

Financial statements and reports for the year ended  
30 June 2020

ZMT MANAGED SUPER

**ZMT MANAGED SUPER**  
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## Trustees Declaration

ZMT Super Pty Ltd ACN: 636790451

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2020 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 2020.

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:

.....  
Mariana Trajkovski  
ZMT Super Pty Ltd  
Director

  
.....  
Zoran Trajkovski  
ZMT Super Pty Ltd  
Director

28 September 2021

# ZMT MANAGED SUPER

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the ZMT MANAGED SUPER which comprise the statement of financial position as at 30/06/2020 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 ZMT MANAGED SUPER 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.

AMCO Public Accountants Pty Ltd

of

PO Box 3035, Bankstown Square, New South Wales 2200

Signed:

Dated: 28/09/2021

**ZMT MANAGED SUPER**  
**Detailed Operating Statement**

For the year ended 30 June 2020

2020

\$

**Income**

**Contribution Income**

Employer Contributions - Concessional

Mariana Trajkovski

7,348.48

7,348.48

Transfers In

Trajkovski, Mariana - Accumulation (Accumulation)

110,000.00

Trajkovski, Zoran - Accumulation (Accumulation)

83,600.00

193,600.00

0.00

**Changes in Market Values**

**Total Income**

200,948.48

**Expenses**

Accountancy Fees

3,255.00

Bank Charges

36.00

Borrowing Cost

238.53

3,529.53

Property Expenses - Interest on Loans

Shop 1 26 Levey Street, Wolli Creek NSW, Australia

3,076.82

3,076.82

Property Expenses - Pest Control

Shop 1 26 Levey Street, Wolli Creek NSW, Australia

435.00

435.00

7,041.35

**Total Expenses**

**Benefits accrued as a result of operations before income tax**

193,907.13

**Income Tax Expense**

Income Tax Expense

46.20

**Total Income Tax**

46.20

**Benefits accrued as a result of operations**

193,860.93

Refer to compilation report

ZMT MANAGED SUPER

**Detailed Statement of Financial Position**

As at 30 June 2020

	Note	2020 \$
<b>Assets</b>		
<b>Investments</b>		
Real Estate Properties (Australian - Non Residential)	2	
Shop 1 26 Levey Street, Wollie Creek NSW, Australia		346,860.75
<b>Total Investments</b>		<u>346,860.75</u>
<b>Other Assets</b>		
Bank Accounts	3	
CBA Business Transaction Account #9912		37,733.02
Borrowing Cost		4,966.70
Accumulated Amortisation - Borrowing Cost		(238.53)
Sundry Debtors		518.00
<b>Total Other Assets</b>		<u>42,979.19</u>
<b>Total Assets</b>		<u>389,839.94</u>
Less:		
<b>Liabilities</b>		
Income Tax Payable		564.20
Loan - Limited Recourse Borrowing Arrangement La Trobe Financial Services Pty Ltd		194,999.38
PAYG Instalment Payable		415.43
<b>Total Liabilities</b>		<u>195,979.01</u>
<b>Net assets available to pay benefits</b>		<u>193,860.93</u>
Represented By :		
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5	
Trajkovski, Zoran - Accumulation		80,969.46
Trajkovski, Mariana - Accumulation		112,891.47
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>193,860.93</u>

Refer to compilation report

# Notes to the Financial Statements

For the year ended 30 June 2020

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## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and 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 2020

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### 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. 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).

# Notes to the Financial Statements

For the year ended 30 June 2020

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

## g. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

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

### Note 2: Real Estate Properties (Australian - Non Residential)

	2020 \$
Shop 1 26 Levey Street, Wollli Creek NSW, Australia	346,860.75
	<u>346,860.75</u>

### Note 3: Banks and Term Deposits

	2020 \$
<b>Banks</b>	
CBA Business Transaction Account #9912	37,733.02
	<u>37,733.02</u>

### Note 4: Liability for Accrued Benefits

	2020 \$
Liability for accrued benefits at beginning of year	0.00
Benefits accrued as a result of operations	193,860.93
Current year member movements	0.00
	<u>193,860.93</u>
Liability for accrued benefits at end of year	<u>193,860.93</u>

### Note 5: 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.

	2020 \$
Vested Benefits	<u>193,860.93</u>

**Notes to the Financial Statements**

For the year ended 30 June 2020

**Note 6: Guaranteed Benefits**

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

**Note 7: Income Tax Expense**

	2020 \$
The components of tax expense comprise	
Current Tax	46.20
Income Tax Expense	<u>46.20</u>
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%	29,086.07
Less:	
Tax effect of:	
Non Taxable Transfer In	29,040.00
Add:	
Tax effect of:	
Rounding	0.13
Income Tax on Taxable Income or Loss	<u>46.20</u>
Less credits:	
Current Tax or Refund	<u>46.20</u>

**Note 8: Subsequent Event - COVID-19**

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.

# ZMT MANAGED SUPER Members Statement

Zoran Trajkovski  
Unit 1601 / 3 Rockdale Plaza Drive  
ROCKDALE, 2216, Australia

## Your Details

Date of Birth : 06/02/1981  
Age: 39  
Tax File Number: 421196640  
Date Joined Fund: 14/10/2019  
Service Period Start Date:  
Date Left Fund:  
Member Code: TRAZOR00002A  
Account Start Date 14/10/2019  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits 80,969.46  
Total Death Benefit 80,969.46

## Your Balance

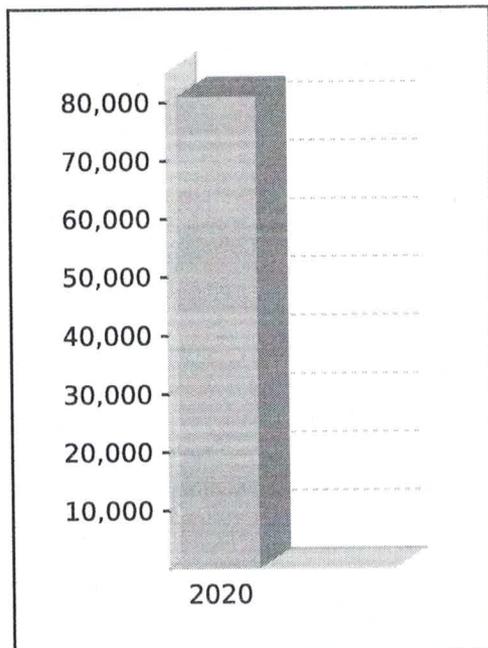
Total Benefits 80,969.46

### Preservation Components

Preserved 80,945.22  
Unrestricted Non Preserved 24.24  
Restricted Non Preserved

### Tax Components

Tax Free 370.38  
Taxable 80,599.08



## Your Detailed Account Summary

	This Year
Opening balance at 14/10/2019	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	83,600.00
Net Earnings	(3,094.67)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(464.13)
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 30/06/2020	80,969.46

# ZMT MANAGED SUPER Members Statement

Mariana Trajkovski  
Unit 1601 / 3 Rockdale Plaza  
ROCKDALE, New South Wales, 2216, Australia

## Your Details

Date of Birth : 02/09/1985  
Age: 34  
Tax File Number: 413394214  
Date Joined Fund: 14/10/2019  
Service Period Start Date:  
Date Left Fund:  
Member Code: TRAMAR00002A  
Account Start Date 14/10/2019  
Account Phase: Accumulation Phase  
Account Description: Accumulation

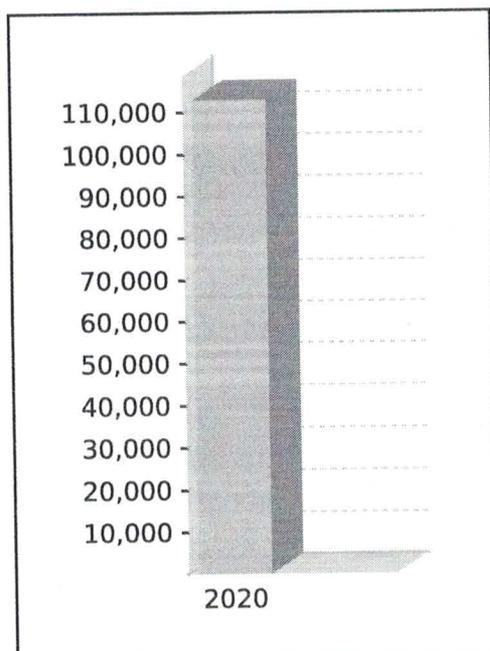
Nominated Beneficiaries N/A  
Vested Benefits 112,891.47  
Total Death Benefit 112,891.47

## Your Balance

Total Benefits 112,891.47

Preservation Components  
Preserved 112,891.47  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components  
Tax Free 246.74  
Taxable 112,644.73



## Your Detailed Account Summary

	This Year
Opening balance at 14/10/2019	
<u>Increases to Member account during the period</u>	
Employer Contributions	7,348.48
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	110,000.00
Net Earnings	(3,946.68)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,102.24
Income Tax	(591.91)
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 30/06/2020	112,891.47

# ZMT MANAGED SUPER Contributions Breakdown Report

For The Period 14 October 2019 - 30 June 2020

## Summary

Member	D.O.B	Age (at 30/06/2019)	Total Super Balance (at 30/06/2019) *1	Concessional	Non-Concessional	Other	Reserves	Total
Trajkovski, Mariana	02/09/1985	33	0.00	7,348.48	0.00	0.00	0.00	7,348.48
Trajkovski, Zoran	06/02/1981	38	0.00	0.00	0.00	0.00	0.00	0.00
<b>All Members</b>				<b>7,348.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,348.48</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
Trajkovski, Mariana	Concessional	7,348.48	25,000.00	17,651.52 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Trajkovski, Zoran	Concessional	0.00	25,000.00	25,000.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap

## Carry Forward Unused Concessional Contribution Cap

Member	2015	2016	2017	2018	2019	2020	Current Position
Trajkovski, Mariana							
Concessional Contribution Cap	N/A	N/A	N/A	N/A	N/A	25,000.00	25,000.00
Concessional Contribution	N/A	N/A	N/A	N/A	N/A	7,348.48	7,348.48
Unused Concessional Contribution	N/A	N/A	N/A	N/A	N/A	17,651.52	17,651.52
Cumulative Carry Forward Unused	N/A	N/A	N/A	N/A	N/A	0.00	0.00
Maximum Cap Available	N/A	N/A	N/A	N/A	N/A	25,000.00	25,000.00
Total Super Balance	N/A	N/A	N/A	N/A	N/A	0.00	17,651.52 Below Cap

Trajkovski, Zoran									
Concessional Contribution Cap									
Concessional Contribution									
Unused Concessional Contribution									
Cumulative Carry Forward Unused									
Maximum Cap Available									
Total Super Balance									

**NCC Bring Forward Caps**

Member	Bring Forward Cap	2017	2018	2019	2020	Total	Current Position
Trajkovski, Mariana	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Trajkovski, Zoran	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered

**Trajkovski, Mariana**

Date	Transaction Description	Contribution Type	Ledger Data					SuperStream Data					
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other		
19/03/2020	Direct Credit 501203 AUTOMATIC DATA	Employer	918.56										
	P ADP2020031917469 04												
02/04/2020	Direct Credit 501203 AUTOMATIC DATA	Employer	918.56										
	P ADP2020040217526 40												
20/04/2020	Direct Credit 501203 AUTOMATIC DATA	Employer	918.56										
	P ADP2020042017640 18												
30/04/2020	Direct Credit 501203 AUTOMATIC DATA	Employer	918.56										
	P ADP2020043017698 90												

14/05/2020 Direct Credit 501203 Employer 918.56  
AUTOMATIC DATA  
P  
ADP2020051417805  
41

28/05/2020 Direct Credit 501203 Employer 918.56  
AUTOMATIC DATA  
P  
ADP2020052817864  
34

12/06/2020 Direct Credit 501203 Employer 918.56  
AUTOMATIC DATA  
P  
ADP2020061217970  
55

26/06/2020 Direct Credit 501203 Employer 918.56  
AUTOMATIC DATA  
P  
ADP2020062618047  
03

**Total - Trajkovski, Mariana**  

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**7,348.48**      **0.00**      **0.00**      **0.00**

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**0.00**      **0.00**      **0.00**

**Total for All Members**  

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**7,348.48**      **0.00**      **0.00**      **0.00**

# Rental Property Statement

For the year ended 30 June 2020

<b>Property</b>	Shop 1 26 Levey Street, Wollie Cre...	<b>Market Value:</b>	0.00
<b>Property Account Code:</b>	26LEWOL	<b>Gross Rental Yield:</b>	0.00%
<b>Property Type:</b>	Non Residential	<b>Net Rental Yield:</b>	0.00%
	<b>Tax Return Label</b>	<b>GST Label</b>	<b>2020 \$</b>
<b>Income</b>			
<b>Total Income</b>		G1	<u>0.00</u>
<b>Expenses</b>			
Interest on Loans	Label A		3,076.82
Pest Control	Label I		435.00
<b>Total Expenses</b>		G11	<u>3,511.82</u>
<b>Net Rental Income</b>			<u>(3,511.82)</u>
<b>GST excluded from total income</b>		1A	0.00
<b>GST excluded from total expenses</b>		1B	45.00

**ZMT MANAGED SUPER**  
**Investment Summary Report**

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
CBA Business Transaction Account #9912		37,733.020000	37,733.02	37,733.02	37,733.02		0.00 %	100.00 %
<b>Real Estate Properties (Australian - Non Residential)</b>								
26LEWVWL Shop 1 26 Levey Street, Wollil Creek NSW, Australia	1.00	0.000000	0.00	346,860.75	346,860.75	(346,860.75)	(100.00) %	0.00 %
			0.00		346,860.75	(346,860.75)	(100.00) %	0.00 %
			37,733.02		384,593.77	(346,860.75)	(90.19) %	100.00 %

# ZMT MANAGED SUPER Accounting Performance Report

As at 30 June 2020

Investment	From: 14 October 2019			To: 30 June 2020			Add			Less		Total Return	Return %
	Units	CGT Cost	Market Value	Units	CGT Cost	Market Value	Market Change	Realised Gain/(Loss)	Income	CGT Cost Change			
<b>Bank Accounts</b>													
CBA Business Transaction Account #9912		0.00	0.00		37,733.02	37,733.02			0.00			0.00	0.00%
<b>Real Estate Properties (Australian - Non Residential)</b>													
26LEVVOL - Shop 1 26 Levey Street, Wollil Creek NSW, Australia	0.00	0.00	0.00	1.00	346,860.75	0.00	(346,860.75)	0.00	0.00	0.00	0.00	(346,860.75)	0.00%
	0.00	0.00	0.00	1.00	346,860.75	0.00	(346,860.75)	0.00	0.00	0.00	0.00	(346,860.75)	0.00%

**ZMT MANAGED SUPER**  
**Statement of Taxable Income**

For the year ended 30 June 2020

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	<b>2020</b>
	<b>\$</b>
Benefits accrued as a result of operations	193,907.13
<b>Less</b>	
Non Taxable Transfer In	193,600.00
	<u>193,600.00</u>
SMSF Annual Return Rounding	0.87
<b>Taxable Income or Loss</b>	<u>308.00</u>
Income Tax on Taxable Income or Loss	46.20
<b>CURRENT TAX OR REFUND</b>	<u>46.20</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>564.20</u>

**ZMT MANAGED SUPER**  
**Deferred Tax Reconciliation**

For The Period 14 October 2019 - 30 June 2020

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non- Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
<b>Deferred Tax Liability (Asset) Summary</b>					
<b>Opening Balance</b>		0.00			
Current Year Transactions		0.00			
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>		0.00			

## Minutes of a meeting of the Director(s)

held on 28 September 2021 at Unit 1601 3 Rockdale Plaza, Rockdale, New South Wales 2216

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<b>PRESENT:</b>	Mariana Trajkovski and Zoran Trajkovski
<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 trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2020 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 2020, 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 2020.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2020.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Anthony William 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>AMCO Public Accountants Pty Ltd</p>

# Minutes of a meeting of the Director(s)

held on 28 September 2021 at Unit 1601 3 Rockdale Plaza, Rockdale, New South Wales  
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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.

**ACCEPTANCE OF ROLLOVERS:**

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

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

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

**PAYMENT OF BENEFITS:**

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

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

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

**CLOSURE:**

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 –



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Zoran Trajkovski

Chairperson