: 09/12/2022

# Rodan Superannuation Fund Trustees Declaration

Rodan Initiatives Pty Ltd ACN: 609909346

---

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:

.....  
Danny Vujic  
Rodan Initiatives Pty Ltd  
Director

.....  
Roseanne Vujic  
Rodan Initiatives Pty Ltd  
Director

09 December 2022

Rodan Superannuation Fund  
**Members Summary**

As at 30 June 2021

Opening Balances	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>Danny Vujic (Age: 53)</b>											
VUJICD - Accumulation											
564,006.92	2,603.50		15,550.65				2,281.34				579,879.73
<b>564,006.92</b>	<b>2,603.50</b>		<b>15,550.65</b>				<b>2,281.34</b>				<b>579,879.73</b>
<b>Roseanne Vujic (Age: 54)</b>											
VUJICR - Accumulation											
506,704.86	2,603.50		13,968.42				2,049.22				521,227.56
<b>506,704.86</b>	<b>2,603.50</b>		<b>13,968.42</b>				<b>2,049.22</b>				<b>521,227.56</b>
<b>1,070,711.78</b>	<b>5,207.00</b>		<b>29,519.07</b>				<b>4,330.56</b>				<b>1,101,107.29</b>

# Rodan Superannuation Fund

## Members Statement

Danny Vujic  
 2 Burton Road  
 Mount Hutton, New South Wales, 2290, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	53	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	579,879.73
Date Joined Fund:	19/12/2015		
Service Period Start Date:	08/07/1987		
Date Left Fund:			
Member Code:	VUJICD		
Account Start Date:	19/12/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	579,879.73
<u>Preservation Components</u>	
Preserved	575,375.82
Unrestricted Non Preserved	
Restricted Non Preserved	4,503.91
<u>Tax Components</u>	
Tax Free	244,397.97
Taxable	335,481.76

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	564,006.92
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	2,603.50
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	15,550.65
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	2,281.34
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	579,879.73



# Rodan Superannuation Fund

## Members Statement

Roseanne Vujic  
 2 Burton Road  
 Mount Hutton, New South Wales, 2290, Australia

### Your Details

Date of Birth :	Provided	Nominated Beneficiaries:	N/A
Age:	54	Nomination Type:	N/A
Tax File Number:	Provided	Vested Benefits:	521,227.56
Date Joined Fund:	19/12/2015		
Service Period Start Date:	05/08/1994		
Date Left Fund:			
Member Code:	VUJICR		
Account Start Date:	19/12/2015		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	521,227.56
<u>Preservation Components</u>	
Preserved	521,227.56
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	245,397.89
Taxable	275,829.67

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	506,704.86
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	2,603.50
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	13,968.42
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	2,049.22
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	521,227.56

# Rodan Superannuation Fund

## Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
	ANZ Business Premium Saver #7859	361,869.300000	361,869.30	361,869.30	361,869.30			37.31 %	
			<b>361,869.30</b>		<b>361,869.30</b>			<b>37.31 %</b>	
<b>Loans to Unassociated Entities</b>									
CPIT	Cameron Park Investment Trust	5,207.000000	5,207.00	5,207.00	5,207.00			0.54 %	
			<b>5,207.00</b>		<b>5,207.00</b>			<b>0.54 %</b>	
<b>Units in Unlisted Unit Trusts (Australian)</b>									
CPIT	Cameron Park Investment Trust	70,000.00	1.000000	70,000.00	1.00	70,000.00	0.00	0.00 %	7.22 %
SPUTN1	Superpower Unit Trust No 1	365,000.00	1.000000	365,000.00	1.00	365,000.00	0.00	0.00 %	37.63 %
Y24UT	Yileen 24 Unit Trust	180,000.00	0.932495	167,849.10	1.00	180,000.00	(12,150.90)	(6.75) %	17.31 %
			<b>602,849.10</b>		<b>615,000.00</b>	<b>(12,150.90)</b>	<b>(1.98) %</b>	<b>62.15 %</b>	
			<b>969,925.40</b>		<b>982,076.30</b>	<b>(12,150.90)</b>	<b>(1.24) %</b>	<b>100.00 %</b>	

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

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

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic funds transfer - direct debit**

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

Tax File Number	Name of Fund	Year
Provided	Rödan Superannuation Fund	2021

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

**Important**

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

**Declaration:**

I declare that:

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

Signature of Partner, Trustee, or Director		Date	/ /
--	--	------	-----

**ELECTRONIC FUNDS TRANSFER CONSENT**

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

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

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

<b>5 Wt i bhBUa Y</b>	Rödan Initiatives Pty Ltd ATF Ro		
<b>Account Number</b>	012571 405417859	<b>Client Reference</b>	RODA02

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

Signature		Date	/ /
-----------	--	------	-----

.....Tax Agent's 8 YWUfUjcb

**I declare that:**

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

Agent's signature.....

Date

Contact name

Client Reference

Agent's Phone Number

HUI '5 [ YbhBi a VYf

# Self-managed superannuation fund annual return **2021**

## Who should complete this annual return?

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

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

## To complete this annual return

- Print clearly, using a BLACK pen only.
  - Use BLOCK LETTERS and print one character per box.
- S M I T # S T
- Place  in ALL applicable boxes.

- ➡ Postal address for annual returns:

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

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

**1 Tax file number (TFN)**

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

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

**2 Name of self-managed superannuation fund (SMSF)**

Rodan Superannuation Fund

**3 Australian business number (ABN)** (if applicable)

**4 Current postal address**

BPC Accounting Chartered Accountants

PO Box 41

Suburb/town

Budgewoi

State/territory

NSW

Postcode

2262

**5 Annual return status**

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

**A** No  Yes

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

**B** No  Yes

Tax File Number **6 SMSF auditor**

Auditor's name

Title: Mr  Mrs  Miss  Ms  Other 

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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.

Tax File Number 

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

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

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

**10 Exempt current pension income**

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

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

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

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

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

Did the fund have any other income that was assessable?

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

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

Tax File Number **Provided**

### Section B: Income

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

#### 11 Income

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

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

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

Net capital gain **A** \$

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

Gross interest **C** \$

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

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

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

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

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

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

#### Calculation of assessable contributions

Assessable employer contributions **R1** \$

plus Assessable personal contributions **R2** \$

plus **\*\*No-TFN-quoted contributions** **R3** \$

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

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

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

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

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

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

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

#### 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** **U** \$   
(subject to 45% tax rate) (**U1** plus **U2** plus **U3**)

#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



Tax File Number Provided

## 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 style="width: 150px;" type="text" value="354"/>		<b>A2</b> \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	<b>B1</b> \$ <input style="width: 150px;" type="text"/>		<b>B2</b> \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	<b>D1</b> \$ <input style="width: 150px;" type="text"/>		<b>D2</b> \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	<b>E1</b> \$ <input style="width: 150px;" type="text"/>		<b>E2</b> \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	<b>F1</b> \$ <input style="width: 150px;" type="text"/>		<b>F2</b> \$ <input style="width: 150px;" type="text"/>
SMSF auditor fee	<b>H1</b> \$ <input style="width: 150px;" type="text" value="550"/>		<b>H2</b> \$ <input style="width: 150px;" type="text"/>
Investment expenses	<b>I1</b> \$ <input style="width: 150px;" type="text"/>		<b>I2</b> \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	<b>J1</b> \$ <input style="width: 150px;" type="text" value="2,289"/>		<b>J2</b> \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	<b>U1</b> \$ <input style="width: 150px;" type="text"/>		<b>U2</b> \$ <input style="width: 150px;" type="text"/>
Other amounts	<b>L1</b> \$ <input style="width: 150px;" type="text"/>	<input style="width: 20px; height: 15px;" type="text" value="Code"/>	<b>L2</b> \$ <input style="width: 150px;" type="text"/>
Tax losses deducted	<b>M1</b> \$ <input style="width: 150px;" type="text"/>		

**TOTAL DEDUCTIONS**

**N** \$

(Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**

**Y** \$

(Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS**

**O** \$

(TOTAL ASSESSABLE INCOME *less* TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**

**Z** \$

(**N plus Y**)

#This is a mandatory label.

Tax File Number Provided

### 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 style="width: 95%;" type="text" value="36,971"/>	
			(an amount must be included even if it is zero)
#Tax on taxable income	<b>T1 \$</b>	<input style="width: 95%;" type="text" value="5,545.65"/>	
			(an amount must be included even if it is zero)
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<input style="width: 95%;" type="text" value="0.00"/>	
			(an amount must be included even if it is zero)
<b>Gross tax</b>		<b>B \$</b>	<input style="width: 95%;" type="text" value="5,545.65"/>
			(T1 plus J)

Foreign income tax offset	<b>C1 \$</b>	<input style="width: 95%;" type="text"/>	
Rebates and tax offsets	<b>C2 \$</b>	<input style="width: 95%;" type="text"/>	
		<b>C \$</b>	<input style="width: 95%;" type="text"/>
			(C1 plus C2)

**SUBTOTAL 1**

**T2 \$**

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	<b>D1 \$</b>	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2 \$</b>	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset	<b>D3 \$</b>	<input style="width: 95%;" type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	<b>D4 \$</b>	<input style="width: 95%;" type="text" value="0.00"/>	
		<b>D \$</b>	<input style="width: 95%;" type="text" value="0.00"/>
			(D1 plus D2 plus D3 plus D4)
		<b>SUBTOTAL 2</b>	
		<b>T3 \$</b>	<input style="width: 95%;" type="text" value="5,545.65"/>
			(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset	<b>E1 \$</b>	<input style="width: 95%;" type="text"/>	
No-TFN tax offset	<b>E2 \$</b>	<input style="width: 95%;" type="text"/>	
National rental affordability scheme tax offset	<b>E3 \$</b>	<input style="width: 95%;" type="text"/>	
Exploration credit tax offset	<b>E4 \$</b>	<input style="width: 95%;" type="text" value="0.00"/>	
		<b>E \$</b>	<input style="width: 95%;" type="text"/>
			(E1 plus E2 plus E3 plus E4)

**#TAX PAYABLE T5 \$**

(T3 less E – cannot be less than zero)

**Section 102AAM interest charge**

**G \$**

Tax File Number 

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" value="84.00"/>
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" value="84.00"/>
		<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>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<input type="text" value="-18,971.35"/>
<i>(T5 plus G less H less I less K plus L less M plus N)</i>		

**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 \$**

Tax File Number

Section F: **Member information**

**MEMBER 1**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN  Date of birth   
 See the Privacy note in the Declaration.

**Contributions**

**!** 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  /  /   
**H1**

Assessable foreign superannuation fund amount  
**I** \$

Non-assessable foreign superannuation fund amount  
**J** \$

Transfer from reserve: assessable amount  
**K** \$

Transfer from reserve: non-assessable amount  
**L** \$

Contributions from non-complying funds and previously non-complying funds  
**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
**M** \$

**TOTAL CONTRIBUTIONS N** \$   
 (Sum of labels **A** to **M**)

**Other transactions**

Accumulation phase account balance  
**S1** \$

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

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

TRIS Count

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

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$   Code

Income stream payments **R2** \$   Code

**CLOSING ACCOUNT BALANCE S** \$   
 (**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Tax File Number

**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN  Date of birth

**Contributions**

OPENING ACCOUNT BALANCE \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day / Month / Year

**H1**  /  /

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N** \$

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

**Other transactions**

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

Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

TRIS Count

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

**CLOSING ACCOUNT BALANCE S** \$

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Tax File Number Provided

**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

**15b Australian direct investments**

Cash and term deposits **E** \$

<b>Limited recourse borrowing arrangements</b>	
Australian residential real property	<b>J1</b> \$ <input type="text"/>
Australian non-residential real property	<b>J2</b> \$ <input type="text"/>
Overseas real property	<b>J3</b> \$ <input type="text"/>
Australian shares	<b>J4</b> \$ <input type="text"/>
Overseas shares	<b>J5</b> \$ <input type="text"/>
Other	<b>J6</b> \$ <input type="text"/>
Property count	<b>J7</b> <input type="text"/>

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$

Non-residential real property **K** \$

Residential real property **L** \$

Collectables and personal use assets **M** \$

Other assets **O** \$

**15c Other investments**

Crypto-Currency **N** \$

**15d Overseas direct investments**

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b>	<b>U</b> \$ <input type="text" value="1,106,064"/>
(Sum of labels <b>A</b> to <b>T</b> )	

**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  \$

Tax File Number

**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	<b>V1</b> \$ <input type="text"/>	
Permissible temporary borrowings	<b>V2</b> \$ <input type="text"/>	
Other borrowings	<b>V3</b> \$ <input type="text"/>	
		Borrowings <b>V</b> \$ <input type="text"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)		<b>W</b> \$ <input type="text" value="1,101,107"/>
Reserve accounts		<b>X</b> \$ <input type="text"/>
Other liabilities		<b>Y</b> \$ <input type="text" value="4,957"/>
<b>TOTAL LIABILITIES</b>		<b>Z</b> \$ <input type="text" value="1,106,064"/>

**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**

Tax File Number **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  /  /

**Preferred trustee or director contact details:**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return  Hrs

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

**TAX AGENT'S DECLARATION:**

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

Tax agent's signature

Date  /  /

**Tax agent's contact details**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number



# B - Permanent Documents

2021 Financial Year

---

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

## Supporting Documents

- Fund Summary Report Report
- 2021 Company Statement.pdf
- ABN Lookup.pdf
- Super Fund Lookup.pdf

## Standard Checklist

- Attach latest copy of ASIC annual company statement (if corporate trustee)
- Ensure latest copies of ATO Trustee Declarations and ATO confirmation that the fund is a regulated fund is attached
- Ensure latest copies of trustee consents, member consents and registers are attached
- Ensure latest copy of trust deed (including amendments) are attached
- Use [Australian Business Register](#) to ensure details are correct
- Use [Super Fund Lookup](#) to check the eligibility to receive rollovers and contributions

# Rodan Superannuation Fund

## Fund Summary Report

As at 30 June 2021

---

### Fund Details

Date Formed: 19/12/2015  
Tax File Number: Provided  
ABN: 54346552282

Period: 01/07/2020 - 30/06/2021  
Fund Type: SMSF  
GST Registered: No

### Postal Address:

2 Burton Road  
Mount Hutton, New South Wales 2290

### Physical Address:

2 Burton Road  
Mount Hutton, New South Wales 2290

### Members

Number of Members: 2

Name	Age	Member Accounts	Pension Accounts	Tax File Number	Beneficiary Details
Vujic, Danny	53	1	0	Provided	Not Provided
Vujic, Roseanne	54	1	0	Provided	Not Provided

### Fund Relationships

Relationship Type	Contact
Accountant	Curran, Brendan
Auditor	Boys, Tony
Fund Contact	Vujic, Roseanne
Tax Agent	Curran, Brendan
Trustee	Rodan Initiatives Pty Ltd Vujic, Danny Vujic, Roseanne

Inquires 1300 300 630

Issue date 18 Dec 20

# Company Statement

Extract of particulars - s346A(1) Corporations Act 2001

CORPORATE KEY: 94764754

## Check this statement carefully

You are legally obligated to ensure that all your company details listed on this company statement are complete and correct. This is required under s346C (1) and/or s346B and s346C (2) of the *Corporations Act 2001*.

You must check this statement carefully and inform ASIC of any changes or corrections immediately. **Do not return this statement.** You must notify ASIC within 28 days after the date of change, and within 28 days after the date of issue of your annual company statement. Late lodgement of changes will result in late fees. These requirements do not apply to the **Additional company information**.

## You must notify ASIC of any changes to company details — Do not return this statement



To make changes to company details or amend incorrect information

- go to [www.asic.gov.au/changes](http://www.asic.gov.au/changes)
- log in to our online services and make the required updates
- first time users will need to use the corporate key provided on this company statement



Phone if you've already notified ASIC of changes but they are not shown correctly in this statement.  
Ph: 1300 300 630



Use your agent.

## Company Statement

These are the current company details held by ASIC. You must check this statement carefully and inform ASIC of any changes or corrections immediately. Late fees apply. **Do not return this statement.**

**1 Registered office**  
BPC ACCOUNTING UNIT 4 16 LAKE STREET BUDGEWOI NSW 2262

**2 Principal place of business**  
2 BURTON ROAD MOUNT HUTTON NSW 2290

**3 Officeholders**

Name:	DANNY VUJIC
Born:	SERBIA
Date of birth:	02/03/1968
Address:	2 BURTON ROAD MOUNT HUTTON NSW 2290
Office(s) held:	DIRECTOR, APPOINTED 18/12/2015
Name:	ROSEANNE VUJIC
Born:	NEWCASTLE NSW
Date of birth:	15/10/1966
Address:	2 BURTON ROAD MOUNT HUTTON NSW 2290
Office(s) held:	DIRECTOR, APPOINTED 18/12/2015; SECRETARY, APPOINTED 18/12/2015

**4 Company share structure**

Share class	Shares description	Number issued	Total amount paid on these shares	Total amount unpaid on these shares
ORD	ORD SHARES	20	\$20.00	\$0.00

**5 Members**

These details continue on the next page

RODAN INITIATIVES PTY LTD ACN 609 909 346

Page 1 of 2

## Company statement continued

Name: DANNY VUJIC  
Address: 2 BURTON ROAD MOUNT HUTTON NSW 2290

Share Class	Total number held	Fully paid	Beneficially held
ORD	10	Yes	Yes

Name: ROSEANNE VUJIC  
Address: 2 BURTON ROAD MOUNT HUTTON NSW 2290

Share Class	Total number held	Fully paid	Beneficially held
ORD	10	Yes	Yes

You must notify ASIC within 28 days of the date of change, and within 28 days of the issue date of the annual company statement. Late lodgement of changes will result in late fees.

## End of company statement

This concludes the information to which the company must respond (if incorrect) under s346C of the *Corporations Act 2001*.

## Additional company information

This information is optional under the *Corporations Act 2001*. Late lodgement fees or late review fees do not apply to this information. To add, remove or change a contact address, see [www.asic.gov.au/addresses](http://www.asic.gov.au/addresses).

### 6 Contact address for ASIC use only

Registered agent name: BPC ACCOUNTING  
Registered agent number: 35261  
Address: PO BOX 41 BUDGEWOI NSW 2262

## Current details for ABN 54 346 552 282

### ABN details

**Entity name:** The Trustee for Rodan Superannuation Fund

**ABN status:** Active from 19 Dec 2015

**Entity type:** Superannuation Fund

**Goods & Services Tax (GST):** Not currently registered for GST

**Main business location:** NSW 2280

---

### Super Fund Lookup

Use Super Fund Lookup [🔗](#) to check the eligibility of **The Trustee for Rodan Superannuation Fund** to receive rollovers and contributions

---

### Deductible gift recipient status

Not entitled to receive tax deductible gifts

---

**ABN last updated:** 17 Feb 2016

**Record extracted:** 09 Dec 2022


### Disclaimer

The Registrar makes every reasonable effort to maintain current and accurate information on this site. The Commissioner of Taxation advises that if you use ABN Lookup for information about another entity for taxation purposes and that information turns out to be incorrect, in certain circumstances you will be protected from liability. For more information see [disclaimer](#).

---

## Regulation details removed

---

**ABN:** 54 346 552 282 [View record on ABN Lookup](#) 

---

**Status:** **Regulation details removed**

---

**ABN last updated:** 17 Feb 2016

**Record extracted:** 09 Dec 2022

## What does 'Regulation details removed' mean?

The regulation details of this SMSF have been removed from display in Super Fund Lookup due to their failure to lodge returns.

### APRA funds

If you receive a transfer or rollover request from this SMSF, advise your client to contact the ATO by phoning **13 10 20** between 8am and 6pm, Monday to Friday.

See the [guidance](#)  issued by APRA for further assistance in managing transfers and rollovers to SMSFs.

### SMSF

An authorised contact for the SMSF can contact the ATO about this issue by phoning **13 10 20** between 8am and 6pm, Monday to Friday.

Also refer to [frequently asked questions](#).

### Disclaimer

This extract is based on information supplied by superannuation entities to the Commissioner of Taxation.

**Important** Neither the Australian Government nor the ATO endorse or guarantee the performance of super funds.

## C - Other Documents

2021 Financial Year

---

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** Completed

### Supporting Documents

- BGL Bank Data Feed Authority - ANZ 405417859 - unsigned.pdf
- 2021 Annual Trustee Minutes - unsigned.pdf
- TrialBalance-01072020-30062021.pdf
- GeneralLedger-01072020-30062021.pdf
- 2021 Investment Strategy - unsigned.pdf
- 2021 Audit Engagement Letter - unsigned.pdf
- 2021 Trustee Representation Letter - unsigned.pdf

### Standard Checklist

- Attach copy of any SOAs issued during the Financial Year
- Attach copy of Investment Strategy
- Attach signed Engagement Letter
- Attach signed Trustee Representation Letter
- Attach Trustee Minutes prepared during the year

# Minutes of a meeting of the Director(s)

held on 09 December 2022 at 2 Burton Road, Mount Hutton, New South Wales 2290

---

<b>PRESENT:</b>	Danny Vujic and Roseanne Vujic
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	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.
<b>TRUST DEED:</b>	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.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Tony Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>Brendan Curran</p>



# Minutes of a meeting of the Director(s)

held on 09 December 2022 at 2 Burton Road, Mount Hutton, New South Wales 2290

---

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.

**CONTRIBUTIONS RECEIVED:**

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

**CLOSURE:**

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

There being no further business the meeting then closed.

Signed as a true record –

.....  
Danny Vujic

Chairperson

# Rodan Superannuation Fund

## Investment Strategy

---

### Overview

The aim of this strategy is to provide the Members with an income on retirement.

### Investment Objectives

The Trustee(s) will at all times ensure the funds assets are invested in accordance with the trust deed and comply with the applicable legislative requirements.

The Trustee(s) will act prudently to maximise the rate of return, subject to acceptable risk parameters whilst maintaining an appropriate diversification across a broad range of assets whilst assessing the risks where it is determined the fund's portfolio lacks diversification and / or has elected to implement a sector bias.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.
- to consider the need to hold a policy of insurance for one or more members of the fund.

### Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

### Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Equities	20 - 75 %	62 %
International Equities	0 - 10 %	0 %
Cash	0 - 40 %	37 %
Australian Fixed Interest	0 - 10 %	0 %
International Fixed Interest	0 - 10 %	0 %
Mortgages	0 - 0 %	0 %
Property	0 - 10 %	0 %
Other	0 - 10 %	1 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

### Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

### Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date: 30/06/2021

.....  
Danny Vujic

.....  
Roseanne Vujic

09/12/2022

To the trustee of the  
Rodan Superannuation Fund  
2 Burton Road  
Mount Hutton New South Wales 2290

Dear Trustee,

### **The Objective and Scope of the Audit**

You have requested that we audit the Rodan Superannuation Fund (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2021 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

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

### **The Responsibilities of the Auditor**

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

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

### **Financial Audit**

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a trustee letter.

### **Compliance Engagement**

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

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

### **The Responsibilities of the Trustees**

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

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

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

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

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

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

### **Independence**

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

### **Report on Matters Identified**

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

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

### **Compliance Program**

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

### **Limitation of Liability**

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

### **Fees**

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

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

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

**We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our audit of the Fund for the year ended 30/06/2021.**

Yours sincerely

Tony Boys  
100014140

Acknowledged on behalf of the Trustee(s) of the Rodan Superannuation Fund by:

.....  
Danny Vujic  
Rodan Initiatives Pty Ltd  
Director  
09/12/2022

.....  
Roseanne Vujic  
Rodan Initiatives Pty Ltd  
Director  
09/12/2022

09 December 2022

Tony Boys  
PO Box 3376  
Rundle Mall, South Australia 5000

Dear Sir/Madam,

**Re: Rodan Superannuation Fund  
Trustee Representation Letter**

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

The Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2021 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the Fund. Accordingly, the financial report prepared is a special purpose financial report which is for distribution to members of the Fund and to satisfy the requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

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

**1. Sole Purpose Test**

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

**2. Trustees are not disqualified**

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

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

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

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

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

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

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

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

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

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report or we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary contravention report.

#### **4. Investment Strategy**

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

#### **5. Accounting Policies**

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

#### **6. Fund Books and Records**

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

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

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

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

Information retention obligations have been complied with, including:

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

#### **7. Fraud, error and non-compliance**

There have been no:

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

#### **8. Asset Form and Valuation**

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

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

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

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

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

## **9. Safeguarding Assets**

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

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

## **10. Significant Assumptions**

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

## **11. Ownership and Pledging of Assets**

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

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

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

## **12. Payment of benefits**

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

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

## **13. Related Parties**

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

*[Delete this paragraph if not applicable]*

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

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

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

## **14. Acquisitions from related parties**

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

## **15. Borrowings**

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

## **16. Subsequent Events**



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

## **17. Outstanding Legal Action**

*[Delete this paragraph if not applicable]*

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

## **18. Going Concern**

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

## **19. Residency**

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

## **20. Investment Returns**

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

## **21. Insurance**

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

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

## **22. Limiting powers of Trustees**

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

## **23. Collectables and Personal Use Assets**

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

## **24. Uncorrected misstatements**

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

## **25. Additional Matters**

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

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

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

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

.....  
Danny Vujic  
Rodan Initiatives Pty Ltd  
Director  
09 December 2022

.....  
Roseanne Vujic  
Rodan Initiatives Pty Ltd  
Director  
09 December 2022

## Bank Authority

To *Australia and New Zealand Banking Group Limited (ANZ)*

ABN 11 005 357 522

The Accountholder of the nominated Australia and New Zealand Banking Group Limited (ANZ) accounts ("Accounts") authorises ANZ to disclose current and historical transactional (including account balance) details ("Data") in relation to those Accounts to BGL Data Services Pty Ltd (ACN 157 869 308) ("BGL"). We understand that BGL will make the Data available to the Practice Name specified.

**Practice Name**

**Accountholder Legal Name**

**Accountholder ACN/ABN**

**BANK USE ONLY**  
**CIP Number (AU)**

Action	Account Name	Account Number	BSB
<input checked="" type="checkbox"/> Add <input type="checkbox"/> Remove	Rodan Initiatives Pty Ltd ATF Rodan Superannuation Fund	405417859	012571
<input checked="" type="checkbox"/> Add <input type="checkbox"/> Remove			
<input checked="" type="checkbox"/> Add <input type="checkbox"/> Remove			
<input checked="" type="checkbox"/> Add <input type="checkbox"/> Remove			

**We, the customer acknowledge:**

1. No agency, partnership, joint venture or any other type of similar relationship exists between ANZ and BGL;
2. Neither ANZ or BGL will, subject to any prohibition or limitation imposed by law, be liable for delays, non performance, failure to perform, processing errors or any other matter arising out of this agreement;
3. This agreement is to be read together with the ANZ relevant terms and conditions that govern the Accounts, however, to the extent of any inconsistency these terms will prevail;
4. ANZ will not be liable to any person for their reliance on any Data supplied to BGL or any failure of ANZ to provide information or to provide complete or accurate Data to BGL;
5. ANZ may decide at its sole discretion, on any ground it thinks fit and, without rendering ANZ or BGL liable in any way, to discontinue the provision of Data to BGL pursuant to this authority by written notice to BGL;
6. The Accountholder may terminate this agreement on providing 5 business days written notice to ANZ.

This authority is only valid from the date it is received by ANZ and signed by the authorised signatories to the Accounts.

Signed for the Accountholder:

  
\_\_\_\_\_  
*Accountholder's Signature*

Danny Vujic

\_\_\_\_\_  
**Account Signatory's Name**

  
\_\_\_\_\_  
*Accountholder's Signature*

Roseanne Vujic

\_\_\_\_\_  
**Account Signatory's Name**

Please load these accounts onto electronic channel ID 80266994

Signed for on behalf of BGL Data Services Pty Ltd :

  
\_\_\_\_\_  
*BGL Representative's Signature*

JEEVAN TOKHI  
\_\_\_\_\_  
**BGL Representative's Name**

  
\_\_\_\_\_  
*BGL Representative's Signature*

MATTHEW CROFTS  
\_\_\_\_\_  
**BGL Representative's Name**

**Please Ya UJ` completed form to:**

bankfeeds@bgllcorp.com.au

## Rodan Superannuation Fund

# Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
(23,843.00)	23800/SPUTN1	Superpower Unit Trust No 1			39,971.00
	<b>24200</b>	<b>Contributions</b>			
	24200/VUJICD	(Contributions) Vujic, Danny - Accumulation			2,603.50
	24200/VUJICR	(Contributions) Vujic, Roseanne - Accumulation			2,603.50
2,657.52	24700	Changes in Market Values of Investments		7,452.66	
	<b>25000</b>	<b>Interest Received</b>			
(450.50)	25000/ANZ7859	ANZ Business Premium Saver #7859			109.78
1,650.00	30100	Accountancy Fees		1,771.00	
	30400	ATO Supervisory Levy		518.00	
550.00	30700	Auditor's Remuneration		550.00	
	37700	Interest Paid - ATO General Interest		354.05	
3,332.70	48500	Income Tax Expense		4,246.56	
16,103.28	49000	Profit/Loss Allocation Account		30,395.51	
	<b>50010</b>	<b>Opening Balance</b>			
(564,006.92)	50010/VUJICD	(Opening Balance) Vujic, Danny - Accumulation			564,006.92
(506,704.86)	50010/VUJICR	(Opening Balance) Vujic, Roseanne - Accumulation			506,704.86
	<b>52420</b>	<b>Contributions</b>			
	52420/VUJICD	(Contributions) Vujic, Danny - Accumulation			2,603.50
	52420/VUJICR	(Contributions) Vujic, Roseanne - Accumulation			2,603.50
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	53100/VUJICD	(Share of Profit/(Loss)) Vujic, Danny - Accumulation			15,550.65
	53100/VUJICR	(Share of Profit/(Loss)) Vujic, Roseanne - Accumulation			13,968.42
	<b>53330</b>	<b>Income Tax</b>			
	53330/VUJICD	(Income Tax) Vujic, Danny - Accumulation		2,281.34	
	53330/VUJICR	(Income Tax) Vujic, Roseanne - Accumulation		2,049.22	
	<b>60400</b>	<b>Bank Accounts</b>			
426,815.17	60400/ANZ7859	ANZ Business Premium Saver #7859		361,869.30	

Rodan Superannuation Fund

**Trial Balance**

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>61800</b>	<b>Distributions Receivable</b>			
54,701.00	61800/SPUTN1	Superpower Unit Trust No 1		94,672.00	
	68000	Sundry Debtors		7,110.45	
	<b>74300</b>	<b>Loans to Unassociated Entities</b>			
	74300/CPIT1	Cameron Park Investment Trust		5,207.00	
	<b>78400</b>	<b>Units in Unlisted Unit Trusts (Australian)</b>			
	78400/CPIT	Cameron Park Investment Trust	70,000.0000	70,000.00	
365,000.00	78400/SPUTN1	Superpower Unit Trust No 1	365,000.0000	365,000.00	
235,301.76	78400/Y24UT	Yileen 24 Unit Trust	180,000.0000	167,849.10	
(11,106.15)	85000	Income Tax Payable/Refundable		34,357.35	
	86000	PAYG Payable			6,173.00
	89000	Deferred Tax Liability/Asset		1,215.09	
				<b>1,156,898.63</b>	<b>1,156,898.63</b>

**Current Year Profit/(Loss): 34,642.07**

# Rodan Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Superpower Unit Trust No 1 (SPUTN1)</u>					
30/06/2021	Distribution receivable			39,971.00	39,971.00 CR
30/06/2021	SPUTN1 - Superpower Unit Trust No 1 - Custom Tax Data - 30/06/2021				39,971.00 CR
			<b>0.00</b>	<b>39,971.00</b>	<b>39,971.00 CR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) Vujic, Danny - Accumulation (VUJICD)</u>					
30/06/2021	Loan			2,603.50	2,603.50 CR
				<b>2,603.50</b>	<b>2,603.50 CR</b>
<u>(Contributions) Vujic, Roseanne - Accumulation (VUJICR)</u>					
30/06/2021	Loan			2,603.50	2,603.50 CR
				<b>2,603.50</b>	<b>2,603.50 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2021	Unrealised Gain writeback as at 30/06/2021 (Y24UT)			947.16	947.16 CR
30/06/2021	Revaluation - 30/06/2021 @ \$0.932495 (Net Asset Value) - 180,000.000000 Units on hand (Y24UT)		8,399.82		7,452.66 DR
			<b>8,399.82</b>	<b>947.16</b>	<b>7,452.66 DR</b>
<b>Interest Received (25000)</b>					
<u>ANZ Business Premium Saver #7859 (ANZ7859)</u>					
31/07/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			10.12	10.12 CR
31/08/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			10.13	20.25 CR
30/09/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			10.00	30.25 CR
30/10/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			9.71	39.96 CR
30/11/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			9.31	49.27 CR
31/12/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			9.08	58.35 CR
29/01/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			8.03	66.38 CR
26/02/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			8.12	74.50 CR
31/03/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			9.63	84.13 CR
30/04/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			8.13	92.26 CR
31/05/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			8.63	100.89 CR
30/06/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			8.89	109.78 CR
				<b>109.78</b>	<b>109.78 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
24/09/2020	ANZ INTERNET BANKING PAYMENT 589996 TO BPC ACCOUNTING		1,650.00		1,650.00 DR
28/01/2021	ANZ INTERNET BANKING PAYMENT 279859 TO BPC ACCOUNTING		121.00		1,771.00 DR
			<b>1,771.00</b>		<b>1,771.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					

# Rodan Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>ATO Supervisory Levy (30400)</b>					
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}		259.00		259.00 DR
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}		259.00		518.00 DR
			<b>518.00</b>		<b>518.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
24/09/2020	ANZ INTERNET BANKING PAYMENT 589996 TO BPC ACCOUNTING		550.00		550.00 DR
			<b>550.00</b>		<b>550.00 DR</b>
<b>Interest Paid - ATO General Interest (37700)</b>					
<u>Interest Paid - ATO General Interest (37700)</u>					
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}		126.27		126.27 DR
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}		227.78		354.05 DR
			<b>354.05</b>		<b>354.05 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2021	Create Entries - TFN Credits Adjustment - 30/06/2021			84.00	84.00 CR
30/06/2021	Create Entries - PDIT Entry - 30/06/2021			1,215.09	1,299.09 CR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021		5,545.65		4,246.56 DR
			<b>5,545.65</b>	<b>1,299.09</b>	<b>4,246.56 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2021	System Member Journals		2,603.50		2,603.50 DR
30/06/2021	System Member Journals		2,603.50		5,207.00 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		15,550.65		20,757.65 DR
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021		13,968.42		34,726.07 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			2,281.34	32,444.73 DR
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021			2,049.22	30,395.51 DR
			<b>34,726.07</b>	<b>4,330.56</b>	<b>30,395.51 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) Vujic, Danny - Accumulation (VUJICD)</u>					
01/07/2020	Opening Balance				564,006.92 CR
					<b>564,006.92 CR</b>
<u>(Opening Balance) Vujic, Roseanne - Accumulation (VUJICR)</u>					
01/07/2020	Opening Balance				506,704.86 CR
					<b>506,704.86 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) Vujic, Danny - Accumulation (VUJICD)</u>					
30/06/2021	System Member Journals			2,603.50	2,603.50 CR
				<b>2,603.50</b>	<b>2,603.50 CR</b>
<u>(Contributions) Vujic, Roseanne - Accumulation (VUJICR)</u>					

# Rodan Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2021	System Member Journals			2,603.50	2,603.50 CR
				<b>2,603.50</b>	<b>2,603.50 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Vujic, Danny - Accumulation (VUJICD)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			15,550.65	15,550.65 CR
				<b>15,550.65</b>	<b>15,550.65 CR</b>
<u>(Share of Profit/(Loss)) Vujic, Roseanne - Accumulation (VUJICR)</u>					
30/06/2021	Create Entries - Profit/Loss Allocation - 30/06/2021			13,968.42	13,968.42 CR
				<b>13,968.42</b>	<b>13,968.42 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Vujic, Danny - Accumulation (VUJICD)</u>					
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		2,281.34		2,281.34 DR
			<b>2,281.34</b>		<b>2,281.34 DR</b>
<u>(Income Tax) Vujic, Roseanne - Accumulation (VUJICR)</u>					
30/06/2021	Create Entries - Income Tax Expense Allocation - 30/06/2021		2,049.22		2,049.22 DR
			<b>2,049.22</b>		<b>2,049.22 DR</b>
<b>Bank Accounts (60400)</b>					
<u>ANZ Business Premium Saver #7859 (ANZ7859)</u>					
01/07/2020	Opening Balance				426,815.17 DR
08/07/2020	ANZ M-BANKING FUNDS TFER TRANSFER 887058 FROM 227735124 [ANZ M-BANKING FUNDS TFER TRANSFER 887838 TO 012571547961921]		250.00		427,065.17 DR
08/07/2020	ANZ M-BANKING FUNDS TFER TRANSFER 887058 FROM 227735124 [ANZ M-BANKING FUNDS TFER TRANSFER 887838 TO 012571547961921]			250.00	426,815.17 DR
28/07/2020	ANZ INTERNET BANKING FUNDS TFER TRANSFER 534099 FROM 261092644 [ANZ INTERNET BANKING FUNDS TFER TRANSFER 534837 TO 4564804317199003]		5,000.00		431,815.17 DR
28/07/2020	ANZ INTERNET BANKING FUNDS TFER TRANSFER 534099 FROM 261092644 [ANZ INTERNET BANKING FUNDS TFER TRANSFER 534837 TO 4564804317199003]			5,000.00	426,815.17 DR
31/07/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		18.12		426,833.29 DR
31/07/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			8.00	426,825.29 DR
31/08/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		18.13		426,843.42 DR
31/08/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			8.00	426,835.42 DR
01/09/2020	ANZ INTERNET BANKING PAYMENT 810905 TO The Good Old Boys Pty Ltd			10,000.00	416,835.42 DR
17/09/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {947048}			7,087.45	409,747.97 DR
24/09/2020	ANZ INTERNET BANKING PAYMENT 589996 TO BPC ACCOUNTING			2,200.00	407,547.97 DR
30/09/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		17.00		407,564.97 DR
30/09/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			7.00	407,557.97 DR
13/10/2020	ANZ INTERNET BANKING BPAY TAX			1,707.00	405,850.97 DR



# Rodan Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
	OFFICE PAYMENT {562180}				
30/10/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		16.71		405,867.68 DR
30/10/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			7.00	405,860.68 DR
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}			27,105.20	378,755.48 DR
30/11/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		16.31		378,771.79 DR
30/11/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			7.00	378,764.79 DR
31/12/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		16.08		378,780.87 DR
31/12/2020	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			7.00	378,773.87 DR
28/01/2021	ANZ INTERNET BANKING BPAY ASIC {280670}			23.00	378,750.87 DR
28/01/2021	ANZ INTERNET BANKING PAYMENT 279859 TO BPC ACCOUNTING			121.00	378,629.87 DR
28/01/2021	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {278854}			10,639.00	367,990.87 DR
29/01/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		15.03		368,005.90 DR
29/01/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			7.00	367,998.90 DR
26/02/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		14.12		368,013.02 DR
26/02/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			6.00	368,007.02 DR
31/03/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		16.63		368,023.65 DR
31/03/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			7.00	368,016.65 DR
30/04/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		15.13		368,031.78 DR
30/04/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			7.00	368,024.78 DR
31/05/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		15.63		368,040.41 DR
31/05/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			7.00	368,033.41 DR
03/06/2021	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {783680}			6,173.00	361,860.41 DR
30/06/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]		14.89		361,875.30 DR
30/06/2021	CREDIT INTEREST PAID [RESIDENT WITHHOLD TAX ON INTEREST PAID]			6.00	361,869.30 DR
			<b>5,443.78</b>	<b>70,389.65</b>	<b>361,869.30 DR</b>

### **Distributions Receivable (61800)**

#### Superpower Unit Trust No 1 (SPUTN1)

01/07/2020	Opening Balance				54,701.00 DR
30/06/2021	Distribution receivable		39,971.00		94,672.00 DR
			<b>39,971.00</b>		<b>94,672.00 DR</b>

### **Sundry Debtors (68000)**

#### Sundry Debtors (68000)

17/09/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {947048}		7,087.45		7,087.45 DR
28/01/2021	ANZ INTERNET BANKING BPAY ASIC {280670}		23.00		7,110.45 DR
			<b>7,110.45</b>		<b>7,110.45 DR</b>

### **Loans to Unassociated Entities (74300)**

#### Cameron Park Investment Trust (CPIT1)

# Rodan Superannuation Fund

## General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2021	Loan		5,207.00		5,207.00 DR
		<b>0.00</b>	<b>5,207.00</b>		<b>5,207.00 DR</b>
<b>Units in Unlisted Unit Trusts (Australian) (78400)</b>					
<u>Cameron Park Investment Trust (CPIT)</u>					
30/06/2021	Unit acquisition [Unit redemption]	70,000.00	70,000.00		70,000.00 DR
		<b>70,000.00</b>	<b>70,000.00</b>		<b>70,000.00 DR</b>
<u>Superpower Unit Trust No 1 (SPUTN1)</u>					
01/07/2020	Opening Balance	365,000.00			365,000.00 DR
		<b>365,000.00</b>			<b>365,000.00 DR</b>
<u>Yileen 24 Unit Trust (Y24UT)</u>					
01/07/2020	Opening Balance	240,000.00			235,301.76 DR
01/09/2020	ANZ INTERNET BANKING PAYMENT 810905 TO The Good Old Boys Pty Ltd	10,000.00	10,000.00		245,301.76 DR
30/06/2021	Unit acquisition [Unit redemption]	(70,000.00)		70,000.00	175,301.76 DR
30/06/2021	Unrealised Gain writeback as at 30/06/2021		947.16		176,248.92 DR
30/06/2021	Revaluation - 30/06/2021 @ \$0.932495 (Net Asset Value) - 180,000.000000 Units on hand			8,399.82	167,849.10 DR
		<b>180,000.00</b>	<b>10,947.16</b>	<b>78,399.82</b>	<b>167,849.10 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2020	Opening Balance				11,106.15 CR
13/10/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {562180}		1,707.00		9,399.15 CR
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}		6,828.45		2,570.70 CR
05/11/2020	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {794072}		19,404.70		16,834.00 DR
28/01/2021	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {278854}		10,639.00		27,473.00 DR
03/06/2021	ANZ INTERNET BANKING BPAY TAX OFFICE PAYMENT {783680}		6,173.00		33,646.00 DR
30/06/2021	Jun21 PAYG Tax Instalment		6,173.00		39,819.00 DR
30/06/2021	Create Entries - TFN Credits Adjustment - 30/06/2021		84.00		39,903.00 DR
30/06/2021	Create Entries - Income Tax Expense - 30/06/2021			5,545.65	34,357.35 DR
			<b>51,009.15</b>	<b>5,545.65</b>	<b>34,357.35 DR</b>
<b>PAYG Payable (86000)</b>					
<u>PAYG Payable (86000)</u>					
30/06/2021	Jun21 PAYG Tax Instalment			6,173.00	6,173.00 CR
				<b>6,173.00</b>	<b>6,173.00 CR</b>
<b>Deferred Tax Liability/Asset (89000)</b>					
<u>Deferred Tax Liability/Asset (89000)</u>					
30/06/2021	Create Entries - PDIT Entry - 30/06/2021		1,215.09		1,215.09 DR
			<b>1,215.09</b>		<b>1,215.09 DR</b>
<b>Total Debits:</b>	<b>247,098.78</b>				
<b>Total Credits:</b>	<b>247,098.78</b>				

## D - Pension Documentation

2021 Financial Year

---

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** N/A - Not Applicable

### Supporting Documents

- Transfer Balance Account Summary [Report](#)

### Standard Checklist

- Attach Actuarial Certificate
- Attach documentation supporting any pensions commenced during the financial year
- Attach documentation supporting any pensions commuted during the financial year
- Ensure correct Transfer Balance Account Reports have been lodged with the ATO

**Rodan Superannuation Fund**

**Transfer Balance Account Summary**

For The Period 01 July 2020 - 30 June 2021

---

Member	Pension Type	Date	Lodgment Date	Transaction Type	Event Type	Debit	Credit	Balance	Cap Limit	Remaining Cap
--------	--------------	------	---------------	------------------	------------	-------	--------	---------	-----------	---------------

---

Danny Vujic

Roseanne Vujic

# E - Estate Planning

2021 Financial Year

---

**Preparer** Rachel Barrett

**Reviewer** Brendan Curran

**Status** N/A - Not Applicable

## Supporting Documents

No supporting documents

## Standard Checklist

- Attach Death Benefit Nominations (if applicable)
- Attach Life Insurance Policies (if applicable)
- Attach Reversionary Pension documentation (if applicable)
- Attach SMSF Will (if applicable)
- Review current Estate planning to ensure it matches wishes of members