

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
INVESTMENTS			
OTHER ASSETS			
Cash at Bank	3	356,859	342,580
		356,859	342,580
TOTAL ASSETS		356,859	342,580
LIABILITIES			
Provisions for Tax - Fund	4	3,145	1,003
Financial Position Rounding		1	1
		3,146	1,004
TOTAL LIABILITIES		3,146	1,004
NET ASSETS AVAILABLE TO PAY BENEFITS		353,713	341,576
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	5	353,713	341,576
		353,713	341,576

This Statement is to be read in conjunction with the notes to the Financial Statements

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
REVENUE			
Contribution Revenue			
Member Non-Concessional Contributions		-	1,495
Employer Concessional Contributions		13,950	6,603
		13,950	8,098
Other Revenue			
Cash at Bank	1	329	86
		329	86
Total Revenue		14,279	8,184
EXPENSES			
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX			
		14,279	8,184
Tax Expense			
Fund Tax Expenses	2	2,142	1,003
		2,142	1,003
BENEFITS ACCRUED AS A RESULT OF OPERATIONS			
		12,137	7,181

This Statement is to be read in conjunction with the notes to the Financial Statements

Member Account Balances

For the year ended 30 June 2021

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Martin, Austin (58)									
Accumulation									
Accum (00002)	129,207.66	-	7,896.88	-	1,184.53	-	-	105.93	136,025.94
	129,207.66	-	7,896.88	-	1,184.53	-	-	105.93	136,025.94
Martin, Sandra (52)									
Accumulation									
Accum (00001)	212,368.71	-	6,052.63	-	907.89	-	-	174.10	217,687.55
	212,368.71	-	6,052.63	-	907.89	-	-	174.10	217,687.55
Reserve									
TOTALS	341,576.37	-	13,949.51	-	2,092.42	-	-	280.03	353,713.49

CALCULATED FUND EARNING RATE: 0.0820 % **APPLIED FUND EARNING RATE:** 0.0820 %

Trial Balance

As at 30 June 2021

Account Number	Account Description	Units	2021		2020	
			Debit \$	Credit \$	Debit \$	Credit \$
125	Accumulation Member Balance					
125 00001	Martin, Sandra			212,368.71		-
125 00002	Martin, Austin			129,207.66		-
290	Cash at Bank					
290 0001	Cash at Bank		356,858.53		342,579.71	
300	Sundry Debtors - Fund Level					
300 0001	Sundry Debtors Number 1			0.01		0.01
450	Provisions for Tax - Fund					
450 0009	Provision for Income Tax (Fund)			3,145.05		1,003.35
690	Cash at Bank					
690 0001	Cash at Bank - Bank Interest			329.31		86.15
700	Member Non-Concessional Contributions					
700 00001	Martin, Sandra			-		747.53
700 00002	Martin, Austin			-		747.52
702	Employer Concessional Contributions					
702 00001	Martin, Sandra			6,052.63		1,853.14
702 00002	Martin, Austin			7,896.88		4,750.03
705	Member Rollovers Received					
705 00001	Martin, Sandra			-		210,000.00
705 00002	Martin, Austin			-		124,395.35
860	Fund Tax Expenses					
860 0004	Income Tax Expense		2,141.70		1,003.35	
			359,000.24	359,000.24	343,583.07	343,583.07

Tax Reconciliation

For the year ended 30 June 2021

INCOME

Gross Interest Income		329.00	
Gross Dividend Income			
Imputation Credits	-		
Franked Amounts	-		
Unfranked Amounts	-		
Gross Rental Income			
Gross Foreign Income			
Gross Trust Distributions			
Gross Assessable Contributions			
Employer Contributions/Untaxed Transfers	13,949.00		
Member Contributions	-	13,949.00	
Gross Capital Gain			
Net Capital Gain	-		
Pension Capital Gain Revenue	-		
Non-arm's length income			
Net Other Income			
Gross Income			14,278.00
Less Exempt Current Pension Income			-
Total Income			14,278.00
LESS DEDUCTIONS			
Other Deduction			-
Total Deductions			-
TAXABLE INCOME			14,278.00
Gross Income Tax Expense (15% of Standard Component)		2,141.70	
(45% of Non-arm's length income)		-	
Less Foreign Tax Offset	-		
Less Other Tax Credit	-		
Tax Assessed			2,141.70
Less Imputed Tax Credit			-
Less Amount Already paid (for the year)			-
TAX DUE OR REFUNDABLE			2,141.70
Supervisory Levy			259.00
AMOUNT DUE OR REFUNDABLE			2,400.70

21 tax 1003

 \$ 3114.70

A & S Martin Superannuation Fund
Notes to the Financial Statements
For the year ended 30 June 2021

	2021	2020
	\$	\$
Note 1: Cash at Bank		
Cash at Bank - Bank Interest	329	86
	329	86
Note 2: Fund Tax Expenses		
Income Tax Expense	2,142	1,003
	2,142	1,003
Note 3: Cash at Bank		
Cash at Bank	356,859	342,580
	356,859	342,580
Note 4: Provisions for Tax - Fund		
Provision for Income Tax (Fund)	3,145	1,003
	3,145	1,003
Note 5A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	341,576	-
Add: Increase (Decrease) in Members' Benefits	12,137	7,182
Add: Members Transfers	-	334,395
Liability for Members' Benefits End	353,713	341,576
Note 5B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	353,713	341,576
Total Vested Benefits	353,713	341,576

Notes to the Tax Reconciliation

Revenue Summary

For the year ended 30 June 2021

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
Assessable Revenue Accounts							
690 0001	Cash at Bank - Bank Interest	30/06/2021	329.31	-	-	-	
	Total Assessable Revenue		329.31	-	-	-	
Non-assessable Revenue Accounts							
	Total Non-assessable Revenue		-	-	-	-	
	Total Revenue		329.31	-	-	-	

Notes:

FMIS - Forestry Managed Investment Scheme (FMIS) Income, NZL - Australian franking credits from a New Zealand company, ABN - Payment where ABN not quoted, PARTNERSHIP - Distribution from partnership

Notes to the Tax Reconciliation

Non-Trust Income - Assessable Amounts

For the year ended 30 June 2021

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
690.0001	Cash at Bank - Bank Interest	30/06/2021	-	-	-	-	-	-	329.31	-	329.31
TOTALS			-	-	-	-	-	-	329.31	-	329.31

Notes to the Tax Reconciliation

Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2021

APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

Fund Income:

Gross Income	14,278.00
PLUS Non-assessable Contributions	-
PLUS Rollins	-
	14,278.00

Reduced Fund Income:

Fund Income	14,278.00
LESS Exempt Current Pension Income	-
	14,278.00

Apportionment Factor:

Reduced Fund Income	14,278.00
Fund Income	14,278.00
	1.0000000000

APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

Assessable Investment Income:

Gross Income	14,278.00
LESS Gross Taxable Contributions	13,949.00
LESS Exempt Current Pension Income	-
	329.00

Total Investment Income:

Gross Income	14,278.00
LESS Gross Taxable Contributions	13,949.00
	329.00

Apportionment Factor:

Assessable Investment Income	329.00
Total Investment Income	329.00
	1.0000000000

A & S Martin Superannuation Fund

Investment Summary

As at 30 June 2021

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
Cash at Bank	-	-	-	-	356,858.53	356,858.53	-	-	100.00
Total Investments					356,858.53	356,858.53	-	-	100.00

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

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A & S Martin SMSF

Type	Date	Austin Conts	15% Cont Tax	EFY Totals	Int	Sandra Conts	15% Cont Tax	EFY Totals	Expenses	Rental Income
Interest	1/07/2020				\$42.08					
Omni-Care	31/07/2020					\$451.17	\$67.68			
Interest	1/08/2020				\$43.65					
Interest	1/09/2020				\$43.71					
Omni-Care	2/09/2020					\$434.23	\$65.13			
Quick super	9/09/2020	\$1,461.54	\$219.23		\$42.49					
Interest	1/10/2020					\$413.11	\$61.97			
Omni-Care	9/10/2020									
Quick super	19/10/2020	\$913.46	\$137.02							
Interest	1/11/2020				\$44.05					
Interest	1/12/2020				\$25.63					
Omni-Care	1/12/2020					\$674.89	\$101.23			
Quick super	16/12/2020	\$1,461.54	\$219.23							
Omni-Care	16/12/2020					\$458.57	\$68.79			
Omni-Care	17/12/2020					\$507.87	\$76.18			
Interest	1/01/2021				\$14.80					
Quick super	28/01/2021	\$913.46	\$137.02							
Interest	1/02/2021				\$14.85					
Omni-Care	1/02/2021					\$469.11	\$70.37			
Quick super	19/02/2021	\$730.77	\$109.62							
Interest	1/03/2021				\$13.47					
Interest	1/04/2021				\$14.94					
Quick super	20/04/2021	\$913.46	\$137.02							
Omni-Care	20/04/2021					\$949.63	\$142.44			
Omni-Care	26/04/2021					\$719.91	\$107.99			
Interest	1/05/2021				\$14.49					
Omni-Care	31/05/2021					\$503.88	\$75.58			
Interest	1/06/2021				\$15.05					

Quick super 11/06/2021 \$1,502.65 \$225.40
Omni-Care 21/06/2021

\$1,184.53
Cont Tax

\$470.26 \$70.54

\$907.89
Cont Tax

Austin Cont Tax as of 30/06/2021 \$1,184.53
Sandra Cont Tax as of 30/06/2021 \$907.89



A & S MARTIN SMSF PTY LTD AS TRUSTEES FOR A & S
 MARTIN SUPERANNUATION FUND
 44 PAROO AVE
 ROXBURGH PARK VIC Australia 3064

22 October 2021

Dear A & S MARTIN SMSF PTY LTD AS TRUSTEES FOR A & S MARTIN SUPERANNUATION FUND,
 Here's your account information and a list of transactions from 01/07/20-30/06/21.

Account name A & S MARTIN SMSF PTY LTD AS TRUSTEES FOR A & S MARTIN
 SUPERANNUATION FUND
BSB 063788
Account number 10203314
Account type CDIA
Date opened 11/03/2020

Date	Transaction details	Amount	Balance
01 Jul 2020	Credit Interest	\$42.08	\$342,621.90
31 Jul 2020	Direct Credit 333732 OMNICARE PL SG	\$451.17	\$343,073.07
01 Aug 2020	Credit Interest	\$43.65	\$343,116.72
01 Sep 2020	Credit Interest	\$43.71	\$343,160.43
02 Sep 2020	Direct Credit 333732 OMNICARE PL SG	\$434.23	\$343,594.66
09 Sep 2020	Direct Credit 361578 QUICKSUPER QUICKSPR2773888080	\$1,461.54	\$345,056.20
01 Oct 2020	Credit Interest	\$42.49	\$345,098.69
09 Oct 2020	Direct Credit 333732 OMNICARE PL SG	\$413.11	\$345,511.80
19 Oct 2020	Direct Credit 361578 QUICKSUPER QUICKSPR2802143963	\$913.46	\$346,425.26
01 Nov 2020	Credit Interest	\$44.05	\$346,469.31
01 Dec 2020	Credit Interest	\$25.63	\$346,494.94
01 Dec 2020	Direct Credit 333732 OMNICARE PL SG	\$674.89	\$347,169.83
16 Dec 2020	Direct Credit 361578 QUICKSUPER QUICKSPR2846907633	\$1,461.54	\$348,631.37
16 Dec 2020	Direct Credit 333732 OMNICARE PL SG	\$458.57	\$349,089.94
17 Dec 2020	Direct Credit 333732 OMNICARE PL SG	\$507.87	\$349,597.81

Date	Transaction details	Amount	Balance
01 Jan 2021	Credit Interest	\$14.80	\$349,612.61
28 Jan 2021	Direct Credit 361578 QUICKSUPER QUICKSPR2876527334	\$913.46	\$350,526.07
01 Feb 2021	Credit Interest	\$14.85	\$350,540.92
01 Feb 2021	Direct Credit 333732 OMNICARE PL SG	\$469.11	\$351,010.03
19 Feb 2021	Direct Credit 361578 QUICKSUPER QUICKSPR2894368019	\$730.77	\$351,740.80
01 Mar 2021	Credit Interest	\$13.47	\$351,754.27
01 Apr 2021	Credit Interest	\$14.94	\$351,769.21
20 Apr 2021	Direct Credit 361578 QUICKSUPER QUICKSPR2941704975	\$913.46	\$352,682.67
20 Apr 2021	Direct Credit 333732 OMNICARE PL SG	\$949.63	\$353,632.30
26 Apr 2021	Direct Credit 333732 OMNICARE PL SG	\$719.91	\$354,352.21
01 May 2021	Credit Interest	\$14.49	\$354,366.70
31 May 2021	Direct Credit 333732 OMNICARE PL SG	\$503.88	\$354,870.58
01 Jun 2021	Credit Interest	\$15.05	\$354,885.63
11 Jun 2021	Direct Credit 361578 QUICKSUPER QUICKSPR2982711442	\$1,502.65	\$356,388.28
21 Jun 2021	Direct Credit 333732 OMNICARE PL SG	\$470.26	\$356,858.54

Any pending transactions haven't been included in this list. Proceeds of cheques aren't available until cleared.

If you have questions or need more information, go to commbank.com.au/support.

Yours sincerely,



Brian Moseley
General Manager, Retail Customer Service

A & S Martin Superannuation Fund

Audit Trail

As at 30 June 2021

Date	Account Number	Cash/ Journal	Batch	Details	Debit \$	Credit \$
1/07/2020	300 0001	J	2	End of Year Master Clearing Account Balancin	-	0.01
1/07/2020	000	J	2	End of Year Master Clearing Account Balancin	0.01	-
30/06/2021	290 0001	C	3	QUICKSUPER	7,896.88	-
30/06/2021	290 0001	C	4	OMNICARE PL	6,052.63	-
30/06/2021	290 0001	C	5	INTEREST	329.31	-
30/06/2021	702 00002	C	6	Contribution Employer Concessional Contribu	-	7,896.88
30/06/2021	702 00001	C	7	Contribution Employer Concessional Contribu	-	6,052.63
30/06/2021	690 0001	C	8	INTEREST	-	329.31
30/06/2021	860 0004	J	1	Current year tax expense	2,141.70	-
30/06/2021	450 0009	J	1	Current year tax expense	-	2,141.70
30/06/2021	300 0001	J	9	End of Year Master Clearing Account Balancin	0.01	-
30/06/2021	000	J	9	End of Year Master Clearing Account Balancin	-	0.01

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.

A & S Martin Superannuation Fund Capital Gains Analysis (2017)

For the year ended 30 June 2017

Account Number	Account Description	Investment Code	Date Acquired	Units	Highest Price	Highest Market Value	Highest Price Date	Purchase/Sale	Adjusted Cost	Gain/Loss
TOTALS										
						<u>0.00</u>			<u>0.00</u>	<u>0.00</u>

The Capital Gains Tax Relief measures allow an unsegregated super fund with members affected by the transfer balance cap or TRIS pension integrity measures, to apply CGT relief to all eligible assets as at 30 June 2017.
This fund does not contain any active pensioners as at 30 June 2017.