

WORKPAPERS INDEX

Client:	DOD	Prepared by:	ORL
File Client:	Skinner Superannuation Fund	Period:	2021

<i>Ref</i>	<i>Detail</i>	
	Closing Report	<input checked="" type="checkbox"/>
A	Client Instructions	<input checked="" type="checkbox"/>
B	Financial Statements	<input checked="" type="checkbox"/>
C	Tax Return	<input checked="" type="checkbox"/>
D	Prior year information	<input checked="" type="checkbox"/>
E	Preparation Documents	<input checked="" type="checkbox"/>
F	Source Documents	<input checked="" type="checkbox"/>



CLOSING REPORT	DOD
End client	Skinner Superannuation Fund
Period	30/06/2021

Executive Summary

2021 Financial statement
2021 Tax return

Done

2021 Financial statement	Software: BGL 360
2021 Tax return	Software: BGL 360

Output Documents

Name	Type	Comments
Full report	.pdf	with cross reference
FS & ITR (non-ref)	.pdf	non-reference
General ledger	.pdf	non-reference

Preparation Comments

KEY ASSUMPTIONS MADE:

+ Re: \$42,800 "Bpay deposit" (Ref. A10#1)

>> Please note that we have treated this amount as **Personal Concessional Contribution** and **allocated equally (50/50)** for Brian and Linda. If not, please advise us.

OTHER COMMENTS:

MISSING DOCUMENTS:

- 1/ Tax invoice for \$1,500 Adviser Fee paid on 17/06/2021 (A10#1 / F6).
- 2/ Tax invoices for Council Chambers Ltd listed in ledger E11.



A. CLIENT INSTRUCTIONS



Vietnam Operations Centre

7th and 8th Floors, BlueSky Tower, Saigon Airport Plaza,
No. 1, Bach Dang street, Ward 2, Tan Binh District, Ho Chi Minh City,
Vietnam

Tel: +84 (0)8 3547-4488 Fax: +84 (0)8 3547 2234

info@odyssey-resources.com

www.odyssey-resources.com

A1

Skinner SMSF 2021

Hi

Please prepare the 2020/2021 accounts and tax return in BGL

Toby





17 July 2022

The Trustee
SKINNER SUPERANNUATION FUND
c/- Dodd Accounting
Suite 3
2 - 6 Hunter St
Parramatta NSW 2150

Dear Trustee,

**Subject: Actuarial Certificate – Tax Exempt Percentage for the 2020/21 year
SKINNER SUPERANNUATION FUND**

Thank you for requesting this actuarial certificate from Verus SMSF Actuaries.

Results

We calculate that the tax exempt percentage for SKINNER SUPERANNUATION FUND in the 2020/21 financial year is **12.05%**.

More Information

Further details regarding this actuarial certificate are contained in the appendices, including:

- Appendix 1: Data Summary
- Appendix 2: Detailed Results
- Appendix 3: Further Information

Note that the results in this certificate are based on the information provided to us. If there are any material changes to the information provided, please contact us, as the results may need to be updated.

If you would like to discuss any aspect of this actuarial certificate, please don't hesitate to contact us.

Yours sincerely,

A handwritten signature in blue ink, appearing to read "Alfred Au", with a long horizontal flourish extending to the right.

Alfred Au, B.Com, LL.B. (Hons), FIAA
Consulting Actuary

Verus Reference Number: ZA13436234198

Actuarial Certificate – Section 295-390 of the Income Tax Assessment Act

Appendix 1 - Data Summary
Contact Details

Name	Toby Dodd
Company	Dodd Accounting
Telephone	02 9747 5777

Fund Details

Fund Name	SKINNER SUPERANNUATION FUND
Name of Trustee	The Skinner Corporation Pty Ltd
Tax Year for Actuarial Certificate	2020/21
ABN of Fund	21 973 063 347

Member Details

Members' Names	Brian Skinner
	Linda Skinner

Financial Details

	Amount (\$)
Opening Balance at 1 July 2020	307,176.11
Concessional Contributions	50,497.99
Non-concessional Contributions	0.00
Rollovers-in	0.00
Rollovers-out	0.00
Lump Sum and Pension Benefits Paid	15,000.00
Other Net Income	50,733.30
Closing Balance at 30 June 2021	393,407.40

We understand that the Fund's financial statements have not been audited at the time this certificate has been prepared.

Segregation

The Fund did not have any segregated current pension assets during the financial year.

Appendix 2 - Detailed Results

Tax Exempt Percentage

This actuarial certificate has been prepared to provide the tax exempt percentage applying to SKINNER SUPERANNUATION FUND for the 2020/21 financial year.

During the 2020/21 financial year, the Fund contained only member accounts in accumulation phase and account based pensions. Therefore no assumptions about future inflation, investment returns or discount rates have been required to calculate the tax exempt percentage. Only data regarding the Fund's balances in accumulation phase and the Fund's balances in retirement phase plus details of transactions within, to and from the Fund during the year have been provided for this calculation.

Using the data supplied, we have calculated the tax exempt percentage based on the ratio below:

$$\frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}}$$

$$= \$37,007 / \$307,239$$

$$= 12.05\%$$

The values for the current pension liabilities and the superannuation liabilities shown above are time weighted average balances over the financial year. Segregated current pension assets and segregated non-current assets (if any) have been excluded from the values shown above.

Member Breakdown

To assist you, we have also calculated the breakdown of the tax exempt percentage between the Fund's members, as follows:

Member Name	Tax Exempt Percentage	Taxable Percentage
Brian Skinner	12.05%	0.12%
Linda Skinner	0.00%	87.83%
Reserve	0.00%	0.00%
Total	12.05%	87.95%

This breakdown between members is not required for the Fund's tax return, but may assist in other ways, for example with allocating the Fund's tax liabilities between members.

Appendix 3 - Further Information

Actuarial Standards

This actuarial certificate has been prepared in accordance with Professional Standard 406 of the Institute of Actuaries of Australia.

Other Comments

We have been informed by the trustee and/or their advisors that the relevant pension liabilities meet the requirements to be considered a retirement phase superannuation income stream. We have relied upon this information in preparing this actuarial certificate.

As required under Professional Standard 406, we are satisfied that the value of particular liabilities of the Fund at a particular time as set out in this certificate is the amount of the Fund's assets, together with any future contributions in respect of the benefits concerned and expected earnings on the assets and contributions after that time, that would provide the amount required to discharge those liabilities as they fall due.

We also document the following information items provided to us, and upon which we have relied, when preparing this certificate:

Item	Information Provided
Does the Fund meet the definition of Disregarded Small Fund Assets for the tax year covered by this certificate?	No
Have the trustee(s) chosen (if eligible) to treat all of the assets of the fund as not being segregated current pension assets for the whole of the tax year covered by this certificate?	N/A

Requirement for and Use of Actuarial Certification

This actuarial certificate is required so that the Fund can claim an exemption from tax on the investment income derived from the unsegregated assets supporting members' balances that are in retirement phase. The certificate should be obtained before the Fund submits its tax return. It does not need to be submitted with the Fund's tax return, but should be retained in the Fund's records.

An actuarial certificate is required for a Fund that has been partly in retirement phase and partly in accumulation phase during the year and which is not applying the segregated method throughout the year. Therefore an actuarial certificate is not required if:

- The Fund was entirely in accumulation phase for the whole of the tax year; or
- The Fund was entirely in retirement phase for the whole of the tax year; or
- The Fund's retirement phase assets and accumulation phase assets were fully segregated throughout the tax year.

The tax exempt percentage should be applied to the Fund's assessable income (excluding any non-arm's length income, concessional contributions and any income derived from segregated assets) to determine how much income is exempt from tax.



B. FINANCIAL STATEMENTS

Financial statements and reports for the year ended
30 June 2021

SKINNER SUPERANNUATION FUND

Reports Index

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Trustees Declaration

Compilation Report

Statement of Taxable Income

Trustee Minute / Resolution

Members Statement

Contributions Breakdown

Pension Summary

Investment Summary

Investment Movement

Investment Income

Realised Capital Gains

Capital Gains Reconciliation

CGT Register

Trial Balance

SKINNER SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Managed Investments (Australian)	2	94,010.49	77,878.30
Shares in Listed Companies (Australian)	3	12,820.42	11,659.69
Shares in Unlisted Private Companies (Australian)	4	106,187.20	105,276.52
Units in Listed Unit Trusts (Australian)	5	114,403.89	83,792.03
Total Investments		<u>327,422.00</u>	<u>278,606.54</u>
Other Assets			
Sundry Debtors	A10#4	749.08	0.00
Super Cash Management Acc#5449	B29	4,346.20	2,734.73
Super Cheque Account Acc#5447	B29	7,656.91	16,949.34
Distributions Receivable	E16	11,307.38	6,884.60
BT Wrap Cash Account Statement	B29	0.00	2,414.39
BT Panorama Cash	B29	54,172.73	0.00
Income Tax Refundable		0.00	1,486.87
Total Other Assets		<u>78,232.30</u>	<u>30,469.93</u>
Total Assets		<u>405,654.30</u>	<u>309,076.47</u>
Less:			
Liabilities			
GST Payable	E17	1,094.60	146.90
Income Tax Payable	B14	8,312.68	0.00
PAYG Payable	F114	580.00	609.00
Sundry Creditors	E18	1,832.93	1,144.46
Total Liabilities		<u>11,820.21</u>	<u>1,900.36</u>
Net assets available to pay benefits		<u>393,834.09</u>	<u>307,176.11</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
Skinner, Brian - Accumulation	B17	18,259.89	40,576.17
Skinner, Brian - Pension (Account Based Pension)	B19	33,002.69	0.00
Skinner, Linda - Accumulation	B21	342,571.51	266,599.94
Total Liability for accrued benefits allocated to members' accounts		<u>393,834.09</u>	<u>307,176.11</u>

The accompanying notes form part of these financial statements.

SKINNER SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	11 E4	13,130.35	8,436.54
Dividends Received	10 E6	410.44	674.20
Interest Received	E7	5.23	50.84
Other Income	E8	49,030.32	49,030.32
Investment Gains			
Changes in Market Values	12 E15	36,608.36	(59,463.66)
Contribution Income			
Employer Contributions	B23	7,697.99	4,053.03
Personal Concessional	A10#1	42,800.00	0.00
Personal Non Concessional		0.00	31,840.70
Total Income		<u>149,682.69</u>	<u>34,621.97</u>
Expenses			
Accountancy Fees		461.25	419.32
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration	E8	650.00	650.00
ASIC Fees	-	55.00	54.00
Advisor Fees	E11	1,397.73	0.00
Bank Charges		127.80	105.05
Investment Expenses		35,021.25	48,430.17
		<u>37,972.03</u>	<u>49,917.54</u>
Member Payments			
Pensions Paid	B28	15,000.00	0.00
Total Expenses		<u>52,972.03</u>	<u>49,917.54</u>
Benefits accrued as a result of operations before income tax		<u>96,710.66</u>	<u>(15,295.57)</u>
Income Tax Expense	13 B14	10,052.68	949.13
Benefits accrued as a result of operations		<u>86,657.98</u>	<u>(16,244.70)</u>

The accompanying notes form part of these financial statements.

SKINNER SUPERANNUATION FUND**Notes to the Financial Statements**

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the Superannuation Fund is not a reporting entity because it is not publicly accountable and is not required by law or governing document to prepare financial statements that comply with Australian Accounting Standards. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

SKINNER SUPERANNUATION FUND

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. 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).

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.

f. Critical Accounting Estimates and Judgements

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

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: Managed Investments (Australian)

	2021 \$	2020 \$
Bennelong Ex-20 Aust Equities Fd	34,008.86	24,433.43
Eley Griffiths Sm Comp Fund	25,362.47	22,508.33

SKINNER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2021

T. Rowe Price Glob Equity Fd	18,242.03	15,570.49
Magellan Global Fd	16,397.13	15,366.05
	94,010.49	77,878.30

Note 3: Shares in Listed Companies (Australian)

	2021	2020
	\$	\$
SRG Global Limited	3,556.21	1,478.82
Viva Energy Group Limited	6,484.80	7,280.00
Yancoal Australia Limited	2,779.41	2,900.87
	12,820.42	11,659.69

Note 4: Shares in Unlisted Private Companies (Australian)

	2021	2020
	\$	\$
Counsel's Chambers Limited	106,187.20	105,276.52
	106,187.20	105,276.52

Note 5: Units in Listed Unit Trusts (Australian)

	2021	2020
	\$	\$
Betashares Australian Sustainability Leaders Etf	15,800.00	13,785.50
Ishares S&p 500 Etf	26,918.78	16,515.69
Magellan Global Equities Fund (managed Fund)	0.00	17,412.50
Magellan Global Fund.	3,580.18	0.00
Magellan Global Fund - Option Exp 01/03/2024	55.38	0.00
Magellan Global Fund (open Class) (managed Fund)	23,416.25	0.00
Vaneck Australian Property Etf	13,872.00	11,114.94
Vaneck Australian Resources Etf	10,853.50	9,702.00
Vanguard Australian Property Securities Index Etf	19,907.80	15,261.40
	114,403.89	83,792.03

Note 6: Banks and Term Deposits

	2021	2020
	\$	\$
Banks		
BT Panorama Cash	54,172.73	0.00

SKINNER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2021

BT Wrap Cash Account Statement	0.00	2,414.39
Super Cash Management Acc#5449	4,346.20	2,734.73
Super Cheque Account Acc#5447	7,656.91	16,949.34
	66,175.84	22,098.46

Note 7: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	307,176.11	323,420.81
Benefits accrued as a result of operations	86,657.98	(16,244.70)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	393,834.09	307,176.11

Note 8: 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	393,834.09	307,176.11

Note 9: Guaranteed Benefits

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

Note 10: Dividends

	2021 \$	2020 \$
SRG Global Limited	140.84	35.21
Viva Energy Group Limited	269.60	188.00
Yancoal Australia Limited	0.00	450.99
	410.44	674.20

SKINNER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2021

Note 11: Trust Distributions

	2021 \$	2020 \$
Magellan Global Fd	608.88	640.61
Magellan Global Fund.	72.40	0.00
Ishares S&p 500 Etf	296.35	290.13
Eley Griffiths Sm Comp Fund	4,536.12	202.35
Magellan Global Fund (open Class) (managed Fund)	434.27	0.00
Betashares Australian Sustainability Leaders Etf	471.05	409.98
Bennelong Ex-20 Aust Equities Fd	1,682.27	2,504.60
Vaneck Australian Resources Etf	381.50	427.00
Vaneck Australian Property Etf	566.44	572.22
T. Rowe Price Glob Equity Fd	2,753.14	2,072.52
Vanguard Australian Property Securities Index Etf	914.29	617.13
Magellan Global Equities Fund (managed Fund)	413.64	700.00
	13,130.35	8,436.54

Note 12: Changes in Market Values

Unrealised Movements in Market Value

	2021 \$	2020 \$
Managed Investments (Australian)		
Bennelong Ex-20 Aust Equities Fd	9,575.43	(627.57)
Eley Griffiths Sm Comp Fund	2,854.14	(2,552.67)
Magellan Global Fd	1,031.08	335.55
T. Rowe Price Glob Equity Fd	2,671.54	539.99
	16,132.19	(2,304.70)
Shares in Listed Companies (Australian)		
Global Construction Services Limited	0.00	1,338.00
SRG Global Limited	2,077.39	(3,380.18)
Viva Energy Group Limited	63.20	(1,160.00)
Yancoal Australia Limited	(121.46)	(1,557.61)
	2,019.13	(4,759.79)
Shares in Unlisted Private Companies (Australian)		
Counsel's Chambers Limited	910.68	(44,711.82)
	910.68	(44,711.82)

SKINNER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2021

Units in Listed Unit Trusts (Australian)		
Betashares Australian Sustainability Leaders Etf	2,014.50	(212.80)
Ishares S&p 500 Etf	5,558.09	605.76
Magellan Global Equities Fund (managed Fund)	(833.25)	833.25
Magellan Global Fund (open Class) (managed Fund)	1,816.50	0.00
Magellan Global Fund - Option Exp 01/03/2024	55.38	0.00
Magellan Global Fund.	380.18	0.00
Vaneck Australian Property Etf	2,757.06	(3,894.26)
Vaneck Australian Resources Etf	1,151.50	(329.50)
Vanguard Australian Property Securities Index Etf	4,646.40	(4,689.80)
	<hr/>	<hr/>
	17,546.36	(7,687.35)
	<hr/>	<hr/>
Total Unrealised Movement	36,608.36	(59,463.66)
	<hr/>	<hr/>
Realised Movements in Market Value		
	2021	2020
	\$	\$
Total Realised Movement	0.00	0.00
	<hr/>	<hr/>
Changes in Market Values	36,608.36	(59,463.66)
	<hr/>	<hr/>
Note 13: Income Tax Expense		
	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	10,052.68	949.13
	<hr/>	<hr/>
Income Tax Expense	10,052.68	949.13
	<hr/>	<hr/>
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%	14,506.60	(2,294.34)
Less:		
Tax effect of:		
Non Taxable Contributions	0.00	4,776.11
Increase in MV of Investments	5,491.25	0.00
Exempt Pension Income	1,095.45	0.00

SKINNER SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2021

Accounting Trust Distributions	1,969.55	1,265.48
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	8,919.55
SMSF Non-Deductible Expenses	658.80	0.00
Pension Payments	2,250.00	0.00
Franking Credits	62.72	125.15
Foreign Credits	11.65	13.46
Net Capital Gains	649.05	756.45
Taxable Trust Distributions	902.72	333.49
Distributed Foreign Income	53.84	61.68
Rounding	0.02	(0.65)
Income Tax on Taxable Income or Loss	10,539.15	1,873.20
Less credits:		
Franking Credits	418.16	834.31
Foreign Credits	68.31	89.76
Current Tax or Refund	10,052.68	949.13

Note 14: 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.

SKINNER SUPERANNUATION FUND

Trustees Declaration

The Skinner Corporation Pty Ltd ACN: 119963307

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:

.....
 Brian Skinner
 The Skinner Corporation Pty Ltd
 Director

.....
 Linda Skinner
 The Skinner Corporation Pty Ltd
 Director

Dated this day of

SKINNER SUPERANNUATION FUND

Compilation Report

We have compiled the accompanying special purpose financial statements of the SKINNER SUPERANNUATION FUND which comprise the statement of financial position as at 30/06/2021 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee(s) of SKINNER SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Dodd Accounting

of

Unit 3 2 - 6 Hunter ST, Parramatta, New South Wales 2150

Signed:

Dated: / /

SKINNER SUPERANNUATION FUND

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	B4 96,710.66
Less	
Increase in MV of investments	E15 36,608.36
Exempt current pension income	E25 7,303.00
Accounting Trust Distributions	E4 13,130.35
	<u>57,041.71</u>
Add	
SMSF non deductible expenses	E25 4,392.00
Pension Payments	B28 15,000.00
Franking Credits	E4 ↑ 418.16
Foreign Credits	↓ 77.67
Net Capital Gains	B39 4,327.00
Taxable Trust Distributions	E4 ↑ 6,018.14
Distributed Foreign income	↓ 358.93
	<u>30,591.90</u>
SMSF Annual Return Rounding	0.15
Taxable Income or Loss	<u>70,261.00</u>
Income Tax on Taxable Income or Loss	10,539.15
Less	
Franking Credits	E4 418.16
Foreign Credits	\$77.67 (E4) * 87.95% (A13) 68.31
CURRENT TAX OR REFUND	<u>10,052.68</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	F116 (1,740.00)
AMOUNT DUE OR REFUNDABLE	<u>8,571.68</u>

Tax Payable 2021 = \$8,571.68 - \$259 = \$8,312.68

Minutes of a meeting of the Director(s)

held on / / at 8TH FLOOR 225 MACQUARIE ST, SYDNEY, New South Wales
2000

PRESENT:	Brian Skinner and Linda Skinner
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the directors of the Trustee Company, the Superannuation Fund is not a reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	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.
INVESTMENT STRATEGY:	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.
ALLOCATION OF INCOME:	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).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
AUDITORS:	<p>It was resolved that</p> <p>Terri Scott</p> <p>of</p> <p>PO BOX 167, WYONG, New South Wales 2259</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Dodd Accounting</p> <p>act as tax agents of the Fund for the next financial year.</p>
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

Minutes of a meeting of the Director(s)

held on / / at 8TH FLOOR 225 MACQUARIE ST, SYDNEY, New South Wales
2000

on the basis of the schedule provided by the principal Fund employer.

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 –

.....

Brian Skinner

Chairperson

SKINNER SUPERANNUATION FUND
Members Statement

B17

Brian Skinner

15 Hercules Street
 Chatswood, New South Wales, 2067, Australia

Your Details

Member Details

Date of Birth : Provided
 Age: 68
 Tax File Number: Provided
 Date Joined Fund: 01/07/2018
 Service Period Start Date: 31/05/2006
 Date Left Fund:
 Member Code: SKIBRI00001A

Your Beneficiary Details

Nominated Beneficiaries: N/A
 Nominations:

Your Insurance Details

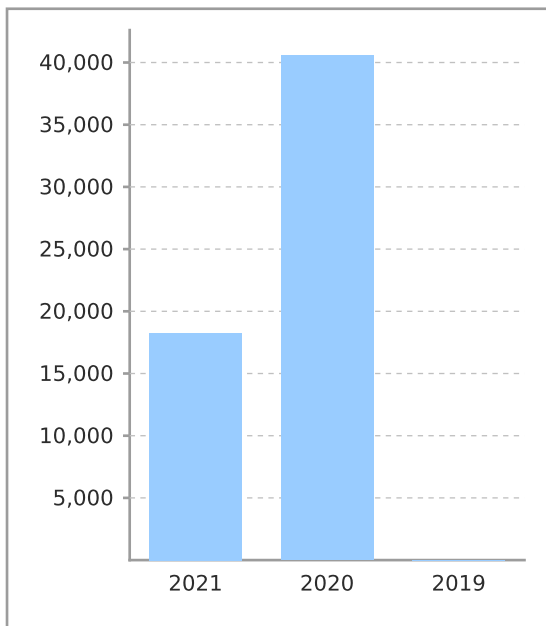
Vested Benefits: \$18,259.89
 Total Death Benefit: \$18,259.89
 Disability Benefit: \$0.00

Account Details

Account Phase: Accumulation Phase
 Account Start Date: 01/07/2018
 Account Description: Accumulation
 Member Balance at 30/06/2021: \$18,259.89

Your Balance

Account Phase	Accumulation Phase
	\$
Opening Balance	40,576.17
Increase(Decrease)	(22,316.28)
Closing Balance	18,259.89
Your Investment Return Rate	18.91%
Preservation Components	\$
Preserved	
Unrestricted Non Preserved	18,259.89
Restricted Non Preserved	
Tax Components	\$
Tax Free	
Taxable - Taxed	18,259.89
Taxable - Untaxed	



Your Detailed Account Summary

	2021	2020
	\$	\$
Opening balance at 01/07/2020	40,576.17	
Increases to Member account during the period		
Employer Contributions		
Personal Contributions (Concessional) B23	21,400.00	
Personal Contributions (Non Concessional)		15,920.35
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	74.04	(6,283.15)
Internal Transfer In		31,097.12
Total Increases to your Member account	21,474.04	40,734.32
Decreases to Member account during the period		
Pensions Paid		
Contributions Tax	3,210.00	
Income Tax	4.15	158.15
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 Commence ABP E19	40,576.17	
Total Decreases to your Member account	43,790.32	158.15
Closing balance at 30/06/2021	18,259.89	40,576.17

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Brian Skinner
Director

Linda Skinner
Director

Members Statement

Brian Skinner

15 Hercules Street
Chatswood, New South Wales, 2067, Australia

Your Details

Member Details

Date of Birth : Provided
Age: 68
Tax File Number: Provided
Date Joined Fund: 01/07/2018
Service Period Start Date: 31/05/2006
Date Left Fund:
Member Code: SKIBRI00047P

Your Beneficiary Details

Nominated Beneficiaries: N/A
Nominations:

Your Insurance Details

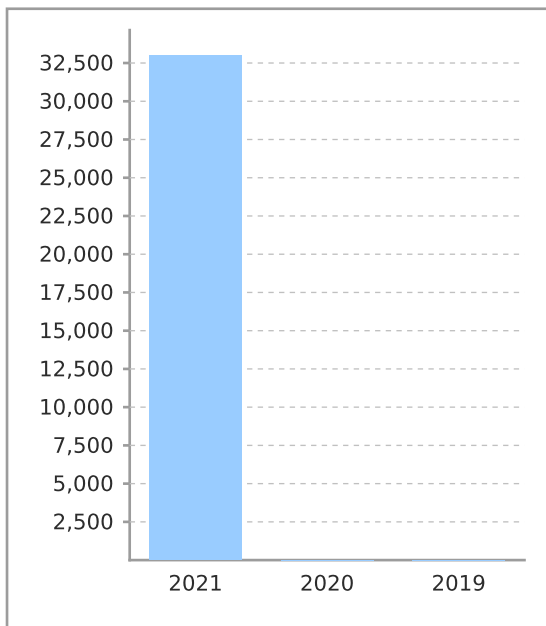
Vested Benefits: \$33,002.69
Total Death Benefit: \$33,002.69
Disability Benefit: \$0.00

Account Details

Account Phase: Retirement Phase
Account Start Date: 01/07/2020
Account Description: Account Based Pension
Member Balance at 30/06/2021: \$33,002.69

Your Balance

Account Phase	Retirement Phase
	\$
Opening Balance	0.00
Increase(Decrease)	33,002.69
Closing Balance	33,002.69
Your Investment Return Rate	20.08%
Preservation Components	\$
Preserved	
Unrestricted Non Preserved	33,002.69
Restricted Non Preserved	
Tax Components	\$
Tax Free (39.24%)	12,948.52
Taxable - Taxed	20,054.17
Taxable - Untaxed	



Your Detailed Account Summary

	2021	2020
	\$	\$
Opening balance at 01/07/2020		
Increases to Member account during the period		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	7,426.52	
Internal Transfer In Commence ABP E19	40,576.17	
Total Increases to your Member account	48,002.69	
Decreases to Member account during the period		
Pensions Paid B28	15,000.00	
Contributions Tax		
Income Tax		
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		
Total Decreases to your Member account	15,000.00	
Closing balance at 30/06/2021	33,002.69	0.00

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Brian Skinner
Director

Linda Skinner
Director

Members Statement

Linda Skinner

15 Hercules Street
Chatswood, New South Wales, 2067, Australia

Your Details

Member Details

Date of Birth : Provided
Age: 68
Tax File Number: Provided
Date Joined Fund: 01/07/2018
Service Period Start Date: 31/05/2006
Date Left Fund:
Member Code: SKILIN00001A

Your Beneficiary Details

Nominated Beneficiaries: N/A
Nominations:

Your Insurance Details

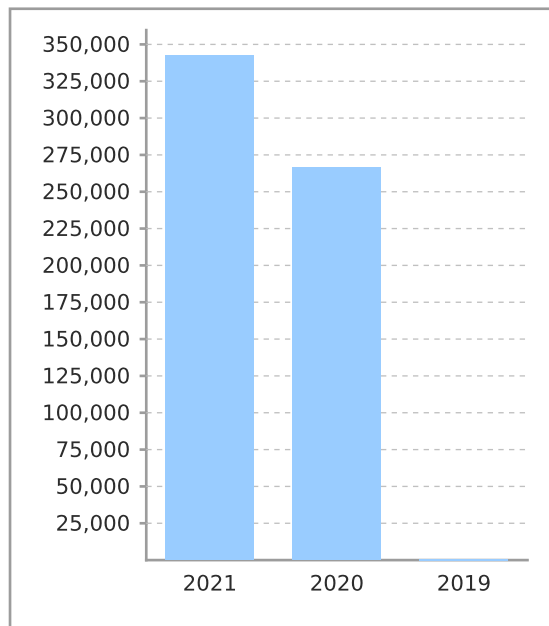
Vested Benefits: \$342,571.51
Total Death Benefit: \$342,571.51
Disability Benefit: \$0.00

Account Details

Account Phase: Accumulation Phase
Account Start Date: 01/07/2018
Account Description: Accumulation
Member Balance at 30/06/2021: \$342,571.51

Your Balance

Account Phase	Accumulation Phase
	\$
Opening Balance	266,599.94
Increase(Decrease)	75,971.57
Closing Balance	342,571.51
Your Investment Return Rate	19.00%
Preservation Components	\$
Preserved	
Unrestricted Non Preserved	342,571.51
Restricted Non Preserved	
Tax Components	\$
Tax Free	35,427.84
Taxable - Taxed	307,143.67
Taxable - Untaxed	



Your Detailed Account Summary

	2021	2020
	\$	\$
Opening balance at 01/07/2020	266,599.94	750.21
Increases to Member account during the period		
Employer Contributions	7,697.99	4,053.03
Personal Contributions (Concessional) B23	21,400.00	
Personal Contributions (Non Concessional)		15,920.35
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	54,198.58	(43,982.08)
Internal Transfer In		291,573.48
Total Increases to your Member account	83,296.57	267,564.78
Decreases to Member account during the period		
Pensions Paid		
Contributions Tax	4,364.73	607.97
Income Tax	2,960.27	1,107.08
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		
Total Decreases to your Member account	7,325.00	1,715.05
Closing balance at 30/06/2021	342,571.51	266,599.94

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Brian Skinner
Director

Linda Skinner
Director

SKINNER SUPERANNUATION FUND

Contributions Breakdown Report

For The Period 01 July 2020 - 30 June 2021

Summary

Member	D.O.B	Age (at 30/06/2020)	Total Super Balance (at 30/06/2020) *1	Concessional	Non-Concessional	Other	Reserves	Total
Skinner, Brian	Provided	67 *3	40,576.17	A10 21,400.00 <i>Personal</i>	0.00	0.00	0.00	21,400.00
Skinner, Linda	Provided	67 *3	266,599.94	29,097.99	0.00	0.00	0.00	29,097.99
All Members				50,497.99	0.00	0.00	0.00	50,497.99

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

*3 Members aged 67 to 74 must satisfy work test or meet work test exemption criteria (applies from 1 July 2019) for your fund to accept non-mandated contributions (e.g. salary sacrifice, personal super contributions). NCC bring-forward arrangement is not available.

$\$4,097.99$ (A2#1. Employer) + $\$3,600$ (A5. Employer) + $\$21,400$ (A10. Personal)
 $\$7,697.99$ Employer

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Skinner, Brian	Concessional (5 year carry forward cap available)	21,400.00	75,000.00	53,600.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Skinner, Linda	Concessional (5 year carry forward cap available)	29,097.99	70,946.97	41,848.98 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2016	2017	2018	2019	2020	2021	Current Position
Skinner, Brian							
Concessional Contribution Cap	35,000.00	35,000.00	25,000.00	25,000.00	25,000.00	25,000.00	
Concessional Contribution	0.00	0.00	0.00	0.00	0.00	21,400.00	
Unused Concessional Contribution	0.00	0.00	0.00	25,000.00	25,000.00	3,600.00	
Cumulative Carry Forward Unused	N/A	N/A	N/A	0.00	25,000.00	50,000.00	
Maximum Cap Available	35,000.00	35,000.00	25,000.00	25,000.00	50,000.00	75,000.00	53,600.00 Below Cap
Total Super Balance	0.00	0.00	0.00	19,732.00	31,097.12	40,576.17	

16/09/2020	Direct Credit QUICKSUPER QUICKSPR2779082 148	Employer		467.79
30/09/2020	TFR FROM 020441911 IB2- 74956121	Employer	F5	600.00
16/10/2020	Direct Credit QUICKSUPER QUICKSPR2800736 863	Employer		286.64
10/11/2020	Direct Credit QUICKSUPER QUICKSPR2818517 756	Employer		279.31
10/12/2020	Direct Credit QUICKSUPER QUICKSPR2842267 005	Employer		301.28
22/12/2020	Direct Credit QUICKSUPER QUICKSPR2851277 179	Employer		143.32
30/12/2020	Direct Credit QUICKSUPER QUICKSPR2855874 811	Employer		143.32
30/12/2020	TFR FROM 020441911 IB2- 55086670	Employer		600.00
01/01/2021	TFR FROM 020441911 IB2- 63645550	Employer	F4	600.00
12/01/2021	Direct Credit QUICKSUPER QUICKSPR2864634 805	Employer		139.65
01/02/2021	Direct Credit QUICKSUPER QUICKSPR2879242 137	Employer		140.23
15/02/2021	Direct Credit QUICKSUPER QUICKSPR2890365 137	Employer		146.79
25/02/2021	Direct Credit QUICKSUPER QUICKSPR2898691 098	Employer		146.79

F5

F4



17/03/2021	Direct Credit QUICKSUPER QUICKSPR2915269 967	Employer	↑	146.79	
30/03/2021	TFR FROM 020441911 IB2- 83798281	Employer		600.00	
07/04/2021	Direct Credit QUICKSUPER QUICKSPR2931222 480	Employer		146.79	
07/04/2021	Direct Credit QUICKSUPER QUICKSPR2931222 481	Employer		146.80	
10/05/2021	Direct Credit QUICKSUPER QUICKSPR2957994 083	Employer		146.79	F4
10/05/2021	Direct Credit QUICKSUPER QUICKSPR2957994 084	Employer		146.79	
28/05/2021	Direct Credit QUICKSUPER QUICKSPR2972696 585	Employer		146.79	
02/06/2021	Direct Credit QUICKSUPER QUICKSPR2976170 876	Employer		157.13	
16/06/2021	Direct Credit QUICKSUPER QUICKSPR2985803 317	Employer		144.92	
17/06/2021	TFR FROM 020441911 IB2- 14136064	Employer	↓	600.00	
23/06/2021	BPAY deposit	Personal - Concessional		8,900.00	F1: \$17,800 / 2
24/06/2021	BPAY deposit	Personal - Concessional		12,500.00	F1: \$25,000 / 2
30/06/2021	Direct Credit QUICKSUPER QUICKSPR2995618 685	Employer	↑	146.79	F4
30/06/2021	TFR FROM 020441911 IB2- 84306810	Employer	↓	600.00	

Total - Skinner, Linda

29,097.99 0.00 0.00 0.00

0.00 0.00 0.00

Total for All Members

50,497.99 0.00 0.00 0.00

SKINNER SUPERANNUATION FUND

Pension Summary

As at 30 June 2021

Member Name : Skinner, Brian

Member Age : 67* (Date of Birth : Provided)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
SKIBRI00 047P	Account Based Pension	01/07/2020	39.24%	2.50%	\$1,010.00*	N/A	\$15,000.00	\$0.00	\$15,000.00	NIL

*COVID-19 50% reduction has been applied to the minimum pension amount.

					\$1,010.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00
--	--	--	--	--	-------------------	---------------	--------------------	---------------	--------------------	---------------

Total :

					\$1,010.00	\$0.00	\$15,000.00	\$0.00	\$15,000.00	\$0.00
--	--	--	--	--	-------------------	---------------	--------------------	---------------	--------------------	---------------

*Age as at 01/07/2020 or pension start date for new pensions.

+ \$10,000 paid on 17/03/2021
+ \$5,000 paid on 12/05/2021
>> Ref: A10#3 / F6

SKINNER SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
BT Panorama Cash		54,172.730000	54,172.73	F1	54,172.73			13.76 %
Super Cash Management Acc#5449		4,346.200000	4,346.20	F4	4,346.20			1.10 %
Super Cheque Account Acc#5447		7,656.910000	7,656.91	F6	7,656.91			1.95 %
			66,175.84		66,175.84			16.81 %
Managed Investments (Australian)								
BFL0004AU Bennelong Ex-20 Aust Equities Fd	10,948.35	3.106300	34,008.86		25,061.00	8,947.86	35.70 %	8.64 %
EGG0001AU Eley Griffiths Sm Comp Fund	11,393.74	2.226000	25,362.47		25,061.00	301.47	1.20 %	6.44 %
MGE0001AU Magellan Global Fd	6,101.03	2.687600	16,397.13		15,030.50	1,366.63	9.09 %	4.17 %
ETL0071AU T. Rowe Price Glob Equity Fd	9,887.28	1.845000	18,242.03		15,030.50	3,211.53	21.37 %	4.63 %
			94,010.49		80,183.00	13,827.49	17.24 %	23.88 %
Shares in Listed Companies (Australian)								
SRG.AX SRG Global Limited	7,042.00	0.505000	3,556.21	0.69	4,859.00	(1,302.79)	(26.81) %	0.90 %
VEA.AX Viva Energy Group Limited	3,360.00	1.930000	6,484.80	0.49	1,661.60	4,823.20	290.27 %	1.65 %
YAL.AX Yancoala Australia Limited	1,429.00	1.945000	2,779.40	2.16	3,090.82	(311.42)	(10.08) %	0.71 %
			12,820.41		9,611.42	3,208.99	33.39 %	3.26 %
Shares in Unlisted Private Companies (Australian)								
Chambers Counsel's Chambers Limited	F71 5,582.00	19.023146	F71 106,187.20	1.00	5,582.00	100,605.20	1,802.31 %	26.98 %
			106,187.20		5,582.00	100,605.20	1,802.31 %	26.98 %
Units in Listed Unit Trusts (Australian)								
FAIR.AX Betashares Australian Sustainability Leaders Etf	790.00	20.000000	15,800.00	17.72	13,998.30	1,801.70	12.87 %	4.01 %
IVV.AX Ishares S&p 500 Etf	47.00	572.740000	26,918.78	441.59	20,754.93	6,163.85	29.70 %	6.84 %
MGOC.AX Magellan Global Fund (open Class) (managed Fund)	8,515.00	2.750000	23,416.25	2.54	21,599.75	1,816.50	8.41 %	5.95 %
MGFO.AX Magellan Global Fund - Option Exp 01/03/2024	1,978.00	0.028000	55.38	0.00	0.00	55.38	0.00 %	0.01 %
MGF.AX Magellan Global Fund.	1,978.00	1.810000	3,580.18	1.62	3,200.00	380.18	11.88 %	0.91 %

SKINNER SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
MVA.AX Vaneck Australian Property Etf	578.00	24.000000	13,872.00	25.97	15,009.20	(1,137.20)	(7.58) %	3.52 %
MVR.AX Vaneck Australian Resources Etf	350.00	31.010000	10,853.50	28.66	10,031.50	822.00	8.19 %	2.76 %
VAP.AX Vanguard Australian Property Securities Index Etf	220.00	90.490000	19,907.80	90.69	19,951.20	(43.40)	(0.22) %	5.06 %
	F8-9		114,403.89		104,544.88	9,859.01	9.43 %	29.07 %
			393,597.83		266,097.14	127,500.69	47.92 %	100.00 %

SKINNER SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
BT Panorama Cash				54,308.09		(135.36)			54,172.73	54,172.73
BT Wrap Cash Account Statement		2,414.39		24,385.30		(26,799.69)			0.00	0.00
Super Cash Managment Acc#5449		2,734.73		8,861.41		(7,249.94)			4,346.20	4,346.20
Super Cheque Account Acc#5447		16,949.34		63,933.40		(73,225.83)			7,656.91	7,656.91
		22,098.46		151,488.20		(107,410.82)			66,175.84	66,175.84
Managed Investments (Australian)										
BFL0004AU - Bennelong Ex-20 Aust Equities Fd	10,948.35	25,061.00						10,948.35	25,061.00	34,008.86
EGG0001AU - Eley Griffiths Sm Comp Fund	11,393.74	25,061.00						11,393.74	25,061.00	25,362.47
MGE0001AU - Magellan Global Fd	6,101.03	15,030.50						6,101.03	15,030.50	16,397.13
ETL0071AU - T. Rowe Price Glob Equity Fd	9,887.28	15,030.50						9,887.28	15,030.50	18,242.03
		80,183.00							80,183.00	94,010.49
Shares in Listed Companies (Australian)										
SRG.AX - SRG Global Limited	7,042.00	4,859.00						7,042.00	4,859.00	3,556.21

SKINNER SUPERANNUATION FUND

Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
	578.00	15,009.20						578.00	15,009.20	13,872.00
MVR.AX - Vaneck Australian Resources Etf	350.00	10,031.50						350.00	10,031.50	10,853.50
VAP.AX2 - Vanguard Australian Property Securities Index Etf	220.00	19,951.20						220.00	19,951.20	19,907.80
	91,479.38	34,665.25				(21,599.75)	0.00	104,544.88	114,403.89	
	209,812.66	186,153.45				(129,868.97)	0.00	266,097.14	393,597.84	

SKINNER SUPERANNUATION 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	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Accounts												
BT Panorama Cash	0.19			0.19	0.00	0.00	0.00	0.19			0.00	0.00
BT Wrap Cash Account Statement	0.96			0.96	0.00	0.00	0.00	0.96			0.00	0.00
Super Cash Managment Acc#5449	3.42			3.42	0.00	0.00	0.00	3.42			0.00	0.00
	4.57			4.57	0.00	0.00	0.00	4.57			0.00	0.00
Interest Received												
ATO Interest	0.66			0.66	0.00	0.00	0.00	0.66			0.00	0.00
	0.66			0.66	0.00	0.00	0.00	0.66			0.00	0.00
Managed Investments (Australian)												
BFL0004AU Bennelong Ex-20 Aust Equities Fd	1,682.27	127.55	36.50	1.40	146.52	48.04	21.46	381.47		0.00	1,466.10	2.68
EGG0001AU Eley Griffiths Sm Comp Fund	4,536.12			4,536.12	0.00	0.00	0.00	4,536.12		0.00	0.00	0.00
MGE0001AU Magellan Global Fd	608.88				0.00	0.00	0.00	0.00		0.00	286.08	322.80
ETL0071AU T. Rowe Price Glob Equity Fd	2,753.14				0.00	0.00	0.00	0.00		0.00	2,753.14	0.00
	9,580.41	127.55	36.50	4,537.52	146.52	48.04	21.46	4,917.59		0.00	4,505.32	325.48
Other Income												
Counsel Rent Skinner	49,030.32							49,030.32				
	49,030.32							49,030.32				
Shares in Listed Companies (Australian)												
SRG.AX SRG Global Limited	140.84	140.84	0.00		60.36			201.20		0.00		
VEA.AX Viva Energy Group Limited	269.60	32.00	237.60		13.71			283.31		0.00		
	410.44	172.84	237.60		74.07			484.51		0.00		
Units in Listed Unit Trusts (Australian)												
FAIR.AX Betashares Australian Sustainability Leaders Etf	471.05	95.12	30.00	37.57	52.52	22.33	5.11	242.65		0.00	270.06	15.97
IVV.AX Ishares S&p 500 Etf	296.35				0.00	279.85	49.90	329.75		0.00	16.50	0.00
MGE.AX Magellan Global Equities Fund (managed Fund)	413.64				0.00	0.00	0.00	0.00		0.00	15.28	398.36

SKINNER SUPERANNUATION 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
MGOC.AX	Magellan Global Fund (open Class) (managed Fund)	434.27				0.00	0.00	0.00	0.00		0.00	235.27	199.00
MGF.AX	Magellan Global Fund.	72.40				0.00	0.00	0.00	0.00		0.00	29.26	43.14
MVA.AX	Vaneck Australian Property Etf	566.44	13.20	1.59	313.00	6.29	4.14	1.13	339.35		0.00	0.00	234.51
MVR.AX	Vaneck Australian Resources Etf	381.50	289.10	41.54	0.04	131.50	0.00	0.00	462.18		0.00	0.00	50.82
VAP.AX	Vanguard Australian Property Securities Index Etf	914.29	14.11	13.37	467.93	7.26	4.57	0.07	507.31		0.00	406.16	8.15
		3,549.94	411.53	86.50	818.54	197.57	310.89	56.21	1,881.24		0.00	972.53	949.95
		62,576.34	711.92	360.60	5,361.29	418.16	358.93	77.67	56,318.89		0.00	5,477.85	1,275.43

Assessable Income (Excl. Capital Gains) **56,318.89**

Net Capital Gain **4,326.83**

Total Assessable Income 60,645.72

* 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.

SKINNER SUPERANNUATION FUND

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment							
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss	
Managed Investments (Australian)													
BFL0004AU - Bennelong Ex-20 Aust Equities Fd													
		F193: [\$10.05 + \$386.64] * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	793.38	675.40	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	793.38	675.40	0.00
ETL0071AU - T. Rowe Price Glob Equity Fd													
		E2: \$720.96 * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,441.92	1,311.22	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,441.92	1,311.22	0.00
MGE0001AU - Magellan Global Fd													
		F55: \$58.75 * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117.50	0.00	0.00
		F55: \$84.29 * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	168.58	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	286.08	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,521.38	1,986.62	0.00
Units in Listed Unit Trusts (Australian)													
FAIR.AX - Betashares Australian Sustainability Leaders Etf													
		F45: \$135.03 * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270.06	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270.06	0.00	0.00
IVV.AX - Ishares S&p 500 Etf													
		F53: \$8.25 * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.50	0.00	0.00
			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.50	0.00	0.00
MGE.AX - Magellan Global Equities Fund (managed Fund)													
		F55: \$7.64 * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.28	0.00	0.00

SKINNER SUPERANNUATION FUND

Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Listed Unit Trusts (Australian)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.28	0.00	0.00
MGF.AX - Magellan Global Fund.												
	F55: \$14.63 * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.26	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29.26	0.00	0.00
MGOC.AX - Magellan Global Fund (open Class) (managed Fund)												
	F55: \$117.63 * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	235.26	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	235.26	0.00	0.00
VAP.AX2 - Vanguard Australian Property Securities Index Etf												
	F57: \$4.39 * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.78	0.00	0.00
	F61: \$51.83 * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	103.66	0.00	0.00
	F63: \$130.45 * 2	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	260.90	32.82	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	373.34	32.82	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	939.70	32.82	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,461.08	2,019.44	0.00

SKINNER SUPERANNUATION FUND

Capital Gains Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

	Total	Discounted	Indexed	Other	Notional
Losses available to offset					
Carried forward from prior losses	0.00				
Carried forward from prior losses - Collectables	0.00				
Current year capital losses	0.00				
Current year capital losses - Collectables	0.00				
Total Losses Available	0.00				
Total Losses Available - Collectables	0.00				
Capital Gains					
Capital gains from disposal of assets	0.00	0.00	0.00	0.00	0.00
Capital gains from disposal of assets - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains from trust distributions	5,480.52	3,461.08	0.00	2,019.44	0.00
Capital Gains Before Losses applied	B37 5,480.52	3,461.08	0.00	2,019.44	0.00
Losses and discount applied					
Losses applied	0.00	0.00	0.00	0.00	0.00
Losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied	5,480.52	3,461.08	0.00	2,019.44	0.00
Capital gains after losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
CGT Discount applied	1,153.69				
CGT Discount applied - Collectables	0.00				

SKINNER SUPERANNUATION FUND

Capital Gains Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

	Total	Discounted	Indexed	Other	Notional
Net Capital Gain					
Net capital gain	4,326.83				
Net capital gain - Collectables	0.00				
Total Net Capital Gain (11A)	4,326.83				
Net Capital Losses Carried Forward to later income					
Net Capital Losses Carried Forward to later income years	0.00				
Net Capital Losses Carried Forward to later income years - Collectables	0.00				
Total Net Capital Losses Carried Forward to later income years (14V)	0.00				

Note

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

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

SKINNER SUPERANNUATION FUND
CGT Register Report

As at 30 June 2021

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
------------	------------------	---------------	----------------------	-------	-----------	-----------------------	------------------------	-------------------	--------------------	------------------------	------------------	-----------------------	----------

Managed Investments (Australian)

BFL0004AU - Bennelong Ex-20 Aust Equities Fd

30/06/2021	30/06/2021	DistributionIn		1.09									
30/06/2021	30/06/2021	DistributionIn		1.59									
30/06/2021	30/06/2021	DistributionIn								675.40	0.00	793.38	

MGE0001AU - Magellan Global Fd

19/11/2020	19/11/2020	DistributionIn								0.00	0.00	117.50	
19/11/2020	19/11/2020	DistributionIn		180.23									
30/06/2021	30/06/2021	DistributionIn		142.57									
30/06/2021	30/06/2021	DistributionIn								0.00	0.00	168.58	

ETL0071AU - T. Rowe Price Glob Equity Fd

30/06/2021	30/06/2021	DistributionIn								1,311.22	0.00	1,441.92	
------------	------------	----------------	--	--	--	--	--	--	--	----------	------	----------	--

Shares in Listed Companies (Australian)

VEA.AX - Viva Energy Group Limited

09/10/2020	08/10/2020	ShareConsolid	(640.00)										
$+ \text{ New shares} = 4,000 \text{ (D22)} * 21/25 \text{ (F40)} = 3,360$ $+ \text{ Decrease} = 4,000 - 3,360 = 640$													
13/10/2020	30/06/2018	ReturnOfCapit		(858.40)									
$= 4,000 \text{ (D22)} * \0.2146 (F41)													

SKINNER SUPERANNUATION FUND
CGT Register Report

As at 30 June 2021

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
Units in Listed Unit Trusts (Australian)													
FAIR.AX - Betashares Australian Sustainability Leaders Etf													
	30/06/2021	30/06/2021	DistributionIn				15.97						
	30/06/2021	30/06/2021	DistributionIn							0.00	0.00	270.06	
IVV.AX - Ishares S&p 500 Etf													
	06/11/2020	06/11/2020	Purchase F2	10.00	4,845.00								
	30/06/2021	30/06/2021	DistributionIn							0.00	0.00	16.50	
MGE.AX - Magellan Global Equities Fund (managed Fund)													
	06/11/2020	06/11/2020	Purchase F2	1,230.00	5,020.50								
	19/11/2020	19/11/2020	DistributionIn				398.36						
	19/11/2020	19/11/2020	DistributionIn							0.00	0.00	15.28	
			D27: MGE (5,605) units, cost = (\$21,599.75)										
	08/12/2020	08/12/2020	Merger	(4,000.00)		0.00		0.00	0.00			0.00	
	08/12/2020	08/12/2020	Merger		(14,999.00)	119.81							
	08/12/2020	08/12/2020	Merger	(1,230.00)		0.00		0.00	0.00	0.00			

SKINNER SUPERANNUATION FUND
CGT Register Report

As at 30 June 2021

Investment	Transaction	Contract	CGT	Units	Cost Base	Cost Base Adj	Cost Base Adj	Reduced Cost	Adjusted Cost	Net Other	Net Indexed	Gross	CGT Loss
Date	Date	Date	Transaction			Tax Def	Tax Free	Base	Base	Capital Gain	Gain	Discounted	
			Type									Gain	
Units in Listed Unit Trusts (Australian)													
	08/12/2020	08/12/2020	Merger		(5,020.50)	(398.36)							
	08/12/2020	08/12/2020	Merger	(375.00)		0.00		0.00	0.00	0.00			
	08/12/2020	08/12/2020	Merger		(1,580.25)	11.23							
MGOC.AX - Magellan Global Fund (open Class) (managed Fund)					D27: MGOC 8,515 units, cost = \$21,599.75								
	08/12/2020	06/11/2020	Merger	1,868.59	5,020.50	398.36							
	08/12/2020	22/04/2020	Merger	569.69	1,580.25	(11.23)							
	08/12/2020	23/07/2019	Merger	6,076.72	14,999.00	(119.81)							
	30/06/2021	30/06/2021	DistributionIn			142.02							
	30/06/2021	30/06/2021	DistributionIn			43.67							
	30/06/2021	30/06/2021	DistributionIn			13.31							
	30/06/2021	30/06/2021	DistributionIn							0.00	0.00	235.26	

SKINNER SUPERANNUATION FUND

CGT Register Report

As at 30 June 2021

Investment	Transaction	Contract	CGT	Units	Cost Base	Cost Base Adj	Cost Base Adj	Reduced Cost	Adjusted Cost	Net Other	Net Indexed	Gross	CGT Loss
Date	Date	Date	Transaction			Tax Def	Tax Free	Base	Base	Capital Gain	Gain	Discounted	
			Type									Gain	
Units in Listed Unit Trusts (Australian)													
MGFO.AX2 - Magellan Global Fund - Option Exp 01/03/2024													
18/02/2021	18/02/2021		Purchase	F8	1,978.00								
MGF.AX - Magellan Global Fund.													
18/02/2021	18/02/2021		Purchase	F2 / F8	1,978.00			3,200.00					
30/06/2021	30/06/2021		DistributionIn					43.14					
30/06/2021	30/06/2021		DistributionIn							0.00	0.00	29.26	
MVA.AX - Vaneck Australian Property Etf													
30/06/2021	30/06/2021		DistributionIn					234.51					
MVR.AX - Vaneck Australian Resources Etf													
30/06/2021	30/06/2021		DistributionIn					50.82					
VAP.AX2 - Vanguard Australian Property Securities Index Etf													
16/10/2020	16/10/2020		DistributionIn							0.00	0.00	8.78	
20/04/2021	20/04/2021		DistributionIn							0.00	0.00	103.66	
30/06/2021	30/06/2021		DistributionIn							32.82	0.00	260.90	

SKINNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(2,504.60)	23800/BFL0004AU	Bennelong Ex-20 Aust Equities Fd			1,682.27
(202.35)	23800/EGG0001AU	Eley Griffiths Sm Comp Fund			4,536.12
(2,072.52)	23800/ETL0071AU	T. Rowe Price Glob Equity Fd			2,753.14
(409.98)	23800/FAIR.AX	Betashares Australian Sustainability Leaders Etf			471.05
(290.13)	23800/IVV.AX	Ishares S&p 500 Etf			296.35
(700.00)	23800/MGE.AX	Magellan Global Equities Fund (managed Fund)			413.64
(640.61)	23800/MGE0001AU	Magellan Global Fd			608.88
	23800/MGF.AX	Magellan Global Fund.			72.40
	23800/MGOC.AX	Magellan Global Fund (open Class) (managed Fund)			434.27
(572.22)	23800/MVA.AX	Vaneck Australian Property Etf			566.44
(427.00)	23800/MVR.AX	Vaneck Australian Resources Etf			381.50
(617.13)	23800/VAP.AX2	Vanguard Australian Property Securities Index Etf			914.29
	23900	Dividends Received			
(35.21)	23900/SRG.AX	SRG Global Limited			140.84
(188.00)	23900/VEA.AX	Viva Energy Group Limited			269.60
(450.99)	23900/YAL.AX	Yancoal Australia Limited			
	24200	Contributions			
(15,920.35)	24200/SKIBRI00001A	(Contributions) Skinner, Brian - Accumulation			21,400.00
(19,973.38)	24200/SKILIN00001A	(Contributions) Skinner, Linda - Accumulation			29,097.99
59,463.66	24700	Changes in Market Values of Investments			36,608.36
	25000	Interest Received			
(5.88)	25000/ANZ20305449	Super Cash Managment Acc#5449			3.42
	25000/ATO	ATO Interest			0.66
	25000/BTPanoramaCash	BT Panorama Cash			0.19
(44.96)	25000/BTWrapCash	BT Wrap Cash Account Statement			0.96
	26500	Other Income			
(49,030.32)	26500/4922846201	Counsel Rent Skinner			49,030.32
419.32	30100	Accountancy Fees		461.25	

SKINNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
259.00	30400	ATO Supervisory Levy		259.00	
650.00	30700	Auditor's Remuneration		650.00	
54.00	30800	ASIC Fees		55.00	
	31100	Advisor Fees		1,397.73	
105.05	31500	Bank Charges		127.80	
	37500	Investment Expenses			
	37500/BTPanoramaCash	BT Panorama Cash		135.36	
4,554.86	37500/BTWrapCash	BT Wrap Cash Account Statement		3,862.30	
43,875.31	37500/Chambers	Counsel's Chambers Limited		31,023.59	
	41600	Pensions Paid			
	41600/SKIBRI00047P	(Pensions Paid) Skinner, Brian - Pension (Account Based Pension)		15,000.00	
949.13	48500	Income Tax Expense		10,052.68	
(16,244.70)	49000	Profit/Loss Allocation Account		86,657.98	
	50010	Opening Balance			
0.00	50010/SKIBRI00001A	(Opening Balance) Skinner, Brian - Accumulation			40,576.17
(31,097.12)	50010/SKIBRI00002P	(Opening Balance) Skinner, Brian - Pension (Account Based Pension)			0.00
(750.21)	50010/SKILIN00001A	(Opening Balance) Skinner, Linda - Accumulation			266,599.94
(291,573.48)	50010/SKILIN00006P	(Opening Balance) Skinner, Linda - Pension (Account Based Pension)			0.00
	52420	Contributions			
(15,920.35)	52420/SKIBRI00001A	(Contributions) Skinner, Brian - Accumulation			21,400.00
(19,973.38)	52420/SKILIN00001A	(Contributions) Skinner, Linda - Accumulation			29,097.99
	53100	Share of Profit/(Loss)			
6,283.15	53100/SKIBRI00001A	(Share of Profit/(Loss)) Skinner, Brian - Accumulation			74.04
	53100/SKIBRI00047P	(Share of Profit/(Loss)) Skinner, Brian - Pension (Account Based Pension)			7,426.52
43,982.08	53100/SKILIN00001A	(Share of Profit/(Loss)) Skinner, Linda - Accumulation			54,198.58
	53330	Income Tax			
158.15	53330/SKIBRI00001A	(Income Tax) Skinner, Brian - Accumulation		4.15	
1,107.08	53330/SKILIN00001A	(Income Tax) Skinner, Linda - Accumulation		2,960.27	

SKINNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	53800	Contributions Tax			
	53800/SKIBRI00001A	(Contributions Tax) Skinner, Brian - Accumulation		3,210.00	
607.97	53800/SKILIN00001A	(Contributions Tax) Skinner, Linda - Accumulation		4,364.73	
	54160	Pensions Paid			
	54160/SKIBRI00047P	(Pensions Paid) Skinner, Brian - Pension (Account Based Pension)		15,000.00	
	56100	Internal Transfers In			
(31,097.12)	56100/SKIBRI00001A	(Internal Transfers In) Skinner, Brian - Accumulation			0.00
	56100/SKIBRI00047P	(Internal Transfers In) Skinner, Brian - Pension (Account Based Pension)			40,576.17
(291,573.48)	56100/SKILIN00001A	(Internal Transfers In) Skinner, Linda - Accumulation			0.00
	57100	Internal Transfers Out			
0.00	57100/SKIBRI00001A	(Internal Transfers Out) Skinner, Brian - Accumulation		40,576.17	
31,097.12	57100/SKIBRI00002P	(Internal Transfers Out) Skinner, Brian - Pension (Account Based Pension)			0.00
291,573.48	57100/SKILIN00006P	(Internal Transfers Out) Skinner, Linda - Pension (Account Based Pension)			0.00
	60400	Bank Accounts			
2,734.73	60400/ANZ20305449	Super Cash Managment Acc#5449		4,346.20	
16,949.34	60400/BQL20305447	Super Cheque Account Acc#5447		7,656.91	
	60400/BTPanoramaCash	BT Panorama Cash		54,172.73	
2,414.39	60400/BTWrapCash	BT Wrap Cash Account Statement			0.00
	61800	Distributions Receivable			
2,325.83	61800/BFL0004AU	Bennelong Ex-20 Aust Equities Fd		1,674.11	
202.35	61800/EGG0001AU	Eley Griffiths Sm Comp Fund		4,536.12	
2,072.52	61800/ETL0071AU	T. Rowe Price Glob Equity Fd		2,753.14	
225.59	61800/FAIR.AX	Betashares Australian Sustainability Leaders Etf		381.54	
62.00	61800/IVV.AX	Ishares S&p 500 Etf		80.61	
700.00	61800/MGE.AX	Magellan Global Equities Fund (managed Fund)			0.00
640.61	61800/MGE0001AU	Magellan Global Fd		311.15	
	61800/MGF.AX	Magellan Global Fund.		72.40	

SKINNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	61800/MGOC.AX	Magellan Global Fund (open Class) (managed Fund)		434.27	
283.22	61800/MVA.AX	Vaneck Australian Property Etf		271.66	
206.50	61800/MVR.AX	Vaneck Australian Resources Etf		189.00	
165.98	61800/VAP.AX2	Vanguard Australian Property Securities Index Etf		603.38	
0.00	68000	Sundry Debtors		749.08	
	74700	Managed Investments (Australian)			
24,433.43	74700/BFL0004AU	Bennelong Ex-20 Aust Equities Fd	10,948.3500	34,008.86	
22,508.33	74700/EGG0001AU	Eley Griffiths Sm Comp Fund	11,393.7400	25,362.47	
15,570.49	74700/ETL0071AU	T. Rowe Price Glob Equity Fd	9,887.2800	18,242.03	
15,366.05	74700/MGE0001AU	Magellan Global Fd	6,101.0300	16,397.13	
	77600	Shares in Listed Companies (Australian)			
1,478.82	77600/SRG.AX	SRG Global Limited	7,042.0000	3,556.21	
7,280.00	77600/VEA.AX	Viva Energy Group Limited	3,360.0000	6,484.80	
2,900.87	77600/YAL.AX	Yancoal Australia Limited	1,429.0000	2,779.41	
	77800	Shares in Unlisted Private Companies (Australian)			
105,276.52	77800/Chambers	Counsel's Chambers Limited	5,582.0000	106,187.20	
	78200	Units in Listed Unit Trusts (Australian)			
13,785.50	78200/FAIR.AX	Betashares Australian Sustainability Leaders Etf	790.0000	15,800.00	
16,515.69	78200/IVV.AX	Ishares S&p 500 Etf	47.0000	26,918.78	
17,412.50	78200/MGE.AX	Magellan Global Equities Fund (managed Fund)	0.0000		0.00
	78200/MGF.AX	Magellan Global Fund.	1,978.0000	3,580.18	
	78200/MGFO.AX2	Magellan Global Fund - Option Exp 01/03/2024	1,978.0000	55.38	
	78200/MGOC.AX	Magellan Global Fund (open Class) (managed Fund)	8,515.0000	23,416.25	
11,114.94	78200/MVA.AX	Vaneck Australian Property Etf	578.0000	13,872.00	
9,702.00	78200/MVR.AX	Vaneck Australian Resources Etf	350.0000	10,853.50	
15,261.40	78200/VAP.AX2	Vanguard Australian Property Securities Index Etf	220.0000	19,907.80	
(146.90)	84000	GST Payable/Refundable			1,094.60
1,486.87	85000	Income Tax Payable/Refundable			8,312.68

SKINNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(609.00)	86000	PAYG Payable			580.00
(1,144.46)	88000	Sundry Creditors			1,832.93
				621,452.31	621,452.31

Current Year Profit/(Loss): 96,710.66

ODYSSEY ODYSSEY ODYSSEY
Odyssey Odyssey Odyssey
Odyssey Odyssey Odyssey



C. TAX RETURN

Self-managed superannuation fund annual return **2021**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M / T # [] S T [] [] [] [] []

- Place in ALL applicable boxes.

- Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
 [insert the name and postcode
 of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

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

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 Name of self-managed superannuation fund (SMSF)

SKINNER SUPERANNUATION FUND

3 Australian business number (ABN) (if applicable)

4 Current postal address

8TH FLOOR

225 MACQUARIE ST

Suburb/town

SYDNEY

State/territory

NSW

Postcode

2000

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No Yes

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

B No Yes

Tax File Number **6 SMSF auditor**

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** / /

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

If Part B of the audit report was qualified, have the reported issues been rectified?

D No Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number Fund account number

Fund account name

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number Account number

Account name

C Electronic service address alias

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

Tax File Number **846198248**

- 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** \$ **E25**

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B** Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.No Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

- If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Tax File Number **846198248**

Section B: **Income**

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2021*.

Have you applied an exemption or rollover? **M** No Yes Code

Net capital gain **A** \$ **B39** 4,326

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

Gross interest **C** \$ **E7** 5

Forestry managed investment scheme income **X** \$

Gross foreign income **D1** \$ **E4** 436 Net foreign income **D** \$ 436 Loss

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$ Number

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$ Loss

*Unfranked dividend amount **J** \$ 237

*Franked dividend amount **K** \$ **F27** 172

*Dividend franking credit **L** \$ 74

*Gross trust distributions **M** \$ **E4** 6,362 Code

Calculation of assessable contributions

Assessable employer contributions **R1** \$ **B23** 7,697

plus Assessable personal contributions **R2** \$ **A10#1** 42,800

plus **No-TFN-quoted contributions **R3** \$ 0 (an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$

Assessable contributions (R1 plus R2 plus R3 less R6) **R** \$ 50,497

Calculation of non-arm's length income

*Net non-arm's length private company dividends **U1** \$

plus *Net non-arm's length trust distributions **U2** \$

plus *Net other non-arm's length income **U3** \$

*Other income **S** \$ **E8** 49,030 Code

*Assessable income due to changed tax status of fund **T** \$

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

#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** \$ 111,139 Loss

Exempt current pension income **Y** \$ 7,303

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ 103,836 Loss

ECPI = [\$111,139 - \$50,497] * 12.05% (A13)

Tax File Number **846198248**

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	\$	A2	\$
Interest expenses overseas	B1	\$	B2	\$
Capital works expenditure	D1	\$	D2	\$
Decline in value of depreciating assets	E1	\$	E2	\$
Insurance premiums – members	F1	\$	F2	\$
SMSF auditor fee	H1	\$ 607	H2	6.57% * \$650 42
Investment expenses	I1	\$ 30,803	I2	12.05% * \$35,021.25 4,217
Management and administration expenses	J1	\$ 860	J2	\$ 42
Forestry managed investment scheme expense	U1	\$	U2	\$
Other amounts	L1	\$ 1,305	L2	6.57% * \$1,397.73 91
Tax losses deducted	M1	\$		

B4

6.57% * [\$461.25 + \$55 + \$127.80]

TOTAL DEDUCTIONS
N \$ 33,575
(Total A1 to M1)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ E25 4,392
(Total A2 to L2)

#TAXABLE INCOME OR LOSS	Loss
O \$ 70,261	<input type="checkbox"/>
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	

TOTAL SMSF EXPENSES
Z \$ 37,967
(N plus Y)

#This is a mandatory label.

(ATO Formula)

% Non-deductible expenses = \$7,303 ECPI (C4) / \$111,139 Gross Income (C4) = 6.57%

Tax File Number **846198248**

Section D: **Income tax calculation statement**

#Important:
Section B label **R3**, Section C label **O** and Section D labels **A,T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

#Taxable income	A \$	<input type="text" value="70,261"/>	(an amount must be included even if it is zero)
#Tax on taxable income	T1 \$	<input type="text" value="10,539.15"/>	(an amount must be included even if it is zero)
#Tax on no-TFN-quoted contributions	J \$	<input type="text" value="0.00"/>	(an amount must be included even if it is zero)
Gross tax	B \$	<input type="text" value="10,539.15"/>	(T1 plus J)

Foreign income tax offset	C1 \$	<input type="text" value="68.31"/>	
Rebates and tax offsets	C2 \$	<input type="text"/>	
Non-refundable non-carry forward tax offsets	C \$	<input type="text" value="68.31"/>	(C1 plus C2)

SUBTOTAL 1

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

Early stage venture capital limited partnership tax offset	D1 \$	<input type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	<input type="text" value="0.00"/>	
Early stage investor tax offset	D3 \$	<input type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	D4 \$	<input type="text" value="0.00"/>	
Non-refundable carry forward tax offsets	D \$	<input type="text" value="0.00"/>	(D1 plus D2 plus D3 plus D4)
SUBTOTAL 2	T3 \$	<input type="text" value="10,470.84"/>	(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset	E1 \$	<input type="text" value="418.16"/>	
No-TFN tax offset	E2 \$	<input type="text"/>	
National rental affordability scheme tax offset	E3 \$	<input type="text"/>	
Exploration credit tax offset	E4 \$	<input type="text" value="0.00"/>	
Refundable tax offsets	E \$	<input type="text" value="418.16"/>	(E1 plus E2 plus E3 plus E4)

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

Section 102AAM interest charge

G \$

B14

Tax File Number

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text" value="0.00"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text" value="0.00"/>
Eligible credits	H \$ <input type="text"/>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

B14

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="0.00"/>
	<i>(unused amount from label E – an amount must be included even if it is zero)</i>

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="8,571.68"/>
	<i>(T5 plus G less H less I less K plus L less M plus N)</i>

#This is a mandatory label.

Section E: **Losses**

14 Losses

! If total loss is greater than \$100,000, complete and attach a Losses schedule 2021.

Tax losses carried forward to later income years **U \$**

Net capital losses carried forward to later income years **V \$**

Tax File Number **846198248**

Section F: **Member information**

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name **Skinner**

First given name **Brian** Other given names

Member's TFN See the Privacy note in the Declaration. **686453446** Date of birth **14/09/1952**

Contributions OPENING ACCOUNT BALANCE \$ **40,576.17**

! Refer to instructions for completing these labels.

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$ **21,400.00**

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Proceeds from primary residence disposal **H** \$

Receipt date **H1** Day / Month / Year

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

Contributions from non-complying funds and previously non-complying funds **T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts) **M** \$

TOTAL CONTRIBUTIONS N \$ **21,400.00**
(Sum of labels **A** to **M**)

Other transactions

Accumulation phase account balance **S1** \$ **18,259.89**

Retirement phase account balance - Non CDBIS **S2** \$ **33,002.69**

Retirement phase account balance - CDBIS **S3** \$ **0.00**

0 TRIS Count

Allocated earnings or losses **O** \$ **4,286.41**

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$ **15,000.00**

Loss

Code

Code **M**

CLOSING ACCOUNT BALANCE S \$ **51,262.58**
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

B17
+
B19

Tax File Number **846198248**

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name **Skinner**

First given name **Linda** Other given names

Member's TFN **119166835** Date of birth **20/03/1953**

Contributions

OPENING ACCOUNT BALANCE \$ **266,599.94**

! Refer to instructions for completing these labels.

Employer contributions **A** \$ **7,697.99**

ABN of principal employer **A1**

Personal contributions **B** \$ **21,400.00**

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Proceeds from primary residence disposal **H** \$

Receipt date **H1** Day / Month / Year

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

Contributions from non-complying funds and previously non-complying funds **T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts) **M** \$

TOTAL CONTRIBUTIONS N \$ **29,097.99**
(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$ **46,873.58**

Loss

Accumulation phase account balance **S1** \$ **342,571.51**

Inward rollovers and transfers **P** \$

Retirement phase account balance - Non CDBIS **S2** \$ **0.00**

Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS **S3** \$ **0.00**

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ **342,571.51**
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

B21

Tax File Number **846198248**

Section H: **Assets and liabilities**

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$

Limited recourse borrowing arrangements

Australian residential real property **J1** \$

Australian non-residential real property **J2** \$

Overseas real property **J3** \$

Australian shares **J4** \$

Overseas shares **J5** \$

Other **J6** \$

Property count **J7**

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse borrowing arrangements **J** \$

Non-residential real property **K** \$

Residential real property **L** \$

Collectables and personal use assets **M** \$

Other assets **O** \$

B3

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$
(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 \$

Tax File Number 846198248

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	\$	<input style="width: 90%;" type="text"/>		
Permissible temporary borrowings	V2	\$	<input style="width: 90%;" type="text"/>		
Other borrowings	V3	\$	<input style="width: 90%;" type="text"/>		
			Borrowings	V	\$ <input style="width: 90%;" type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)				W	\$ <input style="width: 90%; text-align: right; value: 393,834;" type="text"/>
			Reserve accounts	X	\$ <input style="width: 90%;" type="text"/>
			Other liabilities	Y	\$ <input style="width: 90%; text-align: right; value: 11,820;" type="text"/>
			TOTAL LIABILITIES	Z	\$ <input style="width: 90%; text-align: right; value: 405,654;" type="text"/>

B3

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2020–21 income year, write **2021**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2021*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2021* for each election. **C**

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

Tax File Number **846198248****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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

Skinner

First given name

Brian

Other given names

Phone number **0297475777**

Email address

skinner@windeyerchambers.com.au

Non-individual trustee name (if applicable)

The Skinner Corporation Pty Ltd

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2021* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

Dodd

First given name

Toby

Other given names

Tax agent's practice

Dodd Accounting

Tax agent's phone number

0409243334

Reference number

SKINNERS0001

Tax agent number

25642008

Capital gains tax (CGT) schedule

2021

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 2021* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

! 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)

Taxpayer's name

SKINNER SUPERANNUATION FUND

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange A \$	<input style="width: 150px;" type="text"/>	K \$ <input style="width: 150px;" type="text"/>
Other shares B \$	<input style="width: 150px;" type="text"/>	L \$ <input style="width: 150px;" type="text"/>
Units in unit trusts listed on an Australian securities exchange C \$	972	M \$ <input style="width: 150px;" type="text"/>
Other units D \$	<input style="width: 150px;" type="text"/>	N \$ <input style="width: 150px;" type="text"/>
Real estate situated in Australia E \$	<input style="width: 150px;" type="text"/>	O \$ <input style="width: 150px;" type="text"/>
Other real estate F \$	<input style="width: 150px;" type="text"/>	P \$ <input style="width: 150px;" type="text"/>
Amount of capital gains from a trust (including a managed fund) G \$	4,507	
Collectables H \$	<input style="width: 150px;" type="text"/>	Q \$ <input style="width: 150px;" type="text"/>
Other CGT assets and any other CGT events I \$	<input style="width: 150px;" type="text"/>	R \$ <input style="width: 150px;" type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds S \$	0	
Total current year capital gains J \$	5,479	

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

B36-37

Tax File Number

2 Capital losses

Total current year capital losses **A** \$

Total current year capital losses applied **B** \$

Total prior year net capital losses applied **C** \$

Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$

Total capital losses applied **E** \$

Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A** \$

Other net capital losses carried forward to later income years **B** \$

Add 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.

B38-39

4 CGT discount

Total CGT discount applied **A** \$

5 CGT concessions for small business

Small business active asset reduction **A** \$

Small business retirement exemption **B** \$

Small business rollover **C** \$

Total small business concessions applied **D** \$

6 Net capital gain

Net capital gain **A** \$

1J 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.

Tax File Number

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.)

! 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** \$

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

! **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** \$ /

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ /

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

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

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

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

Tax File Number

Taxpayer's declaration

! If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

I declare that the information on this form is true and correct.

Signature

Date

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

Contact name

Daytime contact number (include area code)



D. PRIOR YEAR INFORMATION

SKINNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
	23800/BFL0004AU	Bennelong Ex-20 Aust Equities Fd			2,504.60
	23800/EGG0001AU	Eley Griffiths Sm Comp Fund			202.35
	23800/ETL0071AU	T. Rowe Price Glob Equity Fd			2,072.52
	23800/FAIR.AX	Betashares Australian Sustainability Leaders Etf			409.98
	23800/IVV.AX	Ishares S&p 500 Etf			290.13
	23800/MGE.AX	Magellan Global Equities Fund (managed Fund)			700.00
	23800/MGE0001AU	Magellan Global Fd			640.61
	23800/MVA.AX	Vaneck Australian Property Etf			572.22
	23800/MVR.AX	Vaneck Australian Resources Etf			427.00
	23800/VAP.AX2	Vanguard Australian Property Securities Index Etf			617.13
	23900	Dividends Received			
	23900/SRG.AX	SRG Global Limited			35.21
(192.00)	23900/VEA.AX	Viva Energy Group Limited			188.00
(555.83)	23900/YAL.AX	Yancoal Australia Limited			450.99
	24200	Contributions			
	24200/SKIBRI00001A	(Contributions) Skinner, Brian - Accumulation			15,920.35
	24200/SKILIN00001A	(Contributions) Skinner, Linda - Accumulation			19,973.38
(153,713.71)	24700	Changes in Market Values of Investments		59,463.66	
	25000	Interest Received			
(5.64)	25000/ANZ20305449	Super Cash Managment Acc#5449			5.88
	25000/BTWrapCash	BT Wrap Cash Account Statement			44.96
	26500	Other Income			
(56,102.70)	26500/4922846201	Counsel Rent Skinner			49,030.32
	28500	Transfers In			
(172,729.77)	28500/SKILIN00001A	(Transfers In) Skinner, Linda - Accumulation			
	30100	Accountancy Fees		419.32	
518.00	30400	ATO Supervisory Levy		259.00	
	30700	Auditor's Remuneration		650.00	

SKINNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
53.00	30800	ASIC Fees		54.00	
136.93	31500	Bank Charges		105.05	
	37500	Investment Expenses			
	37500/BTWrapCash	BT Wrap Cash Account Statement		4,554.86	
48,311.45	37500/Chambers	Counsel's Chambers Limited		43,875.31	
	41600	Pensions Paid			
10,000.00	41600/SKIBRI00002P	(Pensions Paid) Skinner, Brian - Pension (Account Based Pension)			
25,000.00	41600/SKILIN00006P	(Pensions Paid) Skinner, Linda - Pension (Account Based Pension)			
125.46	48500	Income Tax Expense		949.13	
299,154.81	49000	Profit/Loss Allocation Account			16,244.70
	50010	Opening Balance			
(19,732.00)	50010/SKIBRI00001A	(Opening Balance) Skinner, Brian - Accumulation			0.00
	50010/SKIBRI00002P	(Opening Balance) Skinner, Brian - Pension (Account Based Pension)			31,097.12
(4,534.00)	50010/SKILIN00001A	(Opening Balance) Skinner, Linda - Accumulation			750.21
	50010/SKILIN00006P	(Opening Balance) Skinner, Linda - Pension (Account Based Pension)			291,573.48
	52420	Contributions			
	52420/SKIBRI00001A	(Contributions) Skinner, Brian - Accumulation			15,920.35
	52420/SKILIN00001A	(Contributions) Skinner, Linda - Accumulation			19,973.38
	52850	Transfers In			
(172,729.77)	52850/SKILIN00001A	(Transfers In) Skinner, Linda - Accumulation			0.00
	53100	Share of Profit/(Loss)			
	53100/SKIBRI00001A	(Share of Profit/(Loss)) Skinner, Brian - Accumulation		6,283.15	
(21,365.12)	53100/SKIBRI00002P	(Share of Profit/(Loss)) Skinner, Brian - Pension (Account Based Pension)			0.00
(3,048.15)	53100/SKILIN00001A	(Share of Profit/(Loss)) Skinner, Linda - Accumulation		43,982.08	
(137,219.52)	53100/SKILIN00006P	(Share of Profit/(Loss)) Skinner, Linda - Pension (Account Based Pension)			0.00
	53330	Income Tax			
	53330/SKIBRI00001A	(Income Tax) Skinner, Brian - Accumulation		158.15	

SKINNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
207.75	53330/SKILIN00001A	(Income Tax) Skinner, Linda - Accumulation		1,107.08	
	53800	Contributions Tax			
	53800/SKILIN00001A	(Contributions Tax) Skinner, Linda - Accumulation		607.97	
	54160	Pensions Paid			
10,000.00	54160/SKIBRI00002P	(Pensions Paid) Skinner, Brian - Pension (Account Based Pension)			0.00
25,000.00	54160/SKILIN00006P	(Pensions Paid) Skinner, Linda - Pension (Account Based Pension)			0.00
	56100	Internal Transfers In			
	56100/SKIBRI00001A	(Internal Transfers In) Skinner, Brian - Accumulation			31,097.12
(19,732.00)	56100/SKIBRI00002P	(Internal Transfers In) Skinner, Brian - Pension (Account Based Pension)			0.00
	56100/SKILIN00001A	(Internal Transfers In) Skinner, Linda - Accumulation			291,573.48
(179,353.96)	56100/SKILIN00006P	(Internal Transfers In) Skinner, Linda - Pension (Account Based Pension)			0.00
	57100	Internal Transfers Out			
19,732.00	57100/SKIBRI00001A	(Internal Transfers Out) Skinner, Brian - Accumulation			0.00
	57100/SKIBRI00002P	(Internal Transfers Out) Skinner, Brian - Pension (Account Based Pension)		31,097.12	
179,353.96	57100/SKILIN00001A	(Internal Transfers Out) Skinner, Linda - Accumulation			0.00
	57100/SKILIN00006P	(Internal Transfers Out) Skinner, Linda - Pension (Account Based Pension)		291,573.48	
	60400	Bank Accounts			
1,187.23	60400/ANZ20305449	Super Cash Managment Acc#5449		2,734.73	
156,059.22	60400/BQL20305447	Super Cheque Account Acc#5447		16,949.34	
	60400/BTWrapCash	BT Wrap Cash Account Statement		2,414.39	
	61800	Distributions Receivable			
	61800/BFL0004AU	Bennelong Ex-20 Aust Equities Fd		2,325.83	
	61800/EGG0001AU	Eley Griffiths Sm Comp Fund		202.35	
	61800/ETL0071AU	T. Rowe Price Glob Equity Fd		2,072.52	
	61800/FAIR.AX	Betashares Australian Sustainability Leaders Etf		225.59	
	61800/IVV.AX	Ishares S&p 500 Etf		62.00	

SKINNER SUPERANNUATION FUND

Trial Balance

As at 30 June 2020

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	61800/MGE.AX	Magellan Global Equities Fund (managed Fund)		700.00	
	61800/MGE0001AU	Magellan Global Fd		640.61	
	61800/MVA.AX	Vaneck Australian Property Etf		283.22	
	61800/MVR.AX	Vaneck Australian Resources Etf		206.50	
	61800/VAP.AX2	Vanguard Australian Property Securities Index Etf		165.98	
	74700	Managed Investments (Australian)			
	74700/BFL0004AU	Bennelong Ex-20 Aust Equities Fd	10,948.3500	24,433.43	
	74700/EGG0001AU	Eley Griffiths Sm Comp Fund	11,393.7400	22,508.33	
	74700/ETL0071AU	T. Rowe Price Glob Equity Fd	9,887.2800	15,570.49	
	74700/MGE0001AU	Magellan Global Fd	6,101.0300	15,366.05	
	77600	Shares in Listed Companies (Australian)			
3,521.00	77600/GCS.AX	Global Construction Services Limited	0.0000		0.00
	77600/SRG.AX	SRG Global Limited	7,042.0000	1,478.82	
8,440.00	77600/VEA.AX	Viva Energy Group Limited	4,000.0000	7,280.00	
4,458.48	77600/YAL.AX	Yancoal Australia Limited	1,429.0000	2,900.87	
	77800	Shares in Unlisted Private Companies (Australian)			
149,988.34	77800/Chambers	Counsel's Chambers Limited	5,582.0000	105,276.52	
	78200	Units in Listed Unit Trusts (Australian)			
	78200/FAIR.AX	Betashares Australian Sustainability Leaders Etf	790.0000	13,785.50	
	78200/IVV.AX	Ishares S&p 500 Etf	37.0000	16,515.69	
	78200/MGE.AX	Magellan Global Equities Fund (managed Fund)	4,375.0000	17,412.50	
	78200/MVA.AX	Vaneck Australian Property Etf	578.0000	11,114.94	
	78200/MVR.AX	Vaneck Australian Resources Etf	350.0000	9,702.00	
	78200/VAP.AX2	Vanguard Australian Property Securities Index Etf	220.0000	15,261.40	
(108.00)	84000	GST Payable/Refundable			146.90
(125.46)	85000	Income Tax Payable/Refundable		1,486.87	
	86000	PAYG Payable			609.00
	88000	Sundry Creditors			1,144.46

794,215.83

D5

794,215.83

Current Year Profit/(Loss): (15,295.57)

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).

- ❗ The *Self-managed superannuation fund annual return instructions 2020* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	I	T	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]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 **Tax file number (TFN)**

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

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

2 **Name of self-managed superannuation fund (SMSF)**

SKINNER SUPERANNUATION FUND

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

4 **Current postal address**

8TH FLOOR

225 MACQUARIE ST

Suburb/town

SYDNEY

State/territory

NSW

Postcode

2000

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

Tax File Number **6 SMSF auditor**

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** / / Was Part A of the audit report qualified? **B** No Yes Was Part B of the audit report qualified? **C** No Yes If Part B of the audit report was qualified, have the reported issues been rectified? **D** No Yes **7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number Fund account number

Fund account name

I would like my tax refunds made to this account. Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number Account number

Account name

C Electronic service address alias

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

Tax File Number

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

9 Was the fund wound up during the income year?

No Yes If yes, provide the date on which the fund was wound up / / Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

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

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

No Go to Section B: Income.

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

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

No Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Tax File Number **846198248**

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** \$

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

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income **D1** \$ Net foreign income **D** \$ Loss

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$ Number

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$ Loss

Calculation of assessable contributions
Assessable employer contributions
R1 \$

plus Assessable personal contributions
R2 \$

plus ****No-TFN-quoted contributions**
R3 \$
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST
R6 \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$ Code

Assessable contributions
R \$
(R1 plus R2 plus R3 less R6)

Calculation of non-arm's length income

*Net non-arm's length private company dividends
U1 \$

plus *Net non-arm's length trust distributions
U2 \$

plus *Net other non-arm's length income
U3 \$

*Other income **S** \$ Code

*Assessable income due to changed tax status of fund **T** \$

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

#This is a mandatory label.
*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME **W** \$ Loss
(Sum of labels A to U)

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME **V** \$ Loss
(W less Y)

Tax File Number 846198248

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 \$ <input style="width: 100%;" type="text"/>	A2 \$ <input style="width: 100%;" type="text"/>
Interest expenses overseas	B1 \$ <input style="width: 100%;" type="text"/>	B2 \$ <input style="width: 100%;" type="text"/>
Capital works expenditure	D1 \$ <input style="width: 100%;" type="text"/>	D2 \$ <input style="width: 100%;" type="text"/>
Decline in value of depreciating assets	E1 \$ <input style="width: 100%;" type="text"/>	E2 \$ <input style="width: 100%;" type="text"/>
Insurance premiums – members	F1 \$ <input style="width: 100%;" type="text"/>	F2 \$ <input style="width: 100%;" type="text"/>
SMSF auditor fee	H1 \$ <input style="width: 100%; text-align: right; value: 650;" type="text"/>	H2 \$ <input style="width: 100%;" type="text"/>
Investment expenses	I1 \$ <input style="width: 100%; text-align: right; value: 48,430;" type="text"/>	I2 \$ <input style="width: 100%;" type="text"/>
Management and administration expenses	J1 \$ <input style="width: 100%; text-align: right; value: 837;" type="text"/>	J2 \$ <input style="width: 100%;" type="text"/>
Forestry managed investment scheme expense	U1 \$ <input style="width: 100%;" type="text"/>	U2 \$ <input style="width: 100%;" type="text"/>
Other amounts	L1 \$ <input style="width: 100%;" type="text"/>	L2 \$ <input style="width: 100%; text-align: right; value: 125;" type="text"/>
	<small>Code</small> <input style="width: 20px; height: 15px;" type="text"/>	<small>Code</small> <input style="width: 20px; height: 15px; text-align: center; value: 0;" type="text"/>
Tax losses deducted	M1 \$ <input style="width: 100%;" type="text"/>	

TOTAL DEDUCTIONS

N \$

(Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES

Y \$

(Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS

O \$

(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

Loss

TOTAL SMSF EXPENSES

Z \$

(N plus Y)

#This is a mandatory label.

Tax File Number 846198248

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	\$	<input style="width: 95%;" type="text" value="12,488"/>
<small>(an amount must be included even if it is zero)</small>			
#Tax on taxable income	T1	\$	<input style="width: 95%;" type="text" value="1,873.20"/>
<small>(an amount must be included even if it is zero)</small>			
#Tax on no-TFN-quoted contributions	J	\$	<input style="width: 95%;" type="text" value="0.00"/>
<small>(an amount must be included even if it is zero)</small>			
Gross tax	B	\$	<input style="width: 95%;" type="text" value="1,873.20"/>
<small>(T1 plus J)</small>			

Foreign income tax offset	C1	\$	<input style="width: 95%;" type="text" value="89.76"/>
Rebates and tax offsets	C2	\$	<input style="width: 95%;" type="text"/>
Non-refundable non-carry forward tax offsets			
			C \$ <input style="width: 95%;" type="text" value="89.76"/>
<small>(C1 plus C2)</small>			

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage venture capital limited partnership tax offset carried forward from previous year	D2	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage investor tax offset	D3	\$	<input style="width: 95%;" type="text" value="0.00"/>
Early stage investor tax offset carried forward from previous year	D4	\$	<input style="width: 95%;" type="text" value="0.00"/>
Non-refundable carry forward tax offsets			
			D \$ <input style="width: 95%;" type="text" value="0.00"/>
<small>(D1 plus D2 plus D3 plus D4)</small>			
SUBTOTAL 2			
			T3 \$ <input style="width: 95%;" type="text" value="1,783.44"/>
<small>(T2 less D – cannot be less than zero)</small>			

Complying fund's franking credits tax offset	E1	\$	<input style="width: 95%;" type="text" value="834.31"/>
No-TFN tax offset	E2	\$	<input style="width: 95%;" type="text"/>
National rental affordability scheme tax offset	E3	\$	<input style="width: 95%;" type="text"/>
Exploration credit tax offset	E4	\$	<input style="width: 95%;" type="text" value="0.00"/>
Refundable tax offsets			
			E \$ <input style="width: 95%;" type="text" value="834.31"/>
<small>(E1 plus E2 plus E3 plus E4)</small>			

#TAX PAYABLE	T5	\$	<input style="width: 95%;" type="text" value="949.13"/>
<small>(T3 less E – cannot be less than zero)</small>			

Section 102AAM interest charge

G \$

Tax File Number 846198248

H1 \$	Credit for interest on early payments – amount of interest	<input style="width: 95%;" type="text"/>
H2 \$	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input style="width: 95%;" type="text"/>
H3 \$	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input style="width: 95%;" type="text"/>
H5 \$	Credit for TFN amounts withheld from payments from closely held trusts	0.00
H6 \$	Credit for interest on no-TFN tax offset	<input style="width: 95%;" type="text"/>
H8 \$	Credit for foreign resident capital gains withholding amounts	0.00
Eligible credits		H \$ <input style="width: 95%;" type="text"/>
(H1 plus H2 plus H3 plus H5 plus H6 plus H8)		

#Tax offset refunds <small>(Remainder of refundable tax offsets)</small>	I \$	<input style="width: 95%;" type="text" value="0.00"/> <small>(unused amount from label E – an amount must be included even if it is zero)</small>
--	-------------	--

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	S \$	<input style="width: 95%;" type="text" value="-1,227.87"/> <small>(T5 plus G less H less I less K plus L less M plus N)</small>
---	-------------	--

#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 \$**

Net capital losses carried forward to later income years **V \$**

Tax File Number **846198248**

Section F: **Member information**

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

Skinner

First given name Other given names

Brian

Member's TFN See the Privacy note in the Declaration. **686453446** Date of birth **14/09/1952**

Contributions OPENING ACCOUNT BALANCE \$ **31,097.12**

I Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$ **15,920.35**

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date Day Month Year

H1 / /

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

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

T \$

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

M \$

TOTAL CONTRIBUTIONS N \$ **15,920.35**
(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$ **6,441.30**

Loss **L**

Accumulation phase account balance **S1** \$ **40,576.17**

Inward rollovers and transfers **P** \$

Retirement phase account balance - Non CDBIS **S2** \$ **0.00**

Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS **S3** \$ **0.00**

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ **40,576.17**
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Tax File Number 846198248

MEMBER 2

Title: Mr Mrs X Miss Ms Other

Family name

Skinner

First given name Other given names

Linda

Member's TFN 119166835 Date of birth 20/03/1953

Contributions OPENING ACCOUNT BALANCE \$ 292,323.69

Refer to instructions for completing these labels.

Employer contributions A \$ 4,053.03

ABN of principal employer A1

Personal contributions B \$ 15,920.35

CGT small business retirement exemption C \$

CGT small business 15-year exemption amount D \$

Personal injury election E \$

Spouse and child contributions F \$

Other third party contributions G \$

Proceeds from primary residence disposal H \$

Receipt date H1 Day / Month / Year

Assessable foreign superannuation fund amount I \$

Non-assessable foreign superannuation fund amount J

Transfer from reserve: assessable amount K \$

Transfer from reserve: non-assessable amount L \$

Contributions from non-complying funds and previously non-complying funds T \$

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

TOTAL CONTRIBUTIONS N \$ 19,973.38 (Sum of labels A to M)

Other transactions

Allocated earnings or losses O \$ 45,697.13

Loss L

Accumulation phase account balance S1 \$ 266,599.94

Inward rollovers and transfers P \$

Retirement phase account balance - Non CDBIS S2 \$ 0.00

Outward rollovers and transfers Q \$

Retirement phase account balance - CDBIS S3 \$ 0.00

Lump Sum payments R1 \$

Income stream payments R2 \$

Code

Code

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 266,599.94 (S1 plus S2 plus S3)

Accumulation phase value X1 \$

Retirement phase value X2 \$

Outstanding limited recourse borrowing arrangement amount Y \$

Tax File Number 846198248

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts	A	\$ 83,792
Unlisted trusts	B	\$
Insurance policy	C	\$
Other managed investments	D	\$ 77,878

15b Australian direct investments

<div style="border: 1px solid black; padding: 5px;"> <p>Limited recourse borrowing arrangements</p> <p>Australian residential real property</p> <p>J1 \$ </p> <p>Australian non-residential real property</p> <p>J2 \$ </p> <p>Overseas real property</p> <p>J3 \$ </p> <p>Australian shares</p> <p>J4 \$ </p> <p>Overseas shares</p> <p>J5 \$ </p> <p>Other</p> <p>J6 \$ </p> <p>Property count</p> <p>J7 </p> </div>		<p>Cash and term deposits E \$ 22,098</p> <p>Debt securities F \$ </p> <p>Loans G \$ </p> <p>Listed shares H \$ 11,659</p> <p>Unlisted shares I \$ 105,276</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <p>Limited recourse borrowing arrangements J \$ </p> <p>Non-residential real property K \$ </p> <p>Residential real property L \$ </p> <p>Collectables and personal use assets M \$ </p> <p>Other assets O \$ 8,371</p> </div>
--	--	---

15c Other investments Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares	P	\$
Overseas non-residential real property	Q	\$
Overseas residential real property	R	\$
Overseas managed investments	S	\$
Other overseas assets	T	\$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS	U	\$ 309,074
(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 **\$**

Tax File Number

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text"/>	Borrowings V \$ <input type="text"/>
Permissible temporary borrowings	V2 \$ <input type="text"/>	
Other borrowings	V3 \$ <input type="text"/>	
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="307,174"/>
Reserve accounts		X \$ <input type="text"/>
Other liabilities		Y \$ <input type="text" value="1,900"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="309,074"/>

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$

Total TOFA losses **I** \$

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 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**

Tax File Number **846198248****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

Date / /

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

Skinner

First given name

Brian

Other given names

Phone number

0297475777

Email address

skinner@windeyerchambers.com.au

Non-individual trustee name (if applicable)

The Skinner Corporation Pty Ltd

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

Date / /

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

Dodd

First given name

Toby

Other given names

Tax agent's practice

Dodd Accounting

Tax agent's phone number

0409243334

Reference number

SKINNERS0001

Tax agent number

25642008

SKINNER SUPERANNUATION FUND
Members Statement

D18

Brian Skinner
 15 Hercules Street
 Chatswood, New South Wales, 2067, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	67	Vested Benefits	40,576.17
Tax File Number:	Provided	Total Death Benefit	40,576.17
Date Joined Fund:	01/07/2018		
Service Period Start Date:	31/05/2006		
Date Left Fund:			
Member Code:	SKIBRI00001A		
Account Start Date	01/07/2018		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

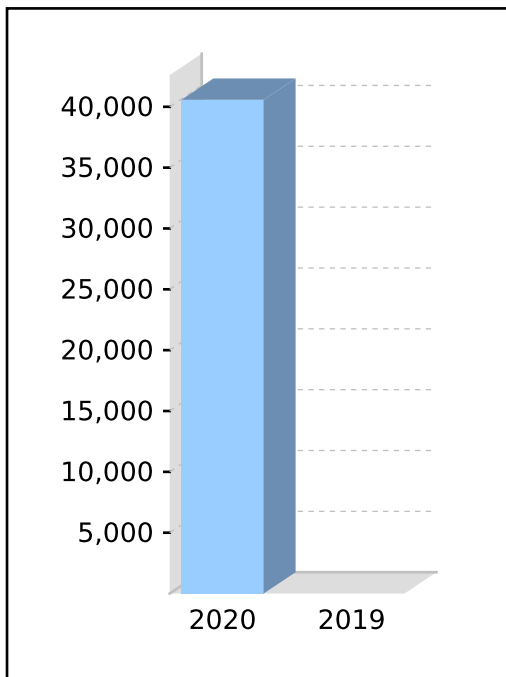
Total Benefits 40,576.17

Preservation Components

Preserved
 Unrestricted Non Preserved 40,576.17
 Restricted Non Preserved

Tax Components

Tax Free 15,920.35
 Taxable 24,655.82
 Investment Earnings Rate -14.69%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019		19,732.00
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	15,920.35	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(6,283.15)	
Internal Transfer In	31,097.12	
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	158.15	
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		19,732.00
Closing balance at 30/06/2020	40,576.17	0.00

SKINNER SUPERANNUATION FUND
Members Statement

D19

Brian Skinner
 15 Hercules Street
 Chatswood, New South Wales, 2067, Australia

Your Details

Date of Birth : Provided
 Age: 67
 Tax File Number: Provided
 Date Joined Fund: 01/07/2018
 Service Period Start Date: 31/05/2006
 Date Left Fund: 01/07/2019
 Member Code: SKIBRI00002P
 Account Start Date: 01/07/2018
 Account Phase: Retirement Phase
 Account Description: Account Based Pension

Nominated Beneficiaries Linda Skinner

Vested Benefits
 Total Death Benefit

Your Balance

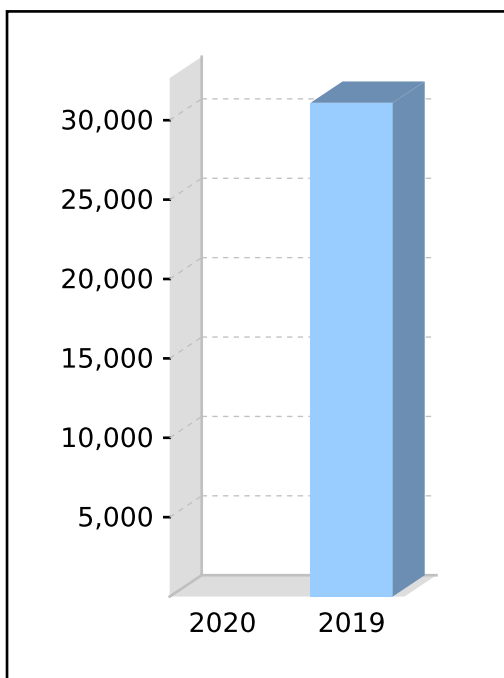
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.00%)
 Taxable
 Investment Earnings Rate 0%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	31,097.12	
<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		
Net Earnings		21,365.12
Internal Transfer In		19,732.00
<u>Decreases to Member account during the period</u>		
Pensions Paid		10,000.00
Contributions Tax		
Income Tax		
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	31,097.12	
Closing balance at 30/06/2020	0.00	31,097.12

SKINNER SUPERANNUATION FUND
Members Statement

D20

Linda Skinner
 15 Hercules Street
 Chatswood, New South Wales, 2067, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	67	Vested Benefits	266,599.94
Tax File Number:	Provided	Total Death Benefit	266,599.94
Date Joined Fund:	01/07/2018		
Service Period Start Date:	31/05/2006		
Date Left Fund:			
Member Code:	SKILIN00001A		
Account Start Date	01/07/2018		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

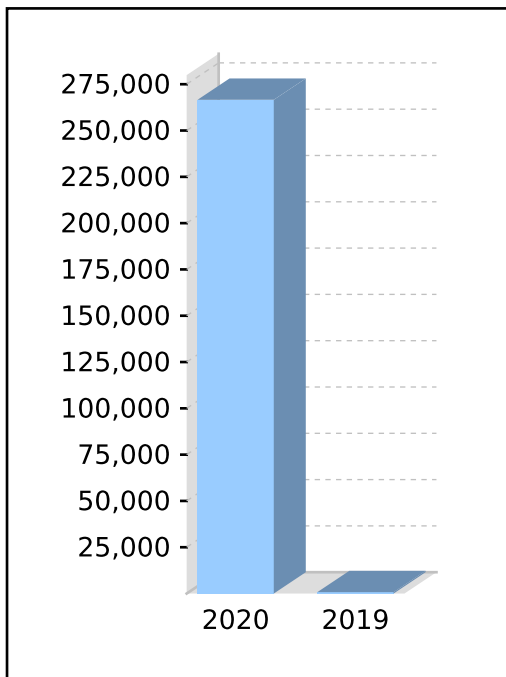
Total Benefits 266,599.94

Preservation Components

Preserved
 Unrestricted Non Preserved 266,599.94
 Restricted Non Preserved

Tax Components

Tax Free 35,427.84
 Taxable 231,172.10
 Investment Earnings Rate -14.70%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	750.21	4,534.00
<u>Increases to Member account during the period</u>		
Employer Contributions	4,053.03	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	15,920.35	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		172,729.77
Net Earnings	(43,982.08)	3,048.15
Internal Transfer In	291,573.48	
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	607.97	
Income Tax	1,107.08	207.75
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		179,353.96
Closing balance at 30/06/2020	266,599.94	750.21

SKINNER SUPERANNUATION FUND
Members Statement

D21

Linda Skinner
 15 Hercules Street
 Chatswood, New South Wales, 2067, Australia

Your Details

Date of Birth : Provided
 Age: 67
 Tax File Number: Provided
 Date Joined Fund: 01/07/2018
 Service Period Start Date: 31/05/2006
 Date Left Fund: 01/07/2019
 Member Code: SKILIN00006P
 Account Start Date: 16/06/2019
 Account Phase: Retirement Phase
 Account Description: Account Based Pension

Nominated Beneficiaries Brian Skinner

Vested Benefits
 Total Death Benefit

Your Balance

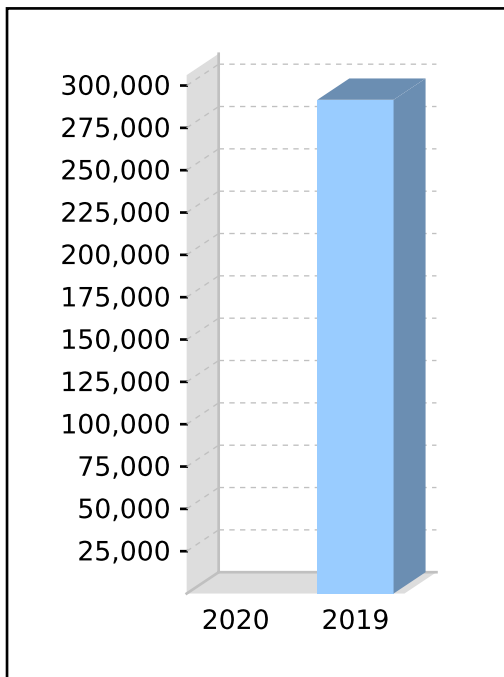
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (6.69%)
 Taxable
 Investment Earnings Rate 0%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	291,573.48	
<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		
Net Earnings		137,219.52
Internal Transfer In		179,353.96
<u>Decreases to Member account during the period</u>		
Pensions Paid		25,000.00
Contributions Tax		
Income Tax		
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	291,573.48	
Closing balance at 30/06/2020	0.00	291,573.48

SKINNER SUPERANNUATION FUND

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%
Cash/Bank Accounts								
BT Wrap Cash Account Statement		2,414.390000	2,414.39	2,414.39	2,414.39			0.80 %
Super Cash Management Acc#5449		2,734.730000	2,734.73	2,734.73	2,734.73			0.91 %
Super Cheque Account Acc#5447		16,949.340000	16,949.34	16,949.34	16,949.34			5.64 %
			22,098.46		22,098.46		0.00 %	7.35 %
Managed Investments (Australian)								
BFL0004AU Bennelong Ex-20 Aust Equities Fd	10,948.35	2.231700	24,433.43	2.29	25,061.00	(627.57)	(2.50) %	8.13 %
EGG0001AU Eley Griffiths Sm Comp Fund	11,393.74	1.975500	22,508.33	2.20	25,061.00	(2,552.67)	(10.19) %	7.49 %
MGE0001AU Magellan Global Fd	6,101.03	2.518600	15,366.05	2.46	15,030.50	335.55	2.23 %	5.11 %
ETL0071AU T. Rowe Price Glob Equity Fd	9,887.28	1.574800	15,570.49	1.52	15,030.50	539.99	3.59 %	5.18 %
			77,878.30		80,183.00	(2,304.70)	(2.87) %	25.90 %
Shares in Listed Companies (Australian)								
SRG.AX SRG Global Limited	7,042.00	0.210000	1,478.82	0.69	4,859.00	(3,380.18)	(69.57) %	0.49 %
VEA.AX Viva Energy Group Limited	4,000.00	1.820000	7,280.00	0.63	2,520.00	4,760.00	188.89 %	2.42 %
YAL.AX Yancoal Australia Limited	1,429.00	2.030000	2,900.87	2.16	3,090.82	(189.95)	(6.15) %	0.96 %
			11,659.69		10,469.82	1,189.87	11.36 %	3.88 %
Shares in Unlisted Private Companies (Australian)								
Chambers Counsel's Chambers Limited	5,582.00	18.860000	105,276.52	1.00	5,582.00	99,694.52	1,786.00 %	35.01 %
			105,276.52		5,582.00	99,694.52	1,786.00 %	35.01 %
Units in Listed Unit Trusts (Australian)								
FAIR.AX Betashares Australian Sustainability Leaders Etf	790.00	17.450000	13,785.50	17.72	13,998.30	(212.80)	(1.52) %	4.58 %
IVV.AX Ishares S&p 500 Etf	37.00	446.370000	16,515.69	430.00	15,909.93	605.76	3.81 %	5.49 %
MGE.AX Magellan Global Equities Fund (managed Fund)	4,375.00	3.980000	17,412.50	3.79	16,579.25	833.25	5.03 %	5.79 %
MVA.AX Vaneck Australian Property Etf	578.00	19.230000	11,114.94	25.97	15,009.20	(3,894.26)	(25.95) %	3.70 %

SKINNER SUPERANNUATION FUND
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%
MVR.AX Vaneck Australian Resources Etf	350.00	27.720000	9,702.00	28.66	10,031.50	(329.50)	(3.28) %	3.23 %
VAP.AX Vanguard Australian Property Securities Index Etf	220.00	69.370000	15,261.40	90.69	19,951.20	(4,689.80)	(23.51) %	5.08 %
			83,792.03		91,479.38	(7,687.35)	(8.40) %	27.87 %
			300,705.00		209,812.66	90,892.34	43.32 %	100.00 %

Skinner Superannuation Fund 2020

Monday, Aug 2nd 2021

No	Account	Description	Client Response
1	ATO	Regarding Integrated Client Account, \$652 PAYG Q2/2020 wasn't paid. However, there was \$652 withdrawn from fund's bank account on 23/12/2019. Please clarify and advise treatment.	mark as paid.
2	Bank Accounts	1/ As per BOQ Super Cash Mngmnt #5447 provided, the opening balance @ 01/07/2019 was \$151,739.92. However, the opening balance in BGL360 was \$156,059.22. Please advise treatment for \$4,319.3 difference. 2/ Regarding BT Wrap Cash Account , we note that the opening balance @ 01/07/2019 was \$25,000. However, this account wasn't opened last year. Please clarify and advise treatment.	please see the attached doc
3	Contributions	Please confirm the amounts in GL#91000 attached were employer contributions for members. If yes, please advise how to split for each member. If not, please advise treatment of these amounts. (Please refer to attached file – page 1)	Confirmed. all linda
4	Pension Payments	Both members Brian and Linda were in pension accounts, however we were unable to see any pension paid during year. Please confirm we should commute these ABP to accumulation on 01/07/2019. Otherwise, please advise. Please refer to Minimum pension Required in attached - page 2.	see attached
5	Portfolio	Please provide Annual tax statement for BT Wrap Portfolio to record income component correctly.	see attached
6	Unlisted Private Company	Regarding Counsel's Chambers Limited, please provide us with the followings: + 2020 Financial statement + 2020 Income Tax Return + Holding confirmation (number of units & market price as at 30 June) ***Please note that based on last year, we have classified the related amounts as per attached file - page 3-5. Please provide supporting document or confirm the treatment was correct. Please also note that this Other Income account (page 3) wasn't linked to any investment account.	attached is all held information

SKINNER SUPERANNUATION FUND

Unrealised Capital Gains - Detailed Report

As at 08 December 2020

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit //(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Managed Investments (Australian)										
BFL0004AU - Bennelong Ex-20 Aust Equities Fd										
	22/07/2019	6,500.54	15,030.50	3.38	15,027.12	17,792.6280	2,765.51	0.00	1,843.67	0.00
	07/08/2019	4,447.81	10,030.50	2.32	10,028.18	12,174.1008	2,145.92	0.00	1,430.61	0.00
		10,948.35	25,061.00	5.70	25,055.30	29,966.7288	4,911.43	0.00	3,274.29	0.00
EGG0001AU - Eley Griffiths Sm Comp Fund										
	22/07/2019	6,781.19	15,030.50	7.18	15,023.32	15,781.1854	757.86	0.00	505.24	0.00
	07/08/2019	4,612.55	10,030.50	4.88	10,025.62	10,734.3264	708.71	0.00	472.47	0.00
		11,393.74	25,061.00	12.06	25,048.94	26,515.5118	1,466.57	0.00	977.71	0.00
ETL0071AU - T. Rowe Price Glob Equity Fd										
	22/07/2019	9,887.28	15,030.50	0.00	15,030.50	18,402.2055	3,371.71	0.00	2,247.80	0.00
		9,887.28	15,030.50	0.00	15,030.50	18,402.2055	3,371.71	0.00	2,247.80	0.00
MGE0001AU - Magellan Global Fd										
	22/07/2019	6,101.03	15,030.50	(1,343.94)	16,374.44	15,515.5294	(858.91)	0.00	0.00	0.00
		6,101.03	15,030.50	(1,343.94)	16,374.44	15,515.5294	(858.91)	0.00	0.00	0.00
		38,330.40	80,183.00	(1,326.18)	81,509.18	90,399.9755	8,890.80	0.00	6,499.80	0.00
Shares in Listed Companies (Australian)										
SRG.AX - SRG Global Limited										
	30/06/2018	7,042.00	4,859.00	0.00	4,859.00	3,028.0600	(1,830.94)	0.00	0.00	0.00
		7,042.00	4,859.00	0.00	4,859.00	3,028.0600	(1,830.94)	0.00	0.00	0.00
VEA.AX - Viva Energy Group Limited										
	30/06/2018	3,360.00	1,661.60	0.00	1,661.60	6,468.0000	4,806.40	0.00	3,204.27	0.00

SKINNER SUPERANNUATION FUND

Unrealised Capital Gains - Detailed Report

As at 08 December 2020

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Shares in Listed Companies (Australian)										
VEA.AX - Viva Energy Group Limited										
		3,360.00	1,661.60	0.00	1,661.60	6,468.0000	4,806.40	0.00	3,204.27	0.00
YAL.AX - Yancoal Australia Limited										
	30/06/2018	1,429.00	3,090.82	0.00	3,090.82	3,558.2100	467.39	0.00	311.59	0.00
		1,429.00	3,090.82	0.00	3,090.82	3,558.2100	467.39	0.00	311.59	0.00
		11,831.00	9,611.42	0.00	9,611.42	13,054.2700	3,442.85	0.00	3,515.86	0.00
Shares in Unlisted Private Companies (Australian)										
Chambers - Counsel's Chambers Limited										
	15/08/2006	5,582.00	5,582.00	0.00	5,582.00	105,276.5200	99,694.52	0.00	66,463.01	0.00
		5,582.00	5,582.00	0.00	5,582.00	105,276.5200	99,694.52	0.00	66,463.01	0.00
		5,582.00	5,582.00	0.00	5,582.00	105,276.5200	99,694.52	0.00	66,463.01	0.00
Units in Listed Unit Trusts (Australian)										
FAIR.AX - Betashares Australian Sustainability Leaders Etf										
	09/08/2019	790.00	13,998.30	36.40	13,961.90	14,662.4000	700.50	0.00	467.00	0.00
		790.00	13,998.30	36.40	13,961.90	14,662.4000	700.50	0.00	467.00	0.00
IVV.AX - Ishares S&p 500 Etf										
	23/07/2019	35.00	14,964.05	0.00	14,964.05	17,411.8000	2,447.75	0.00	1,631.83	0.00
	22/04/2020	2.00	945.88	0.00	945.88	994.9600	49.08	0.00	0.00	0.00
	06/11/2020	10.00	4,845.00	0.00	4,845.00	4,974.8000	129.80	0.00	0.00	0.00
		47.00	20,754.93	0.00	20,754.93	23,381.5600	2,626.63	0.00	1,631.83	0.00
MGE.AX - Magellan Global Equities Fund (managed Fund)										

SKINNER SUPERANNUATION FUND

Unrealised Capital Gains - Detailed Report

As at 08 December 2020

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Units in Listed Unit Trusts (Australian)										
MGE.AX - Magellan Global Equities Fund (managed Fund)										
	23/07/2019	4,000.00	14,999.00	(119.81)	15,118.81	15,480.0000	361.19	0.00	240.79	0.00
	22/04/2020	375.00	1,580.25	(11.23)	1,591.48	1,451.2500	(140.23)	0.00	0.00	0.00
	06/11/2020	1,230.00	5,020.50	398.36	4,622.14	4,760.1000	137.96	0.00	0.00	0.00
		5,605.00	21,599.75	267.32	21,332.43	21,691.3500	358.92	0.00	240.79	0.00
MVA.AX - Vaneck Australian Property Etf										
	23/07/2019	578.00	15,009.20	32.33	14,976.87	13,247.7600	(1,729.11)	0.00	0.00	0.00
		578.00	15,009.20	32.33	14,976.87	13,247.7600	(1,729.11)	0.00	0.00	0.00
MVR.AX - Vaneck Australian Resources Etf										
	09/08/2019	350.00	10,031.50	(422.77)	10,454.27	10,804.5000	350.23	0.00	233.49	0.00
		350.00	10,031.50	(422.77)	10,454.27	10,804.5000	350.23	0.00	233.49	0.00
VAP.AX2 - Vanguard Australian Property Securities Index Etf										
	09/08/2019	220.00	19,951.20	48.79	19,902.41	18,334.8000	(1,567.61)	0.00	0.00	0.00
		220.00	19,951.20	48.79	19,902.41	18,334.8000	(1,567.61)	0.00	0.00	0.00
		7,590.00	101,344.88	(37.93)	101,382.81	102,122.3700	739.56	0.00	2,573.11	0.00
			196,721.30	(1,364.11)	198,085.41	310,853.1355	112,767.73	0.00	79,051.79	0.00

Ref. Scheme F37

+ MGOC units = 5,605 MGE * 1.51923379 = 8,515 MGOC

+ MGOC MV = 8,515 * \$2.55 = \$21,713.25 > Cost = \$21,332.43

>> Cost base MGOC = Cost base MGE = \$21,599.75



E. PREPARATION DOCUMENTS

SKINNER SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

Date	Payment Received	Non Primary Production Income (A) * ₁			Distributed Capital Gains (B) * ₂				Foreign Income * ₃		Non-Assessable			Taxable Income	
		Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt		Tax Free
Managed Investments (Australian)															
BFL0004AU Bennelong Ex-20 Aust Equities Fd															
13/01/2021	8.16	0.42	7.14		83.12	I				0.60	2.19			0.00	93.47
30/06/2021	1,674.11	127.13	29.36	1.40	63.40	I	396.69	394.01	675.40	47.44	19.27			2.68	1,360.09
F189-194	1,682.27	127.55	36.50	1.40	146.52		396.69	394.01	675.40	48.04	21.46			2.68	1,453.56
<i>Net Cash Distribution:</i>		1,682.27													
EGG0001AU Eley Griffiths Sm Comp Fund															
30/06/2021	4,536.12			4,536.12		I								0.00	4,536.12
F195	4,536.12			4,536.12										0.00	4,536.12
<i>Net Cash Distribution:</i>		4,536.12 Distribution component not available >> 100% Taxable													
ETL0071AU T. Rowe Price Glob Equity Fd															
30/06/2021	2,753.14					I	720.96	720.96	1,311.22					0.00	2,032.18
E22	2,753.14						720.96	720.96	1,311.22					0.00	2,032.18
<i>Net Cash Distribution:</i>		2,753.14 Distribution component not available >> Based on BGL360 Dist. tax automation													
MGE0001AU Magellan Global Fd															
19/11/2020	297.73					I	58.75	58.75						180.23	58.75
30/06/2021	311.15					I	84.29	84.29						142.57	84.29
F55	608.88						143.04	143.04						322.80	143.04
<i>Net Cash Distribution:</i>		608.88													

SKINNER SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

Date	Payment Received	Non Primary Production Income (A) * ₁				Distributed Capital Gains (B) * ₂				Foreign Income * ₃		Non-Assessable			Taxable Income	
		Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free		Tax Deferred / AMIT * ₆
VAP.AX	Vanguard Australian Property Securities Index Etf															
16/10/2020	F57	29.17	4.87	4.53	10.99	3.29	4.39	I	4.39						0.00	28.07
19/01/2021	F59	165.63	2.05	2.07	156.94			I			4.57	0.07			0.00	165.70
20/04/2021	F61	116.11	7.19	5.26		3.97	51.83	I	51.83						0.00	68.25
30/06/2021	F63	603.38		1.51	300.00		130.45	I	130.45	32.82			8.15		0.00	464.78
		914.29	14.11	13.37	467.93	7.26	186.67		186.67	32.82	4.57	0.07	8.15		0.00	726.80
	<i>Net Cash Distribution:</i>	914.29														
		3,549.94	411.53	86.50	818.54	197.57	469.85		469.86	32.82	310.89	56.21	8.15		941.80	2,383.91
TOTAL		13,130.35	539.08	123.00	5,356.06	344.09	1,730.54		1,727.87	2,019.44	358.93	77.67	8.15		1,267.28	10,548.81

↔ **\$436.60** ↔

Total Distributed Gains

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	1,730.54	5,480.52
Total	1,730.54	5,480.52

Franking Credit = \$344.09 + \$74.07 (E6) = \$418.16

*₁ Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * ₇	Franking Credits	Total Including Credits
11M Gross trust distributions	539.08	123.00	5,356.06		6,018.14	343.90	6,362.04

*₂ Forms part of the Net Capital Gains calculation for Tax Label 11A.*₃ Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.*₄ Taxable Income is designed to match Tax Statement provided by Fund Manager.

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

*₅ This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.*₆ AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.*₇ Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.

SKINNER SUPERANNUATION FUND

Dividend Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
Shares in Listed Companies (Australian)										
SRG.AX SRG Global Limited										
30/07/2020	F32									
21/10/2020										
28/04/2021	F31									
		140.84	0.00	140.84	60.36					
VEA.AX Viva Energy Group Limited										
16/09/2020	F32									
13/10/2020			237.60	237.60	0.00	0.00				
		269.60	237.60	32.00	13.71					
		410.44	237.60	172.84	74.07					

SKINNER SUPERANNUATION FUND

Dividend Reconciliation Report

For The Period 01 July 2020 - 30 June 2021

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
TOTAL	F29 410.44	237.60	172.84	74.07						

Tax Return Reconciliation

	Totals	Tax Return Label
Unfranked	237.60	J
Franked Dividends	172.84	K
Franking Credits	74.07	L

SKINNER SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Interest Received (25000)					
<u>Super Cash Management Acc#5449 (ANZ20305449)</u>					
31/07/2020	INTEREST			0.36	0.36 CR
31/08/2020	INTEREST			0.36	0.72 CR
30/09/2020	INTEREST		F5	0.23	0.95 CR
31/10/2020	INTEREST			0.37	1.32 CR
30/11/2020	INTEREST			0.26	1.58 CR
31/12/2020	INTEREST			0.21	1.79 CR
31/01/2021	INTEREST			0.20	1.99 CR
28/02/2021	INTEREST			0.20	2.19 CR
31/03/2021	INTEREST		F4	0.25	2.44 CR
30/04/2021	INTEREST			0.31	2.75 CR
31/05/2021	INTEREST			0.34	3.09 CR
30/06/2021	INTEREST			0.33	3.42 CR
				3.42	3.42 CR
<u>ATO Interest (ATO)</u>					
27/05/2021	ICA to ITA, ATO Interest		F112	0.66	0.66 CR
				0.66	0.66 CR
<u>BT Panorama Cash (BTPanoramaCash)</u>					
31/05/2021	Interest payment for Cash Management Account			0.02	0.02 CR
30/06/2021	Interest payment for Cash Management Account			0.17	0.19 CR
				0.19	0.19 CR
<u>BT Wrap Cash Account Statement (BTWrapCash)</u>					
01/07/2020	Interest		F31	0.28	0.28 CR
01/10/2020	Interest			0.21	0.49 CR
01/01/2021	Interest			0.16	0.65 CR
01/04/2021	Interest			0.18	0.83 CR
22/05/2021	Interest			0.13	0.96 CR
				0.96	0.96 CR
Total Debits:	0.00				
Total Credits:	5.23				

SKINNER SUPERANNUATION FUND

Detailed Activity Statement Preparation

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
Income				
Sales				
Other Income				
Counsel Rent Skinner				
28/07/2020	TFR FROM 020441911 IB2-48801581	4,494.45	100%	408.59
28/08/2020	TFR FROM 020441911 IB2-26314841	4,494.45	100%	408.59
28/09/2020	TFR FROM 020441911 IB2-15235741	4,494.45	100%	408.59
28/10/2020	TFR FROM 020441911 IB2-33505841	4,494.45	100%	408.59
28/11/2020	TFR FROM 020441911 IB2-31121861	4,494.45	100%	408.59
28/12/2020	TFR FROM 020441911 IB2-62564061	4,494.45	100%	408.59
28/01/2021	TFR FROM 020441911 IB2-78964581	4,494.45	100%	408.59
28/02/2021	TFR FROM 020441911 IB2-83135061	4,494.45	100%	408.59
28/03/2021	TFR FROM 020441911 IB2-48457281	4,494.45	100%	408.59
28/04/2021	TFR FROM 020441911 IB2-30341123	4,494.45	100%	408.59
28/05/2021	TFR FROM 020441911 IB2-48344621	4,494.45	100%	408.59
28/06/2021	TFR FROM 020441911 IB2-76837690	4,494.45	100%	408.59
A2#3: Record as per LY		53,933.40		4,903.08
		53,933.40		4,903.08
Total Sales	G1	53,933.40		
Total GST collected on Sales	1A			4,903.08
Expenses				
Capital Purchases				
Total Capital Purchases	G10	0.00		
Non Capital Purchases				
ASIC Fees				
ASIC Fees				
30/06/2021	ASIC FY21	55.00	GST Free	0.00
		55.00		0.00
		55.00		0.00
Accountancy Fees				
Accountancy Fees				
31/05/2021	PAY ANYONE TO T.J. Dodd Pty Li mited	495.00	75%	33.75
012401 382439				

F7

F6

Net = \$49,030.32

SKINNER SUPERANNUATION FUND

Detailed Activity Statement Preparation

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST	
		495.00		33.75	
		495.00		33.75	
				Net = \$461.25	
Advisor Fees					
Advisor Fees					
17/06/2021 833402389 IB2-141	PAY ANYONE TO ASR Wealth 08235 6	A10#1 / F6	1,500.00	75%	102.27
			1,500.00		102.27
			1,500.00		102.27
					Net = \$1,397.73
Auditor's Remuneration					
Auditor's Remuneration					
31/05/2021 012401 382439	PAY ANYONE TO T.J. Dodd Pty Li mited	F107	650.00	GST Free	0.00
			650.00		0.00
			650.00		0.00
Bank Charges					
Bank Charges					
30/09/2020	ACCOUNT MAINTENANCE FEE	F7	7.00	GST Free	0.00
30/09/2020	INTERNET PAY ANYONE FEE		0.65	GST Free	0.00
30/09/2020	ACCOUNT MAINTENANCE FEE CMA	F5	5.00	GST Free	0.00
31/10/2020	ACCOUNT MAINTENANCE FEE	F7	7.00	GST Free	0.00
31/10/2020	INTERNET PAY ANYONE FEE		0.65	GST Free	0.00
31/10/2020	ACCOUNT MAINTENANCE FEE CMA	F5	5.00	GST Free	0.00
30/11/2020	ACCOUNT MAINTENANCE FEE	F7	7.00	GST Free	0.00
30/11/2020	INTERNET PAY ANYONE FEE		0.65	GST Free	0.00
30/11/2020	ACCOUNT MAINTENANCE FEE CMA	F5	5.00	GST Free	0.00
31/12/2020	ACCOUNT MAINTENANCE FEE	F6	7.00	GST Free	0.00
31/12/2020	INTERNET PAY ANYONE FEE		0.65	GST Free	0.00
31/12/2020	ACCOUNT MAINTENANCE FEE CMA	F4	5.00	GST Free	0.00
31/01/2021	ACCOUNT MAINTENANCE FEE	F6	7.00	GST Free	0.00
31/01/2021	ACCOUNT MAINTENANCE FEE CMA	F4	5.00	GST Free	0.00
28/02/2021	ACCOUNT MAINTENANCE FEE	F6	7.00	GST Free	0.00
28/02/2021	INTERNET PAY ANYONE FEE		1.30	GST Free	0.00
28/02/2021	ACCOUNT MAINTENANCE FEE CMA	F4	5.00	GST Free	0.00
31/03/2021	ACCOUNT MAINTENANCE FEE	F6	7.00	GST Free	0.00

SKINNER SUPERANNUATION FUND

Detailed Activity Statement Preparation

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
31/03/2021 INTERNET PAY ANYONE FEE	F6	0.65	GST Free	0.00
31/03/2021 ACCOUNT MAINTENANCE FEE CMA	F4	5.00	GST Free	0.00
30/04/2021 ACCOUNT MAINTENANCE FEE	F6	7.00	GST Free	0.00
30/04/2021 INTERNET PAY ANYONE FEE	F6	0.65	GST Free	0.00
30/04/2021 ACCOUNT MAINTENANCE FEE CMA	F4	5.00	GST Free	0.00
31/05/2021 ACCOUNT MAINTENANCE FEE	F6	7.00	GST Free	0.00
31/05/2021 INTERNET PAY ANYONE FEE	F6	1.30	GST Free	0.00
31/05/2021 ACCOUNT MAINTENANCE FEE CMA	F4	5.00	GST Free	0.00
30/06/2021 ACCOUNT MAINTENANCE FEE	F6	7.00	GST Free	0.00
30/06/2021 INTERNET PAY ANYONE FEE	F6	1.30	GST Free	0.00
30/06/2021 ACCOUNT MAINTENANCE FEE CMA	F4	5.00	GST Free	0.00
		127.80		0.00
		127.80		0.00
Investment Expenses				
BT Panorama Cash				
03/06/2021 Administration fee for the period 22/05/2021 to 31		19.30	GST Free	0.00
03/06/2021 Custodial holdings option fee for the period 22/05	F1	8.22	GST Free	0.00
07/06/2021 Advice fee for the period 22/05/2021 to 31/05/2021		107.84	GST Free	0.00
		135.36		0.00
BT Wrap Cash Account Statement				
01/07/2020 Ongoing Adviser Fee for the period 01 Jun 2020 to		283.00	GST Free	0.00
01/07/2020 Account Keeping Fee for the period 01 Jun 2020 to		72.91	GST Free	0.00
04/08/2020 Ongoing Adviser Fee for the period 01 Jul 2020 to		292.16	GST Free	0.00
04/08/2020 Account Keeping Fee for the period 01 Jul 2020 to		74.54	GST Free	0.00
20/08/2020 Expense Recovery Legislative		3.67	GST Free	0.00
01/09/2020 Ongoing Adviser Fee for the period 01 Aug 2020 to		300.24	GST Free	0.00
01/09/2020 Account Keeping Fee for the period 01 Aug 2020 to		75.74	GST Free	0.00
01/10/2020 Ongoing Adviser Fee for the period 01 Sep 2020 to		293.83	GST Free	0.00
01/10/2020 Account Keeping Fee for the period 01 Sep 2020 to		73.98	GST Free	0.00
02/11/2020 Ongoing Adviser Fee for the period 01 Oct 2020 to		303.19	GST Free	0.00
02/11/2020 Account Keeping Fee for the period 01 Oct 2020 to		76.26	GST Free	0.00
01/12/2020 Ongoing Adviser Fee for the period 01 Nov 2020 to		299.34	GST Free	0.00

SKINNER SUPERANNUATION FUND

Detailed Activity Statement Preparation

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
01/12/2020 to 04/01/2021	Account Keeping Fee for the period 01 Nov 2020 to 01 Dec 2020	76.33	GST Free	0.00
01/02/2021 to 01/03/2021	Account Keeping Fee for the period 01 Jan 2021 to 01 Feb 2021	102.37	GST Free	0.00
01/03/2021 to 01/04/2021	Ongoing Adviser Fee for the period 01 Feb 2021 to 01 Mar 2021	287.70	GST Free	0.00
01/04/2021 to 03/05/2021	Account Keeping Fee for the period 01 Feb 2021 to 01 Mar 2021	73.41	GST Free	0.00
01/04/2021 to 03/05/2021	Ongoing Adviser Fee for the period 01 Mar 2021 to 01 Apr 2021	324.16	GST Free	0.00
01/04/2021 to 03/05/2021	Account Keeping Fee for the period 01 Mar 2021 to 01 Apr 2021	82.21	GST Free	0.00
03/05/2021 to 03/05/2021	Ongoing Adviser Fee for the period 01 Apr 2021 to 01 Apr 2021	320.79	GST Free	0.00
03/05/2021 to 22/05/2021	Account Keeping Fee for the period 01 Apr 2021 to 01 May 2021	81.61	GST Free	0.00
22/05/2021 to 22/05/2021	Ongoing Adviser Fee for the period 01 May 2021 to 01 May 2021	225.80	GST Free	0.00
22/05/2021 to 22/05/2021	Account Keeping Fee for the period 01 May 2021 to 01 May 2021	57.52	GST Free	0.00
		F28		
		3,862.30		0.00
Counsel's Chambers Limited A2#3: Record as per LY				
11/09/2020 082053 5807	PAY ANYONE TO 8 Windeyer Pty L limited	1,563.58	100%	142.14
15/10/2020 082053 5807	PAY ANYONE TO 8 Windeyer Pty L limited	2,942.76	100%	267.52
02/11/2020 24249	Direct Debit COUNSEL'S CHAMB E 69298R-	2,169.30	F98 100%	197.21
13/11/2020 082053 5807	PAY ANYONE TO 8 Windeyer Pty L limited	1,578.13	100%	143.47
01/12/2020 24853	Direct Debit COUNSEL'S CHAMB E 70703R-	2,169.30	F99 100%	197.21
09/12/2020 082053 5807	PAY ANYONE TO 8 Windeyer Pty L limited	1,565.23	100%	142.29
04/01/2021 25484	Direct Debit COUNSEL'S CHAMB E 72309R-	2,169.30	F100 100%	197.21
01/02/2021 26119	Direct Debit COUNSEL'S CHAMB E 73904R-	2,169.30	F101 100%	197.21
06/02/2021 082053 5807	PAY ANYONE TO 8 Windeyer Pty L limited	1,650.43	100%	150.04
01/03/2021 26901	Direct Debit COUNSEL'S CHAMB E 75540R-	2,169.30	100%	197.21
08/03/2021 082053 5807	PAY ANYONE TO 8 Windeyer Pty L limited	1,542.43	100%	140.22
01/04/2021 27533	Direct Debit COUNSEL'S CHAMB E 77122R-	2,169.30	F6 100%	197.21
23/04/2021 082053 5807	PAY ANYONE TO 8 Windeyer Pty L limited	1,547.83	100%	140.71
03/05/2021 28287	Direct Debit COUNSEL'S CHAMB E 78909R-	2,169.30	F104 100%	197.21
06/05/2021 082053 5807	PAY ANYONE TO 8 Windeyer Pty L limited	2,182.48	100%	198.41
01/06/2021 28968	Direct Debit COUNSEL'S CHAMB E 80630R-	2,169.30	F105 100%	197.21
03/06/2021 082053 5807	PAY ANYONE TO 8 Windeyer Pty L limited	2,198.68	100%	199.88
		34,125.95		3,102.36
		38,123.61		3,102.36
			Net = \$35,021.25	

SKINNER SUPERANNUATION FUND

Detailed Activity Statement Preparation

For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Incl GST)	GST Rate	GST
Total Non Capital Purchases	G11	40,951.41		
Total GST Paid on Purchases	1B			3,238.38

BAS Summary

Total Sales	G1	53,933.40	Total GST Collected on Sales	1A	4,903.08
Total Capital Purchases	G10	0.00	Total GST Paid on Purchases	1B	3,238.38
Total Non Capital Purchases	G11	40,951.41	GST Payable / (Refundable)		1,664.70

SKINNER SUPERANNUATION FUND
Market Movement Report

As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
BFL0004AU - Bennelong Ex-20 Aust Equities Fd										
	01/07/2020	Opening Balance	10,948.35	0.00	0.00	0.00	24,433.43	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	9,575.43	0.00	34,008.86	0.00	0.00	0.00
	30/06/2021		10,948.35	0.00	9,575.43	0.00	34,008.86	0.00	0.00	0.00
Chambers - Counsel's Chambers Limited										
	01/07/2020	Opening Balance	5,582.00	0.00	0.00	0.00	105,276.52	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	910.68	0.00	106,187.20	0.00	0.00	0.00
	30/06/2021		5,582.00	0.00	910.68	0.00	106,187.20	0.00	0.00	0.00
EGG0001AU - Eley Griffiths Sm Comp Fund										
	01/07/2020	Opening Balance	11,393.74	0.00	0.00	0.00	22,508.33	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	2,854.14	0.00	25,362.47	0.00	0.00	0.00
	30/06/2021		11,393.74	0.00	2,854.14	0.00	25,362.47	0.00	0.00	0.00
ETL0071AU - T. Rowe Price Glob Equity Fd										
	01/07/2020	Opening Balance	9,887.28	0.00	0.00	0.00	15,570.49	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	2,671.54	0.00	18,242.03	0.00	0.00	0.00
	30/06/2021		9,887.28	0.00	2,671.54	0.00	18,242.03	0.00	0.00	0.00
FAIR.AX - Betashares Australian Sustainability Leaders Etf										
	01/07/2020	Opening Balance	790.00	0.00	0.00	0.00	13,785.50	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	2,014.50	0.00	15,800.00	0.00	0.00	0.00
	30/06/2021		790.00	0.00	2,014.50	0.00	15,800.00	0.00	0.00	0.00
IVV.AX - Ishares S&p 500 Etf										
	01/07/2020	Opening Balance	37.00	0.00	0.00	0.00	16,515.69	0.00	0.00	0.00
	06/11/2020	Purchase	10.00	4,845.00	0.00	0.00	21,360.69	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	5,558.09	0.00	26,918.78	0.00	0.00	0.00
	30/06/2021		47.00	4,845.00	5,558.09	0.00	26,918.78	0.00	0.00	0.00
MGE.AX - Magellan Global Equities Fund (managed Fund)										
	01/07/2020	Opening Balance	4,375.00	0.00	0.00	0.00	17,412.50	0.00	0.00	0.00
	06/11/2020	Purchase	1,230.00	5,020.50	0.00	0.00	22,433.00	0.00	0.00	0.00
	08/12/2020	Merger	(5,605.00)	(21,599.75)	0.00	0.00	833.25	21,599.75	21,599.75	0.00
	08/12/2020	Writeback	0.00	0.00	(833.25)	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(16,579.25)	(833.25)	0.00	0.00	21,599.75	21,599.75	0.00

SKINNER SUPERANNUATION FUND

Market Movement Report

As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
MGE0001AU - Magellan Global Fd										
	01/07/2020	Opening Balance	6,101.03	0.00	0.00	0.00	15,366.05	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,031.08	0.00	16,397.13	0.00	0.00	0.00
	30/06/2021		6,101.03	0.00	1,031.08	0.00	16,397.13	0.00	0.00	0.00
MGF.AX - Magellan Global Fund.										
	18/02/2021	Purchase	1,978.00	3,200.00	0.00	0.00	3,200.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	380.18	0.00	3,580.18	0.00	0.00	0.00
	30/06/2021		1,978.00	3,200.00	380.18	0.00	3,580.18	0.00	0.00	0.00
MGFO.AX2 - Magellan Global Fund - Option Exp 01/03/2024										
	18/02/2021	Purchase	1,978.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	55.38	0.00	55.38	0.00	0.00	0.00
	30/06/2021		1,978.00	0.00	55.38	0.00	55.38	0.00	0.00	0.00
MGOC.AX - Magellan Global Fund (open Class) (managed Fund)										
	08/12/2020	Merger	8,515.00	21,599.75	0.00	0.00	21,599.75	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,816.50	0.00	23,416.25	0.00	0.00	0.00
	30/06/2021		8,515.00	21,599.75	1,816.50	0.00	23,416.25	0.00	0.00	0.00
MVA.AX - Vaneck Australian Property Etf										
	01/07/2020	Opening Balance	578.00	0.00	0.00	0.00	11,114.94	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	2,757.06	0.00	13,872.00	0.00	0.00	0.00
	30/06/2021		578.00	0.00	2,757.06	0.00	13,872.00	0.00	0.00	0.00
MVR.AX - Vaneck Australian Resources Etf										
	01/07/2020	Opening Balance	350.00	0.00	0.00	0.00	9,702.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,151.50	0.00	10,853.50	0.00	0.00	0.00
	30/06/2021		350.00	0.00	1,151.50	0.00	10,853.50	0.00	0.00	0.00
SRG.AX - SRG Global Limited										
	01/07/2020	Opening Balance	7,042.00	0.00	0.00	0.00	1,478.82	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	2,077.39	0.00	3,556.21	0.00	0.00	0.00
	30/06/2021		7,042.00	0.00	2,077.39	0.00	3,556.21	0.00	0.00	0.00
VAP.AX2 - Vanguard Australian Property Securities Index Etf										
	01/07/2020	Opening Balance	220.00	0.00	0.00	0.00	15,261.40	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	4,646.40	0.00	19,907.80	0.00	0.00	0.00
	30/06/2021		220.00	0.00	4,646.40	0.00	19,907.80	0.00	0.00	0.00

SKINNER SUPERANNUATION FUND
Market Movement Report

As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
VEA.AX - Viva Energy Group Limited										
	01/07/2020	Opening Balance	4,000.00	0.00	0.00	0.00	7,280.00	0.00	0.00	0.00
	09/10/2020	Share Consolidation	(640.00)	0.00	0.00	0.00	7,280.00	0.00	0.00	0.00
	13/10/2020	Return Of Capital	0.00	(858.40)	0.00	0.00	6,421.60			
	30/06/2021	Revaluation	0.00	0.00	63.20	0.00	6,484.80	0.00	0.00	0.00
	30/06/2021		3,360.00	(858.40)	63.20	0.00	6,484.80	0.00	0.00	0.00
YAL.AX - Yancoal Australia Limited										
	01/07/2020	Opening Balance	1,429.00	0.00	0.00	0.00	2,900.87	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(121.46)	0.00	2,779.41	0.00	0.00	0.00
	30/06/2021		1,429.00	0.00	(121.46)	0.00	2,779.41	0.00	0.00	0.00
Total Market Movement					36,608.36				0.00	36,608.36

SKINNER SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Receivable (61800)					
<u>Bennelong Ex-20 Aust Equities Fd (BFL0004AU)</u>					
30/06/2021	Receivable - BFL0004AU		1,674.11	F194	1,674.11 DR
			1,674.11		1,674.11 DR
<u>Eley Griffiths Sm Comp Fund (EGG0001AU)</u>					
30/06/2021	Receivable - EGG0001AU		4,536.12	F195	4,536.12 DR
			4,536.12		4,536.12 DR
<u>T. Rowe Price Glob Equity Fd (ETL0071AU)</u>					
30/06/2021	Receivable - ETL0071AU		2,753.14	E22	2,753.14 DR
			2,753.14		2,753.14 DR
<u>Betashares Australian Sustainability Leaders Etf (FAIR.AX)</u>					
30/06/2021	Receivable - FAIR		381.54	F46	381.54 DR
			381.54		381.54 DR
<u>Ishares S&p 500 Etf (IVV.AX)</u>					
30/06/2021	Receivable - IVV		80.61	F53	80.61 DR
			80.61		80.61 DR
<u>Magellan Global Fd (MGE0001AU)</u>					
30/06/2021	Receivable - MGE0001AU		311.15		311.15 DR
			311.15		311.15 DR
<u>Magellan Global Fund. (MGF.AX)</u>					
30/06/2021	Receivable - MGF		72.40	F55	72.40 DR
			72.40		72.40 DR
<u>Magellan Global Fund (open Class) (managed Fund) (MGOC.AX)</u>					
30/06/2021	Receivable - MGOC		434.27		434.27 DR
			434.27		434.27 DR
<u>Vaneck Australian Property Etf (MVA.AX)</u>					
30/06/2021	Receivable - MVA			F56: 578u * 47c =	271.66 DR
			271.66		271.66 DR
<u>Vaneck Australian Resources Etf (MVR.AX)</u>					
30/06/2021	Receivable - MVR			F56: 350u * 54c =	189.00 DR
			189.00		189.00 DR
<u>Vanguard Australian Property Securities Index Etf (VAP.AX2)</u>					
30/06/2021	Receivable - VAP		603.38	F63	603.38 DR
			603.38		603.38 DR
Total Debits:	11,307.38				
Total Credits:	0.00				



SKINNER SUPERANNUATION FUND

BAS 2021 Reconciliation

Year end: 30/06/2021

	Q1	Q2	Q3	Q4	Total	
GST on Sale	1,225.77	1,225.77	1,225.77	1,225.77	4,903.08	↑ E8-12
From Counsel Rent Skinner	1,225.77	1,225.77	1,225.77	1,225.77	4,903.08	
					-	
GST on Purchase	142.14	947.70	881.89	1,266.65	3,238.38	↑ E8-12
Accountancy Fees				33.75	33.75	
Advisor Fees				102.27	102.27	
Investment Expenses	142.14	947.70	881.89	1,130.63	3,102.36	
NET GST	1,083.63	278.07	343.88	(40.88)	1,664.70	↓
BAS Statement	44.00	43.00	43.00	43.00	173.00	F115-116
Difference	1,039.63	235.07	300.88	(83.88)	1,491.70	

GST Account

+ Opening Balance 01/07/2020	D4	146.90	
+ Adjusted record for GST Q4/2019	F114	(544.00)	
+ BAS 2021 Reconciliation		1,491.70	
+ Closing Balance 30/06/2021		1,094.60	Payable

SKINNER SUPERANNUATION FUND

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Sundry Creditors (88000)					
Sundry Creditors (88000)					
30/06/2020	PAYG Q4/2020			43.00	43.00 CR
30/06/2020	Accounting fee & Audit fee			1,100.00	1,143.00 CR
30/06/2020	ICA Balance			108.00	1,251.00 CR
30/06/2020	Credit transferred to Integrated Client Account		106.54		1,144.46 CR
01/07/2020	Offset to PAYG Q4/2020			609.00	1,753.46 CR
01/12/2020	ICA to ITA, \$1,227.87 paid tax 2020		508.49		1,244.97 CR
01/12/2020	ICA to ITA, \$1,227.87 paid tax 2020		38.58		1,206.39 CR
01/12/2020	ICA to ITA, \$1,227.87 paid tax 2020		609.00		597.39 CR
01/12/2020	ICA to ITA, \$1,227.87 paid tax 2020		43.00		554.39 CR
01/12/2020	ICA to ITA, \$1,227.87 paid tax 2020		26.90		527.49 CR
01/12/2020	ICA to ITA, \$1,227.87 paid tax 2020		1.90		525.59 CR
02/03/2021	PAYG Q2/2021			580.00	1,105.59 CR
02/03/2021	GST Q2/2021			43.00	1,148.59 CR
28/04/2021	GST Q3/2021			43.00	1,191.59 CR
27/05/2021	ICA to ITA, ATO Interest		0.66		1,190.93 CR
30/06/2021	GST Q4/2021			43.00	1,233.93 CR
30/06/2021	GST Q4/2019 adjusted			544.00	1,777.93 CR
30/06/2021	ASIC FY21			55.00	1,832.93 CR
			1,335.07	3,168.00	1,832.93 CR

Total Debits: 1,335.07

Total Credits: 3,168.00

+ \$1,100 Unpaid Accountancy Audit Fees (A2#6)
+ \$55 ASIC Fee (F109-110)
+ \$677.93 Creditors balance for GST payable (F114)
= \$1,832.93

/ /

Brian Skinner
15 Hercules Street
Chatswood, New South Wales 2067

Dear Sir/Madam

SKINNER SUPERANNUATION FUND
Commencement of Account Based Pension

A10#3

D18 I hereby request the trustee to commence a Account Based Pension with a commencement date of 01/07/2020 with \$40,576.17 of the superannuation benefits standing to my member's account in the fund. The pension does not have a reversionary beneficiary.

This balance contains:
a Taxable Balance of: \$24,655.82; and
a Tax Free Balance of: \$15,920.35.
Tax Free proportion: 39.24%.

I have reached my preservation age and have currently satisfied the condition of release of retirement under the SIS Act.

I agree to withdraw at least my minimum pension of at least \$1,010.00 and will not exceed my maximum allowable threshold for the current period.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

.....
Brian Skinner
15 Hercules Street, Chatswood, New South Wales 2067

SKINNER SUPERANNUATION FUND

Minutes of a Meeting of the Director(s)

held on 01 July 2020 at 8TH FLOOR 225 MACQUARIE ST, SYDNEY, New South Wales
2000

- PRESENT:** Brian Skinner and Linda Skinner
- PENSION COMMENCEMENT:** Brian Skinner wishes to commence a new Account Based Pension with a commencement date of 01/07/2020.
- The Pension Account Balance used to support this pension will be \$40,576.17, consisting of:
- Taxable amount of \$24,655.82; and
 - Tax Free amount of \$15,920.35
 - Tax Free proportion: 39.24%.
- CONDITION OF RELEASE:** It was resolved that the member has satisfied the condition of release of retirement and was entitled to access their benefits on their Account Based Pension.
- TRUSTEE ACKNOWLEDGEMENT:** It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:
- The member's minimum pension payments are to be made at least annually
 - An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
 - The pension can be transferred only on the death of the pensioner to one of their dependants or cashed as a lump sum to the pensioner's estate
 - The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
 - The fund's trust deed provides for payment of this pension to the member
 - The Trustee(s) will notify the member, in writing, of their pension amount and assessable amount each year
- REVERSIONARY:** The pension does not have a reversionary beneficiary.
- PAYMENT:** It was resolved that the trustees have agreed to pay the pension payment for the current year of at least \$1,010.00 in the frequency of at least an annual payment.
- CLOSURE:** Signed by the trustee(s) pursuant to the Fund Deed.

.....
Brian Skinner
Chairperson

/ /

SKINNER SUPERANNUATION FUND
Brian Skinner
15 Hercules Street, Chatswood, New South Wales 2067

Dear Sir/Madam

**SKINNER SUPERANNUATION FUND
Commencement of Account Based Pension**

Brian Skinner and Linda Skinner as trustee for SKINNER SUPERANNUATION FUND acknowledges that Brian Skinner has advised their intention to commence a new Account Based Pension on 01/07/2020. The pension does not have a reversionary beneficiary.

The Trustee(s) has agreed to this and has taken action to ensure the following:

- The member's minimum pension payments are to be made at least annually
- An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
- The pension can be transferred only on the death of the pensioner to one of their dependants or cashed as a lump sum to the pensioner's estate.
- The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
- You have reached your preservation age and satisfied the condition of release of retirement under the SIS Act.
- Establish that the fund's trust deed provides for payment of this pension to the member.

The trustee(s) have agreed to pay your pension payment for the current year of at least \$1,010.00. The frequency will be at the trustee's discretion however will be at minimum an annual payment.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

.....
Brian Skinner

.....
Linda Skinner

SKINNER SUPERANNUATION FUND

Investment Income Comparison Report

As at 30 June 2021

Investment	Ledger Data				ASX & UUT Data						
	Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	45 Day Qualified	Amount per share/unit	Estimated Income	Estimated Franking*	
Reconciled											
Managed Investments (Australian)											
EGG0001AU	Eley Griffiths Sm Comp Fund	30/06/2021	4,536.12	0.00	30/06/2021	30/06/2021	11,393.74	11,393.74	0.3981	4,536.12	
ETL0071AU	T. Rowe Price Glob Equity Fd	30/06/2021	2,753.14	0.00	30/06/2021	30/06/2021	9,887.28	9,887.28	0.2785	2,753.14	
			7,289.26	0.00					0.6766	7,289.26	
Shares in Listed Companies (Australian)											
SRG.AX	SRG Global Limited	30/07/2020	35.21	15.09	30/07/2020	10/03/2020	7,042.00	7,042.00	0.0050	35.21	15.09
SRG.AX	SRG Global Limited	21/10/2020	35.21	15.09	21/10/2020	08/09/2020	7,042.00	7,042.00	0.0050	35.21	15.09
SRG.AX	SRG Global Limited	28/04/2021	70.42	30.18	28/04/2021	09/03/2021	7,042.00	7,042.00	0.0100	70.42	30.18
VEA.AX	Viva Energy Group Limited	16/09/2020	32.00	13.71	16/09/2020	28/08/2020	4,000.00	4,000.00	0.0080	32.00	13.71
VEA.AX	Viva Energy Group Limited	13/10/2020	237.60	0.00	13/10/2020	05/10/2020	4,000.00	4,000.00	0.0594	237.60	0.00
			410.44	74.07					0.0874	410.44	74.07
Managed Investments (Australian)											
MGE0001AU	Magellan Global Fd	19/11/2020	297.73		19/11/2020	04/11/2020	6,101.03	6,101.03	0.0488	297.73	
MGE0001AU	Magellan Global Fd	30/06/2021	311.15		30/06/2021	30/06/2021	6,101.03	6,101.03	0.0510	311.15	
			608.88						0.0998	608.88	
Units in Listed Unit Trusts (Australian)											
FAIR.AX	Betashares Australian Sustainability Leaders Etf	19/01/2021	89.51		19/01/2021	04/01/2021	790.00	790.00	0.1133	89.51	14.90
FAIR.AX	Betashares Australian Sustainability Leaders Etf	30/06/2021	381.54	52.33							
FAIR.AX	Betashares Australian Sustainability Leaders Etf				16/07/2021	01/07/2021	790.00	790.00	0.4830	381.54	33.98
IVV.AX	Ishares S&p 500 Etf	13/10/2020	64.35		13/10/2020	01/10/2020	37.00	37.00	1.7392	64.35	0.00

SKINNER SUPERANNUATION FUND

Investment Income Comparison Report

As at 30 June 2021

Investment	Ledger Data			ASX & UUT Data						
	Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	45 Day Qualified	Amount per share/unit	Estimated Income	Estimated Franking*
IVV.AX	Ishares S&p 500 Etf	06/01/2021	84.31	06/01/2021	22/12/2020	47.00	47.00	1.7938	84.31	0.00
IVV.AX	Ishares S&p 500 Etf	15/04/2021	67.08	15/04/2021	01/04/2021	47.00	47.00	1.4272	67.08	0.00
IVV.AX	Ishares S&p 500 Etf	30/06/2021	80.61							
IVV.AX	Ishares S&p 500 Etf			13/07/2021	01/07/2021	47.00	47.00	1.7152	80.61	0.00
MGF.AX	Magellan Global Fund.	30/06/2021	72.40							
MGF.AX	Magellan Global Fund.			21/07/2021	01/07/2021	1,978.00	1,978.00	0.0366	72.39	0.00
MGOC.AX	Magellan Global Fund (open Class) (managed Fund)	30/06/2021	434.27							
MGOC.AX	Magellan Global Fund (open Class) (managed Fund)			21/07/2021	01/07/2021	8,515.00	8,515.00	0.0510	434.26	0.00
MVA.AX	Vaneck Australian Property Etf	19/01/2021	294.78	19/01/2021	04/01/2021	578.00	578.00	0.5100	294.78	3.79
MVA.AX	Vaneck Australian Property Etf	30/06/2021	271.66							
MVA.AX	Vaneck Australian Property Etf			23/07/2021	01/07/2021	578.00	578.00	0.4700	271.66	2.33
MVR.AX	Vaneck Australian Resources Etf	19/01/2021	192.50	19/01/2021	04/01/2021	350.00	350.00	0.5500	192.50	50.32
MVR.AX	Vaneck Australian Resources Etf	30/06/2021	189.00							
MVR.AX	Vaneck Australian Resources Etf			23/07/2021	01/07/2021	350.00	350.00	0.5400	189.00	79.38
VAP.AX	Vanguard Australian Property Securities Index Etf	16/10/2020	29.17	16/10/2020	01/10/2020	220.00	220.00	0.1326	29.17	2.09
VAP.AX	Vanguard Australian Property Securities Index Etf	19/01/2021	165.63	19/01/2021	04/01/2021	220.00	220.00	0.7529	165.63	0.88
VAP.AX	Vanguard Australian Property Securities Index Etf	20/04/2021	116.11	20/04/2021	01/04/2021	220.00	220.00	0.5278	116.11	3.08
VAP.AX	Vanguard Australian Property Securities Index Etf	30/06/2021	603.38							
VAP.AX	Vanguard Australian Property Securities Index Etf			16/07/2021	01/07/2021	220.00	220.00	2.7427	603.38	0.00
			3,136.30	197.38				13.5851	3,136.30	190.75

Unreconciled

SKINNER SUPERANNUATION FUND

Investment Income Comparison Report

As at 30 June 2021

Investment	Ledger Data			ASX & UUT Data						
	Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	45 Day Qualified	Amount per share/unit	Estimated Income	Estimated Franking*
Managed Investments (Australian)										
BFL0004AU	Bennelong Ex-20 Aust Equities Fd			31/12/2020	31/12/2020	10,948.35	10,948.35	0.0007	8.16	
BFL0004AU	Bennelong Ex-20 Aust Equities Fd	13/01/2021	8.16	83.12						
BFL0004AU	Bennelong Ex-20 Aust Equities Fd	30/06/2021	1,674.00	63.40						
			1,682.16	146.52				0.0007	8.16	
Units in Listed Unit Trusts (Australian)										
MGE.AX	Magellan Global Equities Fund (managed Fund)			28/07/2020	01/07/2020	4,375.00	4,375.00	0.1600	700.00	0.00
MGE.AX	Magellan Global Equities Fund (managed Fund)	19/11/2020	413.64	19/11/2020	05/11/2020	4,375.00	4,375.00	0.0738	322.88	0.00
			413.64					0.2338	1,022.88	0.00
			13,540.68	417.97				14.6834	12,475.91	264.82

*Franking credit is estimated using 45 day qualified units. The estimation might not be accurate for preference shares and hedging arrangements.

Create Entries Report

For the period 01 July 2020 to 30 June 2021

Create Entries Financial Year Summary 01 July 2020 - 30 June 2021

Total Profit	Amount
Income	149,682.69
Less Expense	52,972.03
Total Profit	96,710.66

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	96,710.66
Less Permanent Differences	36,608.36
Less Timing Differences	0.00
Less Exempt Pension Income	7,303.00
Less Other Non Taxable Income	(15,000.00)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	4,392.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	495.83
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	13,130.35
Add Taxable Trust Distributions	6,018.14
Add Distributed Foreign income	358.93
Add Total Net Capital Gains	4,326.83
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	0.32
Taxable Income	70,261.00
Income Tax on Taxable Income or Loss	10,539.15

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	61,212.67
Franking Credits	418.16
TFN Credits	0.00
Foreign Credits	68.31
FRW Credits	0.00
Total	61,630.83

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	10,539.15
Member Specific Income Tax	(7,574.73)
Total Income Tax Expense Allocation	2,964.42

Calculation of Non Deductible Expense Percentage(s)	Amount
---	--------

General Expense Calculation

Total Member Contributions	50,497.99
Net Capital Gains	4,326.00
Gross Interest	5.00
Gross Foreign Income	436.00
Unfranked Dividend	237.00
Franked Dividend	172.00
Dividend Franking Credit	74.00
Gross Trust Distributions	6,362.00
Other Income	49,030.00
Less exempt pension income	7,303.00
Total Assessable Income (A)	103,836.99
Total Assessable Income	103,836.99
Exempt Pension Income	7,303.00
Total Income (B)	111,139.99
Non Deductible Gen Exp% = 1-(A/B)	
Non Deductible General Expense Percentage	6.571%

Investment Expense Calculation

Net Capital Gains	4,326.00
Gross Interest	5.00
Gross Foreign Income	436.00
Unfranked Dividend	237.00
Franked Dividend	172.00
Dividend Franking Credit	74.00
Gross Trust Distributions	6,362.00
Other Income	49,030.00
Total Investment Income (B)	60,642.00
Less Non-Assessable Investment Income	7,303.00
Total Investment Assessable Income (A)	53,339.00
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	12.043%

Pool Name Unsegregated Pool

Total Profit	Amount
Income	149,682.69
Less Expense	52,972.03
Total Profit	96,710.66

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	96,710.66
Less Permanent Differences	36,608.36
Less Timing Differences	0.00
Less Exempt Pension Income	7,307.81
Less Other Non Taxable Income	(15,000.00)
Add SMSF Non Deductible Expenses	4,394.48
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	495.83
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	13,130.35
Add Taxable Trust Distributions	6,018.14
Add Distributed Foreign income	358.93
Add Capital Gains Adjustment	4,326.83
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	2.65
Taxable Income	70,261.00
Income Tax on Taxable Income or Loss	10,539.15

Member Weighted Balance Summary	Weighting%	Amount
Brian Skinner(SKIBRI00001A)	0.12	369.58
Brian Skinner(SKIBRI00047P)	12.05	36,987.13
Linda Skinner(SKILIN00001A)	87.83	269,713.22

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	61,212.67
Franking Credits	418.16
TFN Credits	0.00
FRW Credits	0.00
Total	61,630.83

Allocation to Members	Weighting%	Amount
Brian Skinner(SKIBRI00001A)	0.12	73.96
Brian Skinner(SKIBRI00047P)	12.05	7,426.52
Linda Skinner(SKILIN00001A)	87.83	54,130.35

Accumulation Weighted Balance Summary	Weighting%	Amount
Brian Skinner(SKIBRI00001A)	0.14	369.58
Brian Skinner(SKIBRI00047P)	0.00	36,987.13
Linda Skinner(SKILIN00001A)	99.86	269,713.22

Income Tax Expense Available for Allocation

Income Tax on Taxable Income or Loss	10,539.15
Member Specific Income Tax	(7,574.73)
Total Income Tax Expense Allocation	2,964.42

Allocation to Members	Weighting%	Amount
Brian Skinner(SKIBRI00001A)	0.14	4.15
Brian Skinner(SKIBRI00047P)	0.00	0.00
Linda Skinner(SKILIN00001A)	99.86	2,960.27

Calculation of daily member weighted balances

Brian Skinner (SKIBRI00001A)

Member Balance

01/07/2020	50010	Opening Balance	40,576.17	40,576.17
01/07/2020	57100	Internal Transfers Out	(40,576.17)	(40,576.17)
23/06/2021	52420	Contributions	8,900.00	195.07
23/06/2021	53800	Contributions Tax	(1,335.00)	(29.26)
24/06/2021	52420	Contributions	12,500.00	239.73
24/06/2021	53800	Contributions Tax	(1,875.00)	(35.96)
		Total Amount (Weighted)		369.58

Brian Skinner (SKIBRI00047P)

Member Balance

01/07/2020	50010	Opening Balance	0.00	0.00
01/07/2020	56100	Internal Transfers In	40,576.17	40,576.17
17/03/2021	54160	Pensions Paid	(10,000.00)	(2,904.11)
12/05/2021	54160	Pensions Paid	(5,000.00)	(684.93)
		Total Amount (Weighted)		36,987.13

Linda Skinner (SKILIN00001A)

Member Balance

01/07/2020	50010	Opening Balance	266,599.94	266,599.94
16/07/2020	52420	Contributions	286.64	274.86
16/07/2020	53800	Contributions Tax	(43.00)	(41.23)
18/08/2020	52420	Contributions	286.64	248.94
18/08/2020	53800	Contributions Tax	(43.00)	(37.35)
16/09/2020	52420	Contributions	467.79	369.11
16/09/2020	53800	Contributions Tax	(70.17)	(55.37)
30/09/2020	52420	Contributions	600.00	450.41
30/09/2020	53800	Contributions Tax	(90.00)	(67.56)
16/10/2020	52420	Contributions	286.64	202.61
16/10/2020	53800	Contributions Tax	(43.00)	(30.39)
10/11/2020	52420	Contributions	279.31	178.30
10/11/2020	53800	Contributions Tax	(41.90)	(26.75)
10/12/2020	52420	Contributions	301.28	167.56
10/12/2020	53800	Contributions Tax	(45.19)	(25.13)

Calculation of daily member weighted balances

22/12/2020	52420	Contributions	143.32	75.00
22/12/2020	53800	Contributions Tax	(21.50)	(11.25)
30/12/2020	52420	Contributions	143.32	71.86
30/12/2020	52420	Contributions	600.00	300.82
30/12/2020	53800	Contributions Tax	(21.50)	(10.78)
30/12/2020	53800	Contributions Tax	(90.00)	(45.12)
01/01/2021	52420	Contributions	600.00	297.53
01/01/2021	53800	Contributions Tax	(90.00)	(44.63)
12/01/2021	52420	Contributions	139.65	65.04
12/01/2021	53800	Contributions Tax	(20.95)	(9.76)
01/02/2021	52420	Contributions	140.23	57.63
01/02/2021	53800	Contributions Tax	(21.03)	(8.64)
15/02/2021	52420	Contributions	146.79	54.69
15/02/2021	53800	Contributions Tax	(22.02)	(8.20)
25/02/2021	52420	Contributions	146.79	50.67
25/02/2021	53800	Contributions Tax	(22.02)	(7.60)
17/03/2021	52420	Contributions	146.79	42.63
17/03/2021	53800	Contributions Tax	(22.02)	(6.39)
30/03/2021	52420	Contributions	600.00	152.88
30/03/2021	53800	Contributions Tax	(90.00)	(22.93)
07/04/2021	52420	Contributions	146.79	34.18
07/04/2021	52420	Contributions	146.80	34.19
07/04/2021	53800	Contributions Tax	(22.02)	(5.13)
07/04/2021	53800	Contributions Tax	(22.02)	(5.13)
10/05/2021	52420	Contributions	146.79	20.91
10/05/2021	52420	Contributions	146.79	20.91
10/05/2021	53800	Contributions Tax	(22.02)	(3.14)
10/05/2021	53800	Contributions Tax	(22.02)	(3.14)
28/05/2021	52420	Contributions	146.79	13.67
28/05/2021	53800	Contributions Tax	(22.02)	(2.05)
02/06/2021	52420	Contributions	157.13	12.48
02/06/2021	53800	Contributions Tax	(23.57)	(1.87)
16/06/2021	52420	Contributions	144.92	5.96
16/06/2021	53800	Contributions Tax	(21.74)	(0.89)
17/06/2021	52420	Contributions	600.00	23.01
17/06/2021	53800	Contributions Tax	(90.00)	(3.45)
23/06/2021	52420	Contributions	8,900.00	195.07
23/06/2021	53800	Contributions Tax	(1,335.00)	(29.26)
24/06/2021	52420	Contributions	12,500.00	239.73
24/06/2021	53800	Contributions Tax	(1,875.00)	(35.96)
30/06/2021	52420	Contributions	146.79	0.40
30/06/2021	52420	Contributions	600.00	1.64
30/06/2021	53800	Contributions Tax	(22.02)	(0.06)
30/06/2021	53800	Contributions Tax	(90.00)	(0.25)
		Total Amount (Weighted)		269,713.22

Calculation of Net Capital Gains**E30**

Capital gains from Unsegregated Pool	5,480.52
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	1,153.69
Capital Gain /(Losses carried forward)	4,326.83
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (5480.52/5480.52)=100.00%	4,326.83

Foreign Tax Offset Calculations**Segment 01 July 2020 to 30 June 2021**

Claimable FTO - Unsegregated Pool 68.31

Claimable FTO 68.31**Total Claimable Foreign Credits for the Year 68.31****Foreign Tax Offset (Label C1) 68.31****Applied/Claimed FTO 68.31****Allocations of Foreign Tax Offset to Members**

Brian Skinner(SKIBRI00001A) - 0.12 % 0.08

Brian Skinner(SKIBRI00047P) - 0.00 % 0.00

Linda Skinner(SKILIN00001A) - 99.88 % 68.23

Total Foreign Tax Offset Allocated to Members 68.31

ODYSSEY ODYSSEY ODYSSEY
Odyssey Odyssey Odyssey
Odyssey Odyssey Odyssey



F. SOURCE DOCUMENTS

Cash statement

01 Jul 2020 to 30 Jun 2021

Date	Description	Credit	Debit	Balance
30 Jun 2021	Interest payment for Cash Management Account	\$0.17		\$54,172.73
24 Jun 2021	BPAY deposit BQL2021062420605681 Receipt no. 158847177	\$25,000.00		\$54,172.56
23 Jun 2021	BPAY deposit NAB202106233143298948 Receipt no. 158393272	\$17,800.00		\$29,172.56
17 Jun 2021	BPAY deposit BQL2021061714881384 Receipt no. 154626503	\$1,636.01		\$11,372.56
07 Jun 2021	Advice fee for the period 22/05/2021 to 31/05/2021		\$107.84	\$9,736.55
07 Jun 2021	Reversal Advice fee for the period 22/05/2021 to 31/05/2021	\$107.84		\$9,844.39
07 Jun 2021	Advice fee for the period 22/05/2021 to 31/05/2021		\$107.84	\$9,736.55
03 Jun 2021	Custodial holdings option fee for the period 22/05/2021 to 31/05/2021		\$8.22	\$9,844.39
03 Jun 2021	Administration fee for the period 22/05/2021 to 31/05/2021		\$19.30	\$9,852.61
31 May 2021	Interest payment for Cash Management Account	\$0.02		\$9,871.91
22 May 2021	Your Wrap Transaction Account balance (including income) has been withdrawn from your account in Wrap and deposited into a new BT Cash Management Account (CMA) issued by Westpac Banking Corporation (ABN 33 007 457 141, AFSL and Credit Licence number 233714). Your CMA had a zero opening balance and was credited with the Wrap Transaction Account balance (including income).	\$9,871.89		\$9,871.89
22 May 2021	Migration to Panorama Transfer		\$9,871.89	\$0.00
22 May 2021	Interest	\$0.13		\$9,871.89
22 May 2021	Ongoing Adviser Fee for the period 01 May 2021 to 21 May 2021		\$225.80	\$9,871.76
22 May 2021	Account Keeping Fee for the period 01 May 2021 to 21 May 2021		\$57.52	\$10,097.56
03 May 2021	Ongoing Adviser Fee for the period 01 Apr 2021 to 30 Apr 2021		\$320.79	\$10,155.08
03 May 2021	Account Keeping Fee for the period 01 Apr 2021 to 30 Apr 2021		\$81.61	\$10,475.87
28 Apr 2021	Dividend SRG DIVIDEND	\$70.42		\$10,557.48
20 Apr 2021	Dividend VAP PAYMENT	\$116.11		\$10,487.06
15 Apr 2021	Dividend IVV PAYMENT	\$67.08		\$10,370.95
01 Apr 2021	Ongoing Adviser Fee for the period 01 Mar 2021 to 31 Mar		\$324.16	\$10,303.87

BT Panorama Cash

BT Wrap Cash

Cash statement

01 Jul 2020 to 30 Jun 2021

SKINNER SUPERANNUATION FUND - SMSF

BT Panorama Investments

Account ID 121408876

BSB 262786 Account number 121408876

← Table continued from previous page

Date	Description	Credit	Debit	Balance
	2021			
01 Apr 2021	Account Keeping Fee for the period 01 Mar 2021 to 31 Mar 2021		\$82.21	\$10,628.03
01 Apr 2021	Interest	\$0.18		\$10,710.24
01 Mar 2021	Ongoing Adviser Fee for the period 01 Feb 2021 to 28 Feb 2021		\$287.70	\$10,710.06
01 Mar 2021	Account Keeping Fee for the period 01 Feb 2021 to 28 Feb 2021		\$73.41	\$10,997.76
18 Feb 2021	Corporate Actions MGOC MAGELLAN GLOBAL FUND (OPEN CLASS) (MANAGED FUND)		\$300.00	\$11,071.17
18 Feb 2021	Corporate Actions MGOC MAGELLAN GLOBAL FUND (OPEN CLASS) (MANAGED FUND)		\$2,900.00	\$11,371.17
17 Feb 2021	Cash Bank Direct BANK OF QLD	\$8,844.00		\$14,271.17
01 Feb 2021	Account Keeping Fee for the period 01 Jan 2021 to 31 Jan 2021		\$102.37	\$5,427.17
19 Jan 2021	Dividend VAP PAYMENT	\$165.63		\$5,529.54
19 Jan 2021	Dividend FAIR DST DEC	\$89.51		\$5,363.91
19 Jan 2021	Dividend MVA DST	\$294.78		\$5,274.40
19 Jan 2021	Dividend MVR DST	\$192.50		\$4,979.62
13 Jan 2021	Distribution BenneLng ex-20 Aust Eqts Fd BFL0004AU	\$8.16		\$4,787.12
06 Jan 2021	Dividend IVV PAYMENT	\$84.31		\$4,778.96
04 Jan 2021	Cash Bank Direct BANK OF QLD	\$1,753.87		\$4,694.65
04 Jan 2021	Account Keeping Fee for the period 01 Dec 2020 to 31 Dec 2020		\$81.54	\$2,940.78
01 Jan 2021	Interest	\$0.16		\$3,022.32
01 Dec 2020	Ongoing Adviser Fee for the period 01 Nov 2020 to 30 Nov 2020		\$299.34	\$3,022.16
01 Dec 2020	Account Keeping Fee for the period 01 Nov 2020 to 30 Nov 2020		\$76.33	\$3,321.50
19 Nov 2020	Distribution Magellan Gibl Fd MGE0001AU	\$297.73		\$3,397.83
19 Nov 2020	Dividend MGE DST NOV	\$413.64		\$3,100.10
06 Nov 2020	Trade Purchase of 10.00 units of Ishares S&P 500 Etf @ \$484.2340		\$4,845.00	\$2,686.46
06 Nov 2020	Trade Purchase of 1230.00 units of MAG Global Equities @ \$4.0795		\$5,020.50	\$7,531.46
02 Nov 2020	Cash Bank Direct BANK OF QLD	\$1,067.79		\$12,551.96
02 Nov 2020	Ongoing Adviser Fee for the period 01 Oct 2020 to 31 Oct 2020		\$303.19	\$11,484.17
02 Nov 2020	Account Keeping Fee for the period 01 Oct 2020 to 31 Oct 2020		\$76.26	\$11,787.36
21 Oct 2020	Dividend SRG DIVIDEND	\$35.21		\$11,863.62
16 Oct 2020	Dividend VAP PAYMENT	\$29.17		\$11,828.41

\$3,200

Cash statement

01 Jul 2020 to 30 Jun 2021

SKINNER SUPERANNUATION FUND - SMSF

BT Panorama Investments

Account ID 121408876

BSB 262786 Account number 121408876

[← Table continued from previous page](#)

Date	Description	Credit	Debit	Balance
13 Oct 2020	Dividend VEA CAP OCT20	\$858.40		\$11,799.24
13 Oct 2020	Dividend IVV PAYMENT	\$64.35		\$10,940.84
13 Oct 2020	Dividend VEA SPEC DIV	\$237.60		\$10,876.49
01 Oct 2020	Ongoing Adviser Fee for the period 01 Sep 2020 to 30 Sep 2020		\$293.83	\$10,638.89
01 Oct 2020	Account Keeping Fee for the period 01 Sep 2020 to 30 Sep 2020		\$73.98	\$10,932.72
01 Oct 2020	Interest	\$0.21		\$11,006.70
16 Sep 2020	Dividend VEA ITM DIV	\$32.00		\$11,006.49
01 Sep 2020	Ongoing Adviser Fee for the period 01 Aug 2020 to 31 Aug 2020		\$300.24	\$10,974.49
01 Sep 2020	Account Keeping Fee for the period 01 Aug 2020 to 31 Aug 2020		\$75.74	\$11,274.73
25 Aug 2020	Cash Bank Direct BANK OF QLD	\$2,742.27		\$11,350.47
20 Aug 2020	Expense Recovery - Legislative		\$3.67	\$8,608.20
04 Aug 2020	Ongoing Adviser Fee for the period 01 Jul 2020 to 31 Jul 2020		\$292.16	\$8,611.87
04 Aug 2020	Account Keeping Fee for the period 01 Jul 2020 to 31 Jul 2020		\$74.54	\$8,904.03
30 Jul 2020	Dividend SRG DIVIDEND	\$35.21		\$8,978.57
28 Jul 2020	Dividend MGE JUN20	\$700.00		\$8,943.36
24 Jul 2020	Dividend MVA DST	\$283.22		\$8,243.36
24 Jul 2020	Dividend MVR DST	\$206.50		\$7,960.14
16 Jul 2020	Dividend FAIR DST JUNE	\$225.59		\$7,753.64
16 Jul 2020	Dividend VAP PAYMENT	\$165.98		\$7,528.05
14 Jul 2020	Distribution Magellan Gbl Fd MGE0001AU	\$640.61		\$7,362.07
14 Jul 2020	Distribution Eley Griffiths Group Smll Comp EGG0001AU	\$202.35		\$6,721.46
14 Jul 2020	Distribution BenneLng ex-20 Aust Eqts Fd BFL0004AU	\$2,325.83		\$6,519.11
13 Jul 2020	Distribution T.Rowe Price Gbl Eqty Fd (WA) ETL0071AU	\$2,072.52		\$4,193.28
13 Jul 2020	Dividend IVV PAYMENT	\$62.00		\$2,120.76
01 Jul 2020	Ongoing Adviser Fee for the period 01 Jun 2020 to 30 Jun 2020		\$283.00	\$2,058.76
01 Jul 2020	Account Keeping Fee for the period 01 Jun 2020 to 30 Jun 2020		\$72.91	\$2,341.76
01 Jul 2020	Interest	\$0.28		\$2,414.67

If you have any questions or require further information please contact your adviser.

Account Details

20305449 Super Cash Mngmnt - Available: \$6,363.65

Account Information

Account Name:
Super Cash Mngmnt

Transactions Search

Date Range For a specified range
Start Date 01/07/2020 DD/MM/YYYY End Date 30/06/2021 DD/MM/YYYY(DD/MM/YYYY)

Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
30/06/2021	INTEREST		\$0.33	\$4,346.20
30/06/2021	ACCOUNT MAINTENANCE FEE CMA	\$5.00		\$4,345.87
30/06/2021	Direct Credit QUICKSUPER QUICKSPR2995618685		\$146.79	\$4,350.87
30/06/2021	TFR FROM 020441911 IB2-84306810		\$600.00	\$4,204.08
17/06/2021	BPAY PANORAMA IB2-14881384	\$1,636.01		\$3,604.08
17/06/2021	TFR FROM 020441911 IB2-14136064		\$600.00	\$5,240.09
16/06/2021	Direct Credit QUICKSUPER QUICKSPR2985803317		\$144.92	\$4,640.09
02/06/2021	Direct Credit QUICKSUPER QUICKSPR2976170876		\$157.13	\$4,495.17
31/05/2021	INTEREST		\$0.34	\$4,338.04
31/05/2021	ACCOUNT MAINTENANCE FEE CMA	\$5.00		\$4,337.70
28/05/2021	Direct Credit QUICKSUPER QUICKSPR2972696585		\$146.79	\$4,342.70
10/05/2021	Direct Credit QUICKSUPER QUICKSPR2957994084		\$146.79	\$4,195.91
10/05/2021	Direct Credit QUICKSUPER QUICKSPR2957994083		\$146.79	\$4,049.12
30/04/2021	INTEREST		\$0.31	\$3,902.33
30/04/2021	ACCOUNT MAINTENANCE FEE CMA	\$5.00		\$3,902.02
07/04/2021	Direct Credit QUICKSUPER QUICKSPR2931222481		\$146.80	\$3,907.02
07/04/2021	Direct Credit QUICKSUPER QUICKSPR2931222480		\$146.79	\$3,760.22
31/03/2021	INTEREST		\$0.25	\$3,613.43
31/03/2021	ACCOUNT MAINTENANCE FEE CMA	\$5.00		\$3,613.18
30/03/2021	TFR FROM 020441911 IB2-83798281		\$600.00	\$3,618.18
17/03/2021	Direct Credit QUICKSUPER QUICKSPR2915269967		\$146.79	\$3,018.18
28/02/2021	INTEREST		\$0.20	\$2,871.39
28/02/2021	ACCOUNT MAINTENANCE FEE CMA	\$5.00		\$2,871.19
25/02/2021	Direct Credit QUICKSUPER QUICKSPR2898691098		\$146.79	\$2,876.19
15/02/2021	Direct Credit QUICKSUPER QUICKSPR2890365137		\$146.79	\$2,729.40
01/02/2021	Direct Credit QUICKSUPER QUICKSPR2879242137		\$140.23	\$2,582.61
31/01/2021	INTEREST		\$0.20	\$2,442.38
31/01/2021	ACCOUNT MAINTENANCE FEE CMA	\$5.00		\$2,442.18
12/01/2021	Direct Credit QUICKSUPER QUICKSPR2864634805		\$139.65	\$2,447.18
01/01/2021	PAY ANYONE TO Skinner MO572238 7 262785 911669100 IB2-63658430	\$1,753.87		\$2,307.53
01/01/2021	TFR FROM 020441911 IB2-63645550		\$600.00	\$4,061.40
31/12/2020	INTEREST		\$0.21	\$3,461.40
31/12/2020	ACCOUNT MAINTENANCE FEE CMA	\$5.00		\$3,461.19
30/12/2020	Direct Credit QUICKSUPER QUICKSPR2855874811		\$143.32	\$3,466.19
30/12/2020	TFR FROM 020441911 IB2-55086670		\$600.00	\$3,322.87
22/12/2020	Direct Credit QUICKSUPER QUICKSPR2851277179		\$143.32	\$2,722.87
10/12/2020	Direct Credit QUICKSUPER QUICKSPR2842267005		\$301.28	\$2,579.55

30/11/2020	INTEREST		\$0.26	\$2,278.27
30/11/2020	ACCOUNT MAINTENANCE FEE CMA	\$5.00		\$2,278.01
10/11/2020	Direct Credit QUICKSUPER QUICKSPR2818517756		\$279.31	\$2,283.01
01/11/2020	PAY ANYONE TO Skinner MO572238 7 262785 911669100 IB2-39309638	\$1,067.79		\$2,003.70
31/10/2020	INTEREST		\$0.37	\$3,071.49
31/10/2020	ACCOUNT MAINTENANCE FEE CMA	\$5.00		\$3,071.12
16/10/2020	Direct Credit QUICKSUPER QUICKSPR2800736863		\$286.64	\$3,076.12
30/09/2020	INTEREST		\$0.23	\$2,789.48
30/09/2020	ACCOUNT MAINTENANCE FEE CMA	\$5.00		\$2,789.25
30/09/2020	TFR FROM 020441911 IB2-74956121		\$600.00	\$2,794.25
16/09/2020	Direct Credit QUICKSUPER QUICKSPR2779082148		\$467.79	\$2,194.25
31/08/2020	INTEREST		\$0.36	\$1,726.46
25/08/2020	PAY ANYONE TO Skinner MO572238 7 262785 911669100 IB2-12675442	\$2,742.27		\$1,726.10
25/08/2020	TFR FROM 020441911 IB2-12664362		\$1,160.00	\$4,468.37
18/08/2020	Direct Credit QUICKSUPER QUICKSPR2758399832		\$286.64	\$3,308.37
31/07/2020	INTEREST		\$0.36	\$3,021.73
16/07/2020	Direct Credit QUICKSUPER QUICKSPR2735328773		\$286.64	\$3,021.37

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.

Account Details

20305447 Super Cheque Account - Available: \$10,134.80

Account Information

Account Name:
Super Cheque Account

Transactions Search

Date Range For a specified range
Start Date 01/07/2020 DD/MM/YYYY End Date 30/06/2021 DD/MM/YYYY(DD/MM/YYYY)

Transaction List Matching Search Criteria

Date	Description	Debit	Credit	Balance
30/06/2021	INTERNET PAY ANYONE FEE	\$1.30		\$7,656.91
30/06/2021	ACCOUNT MAINTENANCE FEE	\$7.00		\$7,658.21
28/06/2021	TFR FROM 020441911 IB2-76837690		\$4,494.45	\$7,665.21
17/06/2021	PAY ANYONE TO ASR Wealth 08235 6 833402389 IB2-14134264	\$1,500.00		\$3,170.76
03/06/2021	PAY ANYONE TO 8 Windeyer Pty L imited 082053 580722471 IB2-73758875	\$2,198.68		\$4,670.76
01/06/2021	Direct Debit COUNSEL'S CHAMB E 80630R-28968	\$2,169.30		\$6,869.44
31/05/2021	INTERNET PAY ANYONE FEE	\$1.30		\$9,038.74
31/05/2021	ACCOUNT MAINTENANCE FEE	\$7.00		\$9,040.04
31/05/2021	PAY ANYONE TO T.J. Dodd Pty Li mited 012401 382439755 IB2-81453979	\$1,145.00		\$9,047.04
28/05/2021	TFR FROM 020441911 IB2-48344621		\$4,494.45	\$10,192.04
12/05/2021	TFR TO ACCOUNT 020441911 IB2-68597608	\$5,000.00		\$5,697.59
06/05/2021	PAY ANYONE TO 8 Windeyer Pty L imited 082053 580722471 IB2-14324861	\$2,182.48		\$10,697.59
03/05/2021	Direct Debit COUNSEL'S CHAMB E 78909R-28287	\$2,169.30		\$12,880.07
30/04/2021	INTERNET PAY ANYONE FEE	\$0.65		\$15,049.37
30/04/2021	ACCOUNT MAINTENANCE FEE	\$7.00		\$15,050.02
28/04/2021	TFR FROM 020441911 IB2-30341123		\$4,494.45	\$15,057.02
26/04/2021	WITHDRAWAL to loan acc 20463123 payoff	\$749.08		\$10,562.57
23/04/2021	PAY ANYONE TO 8 Windeyer Pty L imited 082053 580722471 IB2-29372681	\$1,547.83		\$11,311.65
01/04/2021	Direct Debit COUNSEL'S CHAMB E 77122R-27533	\$2,169.30		\$12,859.48
31/03/2021	INTERNET PAY ANYONE FEE	\$0.65		\$15,028.78
31/03/2021	ACCOUNT MAINTENANCE FEE	\$7.00		\$15,029.43
28/03/2021	TFR FROM 020441911 IB2-48457281		\$4,494.45	\$15,036.43
17/03/2021	TFR TO ACCOUNT 020441911 IB2-18924039	\$10,000.00		\$10,541.98
08/03/2021	PAY ANYONE TO 8 Windeyer Pty L imited 082053 580722471 IB2-23013619	\$1,542.43		\$20,541.98
01/03/2021	Direct Debit COUNSEL'S CHAMB E 75540R-26901	\$2,169.30		\$22,084.41
28/02/2021	INTERNET PAY ANYONE FEE	\$1.30		\$24,253.71
28/02/2021	ACCOUNT MAINTENANCE FEE	\$7.00		\$24,255.01
28/02/2021	TFR FROM 020441911 IB2-83135061		\$4,494.45	\$24,262.01
17/02/2021	PAY ANYONE TO BT Portfolio Ser vices Ltd 262785 911669100 IB2-78897503	\$8,844.00		\$19,767.56
06/02/2021	PAY ANYONE TO 8 Windeyer Pty L imited 082053 580722471 IB2-73114538	\$1,650.43		\$28,611.56
01/02/2021	Direct Debit COUNSEL'S CHAMB E 73904R-26119	\$2,169.30		\$30,261.99
31/01/2021	ACCOUNT MAINTENANCE FEE	\$7.00		\$32,431.29
28/01/2021	TFR FROM 020441911 IB2-78964581		\$4,494.45	\$32,438.29
04/01/2021	Direct Debit COUNSEL'S CHAMB E 72309R-25484	\$2,169.30		\$27,943.84
31/12/2020	INTERNET PAY ANYONE FEE	\$0.65		\$30,113.14
31/12/2020	ACCOUNT MAINTENANCE FEE	\$7.00		\$30,113.79
28/12/2020	TFR FROM 020441911 IB2-62564061		\$4,494.45	\$30,120.79

09/12/2020	PAY ANYONE TO 8 Windeyer Pty L imited 082053 580722471 IB2-76049181	\$1,565.23		\$25,626.34
01/12/2020	Direct Debit COUNSEL'S CHAMB E 70703R-24853	\$2,169.30		\$27,191.57
30/11/2020	INTERNET PAY ANYONE FEE	\$0.65		\$29,360.87
30/11/2020	ACCOUNT MAINTENANCE FEE	\$7.00		\$29,361.52
28/11/2020	TFR FROM 020441911 IB2-31121861		\$4,494.45	\$29,368.52
13/11/2020	PAY ANYONE TO 8 Windeyer Pty L imited 082053 580722471 IB2-62908343	\$1,578.13		\$24,874.07
02/11/2020	Direct Debit COUNSEL'S CHAMB E 69298R-24249	\$2,169.30		\$26,452.20
31/10/2020	INTERNET PAY ANYONE FEE	\$0.65		\$28,621.50
31/10/2020	ACCOUNT MAINTENANCE FEE	\$7.00		\$28,622.15
30/10/2020	TFR TO ACCOUNT 020441911 IB2-63087061	\$1,160.00		\$28,629.15
28/10/2020	TFR FROM 020441911 IB2-33505841		\$4,494.45	\$29,789.15
15/10/2020	PAY ANYONE TO 8 Windeyer Pty L imited 082053 580722471 IB2-90793778	\$2,942.76		\$25,294.70
30/09/2020	INTERNET PAY ANYONE FEE	\$0.65		\$28,237.46
30/09/2020	ACCOUNT MAINTENANCE FEE	\$7.00		\$28,238.11
28/09/2020	TFR FROM 020441911 IB2-15235741		\$4,494.45	\$28,245.11
23/09/2020	BPAY TAX OFFICE PAYMENTS IB2-25739761	\$624.00		\$23,750.66
11/09/2020	PAY ANYONE TO 8 Windeyer Pty L imited 082053 580722471 IB2-79134718	\$1,563.58		\$24,374.66
28/08/2020	TFR FROM 020441911 IB2-26314841		\$4,494.45	\$25,938.24
25/08/2020	TFR FROM 020441911 IB2-12684362		\$10,000.00	\$21,443.79
28/07/2020	TFR FROM 020441911 IB2-48801581		\$4,494.45	\$11,443.79
24/07/2020	TFR TO ACCOUNT 020441911 IB2-56200480	\$10,000.00		\$6,949.34

Please note this Transaction List is not an official statement and is subject to change.

For loan accounts, the entry described as FEE CAPITALISATION affects the balance of the loan account. The entry/entries that appear immediately before this transaction describe the fees capitalised and do not affect the balance of the loan account.

Portfolio valuation

As at 30 Jun 2021

Cash \$63,447.26 22.29%

Investment	Rate p.a.	Balance	Total portfolio
Cash Management Account	0.01%	\$54,172.73	19.03%
Outstanding cash		\$9,274.53	3.26%
Income accrued		\$0.00	0.00%
Total cash balance		\$63,447.26	22.29%

Listed securities \$127,224.31 44.69%

Investment	Last price	Quantity	CGT cost base	Estimated gain/loss	Market value	Total portfolio
BROKER SPONSORED FAIR · Betashares Australian Sustainability Leaders ETF	\$20.00	790	\$13,956.21	\$1,843.79 (13.21%)	\$15,800.00	5.55%
BROKER SPONSORED IVV · iShares S&P 500 ETF	\$572.74	47	\$20,746.95	\$6,171.83 (29.75%)	\$26,918.78	9.46%
BROKER SPONSORED MGF · Magellan Global Fund	\$1.81	1,978	\$3,200.00	\$380.18 (11.88%)	\$3,580.18	1.26%
BROKER SPONSORED MGOC · Magellan Global Fund (Open Class) (Managed Fund)	\$2.75	8,515	\$20,963.36	\$2,452.89 (11.70%)	\$23,416.25	8.23%
BROKER SPONSORED MGFO · Magellan Global Fund Option Expiry 1-March 2024	\$0.03	1,978	\$0.00	\$55.38 (-1,384,600.00%)	\$55.38	0.02%
BROKER SPONSORED SRG · SRG Global Limited	\$0.50	7,042	\$4,999.82	-\$1,443.61 (-28.87%)	\$3,556.21	1.25%

Portfolio valuation

As at 30 Jun 2021

[← Table continued from previous page](#)

Investment	Last price	Quantity	CGT cost base	Estimated gain/loss	Market value	Total portfolio
BROKER SPONSORED						
MVA · Vaneck Australian Property ETF	\$24.00	578	\$14,852.17	-\$980.17 (-6.60%)	\$13,872.00	4.87%
BROKER SPONSORED						
MVR · Vaneck Australian Resources ETF	\$31.01	350	\$10,425.97	\$427.53 (4.10%)	\$10,853.50	3.81%
BROKER SPONSORED						
VAP · Vanguard Australian Property Securities Index ETF	\$90.49	220	\$19,882.58	\$25.22 (0.13%)	\$19,907.80	6.99%
BROKER SPONSORED						
VEA · Viva Energy Group Limited	\$1.93	3,360	\$9,141.60	-\$2,656.80 (-29.06%)	\$6,484.80	2.28%
BROKER SPONSORED						
YAL · Yancoal Australia Limited	\$1.94	1,429	\$153.19	\$2,626.22 (1,714.30%)	\$2,779.41	0.98%
Income accrued	-				\$0.00	0.00%
Total listed securities balance					\$127,224.31	44.69%

Managed funds

\$94,004.04 33.02%

Investment	Last price	Quantity	CGT cost base	Estimated gain/loss	Market value	Total portfolio
BFL0004AU · Bennelong Ex-20 Australian Equities Fund	\$3.11 (30 Jun 2021)	10,948.3500	\$25,071.07	\$8,937.79 (35.65%)	\$34,008.86	11.95%
EGG0001AU · Eley Griffiths Group Small Companies Fund	\$2.23 (30 Jun 2021)	11,393.7400	\$25,027.26	\$335.21 (1.34%)	\$25,362.47	8.91%
MGE0001AU · Magellan Global Fund	\$2.69 (30 Jun 2021)	6,101.0300	\$16,041.97	\$355.16 (2.21%)	\$16,397.13	5.76%
ETL0071AU · T. Rowe Price Global Equity Fund	\$1.84 (30 Jun 2021)	9,887.2800	\$15,030.50	\$3,205.08 (21.32%)	\$18,235.58	6.41%

Portfolio valuation

As at 30 Jun 2021

[← Table continued from previous page](#)

Investment	Last price	Quantity	CGT cost base	Estimated gain/loss	Market value	Total portfolio
Income accrued	-				\$0.00	0.00%
Total managed funds balance					\$94,004.04	33.02%
Total portfolio value					\$284,675.61	100%

Due to rounding, percentages may not add up to 100%. The information contained in this report is given in good faith and has been derived from sources believed to be accurate at the report request date. However, it is an overview only and should not be considered a comprehensive statement on any matter nor relied upon as such. No company in the Westpac Group nor any of their related entities, employees, or directors gives any warranty of reliability or accuracy or accepts any responsibility arising in any other way including by reason of negligence for errors or omissions. In particular, no guarantee or warranty is given in relation to the quality or accuracy of any information provided by third parties (including data from accounting software providers, your accountant and your financial adviser) and no responsibility or liability is accepted for any loss or damage you may suffer arising directly or indirectly as a result of your reliance on, or use of, that information. This disclaimer is subject to any requirement of the law.

For migrated accounts, when selecting pre-migration dates, this report uses a simplified change in value calculation based on market prices and FIFO parcel allocation method. Estimated gain/loss excludes CPI indexing or CGT discounting. Some transaction fees on unlisted managed funds have not been capitalised and any non-assessable amounts from distributions are excluded. Cost details for investments held before account commencement are based on information supplied to us by you, your adviser or your previous accounts. This report does not provide the gain/loss on disposal for tax purposes and should not be relied on in making decisions about your tax position.

External asset information is based on information you have manually entered or is sourced from accounting software you have connected to this Panorama account and may not be current or complete at the nominated valuation date. Information sourced from accounting software excludes assets held in all Panorama accounts.

For assets held on Panorama, the latest available exit price for unlisted managed funds and the latest intraday last sale price (up to 20 minutes delayed) for listed securities are used as the market value, for the report request date. For external assets manually entered, where these assets are also available for investment on Panorama the same pricing methodology will be used as per assets held on Panorama. Where manually entered external assets are not available on Panorama the user must maintain the price and value. For external assets displayed utilising accounting software connection the asset price and value is sourced from the accounting software.



Account details

SKINNER SUPERANNUATION FUND
SMSF
BT Panorama Investments
121408876



Primary contact

Linda Skinner
15 HERCULES Street CHATSWOOD
New South Wales 2067



Adviser

Campbell Flower
0418 605 800
Count Financial Limited (Dealer
Group)

Portfolio asset allocation

As at 30 Jun 2021

Portfolio valuation

\$284,675.61



● Australian shares	\$95,072.06	33.40%
● International shares	\$85,785.50	30.13%
● Cash	\$68,721.94	24.14%
● Australian property	\$35,096.11	12.33%
Group totals	\$284,675.61	100%

Cash

\$63,447.26

Investment	Cash	Australian shares	International shares	Australian property	International property	Australian fixed interest	International fixed interest	Other	Total
Cash Management Account	\$63,447.26 (100.00%)	-	-	-	-	-	-	-	\$63,447.26
Cash Total	\$63,447.26	-	-	-	-	-	-	-	\$63,447.26

Listed securities

\$127,224.31

Portfolio asset allocation

As at 30 Jun 2021

[← Table continued from previous page](#)

Investment	Cash	Australian shares	International shares	Australian property	International property	Australian fixed interest	International fixed interest	Other	Total
FAIR · Betashares Australian Sustainability Leaders ETF	-	\$15,800.00 (100.00%)	-	-	-	-	-	-	\$15,800.00
IVV · iShares S&P 500 ETF	-	-	\$26,918.78 (100.00%)	-	-	-	-	-	\$26,918.78
MGF · Magellan Global Fund	-	-	\$3,580.18 (100.00%)	-	-	-	-	-	\$3,580.18
MGOC · Magellan Global Fund (Open Class) (Managed Fund)	-	-	\$23,416.25 (100.00%)	-	-	-	-	-	\$23,416.25
MGFO · Magellan Global Fund Option Expiry 1-March 2024	-	-	\$55.38 (100.00%)	-	-	-	-	-	\$55.38
SRG · SRG Global Limited	-	\$3,556.21 (100.00%)	-	-	-	-	-	-	\$3,556.21
MVA · Vaneck Australian Property ETF	-	-	-	\$13,872.00 (100.00%)	-	-	-	-	\$13,872.00
MVR · Vaneck Australian Resources ETF	-	\$10,853.50 (100.00%)	-	-	-	-	-	-	\$10,853.50
VAP · Vanguard Australian Property Securities Index ETF	-	-	-	\$19,907.80 (100.00%)	-	-	-	-	\$19,907.80
VEA · Viva Energy Group Limited	-	\$6,484.80 (100.00%)	-	-	-	-	-	-	\$6,484.80
YAL · Yancoal Australia Limited	-	\$2,779.41 (100.00%)	-	-	-	-	-	-	\$2,779.41
Listed securities Total	-	\$39,473.92	\$53,970.59	\$33,779.80	-	-	-	-	\$127,224.31

Managed funds

\$94,004.04

Investment	Cash	Australian shares	International shares	Australian property	International property	Australian fixed interest	International fixed interest	Other	Total
BFL0004AU · Bennelong Ex-20 Australian Equities Fund	\$316.28 (0.93%)	\$33,692.58 (99.07%)	-	-	-	-	-	-	\$34,008.86

Portfolio asset allocation

As at 30 Jun 2021

[← Table continued from previous page](#)

Investment	Cash	Australian shares	International shares	Australian property	International property	Australian fixed interest	International fixed interest	Other	Total
EGG0001AU · Eley Griffiths Group Small Companies Fund	\$2,140.59 (8.44%)	\$21,905.57 (86.37%)	-	\$1,316.31 (5.19%)	-	-	-	-	\$25,362.47
MGE0001AU · Magellan Global Fund	\$2,733.92 (16.67%)	-	\$13,663.21 (83.33%)	-	-	-	-	-	\$16,397.13
ETL0071AU · T. Rowe Price Global Equity Fund	\$83.88 (0.46%)	-	\$18,151.70 (99.54%)	-	-	-	-	-	\$18,235.58
Managed funds Total	\$5,274.68	\$55,598.14	\$31,814.91	\$1,316.31	-	-	-	-	\$94,004.04

Due to rounding, percentages may not add up to 100%. The information contained in this report is given in good faith and has been derived from sources believed to be accurate at the report request date. However, it is an overview only and should not be considered a comprehensive statement on any matter nor relied upon as such. No company in the Westpac Group nor any of their related entities, employees, or directors gives any warranty of reliability or accuracy or accepts any responsibility arising in any other way including by reason of negligence for errors or omissions. In particular, no guarantee or warranty is given in relation to the quality or accuracy of any information provided by third parties (including data from accounting software providers, your accountant and your financial adviser) and no responsibility or liability is accepted for any loss or damage you may suffer arising directly or indirectly as a result of your reliance on, or use of, that information. This disclaimer is subject to any requirement of the law.

External asset information is based on information you have manually entered or is sourced from accounting software you have connected to this Panorama account and may not be current or complete at the nominated valuation date. Information sourced from accounting software excludes assets held in all Panorama accounts.

For assets held on Panorama, the latest available exit price for unlisted managed funds and the latest intraday last sale price (up to 20 minutes delayed) for listed securities are used as the market value, for the report request date. For external assets manually entered, where these assets are also available for investment on Panorama the same pricing methodology will be used as per assets held on Panorama. Where manually entered external assets are not available on Panorama the user must maintain the price and value. For external assets displayed utilising accounting software connection the asset price and value is sourced from the accounting software.

This report does not provide the gain or loss on disposal for tax purposes and should not be relied upon in making decisions about your tax position.

Portfolio asset allocation

As at 30 Jun 2021

F14

SKINNER SUPERANNUATION FUND - SMSF

BT Panorama Investments

Account ID 121408876

Page 4 of 4

Portfolio asset allocation created 05 Nov 2021, 10:50 AM AEDT



Account details

SKINNER SUPERANNUATION FUND
SMSF
BT Panorama Investments
121408876



Primary contact

Linda Skinner
15 HERCULES Street CHATSWOOD
New South Wales 2067



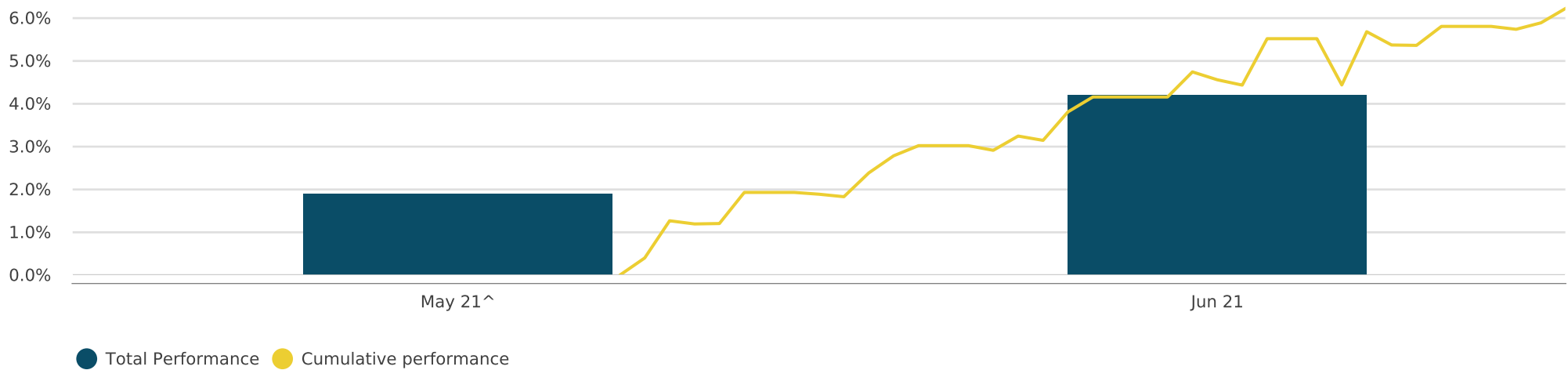
Adviser

Campbell Flower
0418 605 800
Count Financial Limited (Dealer
Group)

Account performance

23 May 2021 to 30 Jun 2021

Your account performance
(before fees)



Your account returns	May 21 [^]	Jun 21	Period return	Since inception
Total performance	1.89%	4.26%	6.23%	-
Capital return	1.89%	0.86%	2.77%	-
Income return	0.00%	3.40%	3.46%	-

[^] Indicates a partial period due to your selected date range.

Account performance

23 May 2021 to 30 Jun 2021

Your account \$ return (after fees)



	May 21^	Jun 21	Period return	Since inception
Opening balance	\$225,909	\$230,177	\$225,909	-
Inflows	\$0	\$44,436	\$44,436	-
Outflows	\$0	\$0	\$0	-
Income	\$0	\$9,274	\$9,274	-
Expenses	\$0	\$0	\$0	-
Market movement	\$4,267	\$906	\$5,174	-
Closing balance before fees	\$230,177	\$284,794	\$284,794	-
Fees	\$0	-\$135	-\$135	-
Closing balance after fees	\$230,177	\$284,659	\$284,659	-
Your account \$ return	\$4,267	\$10,045	\$14,313	-

^ Indicates a partial period due to your selected date range.

Account performance

23 May 2021 to 30 Jun 2021

Notes

1. Total performance for the account can be displayed before or after fees. Where total performance is displayed after fees, it reflects the return after any advice, licensee and administration fees you have directed us to pay on your behalf (except for adviser establishment fees), and investment management fees deducted by the responsible entity, in respect of any investments you have in a managed portfolio. Returns do not take into account tax that may be payable (apart from withholding tax).
2. The capital return reflects the return from realised plus unrealised capital gains (and losses) on this Panorama account. The income return is equal to the total performance minus the capital return.
3. Where a benchmark has been selected, the active return is calculated as the difference between the (selected) benchmark and the total performance return.
4. The account performance inception date is 23 May 2021.
5. Performance is annualised for any period longer than 1 year.

More information

If you have any questions or require further information please contact your adviser.

Disclaimer

The information contained in this report is given in good faith and has been derived from sources believed to be accurate at the report request date. However, it is an overview only and should not be considered a comprehensive statement on any matter nor relied upon as such. No company in the Westpac Group nor any of their related entities, employees, or directors gives any warranty of reliability or accuracy or accepts any responsibility arising in any other way including by reason of negligence for errors or omissions. This disclaimer is subject to any requirement of the law. Portfolio performance is calculated using a Time Weighted Rate of Return. Returns are not annualised for periods less than 12 months. Past performance is not a reliable indicator of future performance. Comparisons should only be made between financial products that have sufficiently similar features. This report is prepared and issued by: BT Portfolio Services Ltd, ABN 73 095 055 208, AFSL No. 233715 (BTPS).

No index data provider, an affiliate of such provider or any third-party licensor will have any liability for (i) the accuracy or completeness of the information available on Panorama, (ii) for delays, interruptions or omissions in the information available on Panorama or (iii) for any lost profits, direct, indirect, special or consequential damages incurred by any person through the use of the information available on Panorama. BTPS, the index data providers, their affiliates or third-party licensors have exclusive proprietary rights in any information available on Panorama. You will use the information on Panorama solely for monitoring your account (or the accounts of your clients). You will not use or permit anyone to use the information provided on Panorama for any unlawful or unauthorised purpose. You are not authorised or permitted to furnish the information provided on Panorama to any person or firm for reuse or retransmission without prior written approval of the source of such information.



Account details

SKINNER SUPERANNUATION FUND
SMSF
BT Panorama Investments
121408876



Primary contact

Linda Skinner
15 HERCULES Street CHATSWOOD
New South Wales 2067



Adviser

Campbell Flower
0418 605 800
Count Financial Limited (Dealer
Group)

Portfolio performance

01 Jul 2020 to 30 Jun 2021

Investment	Opening balance	Market movement	Closing balance	Net income	Performance
Total portfolio	\$175,788.12	\$34,307.30	\$284,659.45	\$11,473.61	\$45,780.04

Cash

Investment	Opening balance	Purchases (inflows)	Sales (outflows)	Market movement	Closing balance	Net income	Performance \$	Performance %	Period of days
Cash Management Account	\$2,414.39	-	-	-	\$63,447.26	\$0.87	-	-	-
Total cash	\$2,414.39			-	\$63,447.26	\$0.87	-		

Listed securities

Investment	Opening balance	Purchases (inflows)	Sales (outflows)	Market movement	Closing balance	Net income	Performance \$	Performance %	Period of days
FAIR · Betashares Australian Sustainability Leaders ETF	\$13,785.50	\$0.00	\$0.00	\$2,014.50	\$15,800.00	\$89.51	\$2,104.01	-	-
IVV · iShares S&P 500 ETF	\$16,515.69	\$4,842.34	\$0.00	\$5,560.75	\$26,918.78	\$215.74	\$5,776.49	-	-
MGE · Magellan Global Equities ETF	\$17,412.50	\$5,017.84	-\$21,213.24	-\$1,217.10	\$0.00	\$413.65	-\$803.45	-	-
MGF · Magellan Global Fund	\$0.00	\$3,200.00	\$0.00	\$380.18	\$3,580.18	\$0.00	\$380.18	-	-
MGOC · Magellan Global Fund (Open Class) (Managed Fund)	\$0.00	\$21,213.24	\$0.00	\$2,203.01	\$23,416.25	\$0.00	\$2,203.01	-	-
MGFO · Magellan Global Fund Option Expiry 1-March 2024	\$55.38	\$0.00	\$0.00	\$0.00	\$55.38	\$0.00	\$0.00	0.00%	39
SRG · SRG Global Limited	\$1,478.82	\$0.00	\$0.00	\$2,077.39	\$3,556.21	\$105.63	\$2,183.02	-	-
MVA · Vaneck Australian Property ETF	\$11,114.94	\$0.00	\$0.00	\$2,757.06	\$13,872.00	\$294.78	\$3,051.84	-	-
MVR · Vaneck Australian Resources ETF	\$9,702.00	\$0.00	\$0.00	\$1,151.50	\$10,853.50	\$192.50	\$1,344.00	-	-
VAP · Vanguard Australian Property Securities Index ETF	\$15,261.40	\$0.00	\$0.00	\$4,646.40	\$19,907.80	\$310.91	\$4,957.31	-	-

Portfolio performance

01 Jul 2020 to 30 Jun 2021

Listed securities

Investment	Opening balance	Purchases (inflows)	Sales (outflows)	Market movement	Closing balance	Net income	Performance \$	Performance %	Period of days
VEA · Viva Energy Group Limited	\$7,280.00	\$0.00	\$0.00	-\$795.20	\$6,484.80	\$269.60	-\$525.60	-	-
YAL · Yancoal Australia Limited	\$2,900.87	\$0.00	\$0.00	-\$121.46	\$2,779.41	\$0.00	-\$121.46	-	-
Total listed securities	\$95,507.10			\$18,657.03	\$127,224.31	\$1,892.32	\$20,549.35		

Managed funds

Investment	Opening balance	Purchases (inflows)	Sales (outflows)	Market movement	Closing balance	Net income	Performance \$	Performance %	Period of days
BFL0004AU · Bennelong Ex-20 Australian Equities Fund	\$24,426.86	\$0.00	\$0.00	\$9,314.75	\$34,004.37	\$1,682.28	\$10,997.03	-	-
EGG0001AU · Eley Griffiths Group Small Companies Fund	\$22,507.19	\$0.00	\$0.00	\$2,881.21	\$25,350.80	\$4,536.12	\$7,417.33	-	-
MGE0001AU · Magellan Global Fund	\$15,366.05	\$0.00	\$0.00	\$858.42	\$16,397.13	\$608.88	\$1,467.30	-	-
ETL0071AU · T. Rowe Price Global Equity Fund	\$15,566.53	\$0.00	\$0.00	\$2,595.89	\$18,235.58	\$2,753.14	\$5,349.03	-	-
Total managed funds	\$77,866.63			\$15,650.27	\$93,987.88	\$9,580.42	\$25,230.69		

Total performance before admin & adviser fees

Since first account inflow (23 May 2021)

-

-

-

Total performance after admin & adviser fees

Since first account inflow (23 May 2021)

-

-

-

Portfolio performance

01 Jul 2020 to 30 Jun 2021

The information contained in this report is given in good faith and has been derived from sources believed to be accurate at the report request date. However, it is an overview only and should not be considered a comprehensive statement on any matter nor relied upon as such. No company in the Westpac Group nor any of their related entities, employees, or directors gives any warranty of reliability or accuracy or accepts any responsibility arising in any other way including by reason of negligence for errors or omissions. This disclaimer is subject to any requirement of the law.

Portfolio performance is calculated using a Time Weighted Rate of Return. Returns are not annualised for periods less than 12 months. Past performance is not a reliable indicator of future performance.

You should consider the suitability of comparing the portfolio performance to the performance of a particular benchmark. Comparisons to a benchmark should generally only be made where the portfolio and the benchmark have sufficiently similar risk / return profiles. For example, it is unlikely to be appropriate to compare the performance of a portfolio of Australian shares to the performance of a cash based benchmark.

No index data provider, an affiliate of such provider or any third-party licensor will have any liability for (i) the accuracy or completeness of the information available on Panorama, (ii) for delays, interruptions or omissions in the information available on Panorama or (iii) for any lost profits, direct, indirect, special or consequential damages incurred by any person through the use of the information available on Panorama. BTPS, the index data providers, their affiliates or third-party licensors have exclusive proprietary rights in any information available on Panorama. You will use the information on Panorama solely for monitoring your account (or the accounts of your clients). You will not use or permit anyone to use the information provided on Panorama for any unlawful or unauthorised purpose.

You are not authorised or permitted to furnish the information provided on Panorama to any person or firm for reuse or retransmission without prior written approval of the source of such information.



Account details

SKINNER SUPERANNUATION FUND
SMSF
BT Panorama Investments
121408876



Primary contact

Linda Skinner
15 HERCULES Street CHATSWOOD
New South Wales 2067



Adviser

Campbell Flower
0418 605 800
Count Financial Limited (Dealer
Group)

Periodic portfolio performance

for the period ended 31 Oct 2021

Your account performance

Investment	3 months	6 months	1 year	3 years p.a.	5 years p.a.
Total performance before admin & adviser fees	-	-	-	-	-
Since first account inflow (-) -					
Total performance after admin & adviser fees	-	-	-	-	-
Since first account inflow (-) -					

Periodic portfolio performance

for the period ended 31 Oct 2021

The information contained in this report is given in good faith and has been derived from sources believed to be accurate at the report request date. However, it is an overview only and should not be considered a comprehensive statement on any matter nor relied upon as such. No company in the Westpac Group nor any of their related entities, employees, or directors gives any warranty of reliability or accuracy or accepts any responsibility arising in any other way including by reason of negligence for errors or omissions. This disclaimer is subject to any requirement of the law.

Portfolio performance is calculated using a Time Weighted Rate of Return. Returns are not annualised for periods less than 12 months. Past performance is not a reliable indicator of future performance.

You should consider the suitability of comparing the portfolio performance to the performance of a particular benchmark. Comparisons to a benchmark should generally only be made where the portfolio and the benchmark have sufficiently similar risk / return profiles. For example, it is unlikely to be appropriate to compare the performance of a portfolio of Australian shares to the performance of a cash based benchmark.

No index data provider, an affiliate of such provider or any third-party licensor will have any liability for (i) the accuracy or completeness of the information available on Panorama, (ii) for delays, interruptions or omissions in the information available on Panorama or (iii) for any lost profits, direct, indirect, special or consequential damages incurred by any person through the use of the information available on Panorama. BTPS, the index data providers, their affiliates or third-party licensors have exclusive proprietary rights in any information available on Panorama. You will use the information on Panorama solely for monitoring your account (or the accounts of your clients). You will not use or permit anyone to use the information provided on Panorama for any unlawful or unauthorised purpose.

You are not authorised or permitted to furnish the information provided on Panorama to any person or firm for reuse or retransmission without prior written approval of the source of such information.



Account details

SKINNER SUPERANNUATION FUND
SMSF
BT Panorama Investments
121408876



Primary contact

Linda Skinner
15 HERCULES Street CHATSWOOD
New South Wales 2067



Adviser

Campbell Flower
0418 605 800
Count Financial Limited (Dealer
Group)

Portfolio movements

23 May 2021 to 30 Jun 2021

Opening portfolio value 23 May 2021	\$225,909.92
Inflows	\$44,436.01
Deposits to cash	\$44,436.01
Asset transfers / transfers to portfolios	\$0.00
Outflows	\$0.00
Payments from cash	\$0.00
Asset transfers / transfers from portfolios	\$0.00
Income on investments	\$9,274.72
Cash income	\$0.19
Managed fund income	\$9,274.53
Other income	\$0.00
Expenses	-\$127.14
Administration fees	-\$19.30
Custodial holdings option fee	-\$8.22
Advice fees	-\$107.84
Ongoing advice fee	-\$107.84
Market movement	\$5,182.10
Closing portfolio value 30 Jun 2021	\$284,675.61

The information contained in this report is given in good faith and has been derived from sources believed to be accurate at the report request date. However, it is an overview only and should not be considered a comprehensive statement on any matter nor relied upon as such. No company in the Westpac Group nor any of their related entities, employees, or directors gives any warranty of reliability or accuracy or accepts any responsibility arising in any other way including by reason of negligence for errors or omissions. This disclaimer is subject to any requirement of the law. This report does not provide the gain or loss on disposal for tax purposes and should not be relied upon in making decisions about your tax position.



Account details

SKINNER SUPERANNUATION FUND
SMSF
BT Panorama Investments
121408876



Primary contact

Linda Skinner
15 HERCULES Street CHATSWOOD
New South Wales 2067



Adviser

Campbell Flower
0418 605 800
Count Financial Limited (Dealer
Group)

F24
BT Wrap
ESTIMATED REALISED TAX
GAINS AND LOSSES
AS AT 16 JUN 2021

Skinner Superannuation Fund
15 Hercules Street
CHATSWOOD
2067

Investor name
 Skinner Superannuation Fund
Investor number
 M05722387
Tax preference
 Minimum gain (Maximum loss)
Product type
 Investment
Adviser name
 Odyssey Financial Mgmt P/I at Count Financial Ltd
Adviser phone
 (0418)605800

Date range: Year to date

Investment	Purchase date	Days held	Units sold	Tax cost	Sale date	Sale amount	Gain/loss	Discounted gain	Method
MGE MAG Global Equities	04/11/2020	33	1,230.00	\$ 5,018	08/12/2020	\$ 4,766	-\$ 252		MINGAIN
MGE MAG Global Equities	20/04/2020	230	375.00	\$ 1,589	08/12/2020	\$ 1,451	-\$ 138		MINGAIN
Total							-\$ 390	\$ 0	

Estimated realised taxable gain / loss

Capital loss	-\$ 390
Discounted gains	\$ 0
Grossed up for discount allowed	\$ 0
	-\$ 390
Less discount	\$ 0
Estimated realised taxable gain / loss	-\$ 390

Important information

**ESTIMATED REALISED TAX
GAINS AND LOSSES
AS AT 16 JUN 2021**

This report provides estimated realised tax gains and losses. It does not constitute tax advice, nor an actual tax outcome. It is provided to you for your general information only and should not be considered as comprehensive tax information on any matter nor relied upon as such. Assumptions have been made in the preparation of the estimated tax information in this report. You are required to review the tax section of the Tax User Guide and Help - Tax reports on Wrap to understand these assumptions and other important information regarding the estimated tax information. The application of tax law depends upon an investor's specific circumstances and our assumptions may not be relevant to the investor. Investors should seek professional tax advice on the tax information implications of their investments and should not rely on the estimated tax information. In addition and without limitation, you should note that any data in this report relating to warrants may be incomplete or incorrect.

For simplicity the report shows the original cost base figures and may not show the indexed cost base or reduced cost base. However the actual calculation of the tax gain or loss amount may involve indexing of the cost base or use of the reduced cost base, based on tax adjustments to the end of the prior financial year only.

The estimated tax information in this report is based on information successfully processed at the start of the trading day. Where information cannot be taken into account because of processing delays, errors or omissions or information arises after the start of the trading day the tax information may not be complete or accurate.

In the event a parcel reset has occurred during the current financial year, information contained in the realised gains and losses report may be incorrect. Where a parcel reset has occurred between the end of the previous financial year and the tax generation date, information contained in the realised gains and losses report may be incorrect for the previous financial year.

To the extent permitted by law, no company in the Westpac Group nor any of their related entities, employees or directors gives any warranty of reliability or accuracy of the tax information in this report or accepts any responsibility arising from the provision of the tax information in this report including by reason of negligence for errors or omissions.



14 September 2021

000025 007



Skinner Superannuation Fund

C/- Mr B J Skinner

15 Hercules Street

CHATSWOOD NSW 2067

Investor name
Skinner Superannuation Fund

Investor number
M05722387

Product type
Investment

Adviser name
ODYSSEY FINANCIAL MGMT P/L COUNT
FINANCIAL LTD

Adviser phone number
0418 605800

BT Wrap Annual Investor and Tax Statement for 2020-2021 - Part 1

We previously communicated to you about the migration of your BT Wrap account to the Panorama operating system which occurred on 22 May 2021.

This year, your annual statement and tax statement are made up of two parts:

1. the enclosed documents covering the period from 01 July 2020 to 22 May 2021, which are generated by the Wrap operating system, and
2. two separate documents covering the period from 22 May 2021 to 30 June 2021, which are generated by the Panorama operating system. You will receive the Panorama documents separately.

Things you need to be aware of :

- The zero closing balance and entries labelled as "Asset migration to Panorama" reflect the migration of your assets from the Wrap operating system to the Panorama operating system. Except in relation to your cash account, the entries do not reflect that the quantity and value of your assets have changed or been reduced to zero. They simply reflect that the administration of your account has changed operating systems.
- In relation to your transaction account, your existing transaction account was replaced on migration with a BT Cash Management Account (**BT CMA**). The balance of your Wrap transaction account was transferred to your new BT CMA on migration and this will be reflected in the Panorama document.
- The value of your account and quantity of assets at the end of year will be shown in the Panorama document.
- An updated guide to your Annual Investor Statements, including further details of the changes for this year is available at panoramainvestor.com.au or by contacting your financial adviser. It is important you read this document to understand both parts of your statement and the changes that have been made during migration.
- The total gain after fees provided in the Annual Income & Expense section reflects the revenue including market movement minus expenses in the period from 01 July 2020 to 22 May 2021. The net earnings from 22 May 2021 to 30 June 2021 can be found in the Earnings and expenses section of your Panorama Annual Investor statement.
- If you're required to complete an Australian Tax Return for **2020-2021**, you'll need to include details of the income, deductions and capital gains and losses from both annual tax statements. Part 2 of the Panorama Tax Guide provides instructions to help you do this.
- If you've sold your securities between 07 April 2021 and 06 July 2021 (or 21 February 2021 to 20 August 2021 for preference shares), then the holding period rule may not have been correctly applied to any franking credits within this period.
- If you held warrants throughout the financial year please refer to the Panorama Tax Guide available at panoramainvestor.com.au/documents/guides
- Going forward you'll receive a single annual statement and a separate single tax statement from Panorama.

The **Annual Investor Statement** includes the following information for the period of 01 July 2020 to 22 May 2021.

Contact Wrap
Customer Relations 1300 657 010
customer.relations@btfinancialgroup.com
www.bt.com.au

Postal Address
BT Wrap
GPO Box 2337
Adelaide SA 5001, Australia



- Cash Account summary – summarising movements into and out of your Cash Account
- Transaction History - summarising each investment transaction
- Annual Income and Expense report – detailing income and expense for the period including interest, dividends and distributions, fees, charges and taxes
- Details of your insurance cover if you hold insurance.

The **Tax Statement** should assist you to complete your 2020 - 2021 tax return and includes:

- Summary Tax statement
- Supporting Schedules providing more detailed information on the amounts shown on the Summary Tax Statement
- Details of the premiums paid if you hold insurance.

Please note the following points:

- The opening balances shown in your Annual Statement may differ from those shown in your Quarterly Reports. This is due to updated unit prices and transactions that settled after the Quarterly Reports were issued.
- Your financial adviser can provide you with any Quarterly Reports upon request.
- The Panorama Tax Guide and application of taxation law depends on your individual circumstances. We recommend seeking your own tax advice to ensure that the tax policies adopted are applicable to your circumstances.
- All references to 'Cash Account' in this report should be read as a reference to your 'Transaction Account'. Your Transaction Account balance is invested by the Administrator in a range of underlying investments and may be invested in assets other than cash.

How to find information online

To view your up-to-date details of your account including your Panorama statement and past statements from BT Wrap, you can go to panoramainvestor.com.au and sign in using your existing username and password.

Need help?

The information contained in these statements are further explained in the Annual Statement Guide which can be found in your document library on Panorama and the Panorama Tax Guide which can be found at panoramainvestor.com.au/documents/guides.

For additional information or if you have any questions, please contact your adviser on the details above.

Yours sincerely,

Kathy Vincent
General Manager Platforms & Investments

BT Wrap is administered by BT Portfolio Services Ltd ABN 73 095 055 208.

**BT Wrap
Annual Income & Expense
1-Jul-2020 to 30-Jun-2021**

BT Wrap
Annual Income & Expense
1-Jul-2020 to 30-Jun-2021

Skinner Superannuation Fund
C/- Mr B J Skinner
15 Hercules Street
CHATSWOOD NSW 2067

Investor name
Skinner Superannuation Fund
Investor number
M05722387
Product type
Investment
Adviser name
ODYSSEY FINANCIAL MGMT P/L COUNT FINANCIAL LTD
Adviser phone number
0418 605800

The following example illustrates the combined effect of the fees and costs of your product and an investment in the Advance Balanced Multi-Blend Fund through the product over a 1 year period.

	Amount (\$)	Total (\$)
Portfolio Opening Value as at 1-Jul-2020		180,973.98
Deposits to Cash Account	14,407.93	
Withdrawals from Cash Account	-9,871.89	
Asset transfers including new assets from corporate actions	-215,567.05	
Net income (expense)	5,256.67	
Less investment income paid to external accounts/add dividends received from non Wrap holdings *	858.40	
Change in market value	23,941.96	
Outstanding cash movements - unsettled managed fund trades	0.00	
Total movements for the period		-180,973.98
Portfolio Closing Value as at 30-Jun-2021		0.00
Income and expenses		
Interest received	0.96	
Dividends received *	410.44	
Distributions received *	8,707.57	
Fees, charges and taxes	-3,862.30	
Wrap Advantage Fee Rebate	0.00	
Net income/expense		5,256.67
Change in market value		
Current assets	0.00	
Disposed assets	23,941.96	
Net change in market value		23,941.96
Total gain after fees		29,198.64
Indirect costs of your investment**		80.76

*Direct equity dividend income is reported on an entitlements basis and may vary from the amount paid into the Cash Account. Distribution income is recorded on a cash basis. Where distributions have not been received at period end, investments in managed funds reflected in the portfolio valuation are valued using the cum distribution exit price.

The Income and Expense Report has been prepared on a cash basis, unless otherwise stated. Changes in market value exclude any gains or losses arising from assets held outside the service. This report does not provide the gain or loss on disposal for tax purposes and should not be relied upon in making decisions about your tax position. You should seek professional advice regarding your tax position. The information contained in this statement is given in good faith and has been derived from sources believed to be accurate at the report request date. However, it is general information only and should not be considered a comprehensive statement on any matter nor relied upon as such. No company in the Westpac Group nor any of their related entities, employees or directors gives any warranty of reliability or accuracy or accepts any responsibility arising in any other way including by reason of negligence for errors or omissions. This disclaimer is subject to any requirement of the law.

****Indirect costs**

This approximate amount has been deducted from your Investment and covers amounts that have reduced the return on your investment but are not charged as a fee. This indirect cost is the Cash Account Fee only.

**BT Wrap
Tax Statement
Year ended 30-Jun-2021**

Skinner Superannuation Fund
C/- Mr B J Skinner
15 Hercules Street
CHATSWOOD NSW 2067

Investor name
Skinner Superannuation Fund
Investor number
M05722387
Product type
Investment
Adviser name
ODYSSEY FINANCIAL MGMT P/L COUNT FINANCIAL LTD
Adviser phone number
0418 605800

This statement is designed to assist you in preparing your 2020-2021 Australian tax return. You should read the guide to your tax statement and the tax policy guide in conjunction with your tax statement and supporting schedules.

SUMMARY

Account Type	Superfund	Amount (\$)	Tax Return Reference
Gross interest		0.96	11-C
Unfranked dividends		237.60	11-J
Franked dividends		172.84	11-K
Franking credits		74.07	11-L
Distributions from trusts		686.69	11-M
Foreign income		252.25	11-D and 11-D1
Aust. franking credits from a NZ company		0.04	11-E
Net capital gain		22.09	11-A
Other income		0.00	11-S
Total assessable income		1,446.54	
Total deductions		3,862.30	12-I1
Total taxable income from investment assets		-2,415.76	

Tax Credits

TFN amounts withheld from interest	0.00	Calculation Statement H3
Franking credits from direct shares (after 45 day rule)	74.07	Calculation Statement E1
Franking credits from trust distributions (after 45 day rule)	131.60	Calculation Statement E1
Aust. franking credits from a NZ company (after 45 day rule)	0.04	Calculation Statement E1
Foreign income tax offset	40.07	Calculation Statement C1
MIT withholding tax	0.00	N/A
TFN withholding from trust distributions	0.00	Calculation Statement H3
Infrastructure bond rebate	0.00	Calculation Statement C2

TAX STATEMENT

	Credits (\$)	Income (\$)	Income total (\$)	Tax guide reference
Interest - Schedule A			0.96	1
TFN Credits	0.00			2
Dividends - Schedule B				
Unfranked amount		237.60		3
Franked amount		172.84		4
Franking credits (after 45 day rule)		74.07		5
Total dividends			484.51	

	Credits	Credits (\$)	Income (\$)	Income total (\$)	Tax guide reference
--	---------	--------------	-------------	-------------------	---------------------

Trust distributions - Schedule C

Interest - Australian			31.90		6
Infrastructure bond interest			0.00		6
Foreign trust and CFC income			0.00		7
FIF or FLP income			0.00		7
Foreign income			252.25		7
New Zealand Dividends					
- Aust. franking credits from a NZ company (before 45 day rule)			0.04		14
- Less: Aust. franking credits from a NZ company denied			-0.00		15
Australian Dividends					
- Unfranked amount			46.30		6
- Franked amount			170.82		6
- Franking credits (before 45 day rule)			131.60		6
Other Australian income			306.07		6

Total trust distributions 938.98

Foreign income tax offset		40.07			8
Foreign income tax offset -		0.00			8
Capital gain					
MIT withholding tax			0.00		9
TFN credits			0.00		10

Net capital gains - Schedule D 22.09

Foreign income - Schedule E

Dividends			0.00		7
Interest			0.00		7
Disposal of revenue assets			0.00		7
Miscellaneous			0.00		7

Total foreign income 0.00

Aust. franking credits from a NZ company 0.00

Foreign income tax offset		0.00			8
Aust. franking credits from a NZ company (after 45 day rule)		0.00			16

Income received

From 01 Jul 2020 to 30 Jun 2021

Cash \$1.15

Investment	Payment date	Description	Amount
Cash Management Account	30 Jun 2021	Cash interest payment	\$0.17
Cash Management Account	31 May 2021	Cash interest payment	\$0.02
Wrap - Working Account	22 May 2021	Cash interest payment	\$0.13
Wrap - Working Account	01 Apr 2021	Cash interest payment	\$0.18
Wrap - Working Account	01 Jan 2021	Cash interest payment	\$0.16
Wrap - Working Account	01 Oct 2020	Cash interest payment	\$0.21
Wrap - Working Account	01 Jul 2020	Cash interest payment	\$0.28
Total cash income received			\$1.15

Listed securities \$3,570.82

Investment	Ex-date	Payment date	Quantity	Income rate (per unit)	Franked dividend	Unfranked dividend	Unfranked dividend CFI	Franking credit	Amount
Dividends									
SRG · SRG Global Limited	09 Mar 2021	28 Apr 2021	7,042	\$0.01	\$70.42	\$0.00	\$0.00	-	\$70.42
VAP · Vanguard Australian Property Securities Index ETF	01 Apr 2021	20 Apr 2021	220	\$0.53	\$0.00	\$5.26	\$0.00	-	\$116.11
IVV · iShares S&P 500 ETF	01 Apr 2021	15 Apr 2021	47	\$1.43	\$0.00	\$0.00	\$0.00	-	\$67.08

Income received

From 01 Jul 2020 to 30 Jun 2021

[← Table continued from previous page](#)

Investment	Ex-date	Payment date	Quantity	Income rate (per unit)	Franked dividend	Unfranked dividend	Unfranked dividend CFI	Franking credit	Amount
Dividends									
MVA · Vaneck Australian Property ETF	04 Jan 2021	19 Jan 2021	578	\$0.51	\$6.87	\$0.83	\$0.00	-	\$294.78
MVR · Vaneck Australian Resources ETF	04 Jan 2021	19 Jan 2021	350	\$0.55	\$145.88	\$20.96	\$0.00	-	\$192.50
VAP · Vanguard Australian Property Securities Index ETF	04 Jan 2021	19 Jan 2021	220	\$0.75	\$0.00	\$2.07	\$0.00	-	\$165.63
FAIR · Betashares Australian Sustainability Leaders ETF	04 Jan 2021	19 Jan 2021	790	\$0.11	\$18.07	\$5.70	\$0.00	-	\$89.51
IVV · iShares S&P 500 ETF	22 Dec 2020	06 Jan 2021	47	\$1.79	\$0.00	\$0.00	\$0.00	-	\$84.31
MGE · Magellan Global Equities ETF	05 Nov 2020	19 Nov 2020	5,605	\$0.07	\$0.00	\$0.00	\$0.00	-	\$413.65
SRG · SRG Global Limited	08 Sep 2020	21 Oct 2020	7,042	\$0.00	\$35.21	\$0.00	\$0.00	-	\$35.21
VAP · Vanguard Australian Property Securities Index ETF	01 Oct 2020	16 Oct 2020	220	\$0.13	\$0.00	\$4.53	\$0.00	-	\$29.17
VEA · Viva Energy Group Limited	05 Oct 2020	13 Oct 2020	4,000	\$0.06	\$0.00	\$237.60	\$0.00	-	\$237.60
IVV · iShares S&P 500 ETF	01 Oct 2020	13 Oct 2020	37	\$1.74	\$0.00	\$0.00	\$0.00	-	\$64.35
VEA · Viva Energy Group Limited	28 Aug 2020	16 Sep 2020	4,000	\$0.01	\$32.00	\$0.00	\$0.00	-	\$32.00
SRG · SRG Global Limited	10 Mar 2020	30 Jul 2020	7,042	\$0.00	\$35.21	\$0.00	\$0.00	-	\$35.21
MGE · Magellan Global Equities ETF	30 Jun 2020	28 Jul 2020	4,375	\$0.16	\$0.00	\$0.00	\$0.00	-	\$700.00
MVA · Vaneck Australian Property ETF	30 Jun 2020	24 Jul 2020	578	\$0.49	\$5.38	\$1.90	\$0.00	-	\$283.22
MVR · Vaneck Australian Resources ETF	30 Jun 2020	24 Jul 2020	350	\$0.59	\$184.00	\$22.50	\$0.00	-	\$206.50
VAP · Vanguard Australian Property	30 Jun 2020	16 Jul 2020	220	\$0.75	\$13.69	\$0.55	\$0.00	-	\$165.98

Income received

From 01 Jul 2020 to 30 Jun 2021

[← Table continued from previous page](#)

Investment	Ex-date	Payment date	Quantity	Income rate (per unit)	Franked dividend	Unfranked dividend	Unfranked dividend CFI	Franking credit	Amount
Dividends									
Securities Index ETF									
FAIR · Betashares Australian Sustainability Leaders ETF	30 Jun 2020	16 Jul 2020	790	\$0.29	\$85.16	\$27.41	\$0.00	-	\$225.59
IVV · iShares S&P 500 ETF	30 Jun 2020	13 Jul 2020	37	\$1.68	\$0.00	\$0.00	\$0.00	-	\$62.00
Total listed securities dividends received									\$3,570.82
Total listed securities income received									\$3,570.82

Managed funds

\$5,547.20

Investment	Ex-date	Payment date	Quantity	Income rate (per unit)	Amount
Distributions					
BFL0004AU · Bennelong Ex-20 Australian Equities Fund	31 Dec 2020	01 Jan 2021	10,955	\$0.00	\$8.16
MGE0001AU · Magellan Global Fund	04 Nov 2020	05 Nov 2020	6,101	\$0.05	\$297.73
BFL0004AU · Bennelong Ex-20 Australian Equities Fund	30 Jun 2020	01 Jul 2020	10,948	\$0.21	\$2,325.83
ETL0071AU · T. Rowe Price Global Equity Fund	30 Jun 2020	01 Jul 2020	9,887	\$0.21	\$2,072.52
EGG0001AU · Eley Griffiths Group Small Companies Fund	30 Jun 2020	01 Jul 2020	11,394	\$0.02	\$202.35

Income received

From 01 Jul 2020 to 30 Jun 2021

[← Table continued from previous page](#)

Investment	Ex-date	Payment date	Quantity	Income rate (per unit)	Amount
Distributions					
MGE0001AU · Magellan Global Fund	30 Jun 2020	01 Jul 2020	6,101	\$0.10	\$640.61
Total managed funds distributions received					\$5,547.20
Total managed funds income received					\$5,547.20

Total income received

\$9,119.17

The information contained in this report is given in good faith and has been derived from sources believed to be accurate at the report request date. However, it is an overview only and should not be considered a comprehensive statement on any matter nor relied upon as such. No company in the Westpac Group nor any of their related entities, employees, or directors gives any warranty of reliability or accuracy or accepts any responsibility arising in any other way including by reason of negligence for errors or omissions. This disclaimer is subject to any requirement of the law.

The income received report shows entitlements based on payment date. It does not provide complete information for tax purposes and should not be relied upon when making decisions about your tax position. The report contains interim information which is subject to change and should not be used as a basis for tax return preparation. Investors and their advisers should consult the annual tax statements for more comprehensive details about income received.

Page 4 of 4

Income received created 12 Jul 2022, 01:58 PM AEST



Account details

SKINNER SUPERANNUATION FUND
SMSF
BT Panorama Investments
121408876



Primary contact

Linda Skinner
15 HERCULES Street CHATSWOOD
New South Wales 2067



Adviser

Anthony Kofkin
0410 342 193
Count Financial Limited (Dealer
Group)

Realised capital gains

From 12 Jul 2021 to 12 Jul 2022

Managed funds

Investment	Acquisition date	Disposal date	Quantity sold	Net proceeds	CGT cost base	Reduced cost base	Indexed cost base	Gross gain/loss
BFL0004AU · Bennelong Ex-20 Australian Equities Fund	30 Jul 2021	07 Dec 2021	205	\$700.23	\$649.23	\$649.23	-	\$51.00
Subtotal			205	\$700.23	\$649.23	\$649.23	\$0.00	\$51.00
Total managed funds				\$700.23	\$649.23			\$51.00

Total investment types				\$700.23	\$649.23			\$51.00
-------------------------------	--	--	--	-----------------	-----------------	--	--	----------------

The information contained in this report is given in good faith and has been derived from sources believed to be accurate at the report request date. However, it is an overview only and should not be considered a comprehensive statement on any matter nor relied upon as such. No company in the Westpac Group nor any of their related entities, employees, or directors gives any warranty of reliability or accuracy or accepts any responsibility arising in any other way including by reason of negligence for errors or omissions. This disclaimer is subject to any requirement of the law.

This report provides estimated realised capital gains and losses. It does not provide complete information for tax purposes and should not be relied upon when making decisions about your tax position. The report contains interim information which is subject to change and should not be used as a basis for tax return preparation. Investors and their advisers should consult the annual tax statements for more comprehensive details.



Understanding your Income Tax

IMPACT OF THE RESTRUCTURE OF THE MAGELLAN GLOBAL EQUITIES FUND (MGE) AND THE MAGELLAN GLOBAL TRUST (MGG) - 30 JUNE 2021

This document is an information guide only and should be read in conjunction with the Tax Reports contained in the MGE and MGG Explanatory Memorandums. MGE and MGG unitholders are advised to consult their own professional tax adviser in light of their particular circumstances. MGE and MGG unitholders who are not Australian residents should obtain advice on the taxation implications arising from the Restructure in their local jurisdiction.

INTRODUCTION

On the 8th December 2020, Magellan completed a restructure of three of its global equities retail funds ("Restructure"). The Magellan Global Fund (APIR Code: MGE001AU) acquired all units in the Magellan Global Equities Fund (previously ASX code: MGE) and the Magellan Global Trust (previously ASX code: MGG).

Investors' units in the Magellan Global Equities Fund and the Magellan Global Trust were exchanged for Magellan Global Fund Open Class Units (ASX code: MGOC) (APIR code: MGE001AU) and Magellan Global Fund Closed Class Units (ASX code: MGF) respectively.

This document is intended to assist Australian resident unitholders who hold their units on capital account¹, to understand the potential capital gains tax implications of this Restructure that are relevant to the financial year ending 30 June 2021.

Whilst the Restructure is a Capital Gains Tax (CGT) event, investors may be eligible to elect for CGT scrip-for-scrip rollover relief² to disregard capital gains.

To be eligible to elect for CGT scrip-for-scrip rollover relief, the MGE/MGG unitholder must first determine whether a capital gain or a capital loss arose as a result of the Restructure. This information is required to complete their tax return for financial year ended 30 June 2021.

If a capital gain is determined, then unitholders have a choice about whether to obtain a scrip-for-scrip rollover relief under Subdivision 124-M of the Tax Act or pay capital gains tax on their deemed disposal of the units and reset their cost base³.

If a capital loss is determined, then investors include their net capital loss in their income tax return for the income year ending 30 June 2021.

If unitholders hold their investments via an intermediary, e.g. a platform, then they will need to contact the intermediary for information.

STEP 1: CALCULATE IF YOU HAVE A CAPITAL GAIN OR LOSS

1A. DETERMINE YOUR COST BASE OR REDUCED COST BASE FOR UNITS HELD IN MGE OR MGG.

Your cost base generally includes the amount you paid to acquire the units plus any incidental costs of acquisition (e.g. brokerage fees and stamp duty) that are not otherwise tax deductible.

The cost base or reduced cost base⁴ may be reduced by any tax deferred or other non-attributable amounts, or may be increased by any AMIT cost base uplift received under previous distributions. Refer to your previous annual tax statements and AMIT Member Annual Statements (AMMA) to determine this.

If you previously held MGE units, an exchange ratio was applied to calculate how many MGOC units you received when the Restructure was completed. Your cost base per unit should be divided by the exchange ratio, 1.51923379, to give you your MGOC cost base per unit before proceeding to Step 1B.

¹ **Capital Account:** Where investments are generally held with the intention of earning regular income from those investments, rather than for the purposes of earning income from buying and selling shares. See: <https://www.ato.gov.au/general/capital-gains-tax/shares-units-and-similar-investments/shareholding-as-investor-or-share-trading-as-business/>.

² **CGT scrip-for-scrip rollover relief:** If an entity in which you owned shares was taken over and you received new shares in exchange for your original shares, you may be entitled to a scrip-for-scrip rollover. The rollover allows you to defer paying CGT until a later CGT event happens (for example you later dispose of the shares you acquired in the takeover). The rollover does not apply if you made a capital loss. Please see <https://www.ato.gov.au/General/Capital-gains-tax/Shares-units-and-similar-investments/Takeovers-and-mergers-scrip-for-scrip-rollover/>.

³ **Cost base:** The cost base of a CGT asset is generally the cost of the asset when you bought it. It also includes certain other costs associated with acquiring, holding and disposing of the asset. https://www.ato.gov.au/Forms/Guide-to-capital-gains-tax-2020/?anchor=What_is_cost_base#What_is_cost_base

⁴ **Reduced cost base:** When a CGT event happens to a CGT asset and you have not made a capital gain, you need the asset's reduced cost base to work out whether you have made a capital loss. See: <https://www.ato.gov.au/Individuals/Tax-return/2021/In-detail/Publications/Guide-to-capital-gains-tax-2021/?page=10>

1B. WORK OUT YOUR CAPITAL PROCEEDS FROM THE CGT EVENT ARISING FROM THE DISPOSAL OF THE UNITS UNDER THE RESTRUCTURE

Capital proceeds can be calculated using the market value of your units on the start of the day on the Implementation Date (8 December 2020). Different valuation methods may apply to calculate the market value of your units. One method is to apply the unit price recorded when MGOC and MGF units commenced trading on the ASX, i.e. the Implementation Date ("Opening Price"). The Opening Prices as shown on the ASX website are as follows:

MGOC (previously MGE): \$2.55

MGF (previously MGG): \$1.915

For simplicity, this guide assumes the Opening Price is used to work out your capital gain or loss.

To calculate your capital proceeds from the Restructure, multiply the number of units allotted to you on the Implementation Date by the applicable unit price above.

1C. CALCULATE IF YOU HAVE INCURRED A NET CAPITAL GAIN OR LOSS

If your capital proceeds (1B) exceed your cost base or reduced cost base (1A), then you have made a capital gain.

If your capital proceeds (1B) are less than your cost base or reduced cost base (1A), then you have incurred a capital loss.

Example

The following examples calculate the cost base and potential eligibility for CGT scrip-for-scrip rollover relief for three individual Australian investors who previously held MGE or MGG units.

- Investor A owned 100,000 MGE units with a total cost base of \$390,000.
- Investor B owned 100,000 MGE units with a total cost base of \$410,000.
- Investor C owned 100,000 MGG units with a total cost base of \$180,000.

FACTS	MGE Investor A	MGE Investor B	MGG Investor C
Number of units acquired pre-Restructure	100,000	100,000	100,000
Total cost base of units	\$390,000	\$410,000	\$180,000
Number of units allocated under Restructure*	151,923 MGOC units	151,923 MGOC units	100,000 MGF units
*1.51923379 exchange ratio was applied for investors A & B as per the Restructure.			
Market value per unit at the start of Implementation Date	\$2.55 per MGOC unit	\$2.55 per MGOC unit	\$1.915 per MGF unit
Total amounts received in previous distributions of:			
• tax deferred & non-attributable amounts; and	\$8,000	\$8,000	\$8,000
• AMIT cost base uplift	\$3,500	\$3,500	\$nil
Step 1A: Determine your cost base or reduced cost base for units held in MGE or MGG			
Cost base of units	\$390,000	\$410,000	\$180,000
Less: Total amount of tax deferred and non-attributable amounts	(\$ 8,000)	(\$ 8,000)	(\$ 8,000)
Add: Total amount of AMIT cost base uplift	<u>\$ 3,500</u>	<u>\$ 3,500</u>	<u>\$nil</u>
Cost base or reduced cost base of units	\$385,500	\$405,500	\$172,000
Step 1B: Calculate your capital proceeds from the CGT event arising from the disposal of units under the Restructure			
Market value per unit at the start of Implementation Date	\$2.55 per MGOC unit	\$2.55 per MGOC unit	\$1.915 per MGF unit
Number of units allotted under the Restructure	151,923	151,923	100,000
Capital proceeds	\$387,404	\$387,404	\$191,500
Step 1C: Calculate if you have made a capital gain or loss			
Capital proceeds calculated in Step 1B	\$ 387,404	\$ 387,404	\$191,500
Less: Cost base calculated in Step 1A	<u>(\$385,500)</u>	<u>(\$405,500)</u>	<u>(\$172,000)</u>
Capital gain/(loss)	\$ 1,904	(\$ 18,096)	\$ 19,500
Eligible to elect for CGT scrip-for-scrip rollover relief?	Yes	No	Yes

5. Where do I access details of my holdings before and after the Restructure for each fund?

Unit registry for Magellan Global Fund (both Open Class & Closed Class) for all transactions from 8 December 2020 onwards

Magellan Global Fund (Open Class) (ASX:MGOC)
Magellan Global Fund (Closed Class) (ASX:MGF)

Mainstream Fund Services

Telephone:

1300 127 780 (in Australia)
+61 2 8259 8566 (International)
0800 787 621 (New Zealand)
Fax: +61 2 9247 2822

Email: magellanfunds@mainstreamgroup.com

Postal Address:

GPO Box 143
Sydney, NSW 2001

www.magellan.mainstreamfs.com/login

Unit registry for Magellan Global Equities Fund (MGE) for all transactions prior to 8 December 2020

Magellan Global Equities Fund (ASX:MGE)

Link Market Services

Telephone:

1800 206 847 (in Australia)
Fax: +61 2 9287 0303

Email: magellanfunds@linkmarketservices.com.au

Postal Address:

Locked Bag A14,
Sydney South NSW 1235

www.linkmarketservices.com.au

Unit registry for Magellan Global Trust (MGG) for all transactions prior to 8 December 2020

Magellan Global Trust (ASX:MGG)

Boardroom Pty Limited

Telephone:

1300 005 016 (in Australia)
+61 2 9290 9600 (International)

Email: magellan@boardroomlimited.com.au

Postal Address:

GPO Box 3993
Sydney NSW 2001

www.investorserve.com.au

6. Where can I find further information?

Please feel free contact Magellan on 1800 MAGELLAN (1800 6243 5526) or email us at info@magellangroup.com.au. You can also contact your Financial Adviser, Stockbroker or Accountant for personal advice.

Vitalharvest Freehold Trust

VTH

SECURITY PRICE	Security: VTH	Price (¢):	130.0 as at 30/06/2021		SHARE REGISTRY: Computershare VIC (03) 9415 4000			
DISTRIB	Sec	Period	Record	Paid	Amount(¢)	Frank(%)	TxDf%	DRP(¢) Notes
Interim	UNT	31/12/20	05/05/21	14/05/21	2.5000	0.00		Tax components known 9/21.
Final	UNT	30/06/20	01/07/20	30/09/20	1.5000	0.00	37.895	Tax deferred 37.8947%.
Interim	UNT	31/12/19	13/03/20	27/03/20	3.2500	0.00	37.895	Tax deferred 37.8947%.
Interim	UNT	30/06/19	02/07/19	30/09/19	1.6500	0.00	100.000	Tax deferred 100%.

Viva Energy Group Limited

VEA

SECURITY PRICE	Security: VEA	Price (¢):	193.0 as at 30/06/2021		SHARE REGISTRY: Link Market Services VIC (03) 9615 9800				
DIVIDEND	Sec	Period	Record	Paid	Amount(¢)	Frank(%)	ImpnCr(¢)	LIC(%)	DRP(¢) Notes
Special	ORD	30/12/20	06/10/20	13/10/20	5.9400	0.00	0.00		Unfranked dividend. Special dividend.
Interim	ORD	30/06/20	31/08/20	16/09/20	0.8000	100.00	0.34		Fully Franked at the 30% tax rate.
Final	ORD	31/12/19	25/03/20	15/04/20	2.6000	100.00	1.11		Fully Franked at the 30% tax rate
Interim	ORD	30/06/19	27/09/19	14/10/19	2.1000	100.00	0.90		Fully Franked at the 30% tax rate
CORPORATE ACTIONS		Date	Description / Notes						
ATO Ruling		28/10/20	CR 2020/57: Cap return not a div under subsec 6(1) of ITAA 1936; no CGT from consolidation						
Consolidation		17/08/20	Every 25 old shares will be consolidated into 21 new shares						

Viva Leisure Limited

VVA

SECURITY PRICE	Security: VVA	Price (¢):	164.0 as at 30/06/2021		SHARE REGISTRY: Link Market Services NSW (02) 8280 7100			
-----------------------	---------------	------------	------------------------	--	--	--	--	--

Vivid Techonology Limited

VIV

CORPORATE ACTIONS	Date	Description / Notes						
Delisted/Suspended	03/08/20	Company failed to lodge a document with ASX for more than a year and was in liquidation						

Vmoto Limited

VMT

SECURITY PRICE	Security: VMT	Price (¢):	34.0 as at 30/06/2021		SHARE REGISTRY: Computershare WA (08) 9323 2000			
-----------------------	---------------	------------	-----------------------	--	--	--	--	--

Vocus Group Limited

VOC

SECURITY PRICE	Security: VOC	Price (¢):	549.0 as at 30/06/2021		SHARE REGISTRY: Computershare NSW (02) 8234 5000			
-----------------------	---------------	------------	------------------------	--	---	--	--	--

Volpara Health Technologies Limited, NZ

VHT

SECURITY PRICE	Security: VHT	Price (¢):	116.0 as at 30/06/2021		SHARE REGISTRY: Boardroom NSW (02) 9290 9600			
-----------------------	---------------	------------	------------------------	--	---	--	--	--

Volt Power Group Limited

VPR

SECURITY PRICE	Security: VPR	Price (¢):	0.3 as at 30/06/2021		SHARE REGISTRY: Link Market Services WA			
-----------------------	---------------	------------	----------------------	--	--	--	--	--

Volt Resources Limited

VRC

SECURITY PRICE	Security: VRC	Price (¢):	3.5 as at 30/06/2021		SHARE REGISTRY: Advanced WA (08) 9389 8033			
-----------------------	---------------	------------	----------------------	--	---	--	--	--

Vonex Limited

VN8

SECURITY PRICE	Security: VN8	Price (¢):	12.5 as at 30/06/2021		SHARE REGISTRY: Computershare WA (08) 9323 2000			
CORPORATE ACTIONS		Date	Description / Notes					
Placement		25/06/20	Placement of 14.74M shares at 9.5c each to raise \$1.4M					

Vortiv Limited

VOR

SECURITY PRICE	Security: VOR	Price (¢):	3.8 as at 30/06/2021		SHARE REGISTRY: Advanced WA (08) 9389 8033				
DIVIDEND	Sec	Period	Record	Paid	Amount(¢)	Frank(%)	ImpnCr(¢)	LIC(%)	DRP(¢) Notes
Special	ORD	16/03/21	17/03/21	09/04/21	5.5500	100.00	0.00		Fully Franked at the tax rate. 5.55c Special Dividend

VRX Silica Limited

VRX

SECURITY PRICE	Security: VRX	Price (¢):	22.0 as at 30/06/2021		SHARE REGISTRY: Computershare WA (08) 9323 2000			
-----------------------	---------------	------------	-----------------------	--	--	--	--	--

Vulcan Energy Resources Limited

VUL

SECURITY PRICE	Security: VUL	Price (¢):	770.0 as at 30/06/2021		SHARE REGISTRY: Automic WA (08) 9324 2099			
CORPORATE ACTIONS		Date	Description / Notes					
Placement		03/02/21	Placement of 18.46M shares at \$6.50 each to raise approx. \$120M.					
Placement		24/06/20	Placement of 12M shares at 40c each to raise \$4.8M					

Vysarn Limited

VYS

SECURITY PRICE	Security: VYS	Price (¢):	9.5 as at 30/06/2021		SHARE REGISTRY: Automic WA (08) 9324 2099			
CORPORATE ACTIONS		Date	Description / Notes					
Cash Issue		03/06/20	3 : 10 ENT issue of Ord shares at 4.5c as at 3/06/20 Due 23/06/20 Ex 3/06/20					



Announcement Summary

Entity name

VIVA ENERGY GROUP LIMITED

Applicable security for the return of capital

VEA - ORDINARY FULLY PAID

Announcement Type

New announcement

Date of this announcement

Monday August 17, 2020

Return of Capital amount per security

AUD 0.21460000

Trading in the re-organised +securities on an "ex return of capital" basis commences

Monday October 5, 2020

Record Date

Tuesday October 6, 2020

Payment Date

Tuesday October 13, 2020

Refer to below for full details of the announcement



Announcement Details

Part 1 - Entity and announcement details

1.1 Name of +Entity

VIVA ENERGY GROUP LIMITED

1.2 Registered Number Type

ACN

Registration Number

626661032

1.3 ASX issuer code

VEA

1.4 The announcement is New announcement**1.5 Date of this announcement**

Monday August 17, 2020

1.6 ASX +Security Code

VEA

ASX +Security Description

ORDINARY FULLY PAID

Part 2 - Cash return of capital approval requirements and dates

2.1 Are any of the below approvals required for the cash return of capital before business day 0 of the timetable?

- Security holder approval
- Court approval
- Lodgement of court order with +ASIC
- ACCC approval
- FIRB approval
- Another approval/condition external to the entity required to be given/met before business day 0 of the timetable for the cash return of capital.

 Yes**2.1a Approvals****Approval/Condition**

+Security holder approval

Date for determinationWednesday September 30,
2020**Is the date estimated or actual?** Actual****Approval****received/condition met?**

**Comments****2.2 Is the cash return of capital a selective reduction of capital** No

Part 3 - Cash return of capital timetable and details

3.1 +Record date

Tuesday October 6, 2020

3.1a Effective date of the cash return of capital

Thursday October 1, 2020

3.2 Does the +entity have quoted options on issue? No**3.2a Last day for trading in "cum return of capital" +securities. If the entity has quoted options, last day for trading in pre-return of capital quoted options****3.3 Trading in the re-organised +securities on an "ex return of capital" basis commences. If the entity has quoted options and ASX agrees, trading in the quoted options commences on a +deferred settlement basis.**

Monday October 5, 2020

3.4 +Record Date

Tuesday October 6, 2020

3.4a If the entity has quoted options, first day for the +entity to send holding statements to +security holders notifying them of the change in exercise price for the quoted options they hold.**3.5 Payment date for cash return of capital. If applicable and the +entity has quoted options, +deferred settlement market in options ends. Last day for entity to send holding statements to +security holders notifying them of the change in exercise price for the quoted options they hold and to notify ASX that this has occurred.**

Tuesday October 13, 2020

3.5a If the +entity has quoted options, trading in the options starts on a normal T+2 basis**3.5b If the +entity has quoted options, first settlement of trades conducted on a +deferred settlement basis and on a normal T+2 basis****3.6 Currency in which the cash return of capital is made ("primary currency")**

AUD - Australian Dollar

**3.7 Cash return of capital amount per +security**

AUD 0.21460000

Part 4 - Changes to option pricing as a result of the cash return of capital

4.1 Will the cash return of capital affect the exercise price of any +entity-issued options? NoPart 5 - Further information

5.1 Has the +entity applied for an ATO class ruling relating to this cash return of capital? Yes**5.1a Please provide further information on the ATO ruling**

A Class Ruling request has been submitted by the Company to the ATO requesting confirmation of the Australian income tax implications for shareholders who hold their shares on capital account for tax purposes. The Class Ruling is expected to confirm that:

- no part of the proposed capital reduction will be treated as a dividend for income tax purposes;
- instead, the cost base for each share will be reduced by the amount of the proposed capital reduction for the purposes of calculating any capital gain or loss on the ultimate disposal of that share; and
- no Australian tax event should arise for shareholders as a consequence of the proposed share consolidation.

5.2 Source of funds for cash return of capital

The net proceeds of sale arising from completion of the sell down in Waypoint REIT (formerly Viva Energy REIT) in February 2020.

5.3 Further information relating to this cash return of capital
5.4 Additional information for inclusion in the Announcement Summary



14-Jul-21

Market Announcements Office
ASX Limited**ESTIMATED ANNUAL DISTRIBUTION COMPONENT INFORMATION**

BetaShares Capital Ltd, the issuer of the following Fund quoted on the AQUA market of the ASX, announces the following estimated annual distribution component breakdown for the period 1 July 2020 to 30 June 2021 (this estimated breakdown will apply to any distribution declared during the financial year). The attribution managed investment trust member annual (AMMA) statement, which will provide you with final component information for tax purposes, will be issued separately by 31 July 2021.

**790 units FAIR
Net Cash Dist.
= \$471.05**

BETASHARES AUSTRALIAN SUSTAINABILITY LEADERS ETF (ASX CODE: FAIR)**Estimated Distribution Breakdown****AUSTRALIAN INCOME**

Interest	1.0943%	\$5.15
Interest - non withholding tax	0.0000%	
Excluded from NCMI	0.0272%	\$0.13
NCMI	0.0070%	\$0.03
Other Income	6.8495%	\$32.26
Dividends - Franked	20.1923%	\$95.12
Dividends - Unfranked	0.9348%	\$4.40
Clean building MIT income	0.0000%	
Conduit Foreign Income	5.4327%	\$25.60

FOREIGN INCOME

Foreign sourced income	4.7413%	\$22.33
Anti-roll-up income	0.0000%	
CFC Income	0.0000%	

CAPITAL GAINS TAXABLE AUSTRALIAN PROPERTY

Capital Gains - Discounted	3.6478%	\$17.18
Capital Gains - Indexation Method	0.0000%	
Capital Gains - Other Method	0.0000%	
NCMI capital gains - discounted	0.0000%	
NCMI capital gains - other method	0.0000%	
Excluded from NCMI capital gains - discounted	0.0000%	
Excluded from NCMI capital gains - other method	0.0000%	
Clean building MIT capital gain – discounted	0.0000%	
Clean building MIT capital gain – other method	0.0000%	

\$135.03

CAPITAL GAINS NON TAXABLE AUSTRALIAN PROPERTY

Capital Gains - Discounted	25.0179%	\$117.85
Capital Gains - Indexation Method	0.0000%	
Capital Gains - Other Method	0.0000%	
NCMI capital gains - discounted	0.0000%	
NCMI capital gains - other method	0.0000%	
Excluded from NCMI capital gains - discounted	0.0000%	
Excluded from NCMI capital gains - other method	0.0000%	

TAX OFFSETS

Franking Credits	11.1084%	\$52.33
Trans-Tasman Credits	0.0409%	\$0.19
Foreign Income Tax Offset	1.0852%	\$5.11
Foreign capital tax offset - NTAP discounted	0.0000%	
Foreign capital tax offset - NTAP other method	0.0000%	

NON-ASSESSABLE AMOUNTS

Tax Exempt amount	0.0000%	
Tax Free Income	0.0000%	
AMIT CGT gross up amount	28.6657%	\$135.03
Non-assessable non-exempt	0.0000%	
Non-assessable capital gains	0.0000%	

ESTIMATED ATTRIBUTED DISTRIBUTION

108.8450%

For personal use only

ADJUSTMENTS

AMIT Cost Base Decrease	3.3895%	\$15.97
AMIT Cost Base Increase	0.0000%	

NON CASH COMPONENTS

Franking Credits	-11.1084%
Trans-Tasman Credits	-0.0409%
Foreign Income Tax Offset	-1.0852%
Foreign capital tax offset - NTAP discounted	0.0000%
Foreign capital tax offset - NTAP indexed	0.0000%
Foreign capital tax offset - NTAP other method	0.0000%
ESVCLP tax offset	0.0000%
Early stage investor tax offset	0.0000%

ESTIMATED CASH DISTRIBUTION	100.0000%
------------------------------------	-----------

The Fund is an Attribution Managed Investment Trust ('AMIT') for the purposes of the Income Tax Assessment Act 1997 in respect of the income year to 30 June 2021. Under the AMIT tax rules, a fund may distribute cash that is different to the taxable income attributed by the fund to investors.

Please refer to <https://www.betashares.com.au/investors/tax-information> for further information about the AMIT tax regime.

The estimated component information shows the amounts attributed to unitholders for the year ended 30 June 2021 as a percentage of the total cash amount paid during the year for all distribution periods, as well as any cost base adjustment required where the cash distribution is different to the amount attributed to unitholders.

Fund Payment Notice

A Fund Payment Notice for the purposes of Subdivision 12-H of Schedule 1 of the Taxation Administration Act 1953 (Cth) and other information about non-resident withholding tax components of the distribution amount will be available at the Fund's "Resources" section at www.betashares.com.au.

IMPORTANT INFORMATION: This information has been prepared by BetaShares Capital Ltd (ACN 139 566 868 AFS Licence 341181) ("BetaShares") the issuer of the BetaShares Funds. It is general information only and does not take into account any person's objectives, financial situation or needs. The information does not constitute an offer or recommendation to make any investment or adopt any investment strategy. You should read the relevant PDS and ASX announcements and seek professional legal, financial, taxation, and/or other professional advice before making an investment decision regarding any BetaShares Funds. For a copy of the PDS and more information about BetaShares Funds go to www.betashares.com.au or call 1300 487 577.

Units in BetaShares Funds trade on the ASX at market prices, not at NAV. An investment in any BetaShares Fund is subject to investment risk including possible delays in repayment and loss of income and principal invested. Neither BetaShares Capital Ltd nor any other party guarantees the performance of any Fund or the repayment of capital or any particular rate of return. Past performance is not an indication of future performance. BetaShares® and Back Your View® are registered trademarks of BetaShares Holdings Pty Ltd.

Any BetaShares Fund that seeks to track the performance of a particular financial index is not sponsored, endorsed, issued, sold or promoted by the provider of the index. No index provider makes any representation regarding the advisability of buying, selling or holding units in the BetaShares Funds or investing in securities generally. No index provider is involved in the operation or distribution of the BetaShares Funds and no index provider shall have any liability for the operation or distribution of these Funds or their failure to achieve their investment objectives. An index provider has no obligation to take the needs of the BetaShares Fund or the unitholders of the Fund into consideration in determining, composing or calculating the relevant index. Any intellectual property rights in the index name and associated trademarks, index methodology, index values and constituent lists vest in the relevant index provider and/or its affiliates. BetaShares has obtained a licence from the relevant index provider to use such intellectual property rights in the creation and operation of the BetaShares Funds.

Recent Distributions

Ex Date	Record Date	Payment Date	Distribution Unit (\$)	Annual Distribution Return (%) (1)
01-Jul-22	04-Jul-22	18-Jul-22	\$0.4271	3.99%
04-Jan-22	05-Jan-22	19-Jan-22	\$0.18138	2.86%
01-Jul-21	02-Jul-21	16-Jul-21	\$0.48296 \$381.54	2.00%
04-Jan-21	05-Jan-21	19-Jan-21	\$0.11331 \$89.51	2.85%
01-Jul-20	02-Jul-20	16-Jul-20	\$0.28555	3.58%
02-Jan-20	03-Jan-20	17-Jan-20	\$0.23341	3.32%
01-Jul-19	02-Jul-19	16-Jul-19	\$0.38753	2.07%
02-Jan-19	03-Jan-19	17-Jan-19	\$0.22113	1.24%
02-Jul-18	03-Jul-18	17-Jul-18	\$0.15314	0.23%
02-Jan-18	03-Jan-18	17-Jan-18	\$0.03585	-

790 units FAIR

Net Cash Dist. = \$471.05

6 October 2020

 Market Announcements Office
 ASX Limited

ANNOUNCEMENT – COMPONENTS OF DISTRIBUTIONS

iShares S&P 500 ETF (IVV)

BlackRock Investment Management (Australia) Limited (**BIMAL**) is the Responsible Entity for the above listed Australian-domiciled iShares® exchange traded fund (**Fund**) which is quoted on the ASX.

BIMAL would like to announce the following estimated distribution breakdown for the Fund, for the distribution period ending 30 September 2020. **37 units**

Ex-Date		1-Oct-20
Record Date		2-Oct-20
Payment Date		13-Oct-20
Cash Distribution (Cents-Per-Unit)	\$64.35	173.919789

Breakdown of Cash Distribution (estimates)		Percent
Australian sourced income		
Interest (subject to Non-Resident Withholding Tax)		0.0000%
Interest (not subject to Non-Resident Withholding Tax)		0.0000%
Franked dividends (net)		0.0000%
Unfranked dividends		0.0000%
Unfranked dividends - CFI		0.0000%
Other Income		0.0000%
Domestic other income - Clean Building MIT Income		0.0000%
Domestic other income - Non-Concessional MIT Income		0.0000%
Domestic other income - Excluded from Non-Concessional MIT income		0.0000%
Foreign sourced income		
Foreign income (net)	\$64.35	100.0000%
CFC Income		0.0000%
Net capital gains - TAP		
Discounted capital gains - TAP		0.0000%
Discounted capital gains - TAP - Clean Building MIT Income		0.0000%
Discounted capital gains - TAP - Non-Concessional MIT Income		0.0000%
Discounted capital gains - TAP - Excluded from Non-Concessional MIT income		0.0000%
Capital gains - other method TAP		0.0000%
Capital gains - other method TAP - Clean Building MIT Income		0.0000%
Capital gains - other method TAP - Non-Concessional MIT Income		0.0000%
Capital gains - other method TAP - Excluded from Non-Concessional MIT income		0.0000%
Net capital gains - NTAP		
Discounted capital gains - NTAP		0.0000%
Capital gains - other method NTAP		0.0000%
Non-assessable income		
Exempt income		0.0000%
Other non-assessable amounts		0.0000%

The liability of shareholders is limited.

BlackRock Investment Management (Australia) Limited ABN 13 006 165 975

Non-assessable non-exempt income	0.0000%
CGT Concession (TAP)	0.0000%
CGT Concession (TAP) - Clean Building MIT Income	0.0000%
CGT Concession (TAP) - Non-Concessional MIT Income	0.0000%
CGT Concession (TAP) - Excluded from Non-Concessional MIT income	0.0000%
CGT Concession (NTAP)	0.0000%
Return of Capital	0.0000%
CASH DISTRIBUTION	100.0000%
Non-cash distribution components (estimates)	Cents-per-Unit
Franking credits gross-up	0.000000
Foreign withholding tax gross-up	\$11.63 31.424195
Other tax credits	0.000000
Estimated Gross Distribution (Cents-Per-Unit)	205.343984

Estimates Only

The information stated on this announcement provides estimates for the Fund for the distribution period ending 30 September 2020. Full year tax components will be stated on each unitholder's annual tax statement, which will be issued following financial year end.

The Fund is an Attribution Managed Investment Trust for the purposes of the Income Tax Assessment Act 1997 (ITAA 1997).

"Fund Payment Amount" is relevant for non-resident Australian investors (Foreign Investors) holding a widely held trust such as the iShares ETF. It refers to the distribution of Australian sourced income and capital gains (excluding dividends, interest and royalties) that for a Foreign Investor is subject to withholding tax. The Fund Payment Amount is calculated as the sum of the components Australian sourced income (Other Income), Net capital gains - TAP (Discounted capital gains - TAP, multiplied by 2) and Net Capital Gains - TAP (Capital gains - Other method TAP).

"Franking credits gross-up" represents your entitlement to a tax offset. For example, for the majority of investors, where a \$70 fully franked dividend is declared, you will receive \$70 in cash and \$30 of franking credits gross up will be attributed to you (notional amount). The \$30 will need to be "grossed up" in your assessable income (i.e., you will include \$100 [\$70 + \$30] in your assessable income) and may be claimed as a tax offset. **Disclaimer:** The impact of franking credits gross up may be different depending on your circumstances. As such, the above example is for illustrative purposes only and does not constitute tax advice and may not be relied upon as such. It is recommended that you obtain your own independent professional taxation advice.

Important Notice

Issued by BlackRock Investment Management (Australia) Limited ABN 13 006 165 975 AFSL 230523 (BIMAL). BIMAL is the responsible entity and issuer of units in the Fund. BIMAL its officers, employees and agents believe that the estimates in this document and the sources on which the estimates are based (which may be sourced from third parties) are correct as at the date of publication. While every care has been taken in the preparation of this document, no warranty of accuracy or reliability is given and no responsibility for this information is accepted by BIMAL, its officers, employees or agents. Except where contrary to law, BIMAL excludes all liability for this information.

Neither the performance nor the repayment of capital or any income of an iShares ETF is guaranteed by any BlackRock entity. Past performance is not a reliable indicator of future performance.

Before investing in an iShares ETF, you should carefully consider whether such products are appropriate for you, read the applicable prospectus or product disclosure statement (PDS) available at blackrock.com/au and consult an investment adviser.

An iShares ETF is not sponsored, endorsed, issued, sold or promoted by the provider of the index which a particular fund seeks to track. No index provider makes any representation regarding the advisability of investing in the iShares ETFs. Further information on the index providers can be found on BIMAL's website terms and conditions at blackrock.com/au.

For more information about iShares ETFs go to blackrock.com/au/ishares or call 1300 474 273.

© 2020 BlackRock, Inc. All Rights reserved. BLACKROCK, BLACKROCK SOLUTIONS, iSHARES and the stylized i logo are registered and unregistered trademarks of BlackRock, Inc. or its subsidiaries in the United States and elsewhere. All other trademarks are those of their respective owners.

** END **

24 December 2020

 Market Announcements Office
 ASX Limited

ANNOUNCEMENT – COMPONENTS OF DISTRIBUTIONS

iShares S&P 500 ETF (IVV)

BlackRock Investment Management (Australia) Limited (**BIMAL**) is the Responsible Entity for the above listed Australian-domiciled iShares® exchange traded fund (**Fund**) which is quoted on the ASX.

BIMAL would like to announce the following estimated distribution breakdown for the Fund, for the distribution period ending 21 December 2020. **47 units**

Ex-Date		22-Dec-20
Record Date		23-Dec-20
Payment Date		6-Jan-21
Cash Distribution (Cents-Per-Unit)	\$84.31	179.375291

Breakdown of Cash Distribution (estimates)	Percent
Australian sourced income	
Interest (subject to Non-Resident Withholding Tax)	0.0002%
Interest (not subject to Non-Resident Withholding Tax)	0.0000%
Franked dividends (net)	0.0000%
Unfranked dividends	0.0000%
Unfranked dividends - CFI	0.0000%
Other Income	0.0000%
Domestic other income - Clean Building MIT Income	0.0000%
Domestic other income - Non-Concessional MIT Income	0.0000%
Domestic other income - Excluded from Non-Concessional MIT income	0.0000%
Foreign sourced income	
Foreign income (net)	\$84.31 99.9998%
CFC Income	0.0000%
Net capital gains - TAP	
Discounted capital gains - TAP	0.0000%
Discounted capital gains - TAP - Clean Building MIT Income	0.0000%
Discounted capital gains - TAP - Non-Concessional MIT Income	0.0000%
Discounted capital gains - TAP - Excluded from Non-Concessional MIT income	0.0000%
Capital gains - other method TAP	0.0000%
Capital gains - other method TAP - Clean Building MIT Income	0.0000%
Capital gains - other method TAP - Non-Concessional MIT Income	0.0000%
Capital gains - other method TAP - Excluded from Non-Concessional MIT income	0.0000%
Net capital gains - NTAP	
Discounted capital gains - NTAP	0.0000%
Capital gains - other method NTAP	0.0000%
Non-assessable income	
Exempt income	0.0000%
Other non-assessable amounts	0.0000%

The liability of shareholders is limited.

BlackRock Investment Management (Australia) Limited ABN 13 006 165 975

Non-assessable non-exempt income	0.0000%
CGT Concession (TAP)	0.0000%
CGT Concession (TAP) - Clean Building MIT Income	0.0000%
CGT Concession (TAP) - Non-Concessional MIT Income	0.0000%
CGT Concession (TAP) - Excluded from Non-Concessional MIT income	0.0000%
CGT Concession (NTAP)	0.0000%
Return of Capital	0.0000%
CASH DISTRIBUTION	100.0000%
Non-cash distribution components (estimates)	Cents-per-Unit
Franking credits gross-up	0.000000
Foreign withholding tax gross-up	\$15.00 31.908108
Other tax credits	0.000000
Estimated Gross Distribution (Cents-Per-Unit)	211.283399

Estimates Only

The information stated on this announcement provides estimates for the Fund for the distribution period ending 21 December 2020. Full year tax components will be stated on each unitholder's annual tax statement, which will be issued following financial year end.

The Fund is an Attribution Managed Investment Trust for the purposes of the Income Tax Assessment Act 1997 (ITAA 1997).

"Fund Payment Amount" is relevant for non-resident Australian investors (Foreign Investors) holding a widely held trust such as the iShares ETF. It refers to the distribution of Australian sourced income and capital gains (excluding dividends, interest and royalties) that for a Foreign Investor is subject to withholding tax. The Fund Payment Amount is calculated as the sum of the components Australian sourced income (Other Income), Net capital gains - TAP (Discounted capital gains - TAP, multiplied by 2) and Net Capital Gains - TAP (Capital gains - Other method TAP).

"Franking credits gross-up" represents your entitlement to a tax offset. For example, for the majority of investors, where a \$70 fully franked dividend is declared, you will receive \$70 in cash and \$30 of franking credits gross up will be attributed to you (notional amount). The \$30 will need to be "grossed up" in your assessable income (i.e., you will include \$100 [\$70 + \$30] in your assessable income) and may be claimed as a tax offset. **Disclaimer:** The impact of franking credits gross up may be different depending on your circumstances. As such, the above example is for illustrative purposes only and does not constitute tax advice and may not be relied upon as such. It is recommended that you obtain your own independent professional taxation advice.

Important Notice

Issued by BlackRock Investment Management (Australia) Limited ABN 13 006 165 975 AFSL 230523 (BIMAL). BIMAL is the responsible entity and issuer of units in the Fund. BIMAL its officers, employees and agents believe that the estimates in this document and the sources on which the estimates are based (which may be sourced from third parties) are correct as at the date of publication. While every care has been taken in the preparation of this document, no warranty of accuracy or reliability is given and no responsibility for this information is accepted by BIMAL, its officers, employees or agents. Except where contrary to law, BIMAL excludes all liability for this information.

Neither the performance nor the repayment of capital or any income of an iShares ETF is guaranteed by any BlackRock entity. Past performance is not a reliable indicator of future performance.

Before investing in an iShares ETF, you should carefully consider whether such products are appropriate for you, read the applicable prospectus or product disclosure statement (PDS) available at blackrock.com/au and consult an investment adviser.

An iShares ETF is not sponsored, endorsed, issued, sold or promoted by the provider of the index which a particular fund seeks to track. No index provider makes any representation regarding the advisability of investing in the iShares ETFs. Further information on the index providers can be found on BIMAL's website terms and conditions at blackrock.com/au.

For more information about iShares ETFs go to blackrock.com/au/ishares or call 1300 474 273.

© 2020 BlackRock, Inc. All Rights reserved. BLACKROCK, BLACKROCK SOLUTIONS, iSHARES and the stylized i logo are registered and unregistered trademarks of BlackRock, Inc. or its subsidiaries in the United States and elsewhere. All other trademarks are those of their respective owners.

** END **

7 April 2021

 Market Announcements Office
 ASX Limited

ANNOUNCEMENT – COMPONENTS OF DISTRIBUTIONS

iShares S&P 500 ETF (IVV)

BlackRock Investment Management (Australia) Limited (**BIMAL**) is the Responsible Entity for the above listed Australian-domiciled iShares® exchange traded fund (**Fund**) which is quoted on the ASX.

BIMAL would like to announce the following estimated distribution breakdown for the Fund, for the distribution period ending 31 March 2021. **47 units**

Ex-Date		1-Apr-21
Record Date		6-Apr-21
Payment Date		15-Apr-21
Cash Distribution (Cents-Per-Unit)	\$67.08	142.721572

Breakdown of Cash Distribution (estimates)		Percent
Australian sourced income		
Interest (subject to Non-Resident Withholding Tax)		0.0000%
Interest (not subject to Non-Resident Withholding Tax)		0.0000%
Franked dividends (net)		0.0000%
Unfranked dividends		0.0000%
Unfranked dividends - CFI		0.0000%
Other Income		0.0000%
Domestic other income - Clean Building MIT Income		0.0000%
Domestic other income - Non-Concessional MIT Income		0.0000%
Domestic other income - Excluded from Non-Concessional MIT income		0.0000%
Foreign sourced income		
Foreign income (net)	\$67.08	100.0000%
CFC Income		0.0000%
Net capital gains - TAP		
Discounted capital gains - TAP		0.0000%
Discounted capital gains - TAP - Clean Building MIT Income		0.0000%
Discounted capital gains - TAP - Non-Concessional MIT Income		0.0000%
Discounted capital gains - TAP - Excluded from Non-Concessional MIT income		0.0000%
Capital gains - other method TAP		0.0000%
Capital gains - other method TAP - Clean Building MIT Income		0.0000%
Capital gains - other method TAP - Non-Concessional MIT Income		0.0000%
Capital gains - other method TAP - Excluded from Non-Concessional MIT income		0.0000%
Net capital gains - NTAP		
Discounted capital gains - NTAP		0.0000%
Capital gains - other method NTAP		0.0000%
Non-assessable income		
Exempt income		0.0000%
Other non-assessable amounts		0.0000%

The liability of shareholders is limited.

BlackRock Investment Management (Australia) Limited ABN 13 006 165 975

Non-assessable non-exempt income	0.0000%
CGT Concession (TAP)	0.0000%
CGT Concession (TAP) - Clean Building MIT Income	0.0000%
CGT Concession (TAP) - Non-Concessional MIT Income	0.0000%
CGT Concession (TAP) - Excluded from Non-Concessional MIT income	0.0000%
CGT Concession (NTAP)	0.0000%
Return of Capital	0.0000%
CASH DISTRIBUTION	100.0000%
Non-cash distribution components (estimates)	Cents-per-Unit
Franking credits gross-up	0.000000
Foreign withholding tax gross-up	\$12.20 25.967112
Other tax credits	0.000000
Estimated Gross Distribution (Cents-Per-Unit)	168.688684

Estimates Only

The information stated on this announcement provides estimates for the Fund for the distribution period ending 31 March 2021. Full year tax components will be stated on each unitholder's annual tax statement, which will be issued following financial year end.

The Fund is an Attribution Managed Investment Trust for the purposes of the Income Tax Assessment Act 1997 (ITAA 1997).

“**Fund Payment Amount**” is relevant for non-resident Australian investors (Foreign Investors) holding a widely held trust such as the iShares ETF. It refers to the distribution of Australian sourced income and capital gains (excluding dividends, interest and royalties) that for a Foreign Investor is subject to withholding tax. The Fund Payment Amount is calculated as the sum of the components Australian sourced income (Other Income), Net capital gains - TAP (Discounted capital gains - TAP, multiplied by 2) and Net Capital Gains - TAP (Capital gains - Other method TAP).

“**Franking credits gross-up**” represents your entitlement to a tax offset. For example, for the majority of investors, where a \$70 fully franked dividend is declared, you will receive \$70 in cash and \$30 of franking credits gross up will be attributed to you (notional amount). The \$30 will need to be “grossed up” in your assessable income (i.e., you will include \$100 [\$70 + \$30] in your assessable income) and may be claimed as a tax offset. **Disclaimer:** The impact of franking credits gross up may be different depending on your circumstances. As such, the above example is for illustrative purposes only and does not constitute tax advice and may not be relied upon as such. It is recommended that you obtain your own independent professional taxation advice.

Important Notice

Issued by BlackRock Investment Management (Australia) Limited ABN 13 006 165 975 AFSL 230523 (BIMAL). BIMAL is the responsible entity and issuer of units in the Fund. BIMAL its officers, employees and agents believe that the estimates in this document and the sources on which the estimates are based (which may be sourced from third parties) are correct as at the date of publication. While every care has been taken in the preparation of this document, no warranty of accuracy or reliability is given and no responsibility for this information is accepted by BIMAL, its officers, employees or agents. Except where contrary to law, BIMAL excludes all liability for this information.

Neither the performance nor the repayment of capital or any income of an iShares ETF is guaranteed by any BlackRock entity. Past performance is not a reliable indicator of future performance.

Before investing in an iShares ETF, you should carefully consider whether such products are appropriate for you, read the applicable prospectus or product disclosure statement (PDS) available at blackrock.com/au and consult an investment adviser.

An iShares ETF is not sponsored, endorsed, issued, sold or promoted by the provider of the index which a particular fund seeks to track. No index provider makes any representation regarding the advisability of investing in the iShares ETFs. Further information on the index providers can be found on BIMAL’s website terms and conditions at blackrock.com/au.

For more information about iShares ETFs go to blackrock.com/au/ishares or call 1300 474 273.

© 2021 BlackRock, Inc. All Rights reserved. BLACKROCK, BLACKROCK SOLUTIONS, iSHARES and the stylized i logo are registered and unregistered trademarks of BlackRock, Inc. or its subsidiaries in the United States and elsewhere. All other trademarks are those of their respective owners.

** END **

5 July 2021

 Market Announcements Office
 ASX Limited

ANNOUNCEMENT – COMPONENTS OF DISTRIBUTIONS

iShares S&P 500 ETF (IVV)

BlackRock Investment Management (Australia) Limited (**BIMAL**) is the Responsible Entity for the above listed Australian-domiciled iShares® exchange traded fund (**Fund**) which is quoted on the ASX.

BIMAL would like to announce the following estimated distribution breakdown for the Fund, for the distribution period ending 30 June 2021. **47 units**

Ex-Date		1-Jul-21
Record Date		2-Jul-21
Payment Date		13-Jul-21
Cash Distribution (Cents-Per-Unit)	\$80.61	171.517480

Breakdown of Cash Distribution (estimates)	Percent
Australian sourced income	
Interest (subject to Non-Resident Withholding Tax)	0.0000%
Interest (not subject to Non-Resident Withholding Tax)	0.0000%
Franked dividends (net)	0.0000%
Unfranked dividends	0.0000%
Unfranked dividends - CFI	0.0000%
Other Income	0.0000%
Domestic other income - Clean Building MIT Income	0.0000%
Domestic other income - Non-Concessional MIT Income	0.0000%
Domestic other income - Excluded from Non-Concessional MIT income	0.0000%
Foreign sourced income	
Foreign income (net)	\$64.11 79.5320%
CFC Income	0.0000%
Net capital gains - TAP	
Discounted capital gains - TAP	0.0000%
Discounted capital gains - TAP - Clean Building MIT Income	0.0000%
Discounted capital gains - TAP - Non-Concessional MIT Income	0.0000%
Discounted capital gains - TAP - Excluded from Non-Concessional MIT income	0.0000%
Capital gains - other method TAP	0.0000%
Capital gains - other method TAP - Clean Building MIT Income	0.0000%
Capital gains - other method TAP - Non-Concessional MIT Income	0.0000%
Capital gains - other method TAP - Excluded from Non-Concessional MIT income	0.0000%
Net capital gains - NTAP	
Discounted capital gains - NTAP	\$8.25 10.2340%
Capital gains - other method NTAP	0.0000%
Non-assessable income	
Exempt income	0.0000%
Other non-assessable amounts	0.0000%

The liability of shareholders is limited.

BlackRock Investment Management (Australia) Limited ABN 13 006 165 975

For personal use only

Non-assessable non-exempt income		0.0000%
CGT Concession (TAP)		0.0000%
CGT Concession (TAP) - Clean Building MIT Income		0.0000%
CGT Concession (TAP) - Non-Concessional MIT Income		0.0000%
CGT Concession (TAP) - Excluded from Non-Concessional MIT income		0.0000%
CGT Concession (NTAP)		10.2340%
Return of Capital		0.0000%
CASH DISTRIBUTION		100.0000%
Non-cash distribution components (estimates)		Cents-per-Unit
Franking credits gross-up		0.000000
Foreign withholding tax gross-up	\$11.07	23.549095
Other tax credits		0.000000
Estimated Gross Distribution (Cents-Per-Unit)		195.066575

Estimates Only

The information stated on this announcement provides estimates for the Fund for the distribution period ending 30 June 2021. Full year tax components will be stated on each unitholder's annual tax statement, which will be issued following financial year end.

The Fund is an Attribution Managed Investment Trust for the purposes of the Income Tax Assessment Act 1997 (ITAA 1997).

"Fund Payment Amount" is relevant for non-resident Australian investors (Foreign Investors) holding a widely held trust such as the iShares ETF. It refers to the distribution of Australian sourced income and capital gains (excluding dividends, interest and royalties) that for a Foreign Investor is subject to withholding tax. The Fund Payment Amount is calculated as the sum of the components Australian sourced income (Other Income), Net capital gains - TAP (Discounted capital gains - TAP, multiplied by 2) and Net Capital Gains - TAP (Capital gains - Other method TAP).

"Franking credits gross-up" represents your entitlement to a tax offset. For example, for the majority of investors, where a \$70 fully franked dividend is declared, you will receive \$70 in cash and \$30 of franking credits gross up will be attributed to you (notional amount). The \$30 will need to be "grossed up" in your assessable income (i.e., you will include \$100 [\$70 + \$30] in your assessable income) and may be claimed as a tax offset. **Disclaimer:** The impact of franking credits gross up may be different depending on your circumstances. As such, the above example is for illustrative purposes only and does not constitute tax advice and may not be relied upon as such. It is recommended that you obtain your own independent professional taxation advice.

Important Notice

Issued by BlackRock Investment Management (Australia) Limited ABN 13 006 165 975 AFSL 230523 (BIMAL). BIMAL is the responsible entity and issuer of units in the Fund. BIMAL its officers, employees and agents believe that the estimates in this document and the sources on which the estimates are based (which may be sourced from third parties) are correct as at the date of publication. While every care has been taken in the preparation of this document, no warranty of accuracy or reliability is given and no responsibility for this information is accepted by BIMAL, its officers, employees or agents. Except where contrary to law, BIMAL excludes all liability for this information.

Neither the performance nor the repayment of capital or any income of an iShares ETF is guaranteed by any BlackRock entity. Past performance is not a reliable indicator of future performance.

Before investing in an iShares ETF, you should carefully consider whether such products are appropriate for you, read the applicable prospectus or product disclosure statement (PDS) available at blackrock.com/au and consult an investment adviser.

An iShares ETF is not sponsored, endorsed, issued, sold or promoted by the provider of the index which a particular fund seeks to track. No index provider makes any representation regarding the advisability of investing in the iShares ETFs. Further information on the index providers can be found on BIMAL's website terms and conditions at blackrock.com/au.

For more information about iShares ETFs go to blackrock.com/au/ishares or call 1300 474 273.

© 2021 BlackRock, Inc. All Rights reserved. BLACKROCK, BLACKROCK SOLUTIONS, iSHARES and the stylized i logo are registered and unregistered trademarks of BlackRock, Inc. or its subsidiaries in the United States and elsewhere. All other trademarks are those of their respective owners.

** END **

For personal use only

Annual Fund Distributions

for the year ended 30 June 2021

	Magellan Global Fund Open Class ASX code: MGO		Magellan Global Fund Closed Class ASX code: MGF	
	31 Dec 2020 Interim cents per unit	30 Jun 2021 Final cents per unit	31 Dec 2020 Interim cents per unit	30 Jun 2021 Final cents per unit
Attributed Taxable Components and AMIT CGT Gross Up and Other non-attributable amounts ("Attribution amount"):				
Domestic income				
Interest	-	-	-	-
Franked dividends	-	-	-	-
Franking credits	-	-	-	-
Unfranked dividends	-	-	-	-
Other income	-	-	-	-
Other domestic income - NCM	-	-	-	-
Foreign sourced income				
Foreign income tax offsets	-	-	-	-
Capital gains (Taxable Australian property)				
Discounted	-	-	-	-
Capital gains (Non-Taxable Australian property)				
Discounted	0,9630	1,3815	-	0,7396
Other	-	-	-	-
AMIT CGT gross up amount	0,9630	1,3815	-	0,7396
Other non-attributable amounts	2,9540	2,3370	-	2,1808
Attribution Amount	4,8800	5,1000	N/A	3,6600
AMIT cost base net increase	-	-	-	-
Franking credits	-	-	-	-
Foreign income tax offsets	-	-	-	-
Cash Distribution	4,8800	5,1000	N/A	3,6600
Fund payment amount - June 2021 distribution	-	-	-	-

6,101.03 units MGE0001 (Interim)

+ CG Discounted \$58.75

+ AMIT \$180.23

+ Net Cash Dist. \$297.73

6,101.03 units MGE0001 (Final 30/06/2021)

+ CG Discounted \$84.29

+ AMIT \$142.57

+ Net Cash Dist. \$311.15

8,515 units MGO (Final - 30/06/2021)

+ CG Discounted \$117.63

+ AMIT \$199

+ Net Cash Dist. \$434.27

1,978 units MGF (Final - 30/06/2021)

+ CG Discounted \$14.63

+ AMIT \$43.14

+ Net Cash Dist. \$72.40

	Magellan Global Fund Hedged		Magellan High Conviction Fund A	
	31 Dec 2020 Interim cents per unit	30 Jun 2021 Final cents per unit	31 Dec 2020 Interim cents per unit	30 Jun 2021 Final cents per unit
Attributed Taxable Components and AMIT CGT Gross Up and Other non-attributable amounts ("Attribution amount"):				
Domestic income				
Interest	0,0023	0,0072	-	-
Franked dividends	-	-	-	-
Franking credits	-	-	-	-
Unfranked dividends	-	-	-	-
Other income	2,7167	8,4499	-	-
Other domestic income - NCM	-	-	-	-
Foreign sourced income				
Foreign income tax offsets	0,3828	1,1905	-	-
Foreign income tax offsets	0,0763	0,2373	-	-
Capital gains (Taxable Australian property)				
Discounted	-	-	-	-
Capital gains (Non-Taxable Australian property)				
Discounted	0,1091	0,3394	-	-
Other	-	-	-	-
AMIT CGT gross up amount	0,1091	0,3394	-	-
Other non-attributable amounts	-	-	2,8200	2,9200
Attribution Amount	3,3963	10,5637	2,8200	2,9200
AMIT cost base net increase	-	(6,8964)	-	-
Franking credits	-	-	-	-
Foreign income tax offsets	(0,0763)	(0,2373)	-	-
Cash Distribution	3,3200	3,4300	2,8200	2,9200
Fund payment amount - June 2021 distribution	-	8,4499	-	-

5,605 units MGE (Interim)

+ CG Discounted \$7.64

+ AMIT \$398.36

+ Net Cash Dist. \$413.64

Infrastructure Fund (Currency Hedged) ASX code: MICH	Magellan Sustainable Fund Chi-X code: MSUF	
	30 Jun 2021 Final cents per unit	31 Dec 2020 Interim cents per unit
	0,1973	-
	0,0210	-
	0,0482	-
	0,0284	-
	6,0439	-
	0,0109	-
	3,6413	0,1112
	0,5185	0,0155
	-	-
	-	-
	-	4,8560
	-	-
	-	0,0328
	10,5095	N/A
	(3,9928)	-
	(0,0482)	-
	(0,5185)	(0,0155)
	5,9500	N/A
	6,0439	5,0000

Infrastructure Fund (Unhedged)	Magellan Global Equities Fund (MGE)	
	30 Jun 2021 Final cents per unit	31 Dec 2020 Interim cents per unit
	0,0493	-
	0,0034	-
	0,0303	-
	0,0053	-
	0,0054	-
	0,0022	-
	0,4187	-
	0,2633	-
	-	-
	-	0,1364
	-	-
	-	0,1364
	3,3057	3,5800
	4,0836	3,5800
	-	-
	(0,0303)	-
	(0,2633)	-
	3,7900	3,5800
	0,0054	7,3800

The abovenamed funds are Attribution Managed Investment Trusts ("AMIT") in accordance with the Income Tax Assessment Act 1997 for the income year ended 30 June 2021.

Fund payment notice is issued to unitholders in July 2021. The Fund Payment Amount is provided solely for the purposes of the Tax Administration Act 1953 and should not be used for any other purpose. Tax components will be advised in the AMIT member annual ("AMMA") statement after 30 June 2021.

Investors should seek their own independent tax advice in relation to the information contained in this document.

Important Information: Units in the funds referred to herein are issued by Magellan Asset Management Limited (ABN 31 120 593 946, AFS Licence No 304 301) ("Magellan"). To the extent permitted by law, Magellan does not accept any liability for any loss or damage as a result of any reliance on this information. Past performance and past payments of income or capital are not indicative of future performance or of future payments of income or capital. No person guarantees the future performance of the funds, the future payment of income or capital, or the amount or timing of any return from the funds. This material must not be construed as investment advice. Investors should consider obtaining professional investment advice tailored to their specific circumstances and should read the relevant Product Disclosure Statement ("PDS") applicable to each of the funds prior to making any investment decisions. The PDSs are available at www.magellangroup.com.au or can be obtained by calling (02) 9235 4888.



FUND	MVA			578 units	MVR			350 units
	31 Dec 20	30 Jun 21			31 Dec 20	30 Jun 21		
Period Ended	31 Dec 20	30 Jun 21			31 Dec 20	30 Jun 21		
Payment Date	19 Jan 21	23 Jul 21			19 Jan 21	23 Jul 21		
Cents per Unit	51	47	566.44		55	54	381.50	
AUSTRALIAN INCOME								
Interest subject to withholding tax	3.42%	3.42%	19.37		0.00%	0.00%	-	
Interest not subject to withholding tax	1.81%	1.81%	10.25		0.00%	0.00%	-	
Dividends – Franked	2.33%	2.33%	13.20		75.78%	75.78%	289.10	
Dividends – Unfranked	0.00%	0.00%	-		6.75%	6.75%	25.75	
NCMI	0.48%	0.48%	2.72		0.00%	0.00%	-	
Excluded from NCMI	0.61%	0.61%	3.46		0.00%	0.00%	-	
Dividends - Conduit Foreign Income	0.28%	0.28%	1.59		4.14%	4.14%	15.79	
Other Australian income	48.94%	48.94%	277.38		0.01%	0.01%	0.04	
FOREIGN INCOME								
Net Foreign Income	0.73%	0.73%	4.14		0.00%	0.00%	-	
CAPITAL GAINS TAXABLE AUSTRALIAN PROPERTY								
Capital Gains – Discounted	0.00%	0.00%	-		0.00%	0.00%	-	
Capital Gains – Other Method	0.00%	0.00%	-		0.00%	0.00%	-	
CAPITAL GAINS NOT TAXABLE AUSTRALIAN PROPERTY								
Capital Gains – Discounted	0.00%	0.00%	-		0.00%	0.00%	-	
Capital Gains – Other Method	0.00%	0.00%	-		0.00%	0.00%	-	
TAX OFFSETS								
Franking Credits	1.11%	1.11%	6.29		34.47%	34.47%	131.50	
Foreign Income Tax Offsets	0.20%	0.20%	1.13		0.00%	0.00%	-	
NON-ASSESSABLE AMOUNTS								
Tax Exempt Amount	0.00%	0.00%	-		0.00%	0.00%	-	
TOTAL ATTRIBUTION	59.91%	59.91%	339.35		121.15%	121.15%	462.19	
ADJUSTMENT AMOUNTS								
CGT Concession Amount	0.00%	0.00%	-		0.00%	0.00%	-	
AMIT Cost Base Decrease	41.40%	41.40%	234.51		13.32%	13.32%	50.82	
AMIT Cost Base Increase	0.00%	0.00%	-		0.00%	0.00%	-	
NON-CASH RECONCILIATION AMOUNTS								
Franking Credits	-1.11%	-1.11%	(6.29)		-34.47%	-34.47%	(131.50)	
Foreign Income Tax Offsets	-0.20%	-0.20%	(1.13)		0.00%	0.00%	-	
CASH PAID	100.00%	100.00%	566.44		100.00%	100.00%	381.50	



Distribution Tax Estimates

for the Vanguard® Exchange Traded Funds

2 October 2020



Vanguard Investments Australia Ltd is pleased to announce the following information in relation to the distribution for the period ending **30 September 2020**:

Final Distribution Amount

ETF	ASX CODE	FREQUENCY	CENTS PER UNIT
Vanguard Australian Property Securities Index ETF	VAP	Quarterly	13.2610

Distribution period ended 30-Sep-2020		220 units
Distribution (cents per unit)	13.2610	\$29.17
The anticipated breakdown of this distribution is detailed below:		
Australian Income		
Dividends - franked	16.68%	\$4.87
Dividends - unfranked	15.53%	\$4.53
Dividends - unfranked CFI	0.00%	
Interest - subject to non resident WHT	2.28%	\$0.67
Interest - NOT subject to non resident WHT	0.00%	
Other income	35.37%	\$10.32
Capital Gains		
Discounted capital gain TAP	3.95%	\$1.15
Discounted capital gain NTARP	11.12%	\$3.24
CGT concession amount	15.07%	\$4.39
Capital gains - other method TAP	0.00%	
Capital gains - other method NTARP	0.00%	
Foreign Income		
Assessable Foreign Source Income	0.00%	
Other non-assessable amounts		
Exempt Income	0.00%	
Non-Assessable Non-Exempt Income	0.00%	
NET CASH DISTRIBUTION	100.00%	
Franking credits (cents per unit)	1.4961	\$3.29
Foreign Income Tax Offset (cents per unit)	0.0000	

Fund Payment Information: VAP is a separate class of units in the Vanguard® Australian Property Securities Index Fund (ARSN 090 939 549). At the date of this distribution, the Vanguard Australian Property Securities Index Fund is a Managed Investment Trust for the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953* (“TAA 1953”). For the purpose of Section 12A-110 of Schedule 1 of TAA 1953, the “fund payment” of the distribution is calculated as the sum of the following components:

- Australian income: other income;
- Capital gains: discounted capital gain TAP, multiplied by 2; and
- Capital gains: other method TAP.

* The income components set out in this announcement are estimates for this distribution period only. Unit holders should not rely on this information for the purpose of completing their income tax returns as details of full year components will be provided in the Attribution Managed investment trust Members Annual (AMMA) statement, issued following the end of the financial year. Entities (such as those holding units on behalf of non-resident investors) who are required to withhold tax from these distributions should be aware that potential “deemed payments” which may be subject to additional withholding tax obligations may be required to be provided for when the AMMA statement is issued.

Distribution Timetable

EVENT	DATE
Ex Distribution Date	01 OCT 2020
Record Date	02 OCT 2020
Payment Date	16 OCT 2020

The Distribution Reinvestment Plan (DRP) is available for the VAP ETF. Any DRP elections must have been made by 5pm on the Record Date. ETF units issued under the DRP will be issued at an issue price calculated in accordance with the Fund Constitution. The issue price is calculated based on the price of the ETF as at the end of the Distribution Period, less the distribution entitlement per unit.

The DRP issue price is \$73.3887

You must be registered as a security holder of the respective Vanguard ETF on the Record Date to be eligible for this distribution.

To ensure prompt distribution payments please ensure that the correct bank details have been provided to the registrar, Computershare, prior to the Record Date.

Further Information

If you have any queries, please contact Computershare on 1300 757 905.

Prior to making an investment decision please consider your circumstances, read our Product Disclosure Statement (PDS) and consult your investment advisor or broker. You can access our PDS at vanguard.com.au. Past performance is not an indication of future performance. There is no guarantee that distributions will be declared in the future or the future availability of the Distribution Reinvestment Plan.

© 2020 Vanguard Investments Australia Ltd (ABN 72 072 881 086 / AFS Licence 227263) is the product issuer, and is a wholly owned subsidiary of The Vanguard Group, Inc. based in the US. All rights reserved.

Vanguard Investments Australia Ltd, Level 13, 130 Lonsdale Street, Melbourne VIC 3000 www.vanguard.com.au



Distribution Tax Estimates

for the Vanguard® Exchange Traded Funds

5 January 2021



Vanguard Investments Australia Ltd is pleased to announce the following information in relation to the distribution for the period ending **31 December 2020**:

Final Distribution Amount

ETF	ASX CODE	FREQUENCY	CENTS PER UNIT
Vanguard Australian Property Securities Index ETF	VAP	Quarterly	75.2856

Distribution period ended 31-Dec-2020		220 units
Distribution (cents per unit)	75.2856	\$165.63
The anticipated breakdown of this distribution is detailed below:		
Australian Income		
Dividends - franked	1.24%	\$2.05
Dividends - unfranked	1.25%	\$2.07
Dividends - unfranked CFI	0.00%	
Interest - subject to non resident WHT	8.95%	\$14.82
Interest - NOT subject to non resident WHT	0.00%	
Other income	85.80%	\$142.12
Capital Gains		
Discounted capital gain TAP	0.00%	
Discounted capital gain NTARP	0.00%	
CGT concession amount	0.00%	
Capital gains - other method TAP	0.00%	
Capital gains - other method NTARP	0.00%	
Foreign Income		
Assessable Foreign Source Income	2.76%	\$4.57
Other non-assessable amounts		
Exempt Income	0.00%	
Non-Assessable Non-Exempt Income	0.00%	
NET CASH DISTRIBUTION	100.00%	
Franking credits (cents per unit)	0.0000	
Foreign Income Tax Offset (cents per unit)	0.0308	\$0.07

Fund Payment Information: VAP is a separate class of units in the Vanguard® Australian Property Securities Index Fund (ARSN 090 939 549). At the date of this distribution, the Vanguard Australian Property Securities Index Fund is a Managed Investment Trust for the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953* (“TAA 1953”). For the purpose of Section 12A-110 of Schedule 1 of TAA 1953, the “fund payment” of the distribution is calculated as the sum of the following components:

- Australian income: other income;
- Capital gains: discounted capital gain TAP, multiplied by 2; and
- Capital gains: other method TAP.

* The income components set out in this announcement are estimates for this distribution period only. Unit holders should not rely on this information for the purpose of completing their income tax returns as details of full year components will be provided in the Attribution Managed investment trust Members Annual (AMMA) statement, issued following the end of the financial year. Entities (such as those holding units on behalf of non-resident investors) who are required to withhold tax from these distributions should be aware that potential “deemed payments” which may be subject to additional withholding tax obligations may be required to be provided for when the AMMA statement is issued.

Distribution Timetable

EVENT	DATE
Ex Distribution Date	04 JAN 2021
Record Date	05 JAN 2021
Payment Date	19 JAN 2021

The Distribution Reinvestment Plan (DRP) is available for the VAP ETF. Any DRP elections must have been made by 5pm on the Record Date. ETF units issued under the DRP will be issued at an issue price calculated in accordance with the Fund Constitution. The issue price is calculated based on the price of the ETF as at the end of the Distribution Period, less the distribution entitlement per unit.

The DRP issue price is \$82.3116

You must be registered as a security holder of the respective Vanguard ETF on the Record Date to be eligible for this distribution.

To ensure prompt distribution payments please ensure that the correct bank details have been provided to the registrar, Computershare, prior to the Record Date.

Further Information

If you have any queries, please contact Computershare on 1300 757 905.

Prior to making an investment decision please consider your circumstances, read our Product Disclosure Statement (PDS) and consult your investment advisor or broker. You can access our PDS at vanguard.com.au. Past performance is not an indication of future performance. There is no guarantee that distributions will be declared in the future or the future availability of the Distribution Reinvestment Plan.

© 2021 Vanguard Investments Australia Ltd (ABN 72 072 881 086 / AFS Licence 227263) is the product issuer, and is a wholly owned subsidiary of The Vanguard Group, Inc. based in the US. All rights reserved.

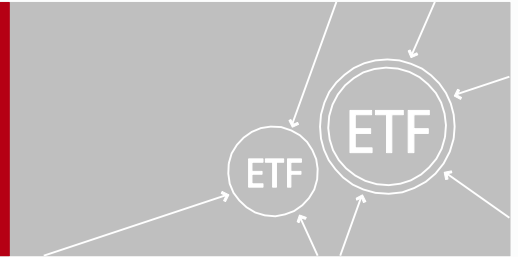
Vanguard Investments Australia Ltd, Level 13, 130 Lonsdale Street, Melbourne VIC 3000 www.vanguard.com.au



Distribution Tax Estimates

for the Vanguard® Exchange Traded Funds

6 April 2021



Vanguard Investments Australia Ltd is pleased to announce the following information in relation to the distribution for the period ending **31 March 2021**:

Final Distribution Amount

ETF	ASX CODE	FREQUENCY	CENTS PER UNIT
Vanguard Australian Property Securities Index ETF	VAP	Quarterly	52.7758

Distribution period ended 31-Mar-2021		220 units
Distribution (cents per unit)	52.7758	\$116.11
The anticipated breakdown of this distribution is detailed below:		
Australian Income		
Dividends - franked	6.19%	\$7.19
Dividends - unfranked	4.53%	\$5.26
Dividends - unfranked CFI	0.00%	
Interest - subject to non resident WHT	0.00%	
Interest - NOT subject to non resident WHT	0.00%	
Other income	0.00%	
Capital Gains		
Discounted capital gain TAP	15.37%	\$17.85
Discounted capital gain NTARP	29.27%	\$33.98
CGT concession amount	44.64%	\$51.83
Capital gains - other method TAP	0.00%	
Capital gains - other method NTARP	0.00%	
Foreign Income		
Assessable Foreign Source Income	0.00%	
Other non-assessable amounts		
Exempt Income	0.00%	
Non-Assessable Non-Exempt Income	0.00%	
NET CASH DISTRIBUTION	100.00%	
Franking credits (cents per unit)	1.8051	\$3.97
Foreign Income Tax Offset (cents per unit)	0.0000	

Fund Payment Information: VAP is a separate class of units in the Vanguard® Australian Property Securities Index Fund (ARSN 090 939 549). At the date of this distribution, the Vanguard Australian Property Securities Index Fund is a Managed Investment Trust for the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953* (“TAA 1953”). For the purpose of Section 12A-110 of Schedule 1 of TAA 1953, the “fund payment” of the distribution is calculated as the sum of the following components:

- Australian income: other income;
- Capital gains: discounted capital gain TAP, multiplied by 2; and
- Capital gains: other method TAP.

* The income components set out in this announcement are estimates for this distribution period only. Unit holders should not rely on this information for the purpose of completing their income tax returns as details of full year components will be provided in the Attribution Managed investment trust Members Annual (AMMA) statement, issued following the end of the financial year. Entities (such as those holding units on behalf of non-resident investors) who are required to withhold tax from these distributions should be aware that potential “deemed payments” which may be subject to additional withholding tax obligations may be required to be provided for when the AMMA statement is issued.

Distribution Timetable

EVENT	DATE
Ex Distribution Date	01 APR 2021
Record Date	06 APR 2021
Payment Date	20 APR 2021

The Distribution Reinvestment Plan (DRP) is available for the VAP ETF. Any DRP elections must have been made by 5pm on the Record Date. ETF units issued under the DRP will be issued at an issue price calculated in accordance with the Fund Constitution. The issue price is calculated based on the price of the ETF as at the end of the Distribution Period, less the distribution entitlement per unit.

The DRP issue price is \$81.3129

You must be registered as a security holder of the respective Vanguard ETF on the Record Date to be eligible for this distribution.

To ensure prompt distribution payments please ensure that the correct bank details have been provided to the registrar, Computershare, prior to the Record Date.

Further Information

If you have any queries, please contact Computershare on 1300 757 905.

Prior to making an investment decision please consider your circumstances, read our Product Disclosure Statement (PDS) and consult your investment advisor or broker. You can access our PDS at vanguard.com.au. Past performance is not an indication of future performance. There is no guarantee that distributions will be declared in the future or the future availability of the Distribution Reinvestment Plan.

© 2021 Vanguard Investments Australia Ltd (ABN 72 072 881 086 / AFS Licence 227263) is the product issuer, and is a wholly owned subsidiary of The Vanguard Group, Inc. based in the US. All rights reserved.

Vanguard Investments Australia Ltd, Level 13, 130 Lonsdale Street, Melbourne VIC 3000 www.vanguard.com.au

Distribution Tax Estimates

for the Vanguard® Exchange Traded Funds

2 July 2021

Vanguard Investments Australia Ltd is pleased to announce the following information in relation to the distribution for the period ending **30 June 2021**:

Final Distribution Amount

ETF	ASX CODE	FREQUENCY	CENTS PER UNIT
Vanguard Australian Property Securities Index ETF	VAP	Quarterly	274.2658

Distribution period ended 30-Jun-2021		220 units
Distribution (cents per unit)	274.2658	\$603.38
The anticipated breakdown of this distribution is detailed below:		
Australian Income		
Dividends - franked	0.00%	
Dividends - unfranked	0.25%	\$1.51
Dividends - unfranked CFI	0.00%	
Interest - subject to non resident WHT	0.83%	\$5.01
Interest - NOT subject to non resident WHT	0.00%	
Other income	48.89%	\$294.99
Capital Gains		
Discounted capital gain TAP	14.38%	\$86.77
Discounted capital gain NTARP	7.24%	\$43.68
CGT concession amount	21.62%	\$130.45
Capital gains - other method TAP	5.44%	\$32.82
Capital gains - other method NTARP	0.00%	
Foreign Income		
Assessable Foreign Source Income	0.00%	
Other non-assessable amounts		
Exempt Income	1.35%	\$8.15
Non-Assessable Non-Exempt Income	0.00%	
NET CASH DISTRIBUTION	100.00%	
Franking credits (cents per unit)	0.0000	
Foreign Income Tax Offset (cents per unit)	0.0000	

Fund Payment Information: VAP is a separate class of units in the Vanguard® Australian Property Securities Index Fund (ARSN 090 939 549). At the date of this distribution, the Vanguard Australian Property Securities Index Fund is a Managed Investment Trust for the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953* (“TAA 1953”). For the purpose of Section 12A-110 of Schedule 1 of TAA 1953, the “fund payment” of the distribution is calculated as the sum of the following components:

- Australian income: other income;
- Capital gains: discounted capital gain TAP, multiplied by 2; and
- Capital gains: other method TAP.

* The income components set out in this announcement are estimates for this distribution period only. Unit holders should not rely on this information for the purpose of completing their income tax returns as details of full year components will be provided in the Attribution Managed investment trust Members Annual (AMMA) statement, issued following the end of the financial year. Entities (such as those holding units on behalf of non-resident investors) who are required to withhold tax from these distributions should be aware that potential “deemed payments” which may be subject to additional withholding tax obligations may be required to be provided for when the AMMA statement is issued.

Distribution Timetable

EVENT	DATE
Ex Distribution Date	01 JUL 2021
Record Date	02 JUL 2021
Payment Date	16 JUL 2021

The Distribution Reinvestment Plan (DRP) is available for the VAP ETF. Any DRP elections must have been made by 5pm on the Record Date. ETF units issued under the DRP will be issued at an issue price calculated in accordance with the Fund Constitution. The issue price is calculated based on the price of the ETF as at the end of the Distribution Period, less the distribution entitlement per unit.

The DRP issue price is \$87.246

You must be registered as a security holder of the respective Vanguard ETF on the Record Date to be eligible for this distribution.

To ensure prompt distribution payments please ensure that the correct bank details have been provided to the registrar, Computershare, prior to the Record Date.

Further Information

If you have any queries, please contact Computershare on 1300 757 905.

Prior to making an investment decision please consider your circumstances, read our Product Disclosure Statement (PDS) and consult your investment advisor or broker. You can access our PDS at vanguard.com.au. Past performance is not an indication of future performance. There is no guarantee that distributions will be declared in the future or the future availability of the Distribution Reinvestment Plan.

© 2021 Vanguard Investments Australia Ltd (ABN 72 072 881 086 / AFS Licence 227263) is the product issuer, and is a wholly owned subsidiary of The Vanguard Group, Inc. based in the US. All rights reserved.

Vanguard Investments Australia Ltd, Level 13, 130 Lonsdale Street, Melbourne VIC 3000 www.vanguard.com.au

COUNSEL'S
CHAMBERS
LIMITED

GENERAL PURPOSE FINANCIAL REPORT

For the year ended 30 June 2021

ABN 72 000 111 302

COUNSEL'S CHAMBERS LTD

Contents

Directors' Report	3
Statement of profit or loss and other comprehensive income	6
Statement of financial position	7
Statement of changes in equity	8
Statement of cash flows	9
Notes to the financial statements	10
Directors' declaration	29
Auditor's independence declaration	30
Independent auditor's report	31

Directors' report

Your directors submit their report for the year ended 30 June 2021.

DIRECTORS

The names and details of Counsel's Chambers Ltd's (the "Company") directors in office during the financial year and until the date of this report are as follows. Directors were in office for this entire period unless otherwise stated.

Julian Edward Sexton SC (Chairman)	Barrister	
Nicholas Kidd SC	Barrister	
John Halley SC	Barrister	Resigned 24 March 2021
Ian Pike SC	Barrister	
Peter Morris SC	Barrister	
James Anthony Darvall	Barrister	
Frederic David Curtis	Barrister	
Andrew John Bulley	Barrister	
Yaseen Shariff SC	Barrister	
Jodi Steele SC	Barrister	
Kristina Stern SC	Barrister	Appointed 24 March 2021

Interests in the shares and options of the Company and related bodies corporate

As at the date of this report, the interests of the directors in the shares of the Company were:

	Number of Ordinary Shares
Julian Edward Sexton SC	4,500
Nicholas Kidd SC	3,800
Ian Pike SC	4,500
Peter Morris SC	3,000
James Anthony Darvall	2,200
Frederic David Curtis	3,000
Andrew John Bulley	3,000
Yaseen Shariff SC	4,000
Jodi Steele SC	4,500
Kristina Stern SC	4,500

COMPANY SECRETARY

Debbie May George has been the Company secretary since 17 January 2005.

DIVIDENDS

No dividends have been paid or declared since the end of the previous financial year, nor do the directors recommend the declaration of a dividend.

PRINCIPAL ACTIVITIES

The principal activities of Counsel's Chambers Ltd during the year were to provide chambers and associated services to barristers and to provide facilities to parties involved in dispute resolution.

There have been no significant changes in the nature of these activities during the year.

Directors' report (continued)

OPERATING AND FINANCIAL REVIEW

The beginning of the financial year was impacted by COVID-19 and the economic impact it has had on the operations of the Justice system and therefore on the Company's Members. The Board at its meeting of 20 April 2020 approved the waiver of Members' contributions for the period 1 May 2020 to 31 October 2020. The contributions recommenced 1 November 2020. The impact of the waiver is \$2,783,343 for FY2021.

Operating results for the year

The profit after tax of the Company for the year ended 30 June 2021 was \$1,479,646 (2020: \$12,103,367). This profit includes a revaluation increment on the investment properties of \$1,367,513 as disclosed in Note 5(b) (2020: increment of \$11,224,645).

SIGNIFICANT CHANGES IN THE STATE OF AFFAIRS

There have been no significant changes in the state of affairs of the Company during the year.

LIKELY DEVELOPMENTS AND EXPECTED RESULTS

There are no significant changes to the business expected over the next twelve months and the Company expects to continue to achieve a profit from continuing operations.

ENVIRONMENTAL REGULATION

The Company is not subject to any particular or significant environmental regulation under a law of the Commonwealth or of a State or Territory.

SHARE OPTIONS

No option to acquire shares in the Company has been granted to any person. No shares have been issued during the financial year or since the end thereof by virtue of the exercise of any options. There are no unissued shares under option at the date of this report.

INDEMNIFICATION AND INSURANCE OF DIRECTORS AND OFFICERS

During the year the Company paid a premium in relation to insuring directors and other officers against liability incurred in their capacity as directors or officers of the Company.

Their insurance contract specifically prohibits the disclosure of the nature of the policy and amount of premium paid.

GOING CONCERN

As disclosed in the financial report for the year ended 30 June 2021, the Company generated a net profit of \$1,479,646 (2020: \$12,103,367) and had a surplus in net current assets of \$87,109.

The Company is subject to certain loan covenants under the facility agreement. As at 30 June 2021, the Company was in compliance with all loan covenants.

Accordingly, the financial statements have been prepared on the going concern basis as the directors have determined that the Company will generate sufficient cash flows in the following financial year to satisfy its debts as and when they fall due.

Directors' Report (continued)**DIRECTORS' MEETINGS**

The number of meetings of directors held during the year and the number of meetings attended by each director were as follows:

	AGM	
	Total	Attendance
Julian Edward Sexton SC (Chairman)	1	1
Nicholas Kidd SC	1	1
John Halley SC	1	1
Ian Pike SC	1	1
Peter Morris SC	1	0
James Anthony Darvall	1	1
Frederic David Curtis	1	1
Andrew John Bulley	1	1
Yaseen Shariff	1	0
Jodi Steele	1	1

	Directors' Meetings	
	Total	Attendance
Julian Edward Sexton SC (Chairman)	7	7
Nicholas Kidd SC	7	7
John Halley SC	4	4
Ian Pike SC	7	7
Peter Morris SC	7	7
James Anthony Darvall	7	7
Frederic David Curtis	7	6
Andrew John Bulley	7	6
Yaseen Shariff	7	6
Jodi Steele	7	6
Kristina Stern	2	2

DIRECTORS' BENEFITS

During or since the financial year no director of the Company has received or become entitled to receive any benefit, other than as disclosed in note 19(c), by reason of a contract entered into by the Company (or a body corporate that was related to the Company when the contract was made or when the director received, or became entitled to receive, the benefit) with:

- * a director, or
- * a firm of which a director is a member, or
- * an entity in which a director has a substantial financial interest.

Full details are provided in note 19 with regards to key management personnel.

INDEMNIFICATION OF AUDITORS

To the extent permitted by law, the Company has agreed to indemnify its auditors, Deloitte Touche Tohmatsu, as part of the terms of its audit engagement agreement against claims by third parties arising from the audit (for an unspecified amount). No payment has been made to indemnify Deloitte Touche Tohmatsu during or since the financial year.

AUDITOR INDEPENDENCE

The directors received an independence declaration from the auditor, Deloitte Touche Tohmatsu. A copy has been included on page 32 of the financial report.

Signed in accordance with a resolution of the directors.


Julian Edward Sexton SC
Director
Sydney, 22 September 2021

COUNSEL'S CHAMBERS LTD

Statement of profit or loss and other comprehensive income
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Rental and maintenance income		6,840,521	8,176,474
Network revenue		98,864	104,709
Other revenue	5(a)	15,972	33,390
Revenue		6,955,357	8,314,573
Other income	5(b)	1,367,513	11,224,645
Employee benefits expense	5(c)	(1,253,509)	(1,360,482)
Depreciation expense	5(d)	(457,681)	(537,212)
Other expenses	5(e)	(4,431,914)	(5,028,124)
Finance costs	5(f)	(327,223)	(439,351)
Profit before income tax		1,852,543	12,174,049
Income tax expense	6	(372,897)	(70,682)
Net profit for the year		1,479,646	12,103,367
Other comprehensive income		-	-
Total comprehensive income for the year		1,479,646	12,103,367

The above statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

COUNSEL'S CHAMBERS LTD

Statement of financial position
As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Current assets			
Cash and cash equivalents	7, 3(c)	224,190	146,235
Trade and other receivables	8, 3(c)	179,200	252,750
Income Tax Receivable		193,299	312,712
Other assets	9	1,081,377	1,066,713
		<u>1,678,066</u>	<u>1,778,410</u>
Non-current assets			
Plant and equipment	10	1,286,679	1,050,835
Investment properties	11	F81 192,500,000	191,000,000
		<u>193,786,679</u>	<u>192,050,835</u>
Total assets		<u><u>195,464,745</u></u>	<u><u>193,829,245</u></u>
Liabilities and equity			
Current liabilities			
Trade and other payables	12, 3(c)	1,030,079	592,392
Employee benefit liabilities	13	435,026	398,746
Interest-bearing loans and borrowings	14, 3(c)	125,852	1,502,290
		<u>1,590,957</u>	<u>2,493,428</u>
Non-current liabilities			
Deferred tax liability	6	3,327,753	2,817,352
Interest-bearing loans and borrowings	14, 3(c)	12,579,779	12,031,855
		<u>15,907,532</u>	<u>14,849,207</u>
Total liabilities		<u>17,498,489</u>	<u>17,342,635</u>
Unchanged Issued capital	15	10,275,101	10,275,101
Retained earnings		167,691,155	166,211,509
Total equity		<u>177,966,256</u>	<u>176,486,610</u>
Total equity and liabilities		<u><u>195,464,745</u></u>	<u><u>193,829,245</u></u>

The above statement of financial position should be read in conjunction with the accompanying notes.

+ Fund Holding unit remained as per LY: 5,582 units (A2#3 / D22)

+ Market Price @ 30/06/2021: \$195,464,475 / 10,275,101 units = \$19.023146

COUNSEL'S CHAMBERS LTD

Statement of changes in equity
For the year ended 30 June 2021

	<i>Issued Capital</i>	<i>Retained Earnings</i>	<i>Total</i>
	\$	\$	\$
At 1 July 2020	<u>10,275,101</u>	<u>166,211,509</u>	<u>176,486,610</u>
Profit for the year	-	1,479,646	1,479,646
Other comprehensive income	-	-	-
Total comprehensive income for the year	<u>-</u>	<u>1,479,646</u>	<u>1,479,646</u>
At 30 June 2021	<u>10,275,101</u>	<u>167,691,155</u>	<u>177,966,256</u>
At 1 July 2019	<u>10,275,101</u>	<u>154,108,142</u>	<u>164,383,243</u>
Profit for the year	-	12,103,367	12,103,367
Other comprehensive income	-	-	-
Total comprehensive income for the year	<u>-</u>	<u>12,103,367</u>	<u>12,103,367</u>
At 30 June 2020	<u>10,275,101</u>	<u>166,211,509</u>	<u>176,486,610</u>

The above statement of changes in equity should be read in conjunction with the accompanying notes.

COUNSEL'S CHAMBERS LTD

Statement of cash flows
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Operating activities			
Receipts from members and customers		7,714,229	9,118,621
Payments to suppliers and employees		(5,913,997)	(7,942,838)
Interest received		15,972	33,390
Interest paid		(327,223)	(439,351)
Income tax (paid)/received		256,917	(660,451)
Net cash flows from operating activities	16	1,745,898	109,371
Investing activities			
Additions to property, plant and equipment		(706,942)	(408,622)
Additions to investment property		(132,487)	(775,355)
Net cash flows used in investing activities		(839,429)	(1,183,977)
Financing activities			
Proceeds from borrowings		250,000	1,345,000
Repayments of borrowings		(847,552)	(1,271,328)
(Repayments)/Proceeds from finance lease liabilities		(230,962)	149,968
Net cash flows from financing activities		(828,514)	223,640
Net increase in cash and cash equivalents		77,955	(850,966)
Cash and cash equivalents at 1 July		146,235	997,201
Cash and cash equivalents at 30 June	7	224,190	146,235

The above statement of cash flows should be read in conjunction with the accompanying notes.

Notes to the financial statementsFor the year ended 30 June 2021

1 CORPORATE INFORMATION

The financial report of Counsel's Chambers Ltd (the Company) for the year ended 30 June 2021 was authorised for issue in accordance with a resolution of the directors on 22 September 2021.

Counsel's Chambers Ltd is a for-profit unlisted public company limited by shares incorporated and domiciled in Australia.

The registered office and principal place of business of the Company is Level 1, 174 Phillip Street, Sydney, NSW 2000.

The nature of the operations and principal activities of the Company are described in the Directors' Report.

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**(a) Basis of preparation**

The financial report is a general purpose financial report, which has been prepared in accordance with the requirements of the Corporations Act 2001, Australian Accounting Standards and other authoritative pronouncements of the Australian Accounting Standards Board. The financial report has also been prepared on a historical cost basis, except for investments properties, which have been measured at fair value.

The financial report is presented in Australian dollars, the functional and presentation currency of the Company.

(b) Compliance with IFRS

The financial report also complies with International Financial Reporting Standards (IFRS) as issued by the International Accounting Standards Board.

(c) Changes in accounting standards and interpretations

(i) Changes in accounting policies, new and amended standards and interpretations

Amendments to Accounting Standards that are mandatorily effective for the current reporting period.

In the current year, the Company has adopted all of the new and revised standards and interpretations issued by the AASB that are relevant to its operations and effective for annual reporting years beginning on 1 July 2020.

Certain new accounting Standards and Interpretations have been published that are not mandatory for the year ended 30 June 2021 and have not been early adopted by the Company. These standards are not expected to have a material impact on the Company in the current or future years and on foreseeable future transactions.

Notes to the financial statements

For the year ended 30 June 2021

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**(d) Cash**

Cash in the statement of financial position is comprised of cash at bank and on hand.

For the purpose of the statement of cash flows, cash and cash equivalents consist of cash as defined above.

(e) Trade and other receivables

Trade receivables and other receivables, which generally have 30 day terms, are recognised initially at face value less expected credit loss.

Collectability of trade receivables is reviewed on an ongoing basis. Individual debts that are known to be uncollectible are written off when identified.

The credit loss allowance is recognised by applying the Expected Credit Loss (ECL) model whereby the age of outstanding balances is analysed and the provision is determined by applying historical default percentages adjusted for other current observable data.

(f) Current versus non-current classification

The Company presents assets and liabilities in statement of financial position based on current/non-current classification.

An asset is current when:

- It is expected to be realised or intended to be sold or consumed in the normal operating cycle
- It is held primarily for the purpose of trading
- It is expected to be realised within twelve months after the reporting period, or
- Cash or cash equivalent unless restricted from being exchanged or used to settle a liability for at least twelve months after the reporting date

All other assets are classified as non-current.

A liability is current when:

- It is expected to be settled in the normal operating cycle
- It is held primarily for the purpose of trading
- There is an intention for the liability to be settled within twelve months after the reporting period
- It is due to be settled within twelve months after the reporting period, or
- There is no unconditional right to defer the settlement of the liability for at least twelve months after the reporting date

The Company classifies all other liabilities as non-current.

Deferred tax assets and liabilities are classified as non-current assets and liabilities.

(g) Plant and equipment

Plant and equipment is stated at cost, net of accumulated depreciation and accumulated impairment losses, if any. Such cost includes the cost of replacing part of the plant and equipment. When significant parts of plant and equipment are required to be replaced at intervals, the Company recognises such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognised in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognised in profit or loss as incurred. Depreciation is calculated on a straight-line basis over the estimated useful life of the assets as follows:

Furniture and fittings - over 3 to 15 years
 Building maintenance unit - over 15 years
 Work in progress - not depreciated

An item of plant and equipment and any significant part initially recognised is de-recognised upon disposal or when no future economic benefits are expected from its use or disposal. Any gain or loss arising on derecognition of the asset (calculated as the difference between the net disposal proceeds and the carrying amount of the asset) is included in the statement of profit or loss and other comprehensive income when the asset is derecognised.

The residual values, useful lives and methods of depreciation of plant and equipment are reviewed at each financial year end and adjusted prospectively, if appropriate.

(h) Investment properties

Investment properties are measured initially at cost, including transaction costs. Subsequent to initial recognition, investment properties are stated at fair value, which reflects market conditions at the reporting date. Gains or losses arising from changes in the fair values of investment properties are included in profit or loss in the period in which they arise, including the corresponding tax effect. Fair values are determined based on an annual evaluation performed by an accredited external, independent valuer, applying a valuation model recommended by the International Valuation Standards Committee.

Investment properties are de-recognised either when they have been disposed of or when they are permanently withdrawn from use and no future economic benefit is expected from their disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognised in the statement of profit or loss and other comprehensive income in the period of de-recognition.

Notes to the financial statements
For the year ended 30 June 2021

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(i) Leases

Company as a lessee

The Company assesses whether a contract is or contains a lease, at inception of the contract. The Company recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets.

For short-term leases and leases of low value assets, the Company recognises the lease payments as an operating expense on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the lessee uses its incremental borrowing rate. Lease payments included in the measurement of the lease liability comprise: i) Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable;

ii) Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date; iii) The amount expected to be payable by the lessee under residual value guarantees; iv) The exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and v) Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease. The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made. At the end of each reporting period, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

The Entity remeasures lease liabilities and makes a corresponding adjustment to the related ROU asset when i) the lease term has changed or there is a change in the assessment of exercise of a purchase option; ii) the lease payments have changed due to changes in an index or rate; or iii) a lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured by discounting the revised lease payments.

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Company expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

Company as a lessor

Leases for which the Company is a lessor are classified as finance or operating leases. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.

Amounts due from lessees under finance leases are recognised as receivables at the amount of the Company's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Company's net investment outstanding in respect of the leases.

(j) Impairment of non-financial assets

The Company assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Company estimates the asset's recoverable amount. An asset's recoverable amount is the higher of an asset's or cash-generating unit's (CGU) fair value less costs of disposal and its value in use. Recoverable amount is determined for an individual asset, unless the asset does not generate cash inflows that are largely independent of those from other assets or groups of assets. When the carrying amount of an asset or CGU exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset. In determining fair value less costs of disposal, recent market transactions are taken into account. If no such transactions can be identified, an appropriate valuation model is used. These calculations are corroborated by valuation multiples, quoted share prices for publicly traded companies or other available fair value indicators.

Impairment losses are recognised in the statement of profit or loss and other comprehensive income as an expense, except for properties previously revalued with the revaluation taken to OCI. For such properties, the impairment is recognised in OCI up to the amount of any previous revaluation.

For assets, an assessment is made at each reporting date to determine whether there is an indication that previously recognised impairment losses no longer exist or have decreased. If such indication exists, the Company estimates the asset's or CGU's recoverable amount. A previously recognised impairment loss is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount since the last impairment loss was recognised. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the statement of profit or loss and other comprehensive income unless the asset is carried at a revalued amount, in which case, the reversal is treated as a revaluation increase.

(k) Trade and other payables

Trade payables are carried at amortised cost and due to their short-term nature they are not discounted. They represent liabilities for goods and services provided to the Company prior to the end of the financial year that are unpaid and arise when the Company becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(l) Interest-bearing loans and borrowings

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities in accordance with the accounting policy for current versus non-current classification as stated in Note 2 (f).

Notes to the financial statements

For the year ended 30 June 2021

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**(m) Borrowing costs**

All other borrowing costs are expensed in the period in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

(n) Employee benefit liabilities*General*

Provisions are recognised when the Company has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation. When the Company expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented in the statement of profit or loss and other comprehensive income net of any reimbursement.

(i) Wages, salaries and annual leave

Liabilities for wages and salaries, including non-monetary benefits and annual leave expected to be settled within 12 months of the reporting date, are recognised in respect of employees' services up to the reporting date. They are measured at the amounts expected to be paid when the liabilities are settled.

(ii) Long service leave

The liability for long service leave is recognised and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures, and periods of service. Expected future payments are discounted using market yields at the reporting date on national government bonds with terms to maturity and currencies that match, as closely as possible, the estimated future cash outflows.

(iii) Government Grants

The Company has received \$251,390 under the Federal Government's Job Keeper program during FY2021. These have been accounted for as government grants under AASB 120 Accounting for Government Grants and Disclosure of Government Assistance. Government grants are not recognised until there is reasonable assurance that the Company will comply with the conditions attaching to them and that the grants will be received. The standard provides the option to present these amounts as income or as a reduction in expenses. The Company has elected to present these as a reduction in wages and salaries expenses Note 5(c) as this best reflects the underlying substance of the transaction.

(o) Issued capital

Ordinary shares are classified as equity. Incremental costs directly attributable to the issue of new shares or options are shown in equity as a deduction, net of tax, from the proceeds.

(p) Revenue recognition

Revenue is recognised when control of the underlying goods or services is transferred to the customer over time or at a point in time. Revenue is recognised over time if:

- the customer simultaneously receives and consumes the benefits as the entity performs;
- the customer controls the asset as the entity creates or enhances it; or
- the seller's performance does not create an asset for which the seller has an alternative use and there is a right to payment for performance to date.

Where this criteria is not met, revenue is recognised at a point in time.

(i) Rental and maintenance revenue

Rental income from investment properties is recognised as income in the periods in which it is earned. Lease incentives granted are recognised as an integral part of the total rental income and recognised over the term of the lease. Waivers provided by the Company relating to the financial period have been recognised as a reduction in rental income in accordance with AASB 16 Leases.

(ii) Network revenue

Network revenue is recognised when the specific service has been delivered and will be recognised overtime.

(iii) Interest income

Interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter period, where appropriate, to the net carrying amount of the financial asset or liability. Interest income is included in other revenue in the statement of profit or loss and other comprehensive income.

(q) Taxes*Current income tax*

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authority. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted at the reporting date.

Deferred tax

Deferred tax is provided using the liability method on temporary differences between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes at the reporting date. Deferred income tax liabilities are recognised for all taxable temporary differences except when the deferred income tax liability arises from the initial recognition of goodwill or of an asset or liability in a transaction that is not a business combination and that, at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

Notes to the financial statements
For the year ended 30 June 2021

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(q) Taxes (continued)

Deferred tax assets are recognised for all deductible temporary differences, the carry forward of unused tax credits and any unused tax losses. Deferred tax assets are recognised to the extent that it is probable that taxable profit will be available against which the deductible temporary differences, and the carry forward of unused tax credits and unused tax losses can be utilised, except when the deferred tax asset relating to the deductible temporary difference arises from the initial recognition of an asset or liability in a transaction that is not a business combination and at the time of the transaction, affects neither the accounting profit nor taxable profit or loss.

The carrying amount of deferred tax assets is reviewed at each reporting date and reduced to the extent that it is no longer probable that sufficient taxable profit will be available to allow all or part of the deferred tax asset to be utilised. Unrecognised deferred tax assets are re-assessed at each reporting date and are recognised to the extent that it has become probable that future taxable profits will allow the deferred tax asset to be recovered. Deferred tax assets and liabilities are measured at the tax rates that are expected to apply in the year when the asset is realised or the liability is settled, based on tax rates (and tax laws) that have been enacted or substantively enacted at the reporting date.

Deferred tax assets and deferred tax liabilities are offset if a legally enforceable right exists to set off current tax assets against current income tax liabilities and the deferred taxes relate to the Company and the same taxation authority.

Goods and services tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except:

- When the GST incurred on a purchase of assets or services is not recoverable from the taxation authority, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item, as applicable, or
- When receivables and payables are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the taxation authority is classified as part of operating cash flows.

Commitments and contingencies are disclosed net of the amount of GST recoverable from, or payable to, the taxation authority.

(r) Fair value measurement

The Company measures non-financial assets, such as investment properties, at fair value at each balance sheet date.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either:

- in the principal market for the asset or liability, or
- in the absence of a principal market, in the most advantageous market for the asset or liability.

The principal or the most advantageous market must be accessible to by the Company.

The fair value of an asset or a liability is measured using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their economic best interest.

A fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use.

The Company uses valuation techniques that are appropriate in the circumstances and for which sufficient data are available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs.

Notes to the financial statements
For the year ended 30 June 2021

2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

(s) Fair value measurement (continued)

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 - Quoted (unadjusted) market prices in active markets for identical assets or liabilities
- Level 2 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable
- Level 3 - Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable

The Company determines the policies and procedures for recurring fair value measurement, such as investment properties.

External valuers are involved for valuation of significant assets, such as investment properties. Involvement of external valuers is decided upon annually by the Company. Selection criteria include market knowledge, reputation, independence and whether professional standards are maintained. The Company decides, after discussions with the Company's external valuers, which valuation techniques and inputs to use for each case.

At each reporting date, the Company analyses the movements in the values of assets and liabilities which are required to be re-measured or re-assessed as per the Company's accounting policies. For this analysis, the Company verifies the major inputs applied in the latest valuation by agreeing the information in the valuation computation to contracts and other relevant documents.

The Company, in conjunction with the Company's external valuers, also compares the changes in the fair value of each asset and liability with relevant external sources to determine whether the change is reasonable.

For the purpose of fair value disclosures, the Company has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

(t) Comparative information

The financial report provides comparative information in respect of the previous period. Where necessary, comparative information has been classified and repositioned for consistency with current year disclosure.

3 Financing Risk Management Objectives and Policies

The Company's principal financial instruments comprise bank loans and cash.

The main purpose of these financial instruments is to raise finance for the Company's operations. The Company has various other financial assets and liabilities such as trade receivables and trade payables, which arise directly from its operations.

It is, and has been throughout the period under review, the Company's policy that no trading in financial instruments shall be undertaken.

The main risks arising from the Company's financial instruments are interest rate risk, credit risk and liquidity risk.

The Board reviews and agrees policies for managing each of these risks as summarised below.

(a) Interest rate risk

The Company's exposure to market interest rates relates primarily to cash balances and bank loans. The Company has a floating interest rate bank loan facility of \$20,000,000 (2020: \$17,000,000) which was drawn down to the value of \$12,547,584 as at 30 June 2021 (2020: \$13,145,136). The level of debt is disclosed in note 14.

As at 30 June 2021, the Company had the following mix of financial assets and liabilities exposed to Australian variable interest rate risk:

	2021 \$	2020 \$
Financial assets		
Cash and cash equivalents	224,190	146,235
	<u>224,190</u>	<u>146,235</u>
Financial liabilities		
Bank loans	12,547,584	13,145,136
	<u>12,547,584</u>	<u>13,145,136</u>
Net exposure	<u>(12,323,394)</u>	<u>(12,998,901)</u>

Notes to the financial statements

For the year ended 30 June 2021

3 Financing Risk Management Objectives and Policies (continued)**(a) Interest rate risk (continued)**

The Company's policy is to manage its finance costs using a mixture of fixed and floating rate debt. At 30 June 2021, all of the Company's borrowings consisted of floating rate debt (2020: 100%).

The Company constantly analyses its interest rate exposure. Within this analysis consideration is given to potential renewals of existing positions, alternative financing and the mix of fixed and variable interest rates.

The following sensitivity analysis is based on the interest rate risk exposures in existence at the reporting date:

At balance date, if interest rates had moved, as illustrated in the table below, with all other variables held constant, post tax profit and equity would have been affected as follows:

Judgements of reasonably possible movements:

	2021 \$	Higher/(Lower) 2020 \$
Post tax profit		
+1%	(89,280)	(84,353)
-1%	89,280	84,353

The movement in profit is due to higher/lower interest costs from variable rate cash balances and bank loans.

Significant assumptions used in the interest rate sensitivity analysis include:

- Reasonably possible movements in interest rates were determined based on the Company's current credit rating and mix of debt in Australia, relationships with finance institutions, the level of debt that is expected to be renewed as well as a review of the last two year's historical movements and economic forecaster's expectations.

- The net exposure at balance date is representative of what the Company was and is expecting to be exposed to in the next twelve months from balance date.

(b) Credit risk

Credit risk arises from the financial assets of the Company, which comprise cash and cash equivalents and trade and other receivables. The Company's exposure to credit risk arises from potential default of the counter party, with a maximum exposure equal to the carrying amount of these instruments.

The Company trades only with recognised, creditworthy third parties.

The Company has a lien over shares allowing the directors to sell the shareholdings of members to pay arrears.

In addition, receivable balances are monitored on an ongoing basis with the result that the Company's exposure to bad debts is not significant. During the year the Company has written-off \$57,198 of bad debts (2020: \$1,448) and has a credit loss allowance of \$100,000 (2020: Credit loss allowance of \$100,000).

There are no significant concentrations of credit risk within the Company.

(c) Liquidity risk

The Company's primary objective is to provide and preserve a quality of premises for the use of barristers and to maintain a balance between continuity of funding and flexibility through the use of bank loans.

The Directors are of the opinion, having regard to the timing of the payment of current liabilities, current banking arrangements and the Company's anticipated cash flows, that the Company will be able to meet its debts as and when they become due and payable.

Notes to the financial statements
For the year ended 30 June 2021

3 Financing Risk Management Objectives and Policies (continued)

The table below reflects expectations of management in respect of the settlement of financial assets and liabilities at balance date.

	≤ 6 months	6-12 months	1-5 years	>5 years	Total
	\$	\$	\$	\$	\$
Year ended 30 June 2021					
Liquid financial assets					
Cash and cash equivalents	224,190	-	-	-	224,190
Trade and other receivables	179,200	-	-	-	179,200
	403,390	-	-	-	403,390
Financial liabilities					
Trade and other payables	1,030,079	-	-	-	1,030,079
Interest-bearing loans and borrowings - principal	62,346	63,506	1,303,523	11,276,256	12,705,631
Interest-bearing loans and borrowings - interest	126,416	126,416	998,527	703,928	1,955,287
	1,218,841	189,922	2,302,050	11,980,184	15,690,997
Net inflow/(outflow)	(815,451)	(189,922)	(2,302,050)	(11,980,184)	(15,287,607)
	≤ 6 months	6-12 months	1-5 years	>5 years	Total
	\$	\$	\$	\$	\$
Year ended 30 June 2020					
Liquid financial assets					
Cash and cash equivalents	146,235	-	-	-	146,235
Trade and other receivables	252,750	-	-	-	252,750
	398,985	-	-	-	398,985
Financial liabilities					
Trade and other payables	592,392	-	-	-	592,392
Interest-bearing loans and borrowings	755,100	747,190	5,243,359	6,788,496	13,534,145
	1,347,492	747,190	5,243,359	6,788,496	14,126,537
Net inflow/(outflow)	(948,507)	(747,190)	(5,243,359)	(6,788,496)	(13,727,552)

At balance date, the Company has approximately \$7,452,416 of unused credit facilities available for its immediate use (2020: \$3,854,864). Refer to Note 14 (c) for disclosure.

(d) Fair value measurement

The following table provides the fair value measurement hierarchy of the Company's assets.

Quantitative disclosures fair value measurement hierarchy for assets as at 30 June 2021:

Date of Valuation	Fair Value Measurement using			
	Total	Quoted price in active markets (Level 1)	Significant observable inputs (Level 2)	Significant unobservable inputs (Level 3)
	\$	\$	\$	\$
Assets measured at fair value:				
Investment properties (Note 11)				
Investment properties	30 June 2021	124,500,000	-	-
Leasehold property	30 June 2021	68,000,000	-	-
		\$192,500		

Notes to the financial statements
For the year ended 30 June 2021

4 SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Company's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

Estimates and assumptions

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Company based its assumptions and estimates on parameters available when the financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Company. Such changes are reflected in the assumptions when they occur.

Revaluation of investment properties

The Company carries its investment properties at fair value, with changes in fair value being recognised in the statement of profit or loss and other comprehensive income. The Company engaged Cushman & Wakefield Pty Limited, an independent valuation specialist, to assess fair value as at 30 June 2021 for investment properties. The valuation method is based on the open market value, supported by evidence in which assets could be exchanged between a knowledgeable willing buyer and a knowledgeable willing seller in an arm's length transaction at the date of valuation, in accordance with Australian Valuation Standards.

Assumptions underlying the Company's estimates of fair value of investment property in respect to COVID-19

As a result of the ongoing and developing COVID-19 pandemic and its resulting impact on the global economy, the Directors of the Company believe that there is increased uncertainty to input factors on determining fair value of investment properties, including:

- Capitalisation rates and discount rates: office transaction volumes declined significantly across Australia in 2020 and continue to remain subdued in the first half of 2021. With broader economic and financial market conditions remaining extremely fluid, it remains uncertain how market activity could continue to be disrupted by the pandemic.
- Forecast cashflows: It is unclear how long the pandemic will continue and what the future impact will be on the Company's existing and prospective shareholders and tenants, and the resultant operational and financial impact on future cashflows.

All investment properties were subject to independent external valuation as at 30 June 2021. Independent valuers have highlighted that the economy remains subject to some on-going uncertainty regarding COVID-19 related restrictions, and it is still unclear as to when leasing and capital market conditions will normalise.

The limitations on forecasting under the current market conditions and the inherent market uncertainties have resulted in the independent valuers making specific allowances to the valuation at 30 June 2021 in respect of rental growth rates and leasing downtime/letting-up allowances for current and future vacancies.

The Directors of the Company have concluded that notwithstanding these factors, the valuation report represents the best estimate of the fair value of investment properties for financial reporting as at 30 June 2021.

In the event that COVID-19 impacts are more severe or prolonged than anticipated, this may have further adverse impact on the fair value of the Company's investment properties. The valuation techniques and other significant unobservable inputs adopted in the valuations models as at 30 June 2021 are disclosed in Note 11 (a). A sensitivity assessment has also been performed to assess the impact of further changes in key valuation metrics in Note 11 (a). In light of the above, the fair value assessment of the Company's investment property portfolio as at the 30 June 2021 reporting date is a best estimate of the impacts of the COVID-19 pandemic using information available about conditions existing at the 30 June 2021 reporting date and includes forward looking assumptions as at that date.

The Directors of the Company have also considered subsequent events based on all available information, up to the date of signing the Company's declaration in these financial statements. Based on this update and considering all other information available, the Directors have concluded that there is no evidence of a material change in the fair value of investment properties between 30 June 2021 and the date of signing the Company's declaration in these financial statements.

Impairment of non-financial assets

The Company assess impairment of all non-financial assets at each reporting date by evaluating conditions specific to the Company to the particular asset that may lead to impairment. If any impairment trigger exists the recoverable amount of the asset is determined. Given the current uncertain economic environment management considered that the indicators of impairment were significant enough and as such these assets have been tested for impairment in this financial period.

Taxes

Uncertainties exist with respect to the interpretation of complex tax regulations, changes in tax laws, and the amount and timing of future taxable income. The Company establishes provisions, based on reasonable estimates, for possible consequences of audits by the tax authority. The amount of such provisions is based on various factors, such as experience of previous tax audits and differing interpretations of tax regulations by the taxable entity and the responsible tax authority.

Notes to the financial statements
For the year ended 30 June 2021

	2021 \$	2020 \$
5 REVENUE AND EXPENSES		
(a) Other revenue		
Interest received	15,972	33,390
Total other revenue	<u>15,972</u>	<u>33,390</u>
(b) Other income		
Net gain from revaluation of investment property	1,367,513	11,224,645
Miscellaneous income	151	-
Total other income	<u>1,367,664</u>	<u>11,224,645</u>
(c) Employee benefits expense		
Wages and salaries	1,121,856	1,232,576
Superannuation costs	131,653	127,906
Total employee benefits expense	<u>1,253,509</u>	<u>1,360,482</u>
(d) Depreciation expense		
Depreciation of plant and equipment	457,681	537,212
Total depreciation expense	<u>457,681</u>	<u>537,212</u>
(e) Other expenses		
Property expenses	2,997,211	3,289,999
Internet and IT consulting costs	577,049	588,171
Insurance expense	287,841	270,194
Loss on disposal of plant and equipment	13,419	-
Other expenses*	499,196	853,312
Credit loss allowance	57,198	26,448
Total other expenses	<u>4,431,914</u>	<u>5,028,124</u>
* Other expenses includes professional fees, administration fees, utilities expenses and other fees.		
(f) Finance costs		
Interest	316,850	424,514
Finance charges payable under finance lease	10,373	14,837
Total finance costs	<u>327,223</u>	<u>439,351</u>

Notes to the financial statements
For the year ended 30 June 2021

6 INCOME TAX	2021 \$	2020 \$
(a) Income tax expense		
Major components of income tax expense are:		
Statement of profit or loss and other comprehensive income		
<i>Current income tax</i>		
- Current income tax benefit/(expense)	137,504	(76,675)
<i>Deferred income tax</i>		
- Relating to origination and reversal of temporary differences	(510,401)	5,993
Income tax benefit/(expense) reported in statement of profit or loss and other comprehensive income	<u>(372,897)</u>	<u>(70,682)</u>
(b) Numerical reconciliation between aggregate tax expense recognised in the statement of profit or loss and other comprehensive income and tax expense calculated per the statutory income tax rate		
A reconciliation between tax expense and the product of accounting profit before income tax multiplied by the Company's applicable income tax rate is as follows:		
Total accounting profit before income tax	1,852,543	12,174,049
At the Company's statutory income tax rate of 30% (2020: 30%)	555,763	3,652,215
Income non-assessable	(15,000)	-
Fair value revaluations on investment properties	23,423	(3,379,292)
Building allowance (write-on)/write off	(196,361)	(209,660)
Expenditure not allowable for income tax purposes	5,072	7,419
Aggregate income tax expense/(benefit)	<u>372,897</u>	<u>70,682</u>
(c) Recognised deferred tax assets and liabilities		
Deferred tax at 30 June relates to the following:		
Statement of financial position		
<i>(i) Deferred tax liabilities</i>		
Prepayments	170,981	163,423
Budget Measure Asset Write offs	72,154	-
Fair value revaluation on Lockhart Chambers	3,258,964	2,825,288
Gross deferred tax liabilities	<u>3,502,099</u>	<u>2,988,711</u>
<i>The deferred tax liability of \$3,258,964 (2020: \$2,825,288) which arises on Lockhart Chambers reflects the deferred tax consequences if the Company was to dispose of the property.</i>		
<i>The directors currently have no intention of disposing this property.</i>		
<i>(ii) Deferred tax assets</i>		
Provisions	174,346	171,359
Gross deferred tax assets	<u>174,346</u>	<u>171,359</u>
Statement of profit or loss and other comprehensive income		
<i>Deferred income tax charge</i>		
Prepayments	(7,558)	(12,040)
Provisions	2,988	6,135
Budget Measure Asset Write offs	(72,154)	-
Fair value revaluation on Lockhart Chambers (Temporary) in current year	(433,678)	11,898
Deferred tax expense	<u>(510,402)</u>	<u>5,993</u>
(d) Unrecognised temporary differences		
At 30 June 2021, there are \$nil unrecognised temporary differences (2020: \$nil).		
(e) Franking credit balance		
The amount of franking credits available for the subsequent financial year are:		
- franking account balance as at the end of the financial year at 30% (2020: 30%).	11,838,414	12,095,329
- franking credits that will arise from the payment/(refund) of income tax payable as at the end of the financial year	(137,504)	76,675
	<u>11,700,910</u>	<u>12,172,004</u>

Notes to the financial statements
For the year ended 30 June 2021

7 CASH

	2021 \$	2020 \$
Cash and cash equivalents	224,190	146,235

Cash at bank earns interest at floating rates based on daily bank deposit rates. The carrying amounts of cash and cash equivalents represents its fair value.

Reconciliation to the statement of cash flows

For the purposes of the statement of cash flows, cash and cash equivalents comprise of the above.

8 TRADE AND OTHER RECEIVABLES

	2021 \$	2020 \$
Trade and other receivables	279,200	352,750
Allowance for impairment loss	(100,000)	(100,000)
Carrying amount of trade and other receivables	179,200	252,750

(a) Allowance for expected credit loss

Trade receivables are non-interest bearing and are generally on 30 day terms. A provision for impairment loss is recognised when there is objective evidence that a trade receivable is impaired. No adjustment to credit loss allowance was recognised by the Company in 2021 (2020: Credit loss allowance increase of \$25,000). In 2021, the Company wrote off \$57,198 (2020: \$1,448).

	2021 \$	2020 \$
Movements in the allowance for impairment loss were as follows:		
At 1 July	100,000	75,000
Movement for the year	-	25,000
At 30 June	100,000	100,000

At 30 June, the analysis of trade and other receivables that were past due but not impaired is as follows:

Neither past due nor impaired	101,970	144,478
Past due but not impaired:		
- < 30 days	44,848	11,865
- 30 - 60 days	20,036	11,076
- 60 - 90 days	10,910	26,231
- 90 + days	101,436	159,100
	279,200	352,750
Allowance for impairment loss	(100,000)	(100,000)
Total trade and other receivables	179,200	252,750

(b) Fair value and credit risk

Due to the short-term nature of these receivables, their carrying value is assumed to approximate their fair value.

The maximum exposure to credit risk is the fair value of receivables. Collateral is not held as security, nor is it the Company's policy to transfer (on sell) receivables to special purpose entities.

Details regarding the credit risk of current receivables is disclosed in note 3.

9 OTHER CURRENT ASSETS

	2021 \$	2020 \$
Prepayments	1,081,377	1,066,713
	1,081,377	1,066,713

Prepayments

The balance of prepayments includes various expenses paid in advance by the Company, including land tax and insurance.

Notes to the financial statements
For the year ended 30 June 2021

10 PLANT AND EQUIPMENT	2021 \$	2020 \$
<i>Furniture and fittings - Selborne & Wentworth</i>		
At cost	4,666,678	5,971,165
Accumulated depreciation	(3,832,844)	(5,039,817)
Net carrying amount	<u>833,834</u>	<u>931,348</u>
<i>Furniture and fittings - Windeyer</i>		
At cost	452,788	478,074
Accumulated depreciation	(452,788)	(478,074)
Net carrying amount	<u>-</u>	<u>-</u>
<i>Furniture and fittings - Lockhart</i>		
At cost	548,353	628,412
Accumulated depreciation	(494,978)	(540,584)
Net carrying amount	<u>53,375</u>	<u>87,828</u>
<i>Building maintenance unit</i>		
At cost	836,555	836,556
Accumulated depreciation	(836,555)	(804,897)
Net carrying amount	<u>-</u>	<u>31,659</u>
<i>Work in progress</i>		
At cost	399,470	-
Accumulated depreciation	-	-
Net carrying amount	<u>399,470</u>	<u>-</u>
Total plant and equipment		
At cost	6,903,844	7,914,207
Accumulated depreciation	(5,617,165)	(6,863,372)
Net carrying amount	<u>1,286,679</u>	<u>1,050,835</u>
(a) Reconciliation of carrying amounts at the beginning and end of the year		
<i>Furniture and fittings - Selborne & Wentworth</i>		
Balance at the beginning of the year		
At cost	5,971,166	5,626,975
Accumulated depreciation	(5,039,817)	(4,640,098)
Net carrying amount	<u>931,349</u>	<u>986,877</u>
Additions	307,471	391,692
Disposals net	(8,039)	(312)
Depreciation charge for the year	(396,947)	(446,909)
Balance at the end of the year - Net carrying amount	<u>833,834</u>	<u>931,348</u>
<i>Furniture and fittings - Windeyer</i>		
Balance at the beginning of the year		
At cost	478,074	478,074
Accumulated depreciation	(478,074)	(478,074)
Net carrying amount	<u>-</u>	<u>-</u>
Disposals at cost	(25,286)	-
Disposals Accumulated Depreciation	25,286	-
Depreciation charge for the year	-	-
Balance at the end of the year - Net carrying amount	<u>-</u>	<u>-</u>
<i>Furniture and fittings - Lockhart</i>		
Balance at the beginning of the year		
At cost	628,412	625,556
Accumulated depreciation	(540,584)	(519,372)
Net carrying amount	<u>87,828</u>	<u>106,184</u>
Additions	-	16,930
Disposals	(5,378)	(754)
Depreciation charge for the year	(29,075)	(34,532)
Balance at the end of the year - Net carrying amount	<u>53,375</u>	<u>87,828</u>

Notes to the financial statements

For the year ended 30 June 2021

10 PLANT AND EQUIPMENT (continued)

	2021 \$	2020 \$
<i>Building maintenance unit</i>		
Balance at the beginning of the year		
At cost	836,555	836,555
Accumulated depreciation	(804,896)	(749,125)
Net carrying amount	31,659	87,430
Depreciation charge for the year	(31,659)	(55,771)
Balance at the end of the year - Net carrying amount	-	31,659
<i>Work in progress</i>		
Balance at the beginning of the year	-	-
At cost	-	-
Accumulated depreciation	-	-
Net carrying amount	-	-
Additions	399,470	-
Transfers	-	-
Depreciation charge for the year	-	-
Balance at the end of the year - net carrying amount	399,470	-
<i>Total plant and equipment</i>		
Balance at the beginning of the year		
At cost	7,914,207	7,567,160
Accumulated depreciation	(6,863,371)	(6,386,669)
Net carrying amount	1,050,836	1,180,491
Additions	706,941	408,622
Disposals	(13,417)	(1,066)
Transfer to investment properties	-	-
Depreciation charge for the year	(457,681)	(537,212)
Balance at the end of the year - Net carrying amount	1,286,679	1,050,835

(b) Finance leases

The carrying value of plant and equipment held under finance leases at 30 June 2021 was \$179,053 (2020: \$320,420). Additions during the year of plant and equipment under finance leases \$0 (2020: \$244,440). Depreciation for the year was \$141,367 (2020: \$150,764). Leased assets are pledged as security for the related finance lease.

11 INVESTMENT PROPERTIES

	2021 \$	2020 \$
Investments in freehold and leasehold land and buildings	192,500,000	191,000,000
	192,500,000	191,000,000
<i>Investments in freehold and leasehold land and buildings</i>		
Opening balance at 1 July	191,000,000	179,000,000
Transfers from work in progress	-	-
Additions	132,487	775,355
Net changes from fair value adjustment	1,367,513	11,224,645
Closing balance at year end	192,500,000	191,000,000
Investments in freehold and leasehold land and buildings comprise:		
Investment properties, at cost	34,148,321	34,015,835
Increase over cost by an independent valuation	90,351,679	86,984,165
Independent valuation at year end	124,500,000	121,000,000
Leasehold property, at cost	13,305,718	13,305,718
Increase over cost by an independent valuation	54,694,282	56,694,282
Independent valuation at year end	68,000,000	70,000,000
	192,500,000	191,000,000

Notes to the financial statements

For the year ended 30 June 2021

11 INVESTMENT PROPERTIES (continued)**(a) Valuations**

Investments in freehold land and buildings are stated at fair value, which has been determined based on valuations performed by Cushman & Wakefield Pty Limited as at 30 June for the current year, and prior year.

Cushman & Wakefield Pty Limited is an industry specialist in valuing these types of properties.

The valuation undertaken was based on an open market value, supported by market evidence in which assets could be exchanged between a knowledgeable willing buyer and a knowledgeable willing seller in an arm's length transaction at the date of valuation, in accordance with Australian Valuation Standards.

Description of valuation techniques used and key inputs to valuation on investment properties

Property	Valuation technique	Significant unobservable inputs	Rate (weighted average)
Selborne Chambers (100% Freehold Interest)	Capitalisation, Discounted Cashflow and Direct Comparison approaches	- Capitalisation Rate - Discount Rate - Gross income (p.a)* - Rate/sqm of NLA - Vacancy	5.25% to 5.50% 6.125% \$5,971,206 \$10,009/sqm 0%
Wentworth Chambers (100% Leasehold Interest)	Capitalisation, Discounted Cashflow and Direct Comparison approaches	- Capitalisation Rate - Discount Rate - Gross income (p.a)* - Rate/sqm of NLA - Vacancy	5.50% to 5.75% 6.125% \$5,664,365 \$9,115/sqm 0%
Lockhart Chambers (100% Freehold Interest)	Capitalisation and Direct Comparison approaches	- Capitalisation Rate - Gross income (p.a)* - Rate/sqm of NLA - Vacancy	4.5% to 4.75% \$2,020,435 \$11,885/sqm 8%
Windeyer Chambers (100% Freehold Interest)	Capitalisation and Direct Comparison approaches	- Capitalisation Rate - Gross income (p.a)* - Rate/sqm of NLA - Vacancy	4.75% to 5.00% \$1,271,950 \$13,196/sqm 0%

*These properties are predominantly owner occupied, therefore Cushman Wakefield Pty Limited have adopted market rent for financial reporting purposes.

Sensitivity Assessment

In accordance with the requirements of AASB 13 paragraph 93 (h)(i), the Company has performed a sensitivity assessment in respect to the significant unobservable inputs used in the fair value measurement of investment properties. As described in Note 4, there is a greater level of uncertainty in these unobservable inputs, particularly those surrounding capitalisation and discount rates as a result of the impacts of COVID-19. While other factors do also impact a valuation, at the current time, the Company considers that the valuations are most sensitive to movements in the capitalisation and discount rates.

Sensitivity Assessment – Discount Rate and Terminal Capitalisation Rate

An investment property sensitivity assessment has been performed on properties which have been valued using the discount cash flow approach by considering the movement in the fair value of these properties if the discount rate and terminal capitalisation rate were to increase or decrease by 25bps.

A 25bps increase in the discount rate is estimated to cause a 1.87% decrease in the investment property value of these properties, while a 25bps decrease in discount rate is estimated to cause a 1.92% increase.

A 25bps increase in the terminal capitalisation rate is estimated to cause a 3.08% decrease in the investment property value of these properties, while a 25bps decrease in discount rate is estimated to cause a 3.35% increase.

Sensitivity Assessment – Capitalisation Rate

An investment property sensitivity assessment has been performed on properties which have been valued using the capitalisation approach technique by considering the movement in the fair value of these properties if the capitalisation rate were to increase or decrease by 25bps.

A 25bps increase in the capitalisation rate is estimated to cause a 4.81% decrease in the investment property value of these properties, while a 25bps decrease is estimated to cause a 5.29% increase.

(b) Assets pledged as security

The balances of investments in freehold land and buildings are assets over which first mortgages have been granted as security for bank loans (see note 14). The terms of the first mortgages preclude the assets being sold or being used as security for further mortgages without the permission of the first mortgage holder. The mortgage also requires buildings that form part of the security to be fully insured at all times.

Notes to the financial statements

For the year ended 30 June 2021

12 TRADE AND OTHER PAYABLES

	2021 \$	2020 \$
Trade payables and accruals	536,145	408,958
Unearned income	361,320	178,844
Lease security deposits	13,315	15,084
Goods and services tax (receivable)/payable	119,299	(10,494)
	<u>1,030,079</u>	<u>592,392</u>

(a) Fair value

Due to the short-term nature of these payables, their carrying value is assumed to approximate their fair value.

(b) Trade payables

Trade payables are non-interest bearing and are normally settled on 30 day terms.

(c) Goods and services tax (GST)

The net of GST payable and GST receivable is remitted to the appropriate taxation authority on a quarterly basis.

(d) Liquidity risk

Information regarding the liquidity risk of current payables is set out in note 3.

13 EMPLOYEE BENEFIT LIABILITIES

	2021 \$	2020 \$
Current		
Long service leave	320,631	288,515
Annual leave	114,395	110,231
	<u>435,026</u>	<u>398,746</u>

Nature and timing of provisions*Long service leave*

Refer to note 2 for the relevant accounting policy and a discussion of the significant estimations and assumptions applied in the measurement of this provision.

14 INTEREST-BEARING LOANS AND BORROWINGS

	2021 \$	2020 \$
Current		
Bank loans	-	1,271,328
Obligations under finance leases (note 17)	125,852	230,962
	<u>125,852</u>	<u>1,502,290</u>
Non-current		
Bank loans	12,547,584	11,873,808
Obligations under finance leases (note 17)	32,195	158,047
	<u>12,579,779</u>	<u>12,031,855</u>

For terms and conditions attached to each type of borrowing, refer to section (b) below.

(a) Fair values

The carrying amount of the Company's current and non-current borrowings approximate their fair value.

(b) Terms and conditions*Bank loans*

These loans are at fixed and floating interest rates and are secured and repayable in full by 30 June 2030. The average interest rate for the year was 2.04% (2020: 3.36%)

The secured loans are secured by first mortgages over freehold (Selborne Chambers) and leasehold (Wentworth Chambers) land and buildings of the Company. In addition all borrowings are secured by a registered mortgage debenture over the whole of the Company's assets and undertakings.

(c) Financing facilities available

At reporting date, the following financing facilities had been negotiated and were available:

	2021 \$	2020 \$
Total facilities		
Flexible rate loan	20,000,000	17,000,000
Business Visa Card	30,000	30,000
	<u>20,030,000</u>	<u>17,030,000</u>
Facilities used at reporting date		
Flexible rate loan	12,547,584	13,145,136
	<u>12,547,584</u>	<u>13,145,136</u>

Notes to the financial statements

For the year ended 30 June 2021

14 INTEREST-BEARING LOANS AND BORROWINGS (continued)**(c) Financing facilities available (continued)**

	2021	2020
	\$	\$
Facilities unused at reporting date		
Flexible rate loan	7,452,416	3,854,864
Business Visa Card	30,000	30,000
	<u>7,482,416</u>	<u>3,884,864</u>

(d) Interest rate risk

Information regarding the interest rate risk of the interest bearing loans and borrowings is set out in note 3.

(e) Defaults and breaches

During the current and prior years, there were no defaults or breaches on any of the loans.

15 ISSUED CAPITAL

	2021	2020
	\$	\$
Issued and fully paid capital		
Ordinary shares (a)	10,262,487	10,262,487
Mena House shares (b)	12,600	12,600
Deferred ordinary shares (c)	14	14
	<u>10,275,101</u>	<u>10,275,101</u>
(a) Ordinary shares		
Issued and fully paid	<u>10,262,487</u>	<u>10,262,487</u>
	<u>No. of Shares</u>	<u>No. of Shares</u>
<i>Ordinary shares on issue</i>		
At 30 June 2020	1,531,429	1,531,429
At 1 July 2020	1,531,429	1,531,429
At 30 June 2021	<u>1,531,429</u>	<u>1,531,429</u>

Terms and conditions of contributed equity

Ordinary shares

Ordinary shares have the right in the event of winding up the Company, to receive the amount of capital paid up or deemed to be paid up thereon. These shares do not participate in any surplus assets on winding up. Ordinary shares entitle their holder to one vote, either in person or by proxy, at any general meeting of the Company.

(b) Mena House shares

Mena House shares do not entitle the holders thereof to dividends or to participate in a distribution of assets on a winding up. Mena House shares do not confer on the holders the right to vote either in person or by proxy at any general meeting upon any other matter other than a matter concerning Mena House or an alteration of rights attaching to Mena House Shares. When entitled to vote, every such Mena House shareholder present in person shall have one vote and on a poll every such shareholder present in person or by proxy shall have 300 votes for every share held.

(c) Deferred ordinary shares

The Deferred Ordinary shares entitle their holder to one vote per share at all general meetings of the Company. These shares have the right to receive dividends as declared and, in the event of winding up the Company, to participate in the proceeds remaining after the payment to the holders of all shares which have been issued of the amount of capital paid or deemed to be paid thereon and any arrears of dividend in respect of shares in the Company.

(d) Capital management

When managing capital, management's objective is to ensure the entity continues as a going concern as well as to maintain optimal benefits to shareholders and other stakeholders. Management also aims to maintain a capital structure that ensures the lowest cost of capital available to the entity.

During 2021 no dividends were paid by management (2020 \$Nil).

Notes to the financial statements
For the year ended 30 June 2021

15 ISSUED CAPITAL (continued)

(d) Capital management (continued)

The Company has no plans to issue any shares during 2021.

The Company is not subject to any externally imposed capital requirements.

16 STATEMENT OF CASH FLOWS RECONCILIATION

	2021 \$	2020 \$
(a) Reconciliation of net profit for the year to net cash flows from operations		
Net profit for the year	1,479,646	12,103,367
<i>Adjustments for:</i>		
Depreciation	457,681	537,212
(Gain) on revaluation of investment property	(1,367,513)	(11,224,645)
(Profit)/loss on disposal of plant and equipment	13,419	1,066
ECL (release)/provision	-	25,000
<i>Changes in assets and liabilities</i>		
Decrease/(Increase) in trade and other receivables	73,550	6,200
Decrease/(Increase) in prepayments	(14,665)	(287,008)
Decrease/(Increase) in deferred tax assets	(2,987)	(6,135)
Increase/(Decrease) in deferred tax liabilities	513,388	142
Decrease/(Increase) in income tax receivable	119,413	(583,776)
Increase/(Decrease) in trade and other payables	437,687	(456,050)
Increase/(Decrease) in employee provisions	36,280	(6,002)
Net cash flows from operating activities	<u>1,745,898</u>	<u>109,371</u>

(b) Non-cash financing and investing activities

Refer to note 11 and 14.

17 CONTINGENCIES

Counsel's Chambers Ltd has no contingent liabilities at 30 June 2021 (2020 : \$nil).

Notes to the financial statements
For the year ended 30 June 2021

18 RELATED PARTY DISCLOSURES

Transactions with related parties

The aggregate amount received from members for rental and maintenance income services for the financial year ended 30 June 2021 was \$5,358,035 (2020: \$6,040,077). The related party transactions that occurred during the year and total outstanding related party receivables or payables at 30 June 2021 to Key Management Personnel are disclosed in Note 19.

19 KEY MANAGEMENT PERSONNEL

(a) Shareholdings of directors

	<i>Balance at 1 July 2019</i>	<i>Net Change</i>	<i>Balance at 30 June 2020</i>	<i>Net Change</i>	<i>Balance at 30 June 2021</i>
Julian Edward Sexton SC (Chairman)	4,500	-	4,500	-	4,500
Nicholas Kidd SC	3,800	-	3,800	-	3,800
John Halley SC	4,500	-	4,500	(4,500)	-
Ian Pike SC	4,500	-	4,500	-	4,500
Peter Morris SC	3,000	-	3,000	-	3,000
James Anthony Darvall	2,200	-	2,200	-	2,200
Frederic David Curtis	3,000	-	3,000	-	3,000
Andrew John Bulley	3,000	-	3,000	-	3,000
Yaseen Shariff SC	4,000	-	4,000	-	4,000
Jodi Steele SC	4,500	-	4,500	-	4,500
Kristina Stern SC	4,500	-	4,500	-	4,500

(b) Remuneration of key management personnel

	<i>2021</i>	<i>2020</i>
	<i>\$</i>	<i>\$</i>
Short-term employee benefits	269,370	258,128
Post-employment benefits	25,103	24,517
Total compensation	<u>294,473</u>	<u>282,645</u>

19 KEY MANAGEMENT PERSONNEL (continued)

(c) Other transactions and balances with key management personnel

Counsel's Chambers Ltd provided chambers, data services and other associated services to the members, including the directors. In accordance with disclosure requirements it is recorded that the aggregate amount received or receivable by Counsel's Chambers Ltd from the directors for these services for the financial year was \$115,602 (2020: \$130,129). The outstanding/(prepaid) balance at 30 June 2021 is \$(19,794) (2020: \$NIL). Services provided to directors are made in arms length transactions both at normal market prices and on normal commercial terms.

20 AUDITOR'S REMUNERATION

The auditor of Counsel's Chambers Ltd is Deloitte Touche Tohmatsu (Australia)

Amounts received or due and receivable by Deloitte Touche Tohmatsu (Australia):

- an audit of the financial report of the entity
- taxation and other services

	<i>2021</i>	<i>2020</i>
	<i>\$</i>	<i>\$</i>
	78,750	69,000
	11,550	11,000
	<u>90,300</u>	<u>80,000</u>

21 POST BALANCE DATE EVENTS

There have been no significant events or transactions that have arisen since the end of the financial year which in the opinion of the Directors would affect significantly the operations of the Company, the results of those operations or the state of affairs of the Company in future financial years.

Directors' declaration

In accordance with a resolution of the directors of Counsel's Chambers Ltd, I state that:

1. In the opinion of the directors:

(a) the financial statements and notes of the Company are in accordance with the Corporations Act 2001, including:

(i) giving a true and fair view of the Company's financial position as at 30 June 2021 and of its performance for the year ended on that date; and

(ii) complying with Accounting Standards (including the Australian Accounting Interpretations) and the *Corporations Regulations 2001*.

(b) the financial statements and notes also comply with International Financial Reporting Standards as disclosed in note 2(b); and

(c) there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

2. This declaration has been made after receiving the declarations required to be made to the Directors in accordance with section 295A of the *Corporations Act 2001* for the financial year ended 30 June 2021.

On behalf of the Board



Julian Edward Sexton SC
Director

Sydney, 22 September 2021

The Board of Directors
Counsel's Chambers Ltd
Level 1, 174 Phillip St
Sydney NSW 2000

22 September 2021

Dear Directors

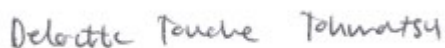
Auditor's Independence Declaration to Counsel's Chambers Limited

In accordance with section 307C of the *Corporations Act 2001*, I am pleased to provide the following declaration of independence to the directors of Counsel's Chambers Limited.

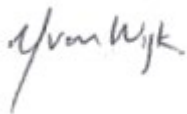
As lead audit partner for the audit of the financial statements of Counsel's Chambers Limited for the financial year ended 30 June 2021, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) The auditor independence requirements of the *Corporations Act 2001* in relation to the audit; and
- (ii) Any applicable code of professional conduct in relation to the audit.

Yours sincerely



DELOITTE TOUCHE TOHMATSU



Yvonne van Wijk
Partner
Chartered Accountants

Independent Auditor's Report to the members of Counsel's Chambers Limited

Opinion

We have audited the accompanying financial report of Counsel's Chambers Limited (the "Company"), which comprises the statement of financial position as at 30 June 2021, the statement of profit or loss and other comprehensive income, the statement of cash flows and the statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the directors' declaration of the Company as set out on pages 6 to 30.

In our opinion, the accompanying financial report of the Company is in accordance with the *Corporations Act 2001*, including:

- (i) Giving a true and fair view of the Company's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
- (ii) Complying with Australian Accounting Standards and the *Corporations Regulations 2001*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Company in accordance with the auditor independence requirements of the *Corporations Act 2001* and the ethical 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 our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We confirm that the independence declaration required by the *Corporations Act 2001*, which has been given to the Directors of the Company, would be in the same terms if given to the Directors as at the time of this auditor's report.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

The Directors are responsible for the other information. The other information comprises the Directors' report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Directors for the Financial Report

The Directors of the Company are responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the *Corporations Act 2001* and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Directors are responsible for assessing the ability of the Company to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

Our 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 our 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 the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We 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 our 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 internal control.
- Obtain an understanding of internal control 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 Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' 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 Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company 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.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Deloitte Touche Tohmatsu

DELOITTE TOUCHE TOHMATSU

Yvonne van Wijk

Yvonne van Wijk
Partner
Chartered Accountants
Sydney, 22 September 2021

COUNSEL'S CHAMBERS LIMITED

P: +61 2 9231 3644
E: admin@ccl.com.au
W: www.ccl.com.au
A.B.N. 72 000 111 302

Level 1 Selborne Chambers
174 Phillip Street Sydney
NSW 2000 Australia
DX: 973 Sydney

TAX INVOICE 202000007061

DX 650
Sydney
NSW 2000





Page: 1 of 1
Date: 26/10/2020
Account: t0000216
Due: 01/11/2020

Tax Invoice for: **The Skinner Corp P/L ATF The Skinner Super Fund**
Premises: **WI08-01**
Property: **Windeyer**

Ref#	Charge Description	From	To	Amount	GST	Total
69298	Maintenance Contribution	01/11/2020	30/11/2020	1,972.09	197.21	2,169.30
Totals \$				1,972.09	197.21	2,169.30

Remittances can be emailed to accounts@ccl.com.au quoting reference: t0000216

REMITTANCE ADVICE

For BPAY payments:	For Cheque Payments:	For Credit Card Payments:
 <p>Bill Code: 270389 Ref: 00002162</p> <p>Telephone & Internet Banking – BPAY® Call your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au</p>	<p><i>Please make cheques payable to:</i> COUNSEL'S CHAMBERS LIMITED</p> <p><i>Along with the remittance slip send to:</i> Accounts Dept Counsel's Chambers Ltd Level 1, 174 Phillip St Sydney NSW 2000</p>	<p>Please refer to the CCL website for instructions on how to pay by Credit Card. Credit Card surcharges apply. www.ccl.com.au/kb/display/credit-card-payment</p> <p>Reference: 00002162</p>   
Invoice Reference:		
Invoice: 202000007061 Tenant Ref: t0000216	Due Date: 01/11/2020 Total Due: \$2,169.30	

COUNSEL'S CHAMBERS LIMITED

P: +61 2 9231 3644
E: admin@ccl.com.au
W: www.ccl.com.au
A.B.N. 72 000 111 302

Level 1 Selborne Chambers
174 Phillip Street Sydney
NSW 2000 Australia
DX: 973 Sydney

TAX INVOICE 202000007704

DX 650
Sydney
NSW 2000





Page 1 of 1
Date: 25/11/2020
Account: t0000216
Due: 01/12/2020

Tax Invoice for: **The Skinner Corp P/L ATF The Skinner Super Fund**
Premises: **WI08-01**
Property: **Windeyer**

Ref#	Charge Description	From	To	Amount	GST	Total
70703	Maintenance Contribution	01/12/2020	31/12/2020	1,972.09	197.21	2,169.30
Totals \$				1,972.09	197.21	2,169.30

Remittances can be emailed to accounts@ccl.com.au quoting reference: t0000216

REMITTANCE ADVICE

For BPAY payments:	For Cheque Payments:	For Credit Card Payments:
 <p>Bill Code: 270389 Ref: 00002162</p> <p>Telephone & Internet Banking – BPAY® Call your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au</p>	<p><i>Please make cheques payable to:</i> COUNSEL'S CHAMBERS LIMITED</p> <p><i>Along with the remittance slip send to:</i> Accounts Dept Counsel's Chambers Ltd Level 1, 174 Phillip St Sydney NSW 2000</p>	<p>Please refer to the CCL website for instructions on how to pay by Credit Card. Credit Card surcharges apply. www.ccl.com.au/kb/display/credit-card-payment</p> <p>Reference: 00002162</p>   
Invoice Reference:		
Invoice: 202000007704 Tenant Ref: t0000216	Due Date: 01/12/2020 Total Due: \$2,169.30	

COUNSEL'S CHAMBERS LIMITED

P: +61 2 9231 3644
E: admin@ccl.com.au
W: www.ccl.com.au
A.B.N. 72 000 111 302

Level 1 Selborne Chambers
174 Phillip Street Sydney
NSW 2000 Australia
DX: 973 Sydney

TAX INVOICE 202100000459

DX 650
Sydney
NSW 2000





Page 1 of 1
Date: 17/12/2020
Account: t0000216
Due: 01/01/2021

Tax Invoice for: **The Skinner Corp P/L ATF The Skinner Super Fund**
Premises: **WI08-01**
Property: **Windeyer**

Ref#	Charge Description	From	To	Amount	GST	Total
72309	Maintenance Contribution	01/01/2021	31/01/2021	1,972.09	197.21	2,169.30
Totals \$				1,972.09	197.21	2,169.30

Remittances can be emailed to accounts@ccl.com.au quoting reference: t0000216

REMITTANCE ADVICE

For BPAY payments:	For Cheque Payments:	For Credit Card Payments:
 <p>Bill Code: 270389 Ref: 00002162</p> <p>Telephone & Internet Banking – BPAY® Call your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au</p>	<p>Please make cheques payable to: COUNSEL'S CHAMBERS LIMITED</p> <p>Along with the remittance slip send to: Accounts Dept Counsel's Chambers Ltd Level 1, 174 Phillip St Sydney NSW 2000</p>	<p>Please refer to the CCL website for instructions on how to pay by Credit Card. Credit Card surcharges apply. www.ccl.com.au/kb/display/credit-card-payment</p> <p>Reference: 00002162</p>   
Invoice Reference:		
Invoice: 202100000459 Tenant Ref: t0000216	Due Date: 01/01/2021 Total Due: \$2,169.30	

COUNSEL'S CHAMBERS LIMITED

P: +61 2 9231 3644
E: admin@ccl.com.au
W: www.ccl.com.au
A.B.N. 72 000 111 302

Level 1 Selborne Chambers
174 Phillip Street Sydney
NSW 2000 Australia
DX: 973 Sydney

TAX INVOICE 202100001085

DX 650
Sydney
NSW 2000





Page 1 of 1
Date: 25/01/2021
Account: t0000216
Due: 01/02/2021

Tax Invoice for: **The Skinner Corp P/L ATF The Skinner Super Fund**
Premises: **WI08-01**
Property: **Windeyer**

Ref#	Charge Description	From	To	Amount	GST	Total
73904	Maintenance Contribution	01/02/2021	28/02/2021	1,972.09	197.21	2,169.30
Totals \$				1,972.09	197.21	2,169.30

Remittances can be emailed to accounts@ccl.com.au quoting reference: t0000216

REMITTANCE ADVICE

For BPAY payments:	For Cheque Payments:	For Credit Card Payments:
 <p>Bill Code: 270389 Ref: 00002162</p> <p>Telephone & Internet Banking – BPAY® Call your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au</p>	<p><i>Please make cheques payable to:</i> COUNSEL'S CHAMBERS LIMITED</p> <p><i>Along with the remittance slip send to:</i> Accounts Dept Counsel's Chambers Ltd Level 1, 174 Phillip St Sydney NSW 2000</p>	<p>Please refer to the CCL website for instructions on how to pay by Credit Card. Credit Card surcharges apply. www.ccl.com.au/kb/display/credit-card-payment</p> <p>Reference: 00002162</p>   
Invoice Reference:		
Invoice: 202100001085 Tenant Ref: t0000216	Due Date: 01/02/2021 Total Due: \$2,169.30	



From: tfatu@ccl.com.au 
Subject: Tax Invoice from Counsel's Chambers Limited (202100001854)
Date: 24 February 2021 at 10:13 am
To: skinner@windeyerchambers.com.au

Dear Brian Skinner,

Please find attached your Tax Invoice for the Counsel's Chambers Limited Rent/Maintenance Contribution.

If payment is made by Direct Debit Authority, this invoice is for your records only.

If you have received this message via email, the notice is in Adobe PDF format. You must have the Adobe Acrobat Reader installed on your computer to view the notice. If you do not have the reader software installed you may download it for free from <http://www.adobe.com/products/acrobat/readstep.html>

Kind regards,
Tracey Fatu
Accounts Department

COUNSEL'S
CHAMBERS
LIMITED

Level 1 Selborne Chambers
174 Phillip Street Sydney NSW 2000 Australia
DX 973 Sydney
P: +61 2 9231 3644
E: accounts@ccl.com.au
W: www.ccl.com.au


COUNSEL'S
CHAMBERS
LIMITED

P: +61 2 9231 3644
E: admin@ccl.com.au
W: www.ccl.com.au
A.B.N. 72 000 111 302

Level 1 Selborne Chambers
174 Phillip Street Sydney
NSW 2000 Australia
DX: 973 Sydney

TAX INVOICE 202100001854



From: tfatu@ccl.com.au 
Subject: Tax Invoice from Counsel's Chambers Limited (202100002598)
Date: 25 March 2021 at 11:33 am
To: skinner@windeyerchambers.com.au

Dear Brian Skinner,

Please find attached your Tax Invoice for the Counsel's Chambers Limited Rent/Maintenance Contribution.

If payment is made by Direct Debit Authority, this invoice is for your records only.

If you have received this message via email, the notice is in Adobe PDF format. You must have the Adobe Acrobat Reader installed on your computer to view the notice. If you do not have the reader software installed you may download it for free from <http://www.adobe.com/products/acrobat/readstep.html>

Kind regards,
Tracey Fatu
Accounts Department

COUNSEL'S
CHAMBERS
LIMITED

Level 1 Selborne Chambers
174 Phillip Street Sydney NSW 2000 Australia
DX 973 Sydney
P: +61 2 9231 3644
E: accounts@ccl.com.au
W: www.ccl.com.au

COUNSEL'S
CHAMBERS
LIMITED

P: +61 2 9231 3644
E: admin@ccl.com.au
W: www.ccl.com.au
A.B.N. 72 000 111 302

Level 1 Selborne Chambers
174 Phillip Street Sydney
NSW 2000 Australia
DX: 973 Sydney

TAX INVOICE 202100002598

COUNSEL'S CHAMBERS LIMITED

P: +61 2 9231 3644
E: admin@ccl.com.au
W: www.ccl.com.au
A.B.N. 72 000 111 302

Level 1 Selborne Chambers
174 Phillip Street Sydney
NSW 2000 Australia
DX: 973 Sydney

TAX INVOICE 202100003345

DX 650
Sydney
NSW 2000





Page: 1 of 1
Date: 26/04/2021
Account: t0000216
Due: 01/05/2021

Tax Invoice for: **The Skinner Corp P/L ATF The Skinner Super Fund**
Premises: **WI08-01**
Property: **Windeyer**

Ref#	Charge Description	From	To	Amount	GST	Total
78909	Maintenance Contribution	01/05/2021	31/05/2021	1,972.09	197.21	2,169.30
Totals \$				1,972.09	197.21	2,169.30

Remittances can be emailed to accounts@ccl.com.au quoting reference: t0000216

REMITTANCE ADVICE

For BPAY payments:	For Cheque Payments:	For Credit Card Payments:
 <p>Bill Code: 270389 Ref: 00002162</p> <p>Telephone & Internet Banking – BPAY® Call your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au</p>	<p><i>Please make cheques payable to:</i> COUNSEL'S CHAMBERS LIMITED</p> <p><i>Along with the remittance slip send to:</i> Accounts Dept Counsel's Chambers Ltd Level 1, 174 Phillip St Sydney NSW 2000</p>	<p>Please refer to the CCL website for instructions on how to pay by Credit Card. Credit Card surcharges apply. www.ccl.com.au/kb/display/credit-card-payment</p> <p>Reference: 00002162</p>   
Invoice Reference:		
Invoice: 202100003345 Tenant Ref: t0000216	Due Date: 01/05/2021 Total Due: \$2,169.30	

COUNSEL'S CHAMBERS LIMITED

P: +61 2 9231 3644
E: admin@ccl.com.au
W: www.ccl.com.au
A.B.N. 72 000 111 302

Level 1 Selborne Chambers
174 Phillip Street Sydney
NSW 2000 Australia
DX: 973 Sydney

TAX INVOICE 202100004156

DX 650
Sydney
NSW 2000





Page: 1 of 1
Date: 25/05/2021
Account: t0000216
Due: 01/06/2021

Tax Invoice for: **The Skinner Corp P/L ATF The Skinner Super Fund**
Premises: **WI08-01**
Property: **Windeyer**

Ref#	Charge Description	From	To	Amount	GST	Total
80630	Maintenance Contribution	01/06/2021	30/06/2021	1,972.09	197.21	2,169.30
Totals \$				1,972.09	197.21	2,169.30

Remittances can be emailed to accounts@ccl.com.au quoting reference: t0000216

REMITTANCE ADVICE

For BPAY payments:	For Cheque Payments:	For Credit Card Payments:
 <p>Bill Code: 270389 Ref: 00002162</p> <p>Telephone & Internet Banking – BPAY® Call your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au</p>	<p><i>Please make cheques payable to:</i> COUNSEL'S CHAMBERS LIMITED</p> <p><i>Along with the remittance slip send to:</i> Accounts Dept Counsel's Chambers Ltd Level 1, 174 Phillip St Sydney NSW 2000</p>	<p>Please refer to the CCL website for instructions on how to pay by Credit Card. Credit Card surcharges apply. www.ccl.com.au/kb/display/credit-card-payment</p> <p>Reference: 00002162</p>   
Invoice Reference:		
Invoice: 202100004156 Tenant Ref: t0000216	Due Date: 01/06/2021 Total Due: \$2,169.30	

COUNSEL'S CHAMBERS LIMITED

P: +61 2 9231 3644
E: admin@ccl.com.au
W: www.ccl.com.au
A.B.N. 72 000 111 302

Level 1 Selborne Chambers
174 Phillip Street Sydney
NSW 2000 Australia
DX: 973 Sydney

TAX INVOICE 202100004855

DX 650
Sydney
NSW 2000





Page: 1 of 1
Date: 25/06/2021
Account: t0000216
Due: 01/07/2021

Tax Invoice for: **The Skinner Corp P/L ATF The Skinner Super Fund**
Premises: **WI08-01**
Property: **Windeyer**

Ref#	Charge Description	From	To	Amount	GST	Total
82153	Maintenance Contribution	01/07/2021	31/07/2021	1,972.09	197.21	2,169.30
Totals \$				1,972.09	197.21	2,169.30

Remittances can be emailed to accounts@ccl.com.au quoting reference: t0000216

REMITTANCE ADVICE

For BPAY payments:	For Cheque Payments:	For Credit Card Payments:
 <p>Bill Code: 270389 Ref: 00002162</p> <p>Telephone & Internet Banking – BPAY® Call your bank or financial institution to make this payment from your cheque, savings, debit, credit card or transaction account. More info: www.bpay.com.au</p>	<p><i>Please make cheques payable to:</i> COUNSEL'S CHAMBERS LIMITED</p> <p><i>Along with the remittance slip send to:</i> Accounts Dept Counsel's Chambers Ltd Level 1, 174 Phillip St Sydney NSW 2000</p>	<p>Please refer to the CCL website for instructions on how to pay by Credit Card. Credit Card surcharges apply. www.ccl.com.au/kb/display/credit-card-payment</p> <p>Reference: 00002162</p>   
Invoice Reference:		
Invoice: 202100004855 Tenant Ref: t0000216	Due Date: 01/07/2021 Total Due: \$2,169.30	



Pay Anyone Payment Requested

Receipt Number	45526958
Account Number	20441911
Account Type	Business Cheque Account
Payee Name	Toby Dodd
Payee BSB	012401
Payee Account Number	382439755
Payee Account Name	T.J. Dodd Pty Limited
Payee Reference	invoice 003564
Payment Amount	\$1,056.00
Payment Frequency	Once Only
Payment Date	16/09/2021

Your payment has been processed.
Click "Print" to print a receipt without displaying the account balance.



ASIC
Australian Securities & Investments Commission

ABN 86 768 265 615

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

THE SKINNER CORPORATION PTY LTD
T J DODD PTY LTD
SE 3
2-6 HUNTER ST PARRAMATTA NSW 2150

INVOICE STATEMENT

Issue date 03 Aug 21

THE SKINNER CORPORATION PTY LTD

ACN 119 963 307

Account No. 22 119963307

Summary

Opening Balance	\$55.00
New items	\$83.00
Payments & credits	\$0.00
TOTAL DUE	\$138.00

Accrued \$55

Please pay

Immediately \$138.00

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

Transaction details are listed on the back of this page

If you have already paid please ignore this invoice statement.

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



ASIC
Australian Securities & Investments Commission

PAYMENT SLIP

THE SKINNER CORPORATION PTY LTD

ACN 119 963 307

Account No: 22 119963307



22 119963307

TOTAL DUE \$138.00
Immediately \$138.00

Payment options are listed on the back of this payment slip



Billers Code: 17301
Ref: 2291199633077



*814 129 0002291199633077 81

Transaction details:

page 2 of 2

F110

	Transactions for this period	ASIC reference	\$ Amount
2021-08-03	Late Payment Fee 1	3X7096186480P A	\$83.00
Outstanding transactions			
2021-05-30	Annual Review - Special Purpose Pty Co	3X7096186480P A	\$55.00
2021-08-03	Late Payment Fee 1	3X7096186480P A	\$83.00

PAYMENT OPTIONS



Billpay Code: 8929
Ref: 2291 1996 3307 781

Australia Post

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

Phone

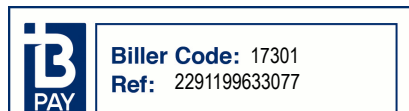
Call 13 18 16 to pay by Mastercard or Visa

On-line

Go to postbillpay.com.au to pay by Mastercard or Visa

Mail

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



Billers Code: 17301
Ref: 2291199633077

Telephone & Internet Banking – BPAY®

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



Income tax 551

Date generated	04/11/2021
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

15 results found - from 04 November 2019 to 04 November 2021 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Nov 2021	1 Dec 2020	Credit transferred to Integrated Client Account	\$508.49	 \$1,227.87	\$0.00
1 Nov 2021	1 Dec 2020	Credit transferred to Integrated Client Account	\$38.58		\$508.49 CR
1 Nov 2021	1 Dec 2020	Credit transferred to Integrated Client Account	\$609.00		\$547.07 CR
1 Nov 2021	1 Dec 2020	Credit transferred to Integrated Client Account	\$43.00		\$1,156.07 CR
1 Nov 2021	1 Dec 2020	Credit transferred to Integrated Client Account	\$26.90		\$1,199.07 CR
1 Nov 2021	1 Dec 2020	Credit transferred to Integrated Client Account	\$1.90		\$1,225.97 CR
1 Nov 2021	1 Dec 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20			\$1,227.87
27 May 2021	27 May 2021	Credit transferred to Integrated Client Account	\$0.62		\$0.00

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
27 May 2021	27 May 2021	Credit transferred to Integrated Client Account	\$0.04		\$0.62 CR
27 May 2021	27 May 2021	Interest on overpayment for Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$0.66	\$0.66 CR
27 May 2021	30 Jun 2020	Credit transferred to Integrated Client Account	\$99.51		\$0.00
27 May 2021	30 Jun 2020	Credit transferred to Integrated Client Account	\$7.03		\$99.51 CR
27 May 2021	30 Jun 2020	Credit transferred to Integrated Client Account	\$615.00		\$106.54 CR
27 May 2021	30 Jun 2020	Credit transferred to Integrated Client Account	\$124.00		\$721.54 CR
27 May 2021	30 Jun 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$845.54	\$845.54 CR



Activity statement 001

Date generated	13/07/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

54 results found - from 01 July 2019 to 13 July 2022 sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
23 May 2022	23 May 2022	General interest charge			\$0.00
23 May 2022	20 May 2022	Payment received		\$121.00	\$0.00
2 May 2022	2 May 2022	General interest charge			\$121.00 DR
1 May 2022	28 Apr 2022	Original Activity Statement for the period ending 31 Mar 22 - GST Instalments	\$121.00		\$121.00 DR
20 Apr 2022	20 Apr 2022	General interest charge			\$0.00
20 Apr 2022	19 Apr 2022	Payment received		\$199.00	\$0.00
1 Apr 2022	1 Apr 2022	General interest charge			\$199.00 DR
7 Mar 2022	28 Feb 2022	Original Activity Statement for the period ending 31 Dec 21 - GST Instalments	\$199.00		\$199.00 DR
24 Nov 2021	24 Nov 2021	General interest charge			\$0.00
24 Nov 2021	23 Nov 2021	Payment received		\$2,265.93	\$0.00
24 Nov 2021	1 Jul 2020	General interest charge			\$2,265.93 DR



Activity statement 001

Date generated	04/11/2021
Overdue	\$2,265.93 DR
Not yet due	\$0.00
Balance	\$2,265.93 DR

ICA 30/06/2021 = \$1,953.93 - \$44 (F115. GST Q1/22) - \$652 (D24) = \$1,257.93
 + \$580 PAYG Q3/2021
 + \$677.93 Creditors balance for GST payable

Transactions

38 results found - from 04 November 2019 to 04 November 2021 sorted by processed date ordered newest to oldest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
4 Nov 2021	2 Nov 2020	Original Activity Statement for the period ending 30 Jun 20 - GST	\$312.00		\$2,265.93 DR
4 Nov 2021	30 Jun 2020	Original Activity Statement for the period ending 30 Jun 19 - GST	\$544.00		\$1,953.93 DR
1 Nov 2021	4 Jan 2021	General interest charge			\$1,409.93 DR
1 Nov 2021	1 Dec 2020	Credit transfer received from Income Tax Account		\$508.49	\$1,409.93 DR
1 Nov 2021	1 Dec 2020	Credit transfer received from Income Tax Account		\$38.58	\$1,918.42 DR
1 Nov 2021	1 Dec 2020	Credit transfer received from Income Tax Account		\$609.00	\$1,957.00 DR
1 Nov 2021	1 Dec 2020	Credit transfer received from Income Tax Account		\$43.00	\$2,566.00 DR
1 Nov 2021	1 Dec 2020	Credit transfer received from Income Tax Account		\$26.90	\$2,609.00 DR
1 Nov 2021	1 Dec 2020	Credit transfer received from Income Tax Account		\$1.90	\$2,635.90 DR
				\$1,227.87	

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
31 Oct 2021	28 Oct 2021	Original Activity Statement for the period ending 30 Sep 21 - GST Instalments	\$44.00		\$2,637.80 DR
2 Aug 2021	2 Aug 2021	General interest charge			\$2,593.80 DR
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - GST Instalments	\$43.00		\$2,593.80 DR
1 Jun 2021	14 Dec 2019	General interest charge			\$2,550.80 DR
27 May 2021	27 May 2021	Credit transfer received from Income Tax Account		\$0.62	\$2,550.80 DR
27 May 2021	27 May 2021	Credit transfer received from Income Tax Account		\$0.04	\$2,551.42 DR
27 May 2021	30 Jun 2020	Credit transfer received from Income Tax Account		\$99.51	\$2,551.46 DR
			\$106.54		
27 May 2021	30 Jun 2020	Credit transfer received from Income Tax Account		\$7.03	\$2,650.97 DR
27 May 2021	30 Jun 2020	Credit transfer received from Income Tax Account		\$615.00	\$2,658.00 DR
27 May 2021	30 Jun 2020	Credit transfer received from Income Tax Account		\$124.00	\$3,273.00 DR
18 May 2021	29 Apr 2019	Original Activity Statement for the period ending 31 Mar 19	\$739.00		\$3,397.00 DR
18 May 2021	29 Apr 2019	- GST Instalments	\$124.00		
18 May 2021	29 Apr 2019	- PAYG Instalments	\$615.00		
3 May 2021	3 May 2021	General interest charge			\$2,658.00 DR
2 May 2021	28 Apr 2021	Original Activity Statement for the period ending 31 Mar 21	\$623.00		\$2,658.00 DR
2 May 2021	28 Apr 2021	- GST Instalments	\$43.00		
2 May 2021	28 Apr 2021	- PAYG Instalments	\$580.00		

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
1 Apr 2021	1 Apr 2021	General interest charge			\$2,035.00 DR
7 Mar 2021	2 Mar 2021	Original Activity Statement for the period ending 31 Dec 20	\$623.00		\$2,035.00 DR
7 Mar 2021	2 Mar 2021	- GST Instalments	\$43.00		
7 Mar 2021	2 Mar 2021	- PAYG Instalments	\$580.00		
					+ PAYG Q1-3/2021 (F115-116) = \$580 * 3 = \$1,740 ----- + No PAYG Q4/2021 (A10#5)
2 Nov 2020	2 Nov 2020	General interest charge			\$1,412.00 DR
1 Nov 2020	28 Oct 2020	Original Activity Statement for the period ending 30 Sep 20	\$624.00		\$1,412.00 DR
1 Nov 2020	28 Oct 2020	- GST Instalments	\$44.00		
1 Nov 2020	28 Oct 2020	- PAYG Instalments	\$580.00		
1 Oct 2020	1 Oct 2020	General interest charge			\$788.00 DR
25 Sep 2020	24 Sep 2020	Payment received		\$624.00	\$788.00 DR
3 Aug 2020	3 Aug 2020	General interest charge			\$1,412.00 DR
2 Aug 2020	28 Jul 2020	Original Activity Statement for the period ending 30 Jun 20	\$652.00		\$1,412.00 DR
2 Aug 2020	28 Jul 2020	- GST Instalments	\$43.00		
2 Aug 2020	28 Jul 2020	- PAYG Instalments	\$609.00		
1 Jun 2020	1 May 2020	General interest charge			\$760.00 DR
10 May 2020	28 Apr 2020	Original Activity Statement for the period ending 31 Mar 20	\$652.00		\$760.00 DR
10 May 2020	28 Apr 2020	- GST Instalments	\$43.00		
10 May 2020	28 Apr 2020	- PAYG Instalments	\$609.00		
1 Apr 2020	1 Apr 2020	General interest charge			\$108.00 DR
31 Mar 2020	30 Mar 2020	Payment received		\$652.00	\$108.00 DR
10 Feb 2020	1 Jan 2020	General interest charge			\$760.00 DR

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
29 Jan 2020	28 Feb 2020	Original Activity Statement for the period ending 31 Dec 19	\$652.00		\$760.00 DR
29 Jan 2020	28 Feb 2020	- GST Instalments	\$43.00		
29 Jan 2020	28 Feb 2020	- PAYG Instalments	\$609.00		
30 Nov 2019	30 Nov 2019	General interest charge			\$108.00 DR
11 Nov 2019	28 Oct 2019	Client initiated amended Activity Statement for the period ending 30 Sep 19		\$0.00	\$108.00 DR

Historical details for ABN 21 973 063 347

ABN details

Entity name	From	To
SKINNER SUPERANNUATION FUND	13 Mar 2009	(current)
The trustee for Skinner Superannuation Fund	31 May 2006	13 Mar 2009

ABN Status	From	To
Active	31 May 2006	(current)

Entity type
Superannuation Fund

Good & Services Tax (GST)	From	To
Registered	31 May 2006	(current)

Main business location	From	To
NSW 2000	30 Apr 2019	(current)
NSW 2000	22 Sep 2014	30 Apr 2019
NSW 2000	17 Jan 2014	22 Sep 2014
NSW 2000	31 May 2006	17 Jan 2014

Super Fund Lookup

[Use Super Fund Lookup](#) to check the eligibility of **SKINNER SUPERANNUATION FUND** to receive rollovers and contributions

Deductible gift recipient status

Not entitled to receive tax deductible gifts

Disclaimer

The Registrar makes every reasonable effort to maintain current and accurate information on this site. The Commissioner of Taxation advises that if you use ABN Lookup for information about another entity for taxation purposes and that information turns out to be incorrect, in certain circumstances you will be protected from liability. For more information see [disclaimer](#)

Distribution summary

31 December 2020 distribution analysis

Fund name	Bennelong Australian Equities Fund^	Bennelong ex-20 Australian Equities Fund^	Bennelong Twenty20 Australian Equities Fund^	Bennelong Emerging Companies Fund^	Quay Global Real Estate Fund^	4D Global Infrastructure Fund*	Touchstone Index Unaware Fund^	Bennelong Kardinia Absolute Return Fund^
APIR code	BFL0001AU	BFL0004AU	BFL0017AU	BFL3779AU	BFL0020AU	BFL0019AU	BFL0021AU	BFL0010AU

Distribution components	CPU	CPU	CPU	CPU	CPU	CPU	CPU	CPU
-------------------------	-----	-----	-----	-----	-----	-----	-----	-----

1. Ordinary income - Australian

Domestic interest	-	0.0000	-	-	0.0004	-	-	0.0039
Domestic interest - non-withholding tax	-	-	-	-	-	-	-	-
Excluded from NCMi	-	-	-	-	-	-	-	-
NCMI	-	-	-	-	-	-	-	-
Other Australian sourced income	0.0068	-	0.0011	-	0.0364	-	-	-
Net franked dividends	\$0.42	1.3690	0.0037	1.2991	0.3796	-	0.2377	0.0471
Unfranked dividends	\$6.64	0.1156	0.0606	0.0388	0.0593	-	-	0.0112
Conduit foreign income	\$0.50	0.2397	0.0045	0.1186	-	-	0.0465	-
Total ordinary income - Australian		1.7312	0.0690	1.4576	0.4389	0.0368	0.2843	0.0622

2. Ordinary income - foreign

Foreign sourced income	\$0.60	0.0455	0.0055	0.0134	-	0.0094	0.2445	0.0033
FIF Income	-	-	-	-	-	-	-	-
CFC Income	-	-	-	-	-	-	-	-
Total ordinary income - foreign		0.0455	0.0055	0.0134	-	0.0094	0.2445	0.0033

Total ordinary income		1.7767	0.0745	1.4710	0.4389	0.0462	0.2445	0.2843	0.0655
------------------------------	--	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

	Bennelong Australian Equities Fund^	Bennelong ex-20 Australian Equities Fund^	Bennelong Twenty20 Australian Equities Fund^	Bennelong Emerging Companies Fund^	Quay Global Real Estate Fund^	4D Global Infrastructure Fund*	Touchstone Index Unaware Fund^	Bennelong Kardinia Absolute Return Fund^	
3. Assessable capital gains									
Capital gains - discounted (TAP)	-	-	-	-	-	-	-	-	
Capital gains - indexed method (TAP)	-	-	-	-	-	-	-	-	
Capital gains - other method (TAP)	-	-	-	-	-	-	-	-	
Capital gains - discounted (NTAP)	-	-	-	-	0.0002	-	-	0.0020	
Capital gains - indexed method (NTAP)	-	-	-	-	-	-	-	-	
Capital gains - other method (NTAP)	-	-	-	-	0.0001	-	-	0.6423	
Total assessable capital gains	-	-	-	-	0.0003	-	-	0.6443	
4. Gross-up for tax credits/offsets									
Franking credits	\$83.12	0.5945	0.7592	0.7835	0.3816	-	-	0.3119	0.0284
Trans-tasman credits	-	-	-	-	-	-	-	-	-
Foreign income tax offset	\$2.19	0.0083	0.0200	0.0032	-	0.2802	0.0524	-	-
Foreign capital tax offset	-	-	-	-	-	-	-	-	-
Total gross-up for tax credits/offsets		0.6028	0.7792	0.7867	0.3816	0.2802	0.0524	0.3119	0.0284
Net income of the Trust (s95)		2.3795	0.8537	2.2577	0.8205	0.3266	0.2969	0.5961	0.7382
5. Non-assessable components									
AMIT cost base decrease	-	-	-	-	-	-	-	-	-
CGT concession amount	-	-	-	-	0.0002	-	-	-	0.0037
Tax exempt amount	-	-	-	-	-	-	-	-	-
Tax deferred amount	-	-	-	-	1.2498	-	-	-	-
Tax free amount	-	-	-	-	-	-	-	-	-
Non-assessable capital gains	-	-	-	-	-	-	-	-	-
Return of capital	-	-	-	-	-	-	-	-	-
Non-assessable income components (excl. ROC)	-	-	-	-	1.2500	-	-	-	0.0037
Total non-assessable components	-	-	-	-	1.2500	-	-	-	0.0037

Distribution summary | 31 December 2020 distribution analysis

	Bennelong Australian Equities Fund [^]	Bennelong ex-20 Australian Equities Fund [^]	Bennelong Twenty20 Australian Equities Fund [^]	Bennelong Emerging Companies Fund [^]	Quay Global Real Estate Fund [^]	4D Global Infrastructure Fund [*]	Touchstone Index Unaware Fund [^]	Bennelong Kardinia Absolute Return Fund [^]
Total distribution to unitholders	2.3795	0.8537	2.2577	0.8205	1.5766	0.2969	0.5961	0.7419
Franking credits	0.5945	0.7592	0.7835	0.3816	-	-	0.3119	0.0284
Trans-tasman credits	-	-	-	-	-	-	-	-
Foreign income tax offset	0.0083	0.0200	0.0032	-	0.2802	0.0524	-	-
Foreign capital tax offset	-	-	-	-	-	-	-	-
Total 'cash' distribution	\$8.16	1.7767	1.4710	0.4389	1.2965	0.2445	0.2843	0.7135
Additional information								
AMIT cost base decrease	\$30.04	-	0.2744	-	-	-	-	-
AMIT cost base increase		-	-	-	0.0464	-	-	-
AMIT cost base net amount (increase) / decrease		-	0.2744	-	(0.0464)	-	-	-

[^]CPU components stated in the distribution analysis represent the taxable income of the funds for the period 1 July 2020 to 31 December 2020 and may differ to CPU components per unitholder tax statements.

^{*}CPU components stated in the distribution analysis represent the taxable income of the funds for the period 1 October 2020 to 31 December 2020 and may differ to CPU components per unitholder tax statements.

Bennelong Funds Management Ltd, ABN 39 111 214 085, AFSL 296806 is the Responsible Entity of the above funds. This document contains general information only and does not constitute financial advice. It has been prepared without taking account of your objectives, financial situation or needs. Before making any investment decision you should consider the appropriateness of the information based on your own circumstances or consult a professional adviser. You should consider the relevant Product Disclosure Statement (PDS) before acting on the information or deciding whether to acquire or hold a product. The PDS is available on bennelongfunds.com or by contacting Bennelong Funds Management on 1800 895 388 (AU) or 0800 442 304 (NZ). The manager, their affiliates and associates accept no liability for any inaccurate, incomplete or omitted information of any kind or any losses caused by using this information. Past performance is not an indication of future performance

Distribution summary

30 June 2021 distribution analysis

Fund name	Bennelong Australian Equities Fund [^]	Bennelong Concentrated Australian Equities Fund [^]	Bennelong ex-20 Australian Equities Fund [^]	Bennelong Twenty20 Australian Equities Fund [^]	Bennelong Emerging Companies Fund [^]	4D Global Infrastructure Fund [*]	4D Emerging Markets Infrastructure Fund [#]	Touchstone Index Unaware Fund [^]	Bennelong Kardinia Absolute Return Fund [^]
APIR code	BFL0001AU	BFL0002AU	BFL0004AU	BFL0017AU	BFL3779AU	BFL0019AU	BFL7394AU	BFL0021AU	BFL0010AU

Distribution components		CPU	CPU	CPU	CPU	CPU	CPU	CPU	CPU
-------------------------	--	-----	-----	-----	-----	-----	-----	-----	-----

1. Ordinary income - Australian										
Domestic interest	\$1.40	0.0081	0.0033	0.0128	0.0284	-	-	-	0.0056	0.0740
Domestic interest - non-withholding tax	-	-	-	-	-	-	-	-	-	-
Excluded from NCMi	-	-	-	0.0093	-	-	-	-	-	-
NCMI	-	-	-	0.0036	-	-	-	-	-	-
Other Australian sourced income	-	0.0040	-	0.0055	-	-	0.0003	-	-	-
Net franked dividends	\$127.13	1.4233	1.5231	1.1612	1.2444	0.1747	-	0.8489	0.8972	
Unfranked dividends	\$21.66	0.0943	0.2415	0.1978	0.0763	0.0260	-	0.0223	0.2136	
Conduit foreign income	\$7.70	0.2482	0.3435	0.0703	0.0417	-	-	0.0923	-	
Total ordinary income - Australian		1.7740	2.1153	1.4422	1.4092	0.2006	-	0.0003	0.9692	1.1848

2. Ordinary income - foreign										
Foreign sourced income	\$47.44	0.3030	0.2810	0.4333	0.0895	-	0.9187	1.5794	0.0821	0.0628
FIF Income	-	-	-	-	-	-	-	-	-	-
CFC Income	-	-	-	-	-	-	-	-	-	-
Total ordinary income - foreign		0.3030	0.2810	0.4333	0.0895	-	0.9187	1.5794	0.0821	0.0628

Total ordinary income		2.0770	2.3963	1.8754	1.4987	0.2006	0.9187	1.5797	1.0513	1.2475
------------------------------	--	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------	---------------

	Bennelong Australian Equities Fund [^]	Bennelong Concentrated Australian Equities Fund [^]	Bennelong ex-20 Australian Equities Fund [^]	Bennelong Twenty20 Australian Equities Fund [^]	Bennelong Emerging Companies Fund [^]	4D Global Infrastructure Fund [*]	4D Emerging Markets Infrastructure Fund [#]	Touchstone Index Unaware Fund [^]	Bennelong Kardinia Absolute Return Fund [^]
3. Assessable capital gains									
Capital gains - discounted (TAP)	\$10.05	0.0441	0.0181	0.0918	0.0241	-	-	0.0223	-
Capital gains - indexed method (TAP)	-	-	-	-	-	-	-	-	-
Capital gains - other method (TAP)	-	-	-	-	-	-	-	-	-
Capital gains - discounted (NTAP)	\$386.64	3.1212	2.1845	3.5315	-	1.1232	0.1125	0.7686	0.0382
Capital gains - indexed method (NTAP)	-	-	-	-	-	-	-	-	-
Capital gains - other method (NTAP)	\$675.40	5.8447	6.1169	6.1691	6.1359	4.0462	-	0.0407	12.2277
Total assessable capital gains	9.0099	8.3195	9.7923	6.1600	5.1694	0.1125	0.0671	0.7909	12.2659
4. Gross-up for tax credits/offsets									
Franking credits	\$63.40	0.7254	1.1112	0.5791	0.6724	0.6889	-	0.3135	0.5402
Trans-tasman credits	-	-	-	-	-	-	-	-	-
Foreign income tax offset	\$19.27	0.0819	0.1246	0.1760	0.0295	-	0.1468	0.0655	0.0188
Foreign capital tax offset	-	-	-	-	-	-	-	-	-
Total Gross-up for tax credits/offsets	0.8073	1.2358	0.7551	0.7018	0.6889	0.1468	0.0655	0.3322	0.5402
Net income of the Trust (s95)	11.8943	11.9516	12.4229	8.3605	6.0589	1.1780	1.7123	2.1744	14.0536
5. Non-assessable components									
AMIT cost base decrease	-	-	-	-	-	0.0002	-	0.0265	-
CGT concession amount	\$396.69	3.1653	2.2026	3.6233	0.0241	1.1232	0.1125	0.7909	0.0382
Tax exempt amount	-	-	-	-	-	-	-	-	-
Tax deferred amount	-	-	-	-	-	-	-	-	-
Tax free amount	-	-	-	-	-	-	-	-	-
Non-assessable capital gains	-	-	-	-	-	-	-	-	-
Return of capital	-	-	-	-	-	-	-	-	-
Non-assessable income components (excl. ROC)	3.1653	2.2026	3.6233	0.0241	1.1232	0.1126	0.0264	0.8174	0.0382
Total non-assessable components	3.1653	2.2026	3.6233	0.0241	1.1232	0.1126	0.0264	0.8174	0.0382

Distribution summary | 30 June 2021 distribution analysis

	Bennelong Australian Equities Fund [^]	Bennelong Concentrated Australian Equities Fund [^]	Bennelong ex-20 Australian Equities Fund [^]	Bennelong Twenty20 Australian Equities Fund [^]	Bennelong Emerging Companies Fund [^]	4D Global Infrastructure Fund [*]	4D Emerging Markets Infrastructure Fund [#]	Touchstone Index Unaware Fund [^]	Bennelong Kardinia Absolute Return Fund [^]
Total distribution to unitholders	15.0595	14.1542	16.0462	8.3847	7.1821	1.2906	1.7387	2.9919	14.0918
Franking credits	0.7254	1.1112	0.5791	0.6724	0.6889	-	-	0.3135	0.5402
Trans-tasman credits	-	-	-	-	-	-	-	-	-
Foreign income tax offset	0.0819	0.1246	0.1760	0.0295	-	0.1468	0.0655	0.0188	-
Foreign capital tax offset	-	-	-	-	-	-	-	-	-
Total 'cash' distribution	\$1,674.11	14.2522	12.9184	15.2910	7.6828	6.4933	1.6732	2.6597	13.5838
Additional information									
AMIT cost base decrease	-	-	-	-	-	0.0002	-	-	-
AMIT cost base increase	\$27.36	-	0.2499	-	-	-	-	-	-
AMIT cost base net amount (increase) / decrease	-	-	(0.2499)	-	-	0.0002	-	-	-

[^]CPU components stated in the distribution analysis represent the taxable income of the funds for the period 1 January 2021 to 30 June 2021 and may differ to CPU components per unitholder tax statements.

^{*}CPU components stated in the distribution analysis represent the taxable income of the fund(s) for the period 1 April 2021 to 30 June 2021 and may differ to CPU components per unitholder tax statements.

[#]CPU components stated in the distribution analysis represent the taxable income of the fund(s) for the period 1 July 2020 to 30 June 2021 and may differ to CPU components per unitholder tax statements


Bennelong Funds Management Ltd, ABN 39 111 214 085, AFSL 296806 is the Responsible Entity of the above funds. This document contains general information only and does not constitute financial advice. It has been prepared without taking account of your objectives, financial situation or needs. Before making any investment decision you should consider the appropriateness of the information based on your own circumstances or consult a professional adviser. You should consider the relevant Product Disclosure Statement (PDS) before acting on the information or deciding whether to acquire or hold a product. The PDS is available on bennelongfunds.com or by contacting Bennelong Funds Management on 1800 895 388 (AU) or 0800 442 304 (NZ). The manager, their affiliates and associates accept no liability for any inaccurate, incomplete or omitted information of any kind or any losses caused by using this information. Past performance is not an indication of future performance

Eley Griffiths Small Companies



Distribution Receivable = $\$0.398123767 * 11,393.74 \text{ units (F9)} = \$4,536.12$


Overview


Performance


Breakdown


Distributions

DISTRIBUTIONS

Distribution Type	Distribution Amount (DPU)	Ex Distribution Date	Payment Date
Final	0.398123767	30/06/2021	30/06/2021

Distribution values are displayed in the unit's local currency.