
Financial statements and reports for the year ended
30 June 2021

Macgregor Family Super Fund

Macgregor Family Super Fund

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Macgregor Family Super Fund
Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	301,904	231,327
Units in Listed Unit Trusts (Australian)	3	328,604	186,498
Total Investments		<u>630,508</u>	<u>417,825</u>
Other Assets			
Distributions Receivable		17,266	6,559
St. George Cash Connect Account		8,203	66,511
Income Tax Refundable		413	0
Total Other Assets		<u>25,882</u>	<u>73,070</u>
Total Assets		<u>656,390</u>	<u>490,895</u>
Less:			
Liabilities			
Income Tax Payable		0	3,269
PAYG Payable		817	0
Sundry Creditors		3,269	0
Total Liabilities		<u>4,086</u>	<u>3,269</u>
Net assets available to pay benefits		<u>652,304</u>	<u>487,626</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
MacGregor, Sean - Accumulation		384,464	286,212
MacGregor, Natalie - Accumulation		267,840	201,414
Total Liability for accrued benefits allocated to members' accounts		<u>652,304</u>	<u>487,626</u>

Macgregor Family Super Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
Income			
Investment Income			
Trust Distributions	9	20,017	10,231
Dividends Received	8	7,262	9,092
Interest Received		3	64
Other Investment Income		38	0
Investment Gains			
Changes in Market Values	10	133,307	(47,915)
Contribution Income			
Employer Contributions		16,511	17,100
Personal Concessional		0	26,900
Total Income		<u>177,138</u>	<u>15,472</u>
Expenses			
Accountancy Fees		3,850	2,618
ATO Supervisory Levy		0	259
ASIC Fees		55	54
Advisor Fees		4,197	4,158
		<u>8,102</u>	<u>7,089</u>
Member Payments			
Life Insurance Premiums		3,956	3,492
Division 293 Tax		0	2,469
Total Expenses		<u>12,058</u>	<u>13,050</u>
Benefits accrued as a result of operations before income tax			
		<u>165,081</u>	<u>2,421</u>
Income Tax Expense	11	403	277
Benefits accrued as a result of operations		<u>164,677</u>	<u>2,143</u>

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is 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 2021

Interest revenue

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

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

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

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. 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: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Auckland International Airport Limited	9,592	8,741
Ampol Limited	9,338	9,705
Aristocrat Leisure Limited	18,098	10,710
Amcor Plc	14,343	13,727
Australia And New Zealand Banking Group Limited	19,649	13,011
BHP Group Limited	43,422	32,023

Macgregor Family Super Fund
Notes to the Financial Statements

For the year ended 30 June 2021

Commonwealth Bank Of Australia.	30,660	21,312
Coles Group Limited.	4,854	4,876
CSL Limited	27,949	28,126
GPT Group	7,698	6,551
Janus Henderson Group Plc	9,481	5,728
L1 Long Short Fund Limited	20,320	9,760
QBE Insurance Group Limited	12,808	10,517
RIO Tinto Limited	20,896	16,163
Suncorp Group Limited	5,699	4,735
Telstra Corporation Limited.	12,720	10,589
Westpac Banking Corporation	16,234	11,291
Wesfarmers Limited	18,144	13,763
	301,905	231,328

Note 3: Units in Listed Unit Trusts (Australian)

	2021	2020
	\$	\$
iShares Australian Equity Index Fund	24,995	20,090
iShares Hdg Inter Eq In Fd	46,502	0
iShares International Eq Index Fd	50,310	42,503
Pendal MidCap Fund	33,169	25,076
Bentham Global Income Fund	11,639	0
Pan-Tribal Global Equity Fund	31,110	24,169
Fidelity Global Emerging Markets Fund	28,060	0
Ardea Real Outcome Fund	19,300	0
Lazard Global Listed Infrastructure	25,994	0
Winton Global Alpha Fd	0	12,437
Perp'ls Ws Geared Aust Shr Fd	46,705	25,063
Barwon Gbl Listed Private Eq AF	10,818	0
Platinum International Fund	0	18,329
Watermark Market Neutral Fund Limited	0	18,832
	328,602	186,499

Note 4: Banks and Term Deposits

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Banks		
St. George Cash Connect Account	8,203	66,511
	8,203	66,511

Note 5: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	487,626	485,482
Benefits accrued as a result of operations	164,677	(848)
Current year member movements	0	2,992
	652,303	487,626

Note 6: Vested Benefits

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

	2021 \$	2020 \$
Vested Benefits	652,303	487,626

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2021 \$	2020 \$
Ampol Limited	159	0
Aristocrat Leisure Limited	42	235
Australia And New Zealand Banking Group Limited	419	1,067
BHP Group Limited	1,847	1,905
CSL Limited	276	287
Caltex Australia Limited	0	275
Coles Group Limited.	172	183
Commonwealth Bank Of Australia.	761	1,270
Janus Henderson Group Plc	358	396
L1 Long Short Fund Limited	120	0

Macgregor Family Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

QBE Insurance Group Limited	47	593
RIO Tinto Limited	1,210	1,069
Suncorp Group Limited	185	344
Telstra Corporation Limited.	541	524
Wesfarmers Limited	562	457
Westpac Banking Corporation	563	487
	7,262	9,092

Note 9: Trust Distributions

	2021 \$	2020 \$
Fidelity Global Emerging Markets Fund	44	0
Lazard Global Listed Infrastructure	661	0
iShares Australian Equity Index Fund	948	768
Pendal MidCap Fund	3,614	330
Pan-Tribal Global Equity Fund	2,239	1,031
Ardea Real Outcome Fund	311	0
GPT Group	353	416
Ancor Plc	596	656
iShares Hdg Inter Eq In Fd	7,596	0
iShares International Eq Index Fd	2,072	3,067
Perp'ls Ws Geared Aust Shr Fd	1,025	3,013
Bentham Global Income Fund	558	0
Platinum International Fund	0	838
Auckland International Airport Limited	0	110
	20,017	10,229

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2021 \$	2020 \$
Shares in Listed Companies (Australian)		
Ancor Plc	616	(1,621)
Ampol Limited	(367)	(586)
Aristocrat Leisure Limited	7,388	(2,192)
Auckland International Airport Limited	851	(2,714)

Macgregor Family Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Australia And New Zealand Banking Group Limited	6,638	(6,619)
BHP Group Limited	11,398	(4,774)
CSL Limited	(177)	7,056
Caltex Australia Limited	0	2,099
Coles Group Limited.	(23)	1,068
Commonwealth Bank Of Australia.	9,348	(3,985)
GPT Group	1,147	(3,111)
Janus Henderson Group Plc	3,754	124
L1 Long Short Fund Limited	10,560	(1,480)
QBE Insurance Group Limited	2,291	(3,420)
RIO Tinto Limited	4,732	(949)
Suncorp Group Limited	964	(2,130)
Telstra Corporation Limited.	2,131	(2,393)
Wesfarmers Limited	4,417	2,603
Westpac Banking Corporation	4,944	(6,468)
	70,613	(29,492)
Units in Listed Unit Trusts (Australian)		
Ardea Real Outcome Fund	(253)	0
Barwon Gbl Listed Private Eq AF	818	0
Bentham Global Income Fund	(19)	0
Fidelity Global Emerging Markets Fund	3,060	0
Lazard Global Listed Infrastructure	994	0
Pan-Tribal Global Equity Fund	6,941	1,280
Pendal MidCap Fund	8,093	162
Perp'ls Ws Geared Aust Shr Fd	21,643	(17,116)
Platinum International Fund	1,670	(783)
Watermark Market Neutral Fund Limited	1,167	20
Winton Global Alpha Fd	2,728	(2,011)
iShares Australian Equity Index Fund	4,905	(2,111)
iShares Hdg Inter Eq In Fd	7,232	0
iShares International Eq Index Fd	7,807	2,137
	66,787	(18,423)

Notes to the Financial Statements

For the year ended 30 June 2021

Total Unrealised Movement	137,400	(47,915)
Realised Movements in Market Value		
	2021	2020
	\$	\$
Units in Listed Unit Trusts (Australian)		
Platinum International Fund	(248)	0
Watermark Market Neutral Fund Limited	(478)	0
Winton Global Alpha Fd	(3,367)	0
	(4,093)	0
Total Realised Movement	(4,093)	0
Changes in Market Values	133,307	(47,915)
Note 11: Income Tax Expense		
	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	404	3,269
Deferred Tax Liability/Asset	0	(2,992)
Income Tax Expense	404	277
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%	24,762	363
Less:		
Tax effect of:		
Increase in MV of Investments	20,610	0
Realised Accounting Capital Gains	(614)	0
Accounting Trust Distributions	3,003	1,535
Add:		
Tax effect of:		
Other Non-Deductible Expenses	0	370
Decrease in MV of Investments	0	7,187
Franking Credits	550	753
Foreign Credits	50	28

Macgregor Family Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Net Capital Gains	621	339
Taxable Trust Distributions	946	586
Distributed Foreign Income	478	389
Rounding	0	1
Income Tax on Taxable Income or Loss	4,408	8,481
Less credits:		
Franking Credits	3,669	5,022
Foreign Credits	336	190
Current Tax or Refund	<u>403</u>	<u>3,269</u>

Macgregor Family Super Fund Trustees Declaration

Macgregor Family Super Pty Ltd ACN: 604710723

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

The directors of the trustee company declare that:

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

Specifically, the directors of the trustee company declare that:

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

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

.....
Sean MacGregor
Macgregor Family Super Pty Ltd
Director

.....
Natalie MacGregor
Macgregor Family Super Pty Ltd
Director

22 March 2022

Macgregor Family Super Fund
Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	165,081.00
Less	
Increase in MV of investments	137,400.00
Realised Accounting Capital Gains	(4,093.00)
Accounting Trust Distributions	20,017.00
	<hr/> 153,324.00
Add	
Franking Credits	3,669.00
Foreign Credits	336.00
Net Capital Gains	4,139.00
Taxable Trust Distributions	6,306.00
Distributed Foreign income	3,188.00
	<hr/> 17,638.00
SMSF Annual Return Rounding	(5.00)
	<hr/>
Taxable Income or Loss	29,390.00
Income Tax on Taxable Income or Loss	4,408.50
Less	
Franking Credits	3,669.28
Foreign Credits	335.58
	<hr/>
CURRENT TAX OR REFUND	403.64
Supervisory Levy	259.00
Income Tax Instalments Paid	(817.00)
	<hr/>
AMOUNT DUE OR REFUNDABLE	(154.36)
	<hr/>

Macgregor Family Super Fund

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
St. George Cash Connect Account		8,202.790000	8,202.79	8,202.79	8,202.79			1.28 %	
			8,202.79		8,202.79			1.28 %	
Shares in Listed Companies (Australian)									
AMC.AX	Amcor Plc	948.00	15.130000	14,343.24	14.80	14,030.00	313.24	2.23 %	2.25 %
ALD.AX	Ampol Limited	331.00	28.210000	9,337.51	31.09	10,291.00	(953.49)	(9.27) %	1.46 %
ALL.AX	Aristocrat Leisure Limited	420.00	43.090000	18,097.80	20.97	8,806.00	9,291.80	105.52 %	2.83 %
AIA.AX	Auckland International Airport Limited	1,419.00	6.760000	9,592.44	5.61	7,967.59	1,624.85	20.39 %	1.50 %
ANZ.AX	Australia And New Zealand Banking Group Limited	698.00	28.150000	19,648.70	30.13	21,031.20	(1,382.50)	(6.57) %	3.08 %
BHP.AX	BHP Group Limited	894.00	48.570000	43,421.58	26.59	23,775.00	19,646.58	82.64 %	6.80 %
COL.AX	Coles Group Limited.	284.00	17.090000	4,853.56	11.79	3,348.70	1,504.86	44.94 %	0.76 %
CBA.AX	Commonwealth Bank Of Australia.	307.00	99.870000	30,660.09	74.16	22,765.92	7,894.17	34.68 %	4.80 %
CSL.AX	CSL Limited	98.00	285.190000	27,948.62	102.99	10,093.00	17,855.62	176.91 %	4.38 %
GPT.AX	GPT Group	1,571.00	4.900000	7,697.90	4.66	7,328.00	369.90	5.05 %	1.21 %
JHG.AX	Janus Henderson Group Plc	185.00	51.250000	9,481.25	42.17	7,802.00	1,679.25	21.52 %	1.48 %
LSF.AX	L1 Long Short Fund Limited	8,000.00	2.540000	20,320.00	2.00	16,000.00	4,320.00	27.00 %	3.18 %
QBE.AX	QBE Insurance Group Limited	1,187.00	10.790000	12,807.73	9.80	11,636.77	1,170.96	10.06 %	2.01 %
RIO.AX	RIO Tinto Limited	165.00	126.640000	20,895.60	71.24	11,755.36	9,140.24	77.75 %	3.27 %
SUN.AX	Suncorp Group Limited	513.00	11.110000	5,699.43	12.22	6,269.25	(569.82)	(9.09) %	0.89 %
TLS.AX	Telstra Corporation Limited.	3,383.00	3.760000	12,720.08	5.18	17,527.52	(4,807.44)	(27.43) %	1.99 %
WES.AX	Wesfarmers Limited	307.00	59.100000	18,143.70	29.44	9,038.03	9,105.67	100.75 %	2.84 %
WBC.AX	Westpac Banking Corporation	629.00	25.810000	16,234.49	31.27	19,668.20	(3,433.71)	(17.46) %	2.54 %
			301,903.72		229,133.54	72,770.18	31.76 %	47.27 %	
Units in Listed Unit Trusts (Australian)									
HOW0098AU	Ardea Real Outcome Fund	20,386.88	0.946700	19,300.26	0.96	19,553.06	(252.80)	(1.29) %	3.02 %
PIM7967AU	Barwon Glbl Listed Private	8,505.57	1.271900	10,818.23	1.18	10,000.00	818.23	8.18 %	1.69 %

Macgregor Family Super Fund Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Eq AF									
CSA0038AU	Bentham Global Income Fund	10,969.27	1.061100	11,639.49	1.06	11,658.14	(18.65)	(0.16) %	1.82 %
FIL31.AX	Fidelity Global Emerging Markets Fund	1,185.17	23.675600	28,059.61	21.09	25,000.00	3,059.61	12.24 %	4.39 %
BGL0034AU	iShares Australian Equity Index Fund	16,702.90	1.496432	24,994.75	1.20	20,092.00	4,902.75	24.40 %	3.91 %
BGL0044AU	iShares Hdg Inter Eq In Fd	71,651.88	0.649004	46,502.36	0.55	39,269.91	7,232.45	18.42 %	7.28 %
BGL0106AU	iShares International Eq Index Fd	46,959.85	1.071338	50,309.87	1.03	48,438.00	1,871.87	3.86 %	7.88 %
LAZ0014AU	Lazard Global Listed Infrastructure	19,309.49	1.346200	25,994.44	1.29	25,000.00	994.44	3.98 %	4.07 %
ETL0419AU	Pan-Tribal Global Equity Fund	15,974.44	1.947500	31,110.22	1.06	17,000.00	14,110.22	83.00 %	4.87 %
BTA0313AU	Pendal MidCap Fund	14,210.57	2.334100	33,168.89	1.50	21,255.00	11,913.89	56.05 %	5.19 %
PER0071AU	Perp'ls Ws Geared Aust Shr Fd	20,179.48	2.314499	46,705.39	2.20	44,369.00	2,336.39	5.27 %	7.31 %
			328,603.51		281,635.11	46,968.40	16.68 %	51.45 %	
			638,710.02		518,971.44	119,738.58	23.07 %	100.00 %	

Macgregor Family Super Fund

Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Cash at Bank												
St. George Cash Connect Account	3.47			3.47				3.47				
	3.47	0.00	0.00	3.47	0.00	0.00	0.00	3.47	0.00	0.00	0.00	0.00
Distributions Received												
Amcor Plc	596.10					596.00		596.00				
	596.10	0.00	0.00	0.00	0.00	596.00	0.00	596.00	0.00	0.00	0.00	0.00
Other Investment Income												
Miscellaneous Income	37.55							37.55				
	37.55	0.00	0.00	0.00	0.00	0.00	0.00	37.55	0.00	0.00	0.00	0.00
Shares in Listed Companies (Australian)												
ALD.AX Ampol Limited	158.88	158.88			68.09			226.97				
ALL.AX Aristocrat Leisure Limited	42.00	42.00			18.00			60.00				
ANZ.AX Australia And New Zealand Banking Group Limited	418.80	418.80			179.49			598.29				
BHP.AX BHP Group Limited	1,846.92	1,846.92			791.54			2,638.46				
COL.AX Coles Group Limited.	171.82	171.82			73.64			245.46				
CBA.AX Commonwealth Bank Of Australia.	761.36	761.36			326.30			1,087.66				
CSL.AX CSL Limited	276.23		276.23					276.23				
GPT.AX GPT Group	353.47			60.34				60.34			202.33	90.80
JHG.AX Janus Henderson Group Plc	357.69		357.69					357.69				
LSF.AX L1 Long Short Fund Limited	120.00	120.00			51.43			171.43				
QBE.AX QBE Insurance Group Limited	47.48	4.75	42.73		2.04			49.52				
RIO.AX RIO Tinto Limited	1,210.41	1,210.41			518.75			1,729.16				
SUN.AX Suncorp Group Limited	184.68	184.68			79.15			263.83				
TLS.AX Telstra Corporation Limited.	541.28	541.28			231.98			773.26				
WES.AX Wesfarmers Limited	561.81	561.81			240.77			802.58				
WBC.AX Westpac Banking Corporation	562.57	562.57			241.10			803.67				
	7,615.40	6,585.28	676.65	60.34	2,822.28	0.00	0.00	10,144.55	0.00	0.00	202.33	90.80
Units in Listed Unit Trusts (Australian)												
HOW0098AU Ardea Real Outcome Fund	311.23			189.00		1.00		190.00				121.00
CSA0038AU Bentham Global Income Fund	558.06			66.00		487.00	3.00	556.00				5.00

Macgregor Family Super Fund

Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
FIL31.AX Fidelity Global Emerging Markets Fund	44.00					44.00	42.00	86.00				
BGL0034AU iShares Australian Equity Index Fund	947.84	455.00	66.00	107.00	206.00	18.00		852.00			301.00	
BGL0044AU iShares Hdg Inter Eq In Fd	7,596.15			3,990.00		680.00	88.00	4,758.00			2,926.00	
BGL0106AU iShares International Eq Index Fd	2,072.07					738.00	100.00	838.00			1,334.00	
LAZ0014AU Lazard Global Listed Infrastructure	660.61	1.00		28.00	3.00	384.00	57.00	473.00			248.00	
ETL0419AU Pan-Tribal Global Equity Fund	2,239.20					114.66	24.58	139.24			2,124.54	
BTA0313AU Pental MidCap Fund	3,613.55	293.00	38.00	77.00	200.00	36.00	1.00	645.00			3,158.00	12.00
PER0071AU Perp'ls Ws Geared Aust Shr Fd	1,025.02	724.00	203.00	9.00	438.00	89.00	20.00	1,483.00				
	19,067.73	1,473.00	307.00	4,466.00	847.00	2,591.66	335.58	10,020.24	0.00	0.00	10,091.54	138.00
	27,320.25	8,058.28	983.65	4,529.81	3,669.28	3,187.66	335.58	20,801.81	0.00	0.00	10,293.87	228.80

Assessable Income (Excl. Capital Gains) **20,801.81**

Net Capital Gain **6,867.24**

Total Assessable Income 27,669.05

*1 Includes foreign credits from foreign capital gains.

*2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report. Includes foreign credits from foreign capital gains.