

Self-managed superannuation fund annual return 2020

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 2020* (NAT 71287).

- 1 The *Self-managed superannuation fund annual return instructions 2020* (NAT 71606) (the instructions) can assist you to complete this annual return.
- 2 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 H 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]

Section A: Fund information

1 **Tax file number (TFN)** 795573285

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

- 1 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)**

D R Wyllie Superannuation Fund

3 **Australian business number (ABN)** (if applicable) 34486630423

4 **Current postal address**

C/- RBW Accountants

GPO BOX 7089

Suburb/town

SYDNEY

State/territory

NSW

Postcode

2001

5 **Annual return status**

Is this an amendment to the SMSF's 2020 return?

A No ☒ Yes ☐

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

B No ☒ Yes ☐

X *Reilyn Robertson*
 ATO COPY

LODGED
 15/10/20 Page 1

Fund's tax file number (TFN) 795573285

6 SMSF auditor

Auditor's name

Title: MRS

Family name

Bolton

First given name

Bernice

Other given names

SMSF Auditor Number

100073498

Auditor's phone number

02

92625841

Postal address

Suite 501

83 York Street

Suburb/town

Sydney

State/territory

NSW

Postcode

2000

Date audit was completed **A** 02/10/2020

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 112879

Fund account number 482217869

Fund account name

D R Wyllie Superannuation Fund

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

smsfdataflow



Fund's tax file number (TFN) 795573285

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

9 Was the fund wound up during the income year?


No ☒ Yes ☐ If yes, provide the date on which the fund was wound up

Day	Month	Year

 Have all tax lodgment and payment obligations been met? No ☐ Yes ☐

10 Exempt current pension income

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

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

No ☐ Go to Section B: Income.

Yes ☒ Exempt current pension income amount **A** \$ 72935.00


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.

Lerlyn Robertson

Fund's tax file number (TFN) 795573285

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 2020*.

Have you applied an exemption or rollover?

M No ☐ Yes ☒

Code

☒

Net capital gain A \$ 0.00

Gross rent and other leasing and hiring income B \$ 0.00

Gross interest C \$ 25446.00

Forestry managed investment scheme income X \$ 0.00

Gross foreign income

D1 \$ 198.00

Net foreign income D \$ 198.00

Loss

☐

Australian franking credits from a New Zealand company

E \$ 0.00

Transfers from foreign funds

F \$ 0.00

Number

Gross payments where ABN not quoted

H \$ 0.00

Gross distribution from partnerships

I \$ 0.00

Loss

☐

*Unfranked dividend amount

J \$ 1049.00

*Franked dividend amount

K \$ 15279.00

*Dividend franking credit

L \$ 6548.00

Code

☐

*Gross trust distributions

M \$ 26195.00

Assessable contributions
(R1 plus R2 plus R3 less R6)

R \$ 0.00

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 0.00

plus Assessable personal contributions

R2 \$ 0.00

plus **No-TFN-quoted contributions

R3 \$ 0.00

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

less Transfer of liability to life insurance company or PST

R6 \$ 0.00

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ 0.00

plus *Net non-arm's length trust distributions

U2 \$ 0.00

plus *Net other non-arm's length income

U3 \$ 0.00

*Other income

S \$ 0.00

Code

☐

*Assessable income due to changed tax status of fund

T \$ 0.00

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

U \$ 0.00

*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 \$ 74715.00

Loss

☐

Exempt current pension income

Y \$ 72935.00

TOTAL ASSESSABLE
INCOME (W less Y)

V \$ 1780.00

Loss

☐

Deborah Debenham

Fund's tax file number (TFN) 795573285

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$ 0.00	A2 \$ 0.00	
Interest expenses overseas	B1 \$ 0.00	B2 \$ 0.00	
Capital works expenditure	D1 \$ 0.00	D2 \$ 0.00	
Decline in value of depreciating assets	E1 \$ 0.00	E2 \$ 0.00	
Insurance premiums – members	F1 \$ 0.00	F2 \$ 0.00	
SMSF auditor fee	H1 \$ 28.00	H2 \$ 1171.00	
Investment expenses	I1 \$ 1.00	I2 \$ 61.00	
Management and administration expenses	J1 \$ 74.00	J2 \$ 3037.00	
Forestry managed investment scheme expense	U1 \$ 0.00	U2 \$ 0.00	
Other amounts	L1 \$ 259.00	L2 \$ 0.00	
Tax losses deducted	M1 \$ 0.00		

TOTAL DEDUCTIONS

N \$ 362.00
(Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES

Y \$ 4269.00
(Total A2 to L2)

*TAXABLE INCOME OR LOSS

O \$ 1418.00
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

Loss

TOTAL SMSF EXPENSES

Z \$ 4631.00
(N plus Y)

*This is a mandatory label.

x *Dorlyn Rebentson*

Fund's tax file number (TFN) 795573285

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
2020* on how to complete the
calculation statement.

*Taxable income **A** \$ 1418.00
(an amount must be included even if it is zero)

*Tax on taxable income **T1** \$ 212.70
(an amount must be included even if it is zero)

*Tax on no-TFN-quoted contributions **J** \$ 0
(an amount must be included even if it is zero)

Gross tax **B** \$ 212.70
(T1 plus J)

Foreign income tax offset
C1 \$ 0.57

Rebates and tax offsets
C2 \$

Non-refundable non-carry forward tax offsets
C \$ 0.57
(C1 plus C2)

SUBTOTAL 1

T2 \$ 212.13
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset
D1 \$ 0

Early stage venture capital limited partnership tax offset carried forward from previous year
D2 \$ 0

Early stage investor tax offset
D3 \$ 0

Early stage investor tax offset carried forward from previous year
D4 \$ 0

Non-refundable carry forward tax offsets
D \$ 0
(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 \$ 212.13
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset
E1 \$ 11524.94

No-TFN tax offset
E2 \$

National rental affordability scheme tax offset
E3 \$

Exploration credit tax offset
E4 \$

Refundable tax offsets
E \$ 11524.94
(E1 plus E2 plus E3 plus E4)

*TAX PAYABLE **T5** \$ 0
(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$ 0

x *Dorothy Robinson*
Sensitive (when completed)

Fund's tax file number (TFN) 795573285

Credit for interest on early payments –
amount of interest

H1 \$

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

H2 \$ 0

Credit for tax withheld – where ABN
or TFN not quoted (non-individual)

H3 \$ 0

Credit for TFN amounts withheld from
payments from closely held trusts

H5 \$

Credit for interest on no-TFN tax offset

H6 \$

Credit for foreign resident capital gains
withholding amounts

H8 \$

Eligible credits

H \$ 0

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

*Tax offset refunds

(Remainder of refundable tax offsets)

I \$ 11312.81

(unused amount from label E –
an amount must be included even if it is zero)

PAYG instalments raised

K \$ 0

Supervisory levy

L \$ 259

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE

A positive amount at S is what you owe,
while a negative amount is refundable to you.

S \$ -11053.81

(T5 plus G less H less I less K plus L less M plus N)

*This is a mandatory label.

Section E: Losses

14 Losses

If total loss is greater than \$100,000,
complete and attach a Losses
schedule 2020.Tax losses carried forward
to later income years

U \$ 0.00

Net capital losses carried
forward to later income years

V \$ 34718.00

x *Deborah Robertson*

Sensitive (when completed)

Page 7

Fund's tax file number (TFN) 795573285

Section F: Member information

MEMBER 1

Title: MRS

Family name

Robertson

First given name

Roslyn

Other given names

Member's TFN

See the Privacy note in the Declaration.

115863305

Date of birth

Day Month Year

27/01/1945

Contributions

OPENING ACCOUNT BALANCE \$ 1005711.89

Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 0

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

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

T \$ 0

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

M \$ 0

TOTAL CONTRIBUTIONS N \$ 0

(Sum of labels A to M)

Other transactions

Allocated earnings
or losses

O \$ 15757.39

Loss

L

Accumulation phase account balance

S1 \$ 0

Retirement phase account balance
- Non CDBIS

S2 \$ 962404.50

Retirement phase account balance
- CDBIS

S3 \$ 0

Inward
rollovers and
transfers

P \$ 0

Outward
rollovers and
transfers

Q \$ 0

Lump Sum
payments

R1 \$

Income
stream
payments

R2 \$ 27550

Code

Code

Code

M

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 962404.50

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse
borrowing arrangement amount Y \$

X Roslyn Robertson

Fund's tax file number (TFN) 795573285

MEMBER 2

Title: MR

Family name

Wyllie

First given name

Donald

Other given names

Member's TFN

See the Privacy note in the Declaration. 122281567

Date of birth

Day Month Year

25/09/1934

Contributions

OPENING ACCOUNT BALANCE \$ 908401.47

1 Refer to instructions for completing these labels.

Employer contributions

A \$ 0

ABN of principal employer

A1

Personal contributions

B \$ 0

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal.

H \$ 0

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0

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

T \$ 0

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

M \$ 0

TOTAL CONTRIBUTIONS N \$ 0

(Sum of labels A to M)

Other transactionsAllocated earnings
or losses

O \$ 14296.18

Loss

L

Inward
rollovers and
transfers

P \$ 0

Outward
rollovers and
transfers

Q \$ 0

Lump Sum
payments

R1 \$

Code

R

Income
stream
payments

R2 \$ 40500

Code

M

Accumulation phase account balance

S1 \$ 43625.47

Retirement phase account balance
- Non CDBIS

S2 \$ 809979.82

Retirement phase account balance
- CDBIS

S3 \$ 0

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 853605.29

(S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse
borrowing arrangement amount Y \$

Sensitive (when completed)

X Deryn Robertson

Fund's tax file number (TFN) 795573285

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ 0.00Unlisted trusts **B** \$ 0.00Insurance policy **C** \$ 0.00Other managed investments **D** \$ 225506.00

15b Australian direct investments

Cash and term deposits **E** \$ 812479.00

Limited recourse borrowing arrangements

Australian residential real property

J1 \$ 0.00

Australian non-residential real property

J2 \$ 0.00

Overseas real property

J3 \$ 0.00

Australian shares

J4 \$ 0.00

Overseas shares

J5 \$ 0.00

Other

J6 \$ 0.00

Property count

J7 0Debt securities **F** \$ 0.00Loans **G** \$ 0.00Listed shares **H** \$ 764594.00Unlisted shares **I** \$ 36.00Limited recourse borrowing arrangements **J** \$ 0.00Non-residential real property **K** \$ 0.00Residential real property **L** \$ 0.00Collectables and personal use assets **M** \$ 0.00Other assets **O** \$ 13394.00

15c Other investments

Crypto-Currency **N** \$ 0.00

15d Overseas direct investments

Overseas shares **P** \$ 0.00Overseas non-residential real property **Q** \$ 0.00Overseas residential real property **R** \$ 0.00Overseas managed investments **S** \$ 0.00Other overseas assets **T** \$ 0.00TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$ 1816009.00
(Sum of labels A to T)

15e In-house assets

Did the fund have a loan to, lease to
or investment in, related parties
(known as in-house assets)
at the end of the income year?**A** No ☒Yes ☐

\$ 0.00

X *Roryn Robertson*

Fund's tax file number (TFN) 795573285

15f Limited recourse borrowing arrangements

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

A No ☐ Yes ☐

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

B No ☐ Yes ☐**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements

V1 \$ -00

Permissible temporary borrowings

V2 \$ -00

Other borrowings

V3 \$ -00Borrowings V \$ 0 -00

(total of all CLOSING ACCOUNT BALANCES from Sections F and G)

Total member closing account balances

W \$ 1816009 -00

Reserve accounts

X \$ 0 -00

Other liabilities

Y \$ 0 -00TOTAL LIABILITIES Z \$ 1816009 -00**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**Total TOFA gains H \$ -00Total TOFA losses I \$ -00**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 2019-20 income year, write 2020).

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 2020*.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 2020* for each election.C If revoking an interposed entity election, print R, and complete and attach the *Interposed entity election or revocation 2020*.D X *Dorlyn Robertson*

Fund's tax file number (TFN) 795573285

Section K: Declarations



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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

X

Day Month Year
Date 13 / 10 / 2020

Preferred trustee or director contact details:

Title: MR

Family name

Wyllie

First given name

Donald

Other given names

Phone number

02

92993603

Email address

Non-individual trustee name (if applicable)

Claremont Capital Pty Limited

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 2020* 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

Day Month Year
Date / /

Tax agent's contact details

Title: MR

Family name

Lam

First given name

Alan

Other given names

Tax agent's practice

Rigney Bolton Woodward Pty Ltd

Tax agent's phone number

02

92993603

Reference number

SSWYLLIE

Tax agent number

25968780

Capital gains tax (CGT) schedule 2020

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2020* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN) 795573285

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

Australian business number (ABN) 34486630423

Taxpayer's name

D R Wyllie Superannuation Fund

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ 0.00	K \$ 0.00
Other shares	B \$ 0.00	L \$ 0.00
Units in unit trusts listed on an Australian securities exchange	C \$ 0.00	M \$ 0.00
Other units	D \$ 0.00	N \$ 0.00
Real estate situated in Australia	E \$ 0.00	O \$ 0.00
Other real estate	F \$ 0.00	P \$ 0.00
Amount of capital gains from a trust (including a managed fund)	G \$ 6816.00	
Collectables	H \$ 0.00	Q \$ 0.00
Other CGT assets and any other CGT events	I \$ 0.00	R \$ 0.00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ 0.00	
Total current year capital gains	J \$ 6816.00	

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

x Doreen Robertson

Fund's tax file number (TFN) 795573285

2 Capital lossesTotal current year capital losses **A** \$ 0.00Total current year capital losses applied **B** \$ 0.00Total prior year net capital losses applied **C** \$ 6816.00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ 0.00Total capital losses applied **E** \$ 6816.00

Add amounts at B, C and D.

3 Unapplied net capital losses carried forwardNet capital losses from collectables carried forward to later income years **A** \$ 0.00Other net capital losses carried forward to later income years **B** \$ 34718.00Add amounts at A and B and transfer the total
to label V – Net capital losses carried forward
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ 0.00**5 CGT concessions for small business**Small business active asset reduction **A** \$ 0.00Small business retirement exemption **B** \$ 0.00Small business rollover **C** \$ 0.00Total small business concessions applied **D** \$ 0.00**6 Net capital gain**Net capital gain **A** \$ 0.001J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at A to label A – Net
capital gain on your tax return.X *Deilyn Robertson*

Fund's tax file number (TFN) 795573285

7 Earnout arrangements

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

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

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

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

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$.00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$.00 / ^{LOSS}

1 Request for amendment

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$.00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$.00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$.00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$.00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$.00

Capital gains disregarded by a demerging entity **E** \$.00

x Doreen Robertson

Losses schedule

2020

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2020 tax return.

Superannuation funds should complete and attach this schedule to their 2020 tax return.

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

Place ☒ in all applicable boxes.

Refer to *Losses schedule instructions 2020*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

795573285

Name of entity

D R Wyllie Superannuation Fund

Australian business number

34486630423

Part A – Losses carried forward to the 2020–21 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2019–20	B	<input type="text"/> .00
2018–19	C	<input type="text"/> .00
2017–18	D	<input type="text"/> .00
2016–17	E	<input type="text"/> .00
2015–16	F	<input type="text"/> .00
2014–15 and earlier income years	G	<input type="text"/> .00
Total	U	<input type="text"/> 0 .00

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

2 Net capital losses carried forward to later income years

Year of loss		
2019–20	H	<input type="text"/> .00
2018–19	I	<input type="text"/> .00
2017–18	J	<input type="text"/> 13594 .00
2016–17	K	<input type="text"/> 10780 .00
2015–16	L	<input type="text"/> 10344 .00
2014–15 and earlier income years	M	<input type="text"/> .00
Total	V	<input type="text"/> 34718 .00

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

X *Rolyn Debenston*

Fund's tax file number (TFN) 795573285

Part B – Ownership and business continuity test – company and listed widely held trust only

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

Do not complete items 1 or 2 of Part B if, in the 2019–20 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2019–20 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss2019–20 **A** Yes ☐ No ☐2018–19 **B** Yes ☐ No ☐2017–18 **C** Yes ☐ No ☐2016–17 **D** Yes ☐ No ☐2015–16 **E** Yes ☐ No ☐2014–15 and earlier income years **F** Yes ☐ No ☐**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** -00Net capital losses **H** -00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/ applied in later years** – excludes film lossesTax losses **I** -00Net capital losses **J** -00**4 Do current year loss provisions apply?**

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

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

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

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

L Yes ☐ No ☐

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

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

M Yes ☐ No ☐

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

N Yes ☐ No ☐

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

O -00

X Doreen Robertson

Fund's tax file number (TFN)

795573285

Part D – Life insurance companiesComplying superannuation class tax losses carried forward to later income years **P** -00Complying superannuation net capital losses carried forward to later income years **Q** -00**Part E – Controlled foreign company losses**Current year CFC losses **M** -00CFC losses deducted **N** -00CFC losses carried forward **O** -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** -00ADD Uplift of tax losses of designated infrastructure project entities **B** -00SUBTRACT Net forgiven amount of debt **C** -00ADD Tax loss incurred (if any) during current year **D** -00ADD Tax loss amount from conversion of excess franking offsets **E** -00SUBTRACT Net exempt income **F** -00SUBTRACT Tax losses forgone **G** -00SUBTRACT Tax losses deducted **H** -00SUBTRACT Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** -00Total tax losses carried forward to later income years **J** 0 -00

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

X *Dorlyn Robertson*

Sensitive (when completed)

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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	Fund name	Year of return
795573285	D R Wyllie Superannuation Fund	2020

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 of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of
trustee or
director

Dorothy Debenston

Date

13/10/2020

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 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
25968780	D R Wyllie Superannuation Fund

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

Signature of
trustee or
director

Dorothy Debenston

Date

13/10/2020

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

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

Signature of
tax agent

Date

Agent's contact name	Agent's phone	Agent's reference	Client's reference
MR Alan Lam	02 92993603	25968780	SSWYLLIE

D R Wyllie Superannuation Fund
Scope of Work

This Return has been prepared based on the records and information supplied by you. Therefore, the accuracy of the return depends on these records. Whilst we have exercised due care and skill in compiling the return, the responsibility for the contents of the return rests with you. Accordingly, will you please check the return to satisfy yourself that it is correct. Significant penalties can be applied for understating tax payable. Upon signing the relevant pages, you will be certifying that you have authorised Rigney Bolton Woodward Pty Ltd to lodge the return and declare that any information you have provided to us for purposes of preparing this return is true, correct and complete.

X 

Mr Donald Wyllie
Director - Claremont Capital Pty Limited

X 

Mrs Roslyn Robertson
Director - Claremont Capital Pty Limited

D R Wyllie Superannuation Fund

ABN 34 486 630 423

Financial Statement
For the year ended 30 June 2020

x Leslye Debenham

D R Wyllie Superannuation Fund
Statement of Financial Position
as at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Investments			
Cash and Cash Equivalents	6A	465,762.65	757,092.12
Managed Investments	6B	225,505.82	144,527.30
Other Fixed Interest Securities	6C	37,477.30	39,608.50
Shares in Listed Companies	6D	463,008.00	525,665.28
Shares in Unlisted Companies	6E	36.65	6.87
Stapled Securities	6F	60,043.10	56,850.67
Units In Listed Unit Trusts	6G	204,065.76	229,107.48
Other Assets			
Cash At Bank		346,716.18	141,288.30
Receivables		2,081.52	4,404.04
Current Tax Assets		11,312.81	15,562.80
Total Assets		<u><u>1,816,009.79</u></u>	<u><u>1,914,113.36</u></u>
Liabilities			
Total Liabilities		<u><u>-</u></u>	<u><u>-</u></u>
Net Assets Available to Pay Benefits		<u><u>1,816,009.79</u></u>	<u><u>1,914,113.36</u></u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Donald Wyllie		853,605.29	908,401.47
Mrs Roslyn Robertson		962,404.50	1,005,711.89
Total Liability for Accrued Benefits		<u><u>1,816,009.79</u></u>	<u><u>1,914,113.36</u></u>



The accompanying notes form part of these financial statements.

D R Wyllie Superannuation Fund
Operating Statement
For the period 1 July 2019 to 30 June 2020

	Note	2020 \$	2019 \$
Income			
Investment Gains			
Realised Capital Gains	8A		(1,250.16)
Investment Income			
Distributions	7A	33,394.27	27,918.04
Dividends	7B	16,328.43	29,392.69
Interest	7C	25,446.08	28,796.72
		<u>75,168.78</u>	<u>84,857.29</u>
Expenses			
Member Payments			
Pensions Paid		68,050.00	110,720.00
Other Expenses			
Accountancy Fee		2,980.00	3,002.00
Actuarial Fee		132.00	132.00
Auditor Fee		1,200.00	1,200.00
Bank Fees		63.50	48.00
SMSF Supervisory Levy		259.00	259.00
Investment Losses			
Decrease in Market Value	8B	111,876.88	(21,141.28)
		<u>184,561.38</u>	<u>94,219.72</u>
Benefits Accrued as a Result of Operations before Income Tax		(109,392.60)	(9,362.43)
Income Tax			
Income Tax Expense		(11,289.03)	(15,417.33)
		<u>(11,289.03)</u>	<u>(15,417.33)</u>
Benefits Accrued as a Result of Operations		<u>(98,103.57)</u>	<u>6,054.90</u>


The accompanying notes form part of these financial statements.

D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2020

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

(d) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks or financial institutions and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- i. that the buyer and the seller dealt with each other at arm's length in relation to the sale;
- ii. that the sale occurred after proper marketing of the asset;
- iii. that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

x *Deilyn Debenham*

D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2020

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

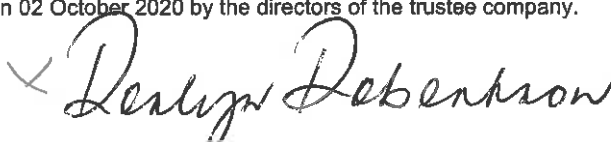
Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers 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.

The financial report was authorised for issue on 02 October 2020 by the directors of the trustee company.



D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2020

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	1,914,113.36	1,908,058.46
Benefits Accrued during the period	(30,053.57)	116,774.90
Benefits Paid during the period	(68,050.00)	(110,720.00)
Liability for Accrued Benefits at end of period	1,816,009.79	1,914,113.36

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	1,914,113.36	1,908,058.46
Benefits Accrued during the period	(30,053.57)	116,774.90
Benefits Paid during the period	(68,050.00)	(110,720.00)
Vested Benefits at end of period	1,816,009.79	1,914,113.36

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Cash and Cash Equivalents

	Current	Previous
At market value:		
CBA Term Deposit 50298217	0.00	154,050.00
Greater Bank Term Deposit 722676475	106,165.17	103,042.12
Greater Bank Term Deposit 723987083	199,997.48	0.00
SGB Term Deposit 0357425976	159,600.00	0.00
SGB Term Deposit 352187294	0.00	300,000.00
SGB Term Deposit 353570404	0.00	200,000.00
	465,762.65	757,092.12

Note 6B – Managed Investments

	Current	Previous
At market value:		
Centuria 80 Flinders Street Fund	75,000.00	0.00
Centuria Scarborough House Fund	71,250.00	72,000.00
Platinum International Fund	43,041.40	44,882.06
Platinum International Health Care Fund	36,214.42	27,645.24
	225,505.82	144,527.30

x Doreen Robertson

D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2020

Note 6C – Other Fixed Interest Securities

	Current	Previous
At market value:		
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	37,477.30	39,608.50
	<u>37,477.30</u>	<u>39,608.50</u>

Note 6D – Shares in Listed Companies

	Current	Previous
At market value:		
AGL Energy Limited.	80,595.35	94,587.27
AMP Limited - Cap Note 3-Bbsw+5.10% Perp Non-Cum Red T-12-21	38,280.98	40,056.52
Austal Limited	16,150.00	0.00
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24	39,217.50	40,786.20
Australian Stock Exchange Limited	38,506.38	37,148.87
BHP Group Limited	30,554.46	35,109.48
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	38,287.20	39,878.79
IOOF Holdings Limited	6,459.96	6,788.21
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	37,793.53	39,290.10
Rio Tinto Limited	47,412.64	50,219.84
Westpac Banking Corporation	89,750.00	141,800.00
	<u>463,008.00</u>	<u>525,665.28</u>

Note 6E – Shares in Unlisted Companies

	Current	Previous
At market value:		
BGP Holdings Unlisted Equity	36.65	6.87
	<u>36.65</u>	<u>6.87</u>

Note 6F – Stapled Securities

	Current	Previous
At market value:		
General Property Group	6,229.98	9,188.10
Stockland Units/Ord Stapled	7,424.33	9,353.31
Transurban Group Triple Stapled Sec.	46,388.79	38,309.26
	<u>60,043.10</u>	<u>56,850.67</u>

Note 6G – Units In Listed Unit Trusts

	Current	Previous
At market value:		
SPDR S&P/ASX 200 Fund	204,065.76	229,107.48
	<u>204,065.76</u>	<u>229,107.48</u>

x Dorelyn Robertson

D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2020

Note 7A – Distributions

	Current	Previous
Centuria 80 Flinders Street Fund	3,659.65	0.00
Centuria Scarborough House Fund	6,204.66	6,000.00
Platinum International Fund	1,968.54	3,503.46
Platinum International Health Care Fund	4,616.83	2,783.24
AMP Limited - Cap Note 3-Bbsw+5.10% Perp Non-Cum Red T-12-21	1,673.21	967.75
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24	1,566.58	0.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	1,603.06	0.00
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	2,066.25	1,109.82
General Property Group	395.61	380.37
Stockland Units/Ord Stapled	540.57	619.07
Transurban Group Triple Stapled Sec.	1,594.99	1,536.71
SPDR S&P/ASX 200 Fund	7,504.32	11,017.62
	33,394.27	27,918.04

Note 7B – Dividends

	Current	Previous
AGL Energy Limited.	5,246.97	5,489.03
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24	0.00	876.05
Australlian Stock Exchange Limited	1,622.69	1,007.98
BHP Group Limited	1,817.79	2,626.39
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	0.00	923.42
IOOF Holdings Limited	459.55	689.33
Rio Tinto Limited	3,181.43	3,680.49
Westpac Banking Corporation	4,000.00	14,100.00
	16,328.43	29,392.69

Note 7C – Interest

	Current	Previous
BOQ Term Deposit 22555692	0.00	3,466.12
CBA Term Deposit 50298217	4,159.35	4,050.00
Greater Bank Term Deposit 722676475	3,123.05	3,023.08
SGB Term Deposit 352187294	9,604.47	9,600.00
SGB Term Deposit 353570404	6,405.48	6,400.00
Dragon Direct - DIY Super DirectSaver 482217869	80.95	578.76
Ord Minnett - WBC CMT 1297479	182.01	1,146.90
St George - CMA 055416581	11.01	0.21
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	1,879.76	531.65
	25,446.08	28,796.72

Note 8A – Realised Capital Gains

	Current	Previous
Shares In Listed Companies		
Onemarket Limited	0.00	(62.05)
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	0.00	(1,188.11)
	0.00	(1,250.16)

x *Derlyn Robertson*

D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2020

Note 8B – Decrease in Market Value

	Current	Previous
Managed Investments		
Centuria Scarborough House Fund	750.00	(750.00)
Platinum International Fund	3,809.20	3,043.07
Platinum International Health Care Fund	(3,952.35)	1,524.67
Other Fixed Interest Securities		
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	2,131.20	569.71
Shares in Listed Companies		
AGL Energy Limited.	13,991.92	11,392.28
AMP Limited - Cap Note 3-Bbsw+5.10% Perp Non-Cum Red T-12-21	1,775.54	(91.91)
Austal Limited	(1,487.96)	0.00
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24	1,568.70	(817.26)
Australian Stock Exchange Limited	(1,357.51)	(8,108.98)
BHP Group Limited	4,555.02	(6,184.25)
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	1,591.59	108.62
IOOF Holdings Limited	328.25	5,015.66
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	1,496.57	711.92
Onemarket Limited	0.00	(2.27)
Rio Tinto Limited	2,807.20	(9,834.88)
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1	0.00	1.39
Westpac Banking Corporation	52,050.00	4,700.00
Shares in Unlisted Companies		
BGP Holdings Unlisted Equity	(29.78)	0.00
Stapled Securities		
General Property Group	2,958.12	(1,628.46)
Stockland Units/Ord Stapled	1,928.98	(448.60)
Transurban Group Triple Stapled Sec.	1,920.47	(7,653.19)
Units In Listed Unit Trusts		
SPDR S&P/ASX 200 Fund	25,041.72	(12,688.80)
	<u>111,876.88</u>	<u>(21,141.28)</u>

x Leilyn Robertson

D R Wyllie Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the D R Wyllie Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly the financial position of the Fund at 30 June 2020 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2020.

Signed in accordance with a resolution of the directors of Claremont Capital Pty Limited by:

X Roslyn Robertson Dated: 13, 19 2020
Roslyn Robertson
Director: Claremont Capital Pty Limited

X D. R. Wyllie Dated: 13, 19 20
Donald Wyllie
Director: Claremont Capital Pty Limited

D R Wyllie Superannuation Fund
Self-Managed Superannuation Fund Independent Audit Report
for the period 1 July 2019 to 30 June 2020

Approved SMSF auditor details

Name Bernice Bolton

Business name

Business postal address Suite 501, 83 York Street, Sydney, NSW 2000, Australia

SMSF auditor number (SAN) 100073498

Self-managed superannuation fund details

Self-managed super fund (SMSF) name D R Wyllie Superannuation Fund

Australian business number (ABN) 34 486 630 423

Address 15 Creek Street, Forest Lodge, NSW 2037, Australia

Year of income being audited 2020

To the SMSF trustees

To the SMSF trustees of D R Wyllie Superannuation Fund

X Bernice Bolton

Part A: Financial report

Opinion

I have audited the special purpose financial report of the D R Wyllie Superannuation Fund comprising the statement of financial position as at 30 June 2020, and the operating statement, a summary of significant accounting policies and other explanatory notes of the D R Wyllie Superannuation Fund for the year ended 30 June 2020.

In my opinion, the financial report presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial report, the financial position of the fund at 30 June 2020 and the results of its operations for the year then ended.

Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards¹. My responsibilities under those standards are further described in the *Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report* section of this report. I am independent of the SMSF in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to this audit and as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Basis of accounting

Without modifying my opinion, I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist D R Wyllie Superannuation Fund meet the requirements of the SMSF's governing rules, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the *Superannuation Industry (Supervision) Regulations 1994* (SISR). As a result, the financial report may not be suitable for other purposes.

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund or have no realistic alternative but to do so.

Each SMSF trustee is responsible for overseeing the fund's financial reporting process.

Approved SMSF auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

The Australian Auditing Standards issued by the Auditing and Assurance Standards Board.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of an internal control.
- Obtain an understanding of internal controls relevant to the audit 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

A handwritten signature in black ink, reading "Darlyn Robertson". The signature is written in a cursive style with a large, stylized initial "D".

Part B: Compliance engagement

Opinion

I have undertaken a reasonable assurance engagement on D R Wyllie Superannuation Fund's compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below ("the listed provisions") for the year ended 30 June 2020.

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

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

In my opinion, each trustee of D R Wyllie Superannuation Fund has complied in all material respects, with the listed provisions for the year ended 30 June 2020.

Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and quality control

I have complied with the independence and other ethical requirements relating to assurance engagements, and applied Auditing Standards ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

SMSF trustee's responsibilities

Each SMSF trustee is responsible for complying with the listed provisions and for the identification of risks that threaten compliance with the listed provisions, controls which will mitigate those risks and monitoring ongoing compliance.

Approved SMSF auditor's responsibilities

My responsibility is to express an opinion on the trustees' compliance, in all material respects, with the listed provisions, for the year ended 30 June 2020. ASAE 3100 *Compliance Engagements* requires that I plan and perform my procedures to obtain reasonable assurance about whether the trustee have complied, in all material respects, with the listed provisions for the year ended 30 June 2020.

An assurance engagement to report on the trustees' compliance with the listed provisions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the listed provisions for the year ended 30 June 2020.

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.

Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected.

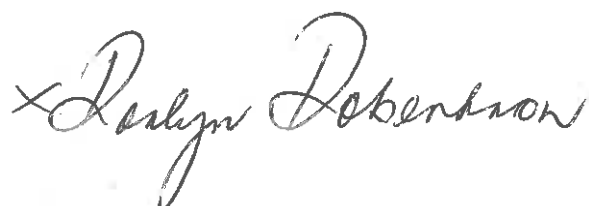
X *Reilyn Robertson*

A reasonable assurance engagement for the year ended 30 June 2020 does not provide assurance on whether compliance with the listed provisions will continue in the future.

Signature of approved SMSF auditor

..... Dated:/...../.....

Name: Bernice Bolton

A handwritten signature in black ink, appearing to read 'Bernice Bolton', with a stylized 'x' mark at the beginning.

Appendix 1 - Explanation of listed sections and regulations in compliance engagement

This appendix is included to assist with the meaning of the legislation and regulations listed above

Section or Regulation	Explanation
S17A	The fund must meet the definition of an SMSF
S35AE	The trustees must keep and maintain accounting records for a minimum of five years
S35B	The trustees must prepare, sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	<p>The fund must be maintained for the sole purpose of providing benefits to any or all of the following:</p> <ul style="list-style-type: none"><input type="checkbox"/> fund members upon their retirement<input type="checkbox"/> fund members upon reaching a prescribed age<input type="checkbox"/> the dependants of a fund member in the case of the member's death before retirement
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)
S82-85	The trustees must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustees must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007 must sign and retain a trustee declaration
S105	The trustees must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years
S109	All investment transactions must be made and maintained at arms-length - that is, purchase, sale price and income from an asset reflects a true market value/rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06 (9A)	Pension payments must be made at least annually, and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund
Reg 4.09A	The assets of the SMSF must be held separately from any assets held by the trustee personally or by a standard employer sponsor or an associate of the standard employer sponsor

X *Deilyn Debensohn*

Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member minimum benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed out in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed
Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules

X Reelyn Robertson

D R Wyllie Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2019 to 30 June 2020

Operating Statement Profit vs. Provision for Income Tax		2020 \$
Benefits Accrued as a Result of Operations before Income Tax		(109,392.60)
ADD:		
Decrease in Market Value		111,876.88
Franking Credits		11,524.94
Pension Non-deductible Expenses		4,271.36
Pensions Paid		68,050.00
LESS:		
Pension Exempt Income		72,935.00
Distributed Capital Gains		6,817.78
Non-Taxable Income		5,159.43
Rounding		0.37
Taxable Income or Loss		<u>1,418.00</u>

	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	1,418.00	212.70
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
Provision for Income Tax		<u>212.70</u>

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax	212.70
ADD:	
Excessive Foreign Tax Credit Writeoff	23.21
LESS:	
Franking Credits	11,524.94
Income Tax Expense	<u>(11,289.03)</u>

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax	212.70
ADD:	
Excessive Foreign Tax Credit Writeoff	23.21
LESS:	
Franking Credits	11,524.94
Foreign Tax Credits	23.78
Income Tax Payable (Receivable)	<u>(11,312.81)</u>

x *Roslyn Robertson*

D R Wyllie Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2019 to 30 June 2020

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	97.6200%
Pension Exempt % (Expenses)	97.6200%
Assets Segregated For Pensions	No

X Roslyn Robertson

D R Wyllie Superannuation Fund
Investment Summary as at 30 June 2020

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
Bank								
Dragon Direct - DIY Super DirectSaver 482217889				196,997.39	196,997.39			10.93%
Ord Minnett - WBC CMT 1297479				146,278.94	146,278.94			8.11%
St George - CMA 055418581				3,439.85	3,439.85			0.19%
				<u>346,716.18</u>	<u>346,716.18</u>			<u>19.23%</u>
Listed Securities Market								
AGL Energy Limited (ASX:AGL)	4 727 00000	15.5691	17.0500	73,590.41	80,595.35	7,004.94	9.52%	4.47%
AMP Limited - Cap Note 3-Bbaw+5.10% Perp Non-Cum Red T-12-21 (ASX:AMPPA)	382.00000	104.6194	100.2120	38,964.61	38,260.98	(1,683.63)	(4.21)%	2.12%
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbaw+4.70% Perp Non-Cum Red T-03-24 (ASX:ANZPG)	378 00000	105.7378	103.7500	39,968.94	39,217.50	(751.44)	(1.88)%	2.18%
Austal Limited (ASX:ASB)	5,000.00000	2.9324	3.2300	14,662.04	16,150.00	1,487.96	10.15%	0.90%
Australian Stock Exchange Limited (ASX:ASX)	451 00000	44.3324	85.3800	19,993.39	38,506.38	18,512.49	92.59%	2.14%
BHP Group Limited (ASX:BHP)	853.00000	27.2374	35.8200	23,233.46	30,564.46	7,321.00	31.51%	1.70%
Commonwealth Bank Of Australia - Cap Note 3-Bbaw+£ 20% Perp Non-Cum Red T-10-21 (ASX:CBAPE)	371 00000	107.7828	102.2000	39,987.41	38,267.20	(1,700.21)	(4.25)%	2.12%
General Property Group (ASX:GPT)	1,494.00000	14.8667	4.1700	22,210.65	6,229.98	(15,980.67)	(71.95)%	0.35%
IOOF Holdings Limited (ASX:IFL)	1,313 00000	11.4251	4.9200	15,001.13	6,459.96	(8,541.17)	(56.94)%	0.36%
Macquarie Group Limited - Cap Note 6-Bbaw+5.15% Perp Non-Cum Red T-03-21 (ASX:MQGPB)	388.00000	108.2951	103.2610	40,002.02	37,793.53	(2,208.49)	(5.52)%	2.10%
Qube Holdings Limited - Hybrid 3-Bbaw+3.90% 05-10-23 Sub Cum (ASX:QUBHA)	370 00000	108.5896	101.2900	40,178.21	37,477.30	(2,700.91)	(6.72)%	2.08%
Rio Tinto Limited (ASX:RIO)	484.00000	61.4081	97.9600	28,721.54	47,412.64	17,691.10	59.52%	2.63%
Stockland Units/Ord Stapled (ASX:SGP)	2,243 00000	8.9069	3.3100	19,978.20	7,424.33	(12,553.87)	(62.84)%	0.41%
SPDR S&P/ASX 200 Fund (ASX:STW)	3,732.00000	41.4923	54.6800	154,849.36	204,065.76	49,216.40	31.78%	11.32%
Transurban Group Triple Stapled Sec (ASX:TCL)	3,283 00000	9.7638	14.1300	32,120.23	46,388.79	14,268.56	44.42%	2.67%
Westpac Banking Corporation (ASX:WBC)	5,000.00000	18.2000	17.9500	98,000.00	89,750.00	(8,250.00)	(8.51)%	4.88%
				<u>701,462.30</u>	<u>764,594.16</u>	<u>63,131.86</u>	<u>9.00%</u>	<u>42.42%</u>

X Darlyn Robertson

D R Wyllie Superannuation Fund
Investment Summary as at 30 June 2020

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Managed Funds Market</u>								
Centuria Scarborough House Fund	75,000,000.00	1.0000	0.9500	75,000.00	71,250.00	(3,750.00)	(5.00)%	3.95%
Centuria 80 Flinders Street Fund	75,000,000.00	1.0000	1.0000	75,000.00	75,000.00	0.00	0.00%	4.16%
Platinum International Fund	24,476,200.00	2.2820	1.7585	55,365.73	43,041.40	(12,324.33)	(22.28)%	2.39%
Platinum International Health Care Fund	15,863,340.00	2.0411	2.2829	32,378.40	36,214.42	3,836.02	11.85%	2.01%
				237,744.13	225,505.82	(12,238.31)	(5.16)%	12.51%
<u>Term Deposits</u>								
Greater Bank Term Deposit 722676475				106,165.17	106,165.17	0.00	0.00%	5.89%
Greater Bank Term Deposit 723887083				199,997.48	199,997.48	0.00	0.00%	11.09%
SGB Term Deposit 0357425876				159,800.00	159,600.00	(200.00)	(0.13)%	8.85%
				465,962.65	465,762.65	(200.00)	(0.04)%	25.84%
<u>Unlisted Market</u>								
BGP Holdings Unlisted Equity	7,466,000.00	(0.0206)	0.0049	(153.82)	36.85	190.47	(123.83)%	- %
				(153.82)	36.85	190.47	(123.83)%	- %
				1,751,531.44	1,802,615.48	51,084.02	2.92%	100.00%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Deelyn Robertson

D R Wyllie Superannuation Fund

Members Summary Report - For the period 1/07/2019 to 30/06/2020

Member's Detail		Opening Balance	Increases				Decreases				Closing Balance	
			Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out		Ben Paid
Mrs Roslyn Robertson												
15 Creek Street Forest Lodge NSW 2037												
Pension	ABP - 502	443,659.33	0.00	0.00	(9,607.86)	0.00	2,678.38	0.00	0.00	0.00	(13,500.00)	423,229.85
Pension	ABP - 504	562,052.56	0.00	0.00	(12,240.01)	0.00	3,412.10	0.00	0.00	0.00	(14,060.00)	539,174.65
		1,005,711.89	0.00	0.00	(21,847.87)	0.00	6,090.48	0.00	0.00	0.00	(27,560.00)	962,404.50
Mr Donald Wyllie												
15 Creek Street Forest Lodge NSW 2037												
Accumulation	Accumulation	44,571.03	0.00	0.00	(883.94)	0.00	38.38	0.00	0.00	0.00	0.00	43,625.47
Pension	ABP - 501	863,830.44	0.00	0.00	(18,510.79)	0.00	5,160.17	0.00	0.00	0.00	(40,500.00)	809,879.82
		908,401.47	0.00	0.00	(18,494.73)	0.00	5,198.55	0.00	0.00	0.00	(40,500.00)	853,605.29
		1,914,113.36	0.00	0.00	(41,342.60)	0.00	11,289.03	0.00	0.00	0.00	(68,060.00)	1,816,009.79

X Roslyn Robertson

D R Wyllie Superannuation Fund

(ABN: 34 486 630 423)

Consolidated Member Benefit Totals

Period		Member Account Details	
1 July 2019 - 30 June 2020		Residential Address:	15 Creek Street Forest Lodge, NSW 2037
Member	Number: ROBERRO	Date of Birth:	27 January 1945
Mrs Roslyn Robertson		Date Joined Fund:	6 June 2003
		Eligible Service Date:	6 June 2003
		Tax File Number Held:	Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2019		Tax Free	495,169.05
ABP - 502	443,659.33	Taxable - Taxed	467,235.45
ABP - 504	562,052.56	Taxable - Untaxed	-
Total as at 1 Jul 2019	1,005,711.89	Your Preservation Components	
Withdrawal Benefit as at 30 Jun 2020		Preserved	-
ABP - 502	423,229.85	Restricted Non Preserved	-
ABP - 504	539,174.65	Unrestricted Non Preserved	962,404.50
Total as at 30 Jun 2020	962,404.50	Your Insurance Benefits	
		No insurance details have been recorded	
		Your Beneficiaries	
		No beneficiary details have been recorded	

x Roslyn Robertson

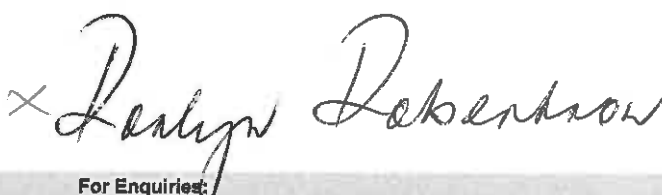
For Enquiries:

phone 0292993603 | email admin@rbwca.com.au | fax 0292903401
mail RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000

D R Wyllie Superannuation Fund
(ABN: 34 486 630 423)

Member Benefit Statement

Period		Member Account Details	
1 July 2019 - 30 June 2020		Residential Address	15 Creek Street Forest Lodge, NSW 2037
Member	Number ROBERT0	Date of Birth	27 January 1945
Mrs Roslyn Robertson		Date Joined Fund	6 June 2003
Pension Account		Eligible Service Date	6 June 2003
ABP - 502		Tax File Number Held	Yes
		Account Start Date	1 July 2007
Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2019	443,659.33	Tax Free	53.6277 % 226,968.60
<u>Increases to your account:</u>		Taxable - Taxed	196,261.25
Tax on Net Fund Income	2,678.38	Taxable - Untaxed	
<u>Total Increases</u>	2,678.38	Your Preservation Components	
<u>Decreases to your account:</u>		Preserved	
Pension Payments	13,500.00	Restricted Non Preserved	
Share Of Net Fund Income	9,607.86	Unrestricted Non Preserved	423,229.85
<u>Total Decreases</u>	23,107.86	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2020	423,229.85	No insurance details have been recorded	
		Your Beneficiaries	
		No beneficiary details have been recorded	



For Enquiries:
phone 0292993603 | email admin@rbwca.com.au | fax 0292903401
mail RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000

D R Wyllie Superannuation Fund
(ABN: 34 486 630 423)

Member Benefit Statement

Period		Member Account Details	
1 July 2019 - 30 June 2020		Residential Address:	15 Creek Street Forest Lodge, NSW 2037
Member	Number: ROBERR0	Date of Birth:	27 January 1945
Mrs Roslyn Robertson		Date Joined Fund:	6 June 2003
Pension Account		Eligible Service Date:	6 June 2003
ABP - 504		Tax File Number Held:	Yes
		Account Start Date:	1 July 2014

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2019	562,052.56	Tax Free	49.7428 % 268,200.45
<u>Increases to your account:</u>		Taxable - Taxed	270,974.20
Tax on Net Fund Income	3,412.10	Taxable - Untaxed	-
<u>Total Increases</u>	3,412.10	Your Preservation Components	
<u>Decreases to your account:</u>		Preserved	-
Pension Payments	14,050.00	Restricted Non Preserved	-
Share Of Net Fund Income	12,240.01	Unrestricted Non Preserved	539,174.65
<u>Total Decreases</u>	26,290.01	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2020	539,174.65	No insurance details have been recorded	
		Your Beneficiaries	
		No beneficiary details have been recorded	

x Roslyn Robertson

Trustee

The Trustee of the Fund is as follows:

Claremont Capital Pty Limited

The directors of the Trustee company are:

Roslyn Robertson and
Donald Wyllie


Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

X 
Roslyn Robertson
Director - Claremont Capital Pty Limited

X 
Donald Wyllie
Director - Claremont Capital Pty Limited

Statement Date: 30 June 2020

For Enquiries:

phone 0292993603 | email admin@rbwca.com.au | fax 0292903401
mail RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000

D R Wyllie Superannuation Fund
(ABN: 34 486 630 423)

Consolidated Member Benefit Totals

Period		Member Account Details	
1 July 2019 - 30 June 2020		Residential Address	15 Creek Street Forest Lodge, NSW 2037
Member	Number: WYLLID0	Date of Birth	25 September 1934
Mr Donald Wyllie		Date Joined Fund	6 June 2003
		Eligible Service Date	6 June 2003
		Tax File Number Held	Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2019	
ABP - 501	863,830.44
Accumulation	44,571.03
Total as at 1 Jul 2019	<u>908,401.47</u>

Withdrawal Benefit as at 30 Jun 2020	
ABP - 501	809,979.82
Accumulation	43,625.47
Total as at 30 Jun 2020	<u>853,605.29</u>

Your Tax Components

Tax Free	624,824.70
Taxable - Taxed	228,780.59
Taxable - Untaxed	-

Your Preservation Components

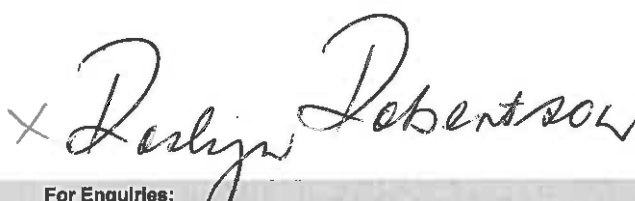
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	853,605.29

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded



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D R Wyllie Superannuation Fund
(ABN: 34 486 630 423)

Member Benefit Statement

Period		Member Account Details	
1 July 2019 - 30 June 2020		Residential Address:	15 Creek Street Forest Lodge, NSW 2037
Member	Number: WYLLID0	Date of Birth:	25 September 1934
Mr Donald Wyllie		Date Joined Fund:	6 June 2003
Accumulation Account		Eligible Service Date:	6 June 2003
Accumulation		Tax File Number Held:	Yes
		Account Start Date:	6 June 2003

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2019	44,571.03	Tax Free	0.0000 %
<u>Increases to your account:</u>		Taxable - Taxed	43,625.47
Tax on Net Fund Income	38.38	Taxable - Untaxed	-
<u>Total Increases</u>	38.38	Your Preservation Components	
<u>Decreases to your account:</u>		Preserved	-
Share Of Net Fund Income	983.94	Restricted Non Preserved	-
<u>Total Decreases</u>	983.94	Unrestricted Non Preserved	43,625.47
Withdrawal Benefit as at 30 Jun 2020	43,625.47	Your Insurance Benefits	
		No insurance details have been recorded	
		Your Beneficiaries	
		No beneficiary details have been recorded	



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D R Wyllie Superannuation Fund
(ABN: 34 486 630 423)

Member Benefit Statement

Period		Member Account Details	
1 July 2019 - 30 June 2020		Residential Address:	15 Creek Street Forest Lodge, NSW 2037
Member	Number: WYLLID0	Date of Birth:	25 September 1934
Mr Donald Wyllie		Date Joined Fund:	6 June 2003
		Eligible Service Date:	6 June 2003
Pension Account		Tax File Number Held:	Yes
ABP - 501		Account Start Date:	1 July 2007

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2019	863,830.44	Tax Free	77.1408 % 624,824.70
<u>Increases to your account:</u>		Taxable - Taxed	185,155.12
Tax on Net Fund Income	5,160.17	Taxable - Untaxed	-
<u>Total Increases</u>	5,160.17	Your Preservation Components	
<u>Decreases to your account:</u>		Preserved	-
Pension Payments	40,500.00	Restricted Non Preserved	-
Share Of Net Fund Income	18,510.79	Unrestricted Non Preserved	809,979.82
<u>Total Decreases</u>	59,010.79	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2020	809,979.82	No insurance details have been recorded	
		Your Beneficiaries	
		No beneficiary details have been recorded	



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Trustee

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Claremont Capital Pty Limited

The directors of the Trustee company are:

Roslyn Robertson and
Donald Wyllie


Availability of Other Fund Information

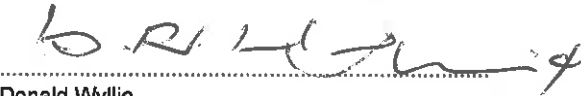
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Trustee Disclaimer

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Signed on behalf of the Trustee of the Fund

X 
Roslyn Robertson
Director - Claremont Capital Pty Limited

X 
Donald Wyllie
Director - Claremont Capital Pty Limited

Statement Date: 30 June 2020

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