

Financial statements and reports for the year ended 30 June 2021

Djalkiri Superannuation Fund

Djalkiri Superannuation Fund

Statement of Financial Position



As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Managed Investments (Australian)	2	1,197,539	937,123
Shares in Listed Companies (Australian)	3	2,375,605	1,826,377
Total Investments		<u>3,573,144</u>	<u>2,763,500</u>
Other Assets			
Distributions Receivable		4,301	4,301
Macquarie Bank Limited		564,388	297,870
Income Tax Refundable		1,371	1,601
Total Other Assets		<u>570,060</u>	<u>303,772</u>
Total Assets		<u>4,143,204</u>	<u>3,067,272</u>
Net assets available to pay benefits		<u>4,143,204</u>	<u>3,067,272</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Debney, David - Accumulation		3,735,753	2,850,982
Allica Debney, Susan - Accumulation		407,451	216,290
Total Liability for accrued benefits allocated to members' accounts		<u>4,143,204</u>	<u>3,067,272</u>

Djalkiri Superannuation Fund

Operating Statement

For the year ended 30 June 2021



	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	9	45,946	83,046
Dividends Received	8	46,401	34,942
Interest Received		39	1,436
Investment Gains			
Changes in Market Values	10	844,277	(263,608)
Contribution Income			
Employer Contributions		24,999	21,400
Personal Concessional		25,000	25,000
Personal Non Concessional		100,000	0
Other Contributions		0	500
Total Income		<u>1,086,662</u>	<u>(97,284)</u>
Expenses			
Accountancy Fees		3,074	3,795
ATO Supervisory Levy		259	259
Bank Charges		180	120
General Expenses		0	2,200
Legal Fees		1,089	0
		<u>4,602</u>	<u>6,374</u>
Member Payments			
Division 293 Tax		7,500	0
Total Expenses		<u>12,102</u>	<u>6,374</u>
Benefits accrued as a result of operations before income tax		<u>1,074,559</u>	<u>(103,658)</u>
Income Tax Expense	11	(1,373)	(1,602)
Benefits accrued as a result of operations		<u>1,075,932</u>	<u>(102,056)</u>

Djalkiri 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 a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the Fund and the needs of members.

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Managed Investments (Australian)

	2021 \$	2020 \$
CFS WS Sm Companies Fund Core	242,094	192,198
CFS WS - Glob Resources	95,817	71,047
CFS Wsale Developing Co	201,407	138,169
CFS Wsale Index Aust Share	221,537	182,203
Realindex Wsale Australian Shares	329,536	276,201
Realindex Wsale Global Share Hedged	107,149	77,306

Notes to the Financial Statements

For the year ended 30 June 2021

	1,197,540	937,124
Note 3: Shares in Listed Companies (Australian)		
	2021	2020
	\$	\$
BHP Group Limited	242,850	179,100
Commonwealth Bank	54,928	38,181
Coles Group Limited.	21,362	21,462
Fortescue Metals Group Ltd	253,239	150,272
Mesoblast Limited	1,980	3,250
Betashares Commodities Basket Etf-currency Hedged(synthetic)	0	34,045
Santos Limited	3,545	2,650
Vanguard Australian Shares Index Etf	497,472	397,332
Vanguard International Shares (Hedged) ETF	523,193	395,560
Vanguard Msci Index International Shares Etf	262,847	208,471
Vanguard Australian Shares High Yield Etf	440,313	340,015
Wesfarmers Limited	73,875	56,038
	2,375,604	1,826,376

Note 4: Banks and Term Deposits

	2021	2020
	\$	\$
Banks		
Macquarie Bank Limited	564,388	297,870
	564,388	297,870

Note 5: Liability for Accrued Benefits

	2021	2020
	\$	\$
Liability for accrued benefits at beginning of year	3,067,273	3,169,328
Benefits accrued as a result of operations	1,075,932	(102,056)
Current year member movements	0	0
Liability for accrued benefits at end of year	4,143,205	3,067,273

Note 6: Vested Benefits

Notes to the Financial Statements

For the year ended 30 June 2021

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	4,143,205	3,067,273

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2021 \$	2020 \$
BHP Group Limited	10,330	10,655
Betashares Commodities Basket Etf-currency Hedged(synthetic)	4,818	0
Coles Group Limited.	756	819
Commonwealth Bank	1,364	2,370
Fortescue Metals Group Ltd	26,800	10,850
Santos Limited	46	82
Ubs Iq Msci Europe Ethical Etf	0	8,253
Wesfarmers Limited	2,288	1,912
	46,402	34,941

Note 9: Trust Distributions

	2021 \$	2020 \$
Vanguard Australian Shares High Yield Etf - Exchange Traded Fund Units Fully Pai	13,469	16,754
Vanguard Msci Index International Shares Etf	4,609	4,520
Vanguard International Shares (Hedged) ETF	17,402	0
Vanguard Australian Shares Index Etf	10,467	12,714
CFS Wsale Index Aust Share	0	7,982
CFS Wsale Developing Co	0	5,089
Realindex Wsale Australian Shares	0	18,272
CFS WS Sm Companies Fund Core	0	14,142
CFS WS - Glob Resources	0	994
Realindex Wsale Global Share Hedged	0	2,580
	45,947	83,047

Notes to the Financial Statements

For the year ended 30 June 2021

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2021 \$	2020 \$
Managed Investments (Australian)		
CFS WS - Glob Resources	24,770	(7,850)
CFS WS Sm Companies Fund Core	49,896	(6,910)
CFS Wsale Developing Co	63,238	(19,857)
CFS Wsale Index Aust Share	39,334	(30,096)
Realindex Wsale Australian Shares	53,335	(70,164)
Realindex Wsale Global Share Hedged	29,843	(13,526)
	<hr/> 260,416	<hr/> (148,402)
Shares in Listed Companies (Australian)		
BHP Group Limited	63,750	(26,700)
Betashares Commodities Basket Etf-currency Hedged(synthetic)	16,395	(11,605)
Coles Group Limited.	(100)	4,775
Commonwealth Bank	16,748	(7,348)
Fortescue Metals Group Ltd	102,966	52,406
Mesoblast Limited	(1,270)	1,775
Santos Limited	895	(890)
Ubs Iq Msci Europe Ethical Etf	0	(24,867)
Vanguard Australian Shares High Yield Etf	100,298	(67,830)
Vanguard Australian Shares Index Etf	100,140	(49,663)
Vanguard International Shares (Hedged) ETF	127,633	44
Vanguard Msci Index International Shares Etf	54,376	(839)
Wesfarmers Limited	17,838	10,838
	<hr/> 599,668	<hr/> (119,905)
Total Unrealised Movement	<hr/> 860,084	<hr/> (268,306)

Realised Movements in Market Value

	2021 \$	2020 \$
Shares in Listed Companies (Australian)		

Notes to the Financial Statements

For the year ended 30 June 2021

Betashares Commodities Basket Etf-currency Hedged(synthetic)	(15,807)	0
Ubs Iq Msci Europe Ethical Etf	0	4,699
	(15,807)	4,699
Total Realised Movement	(15,807)	4,699
Changes in Market Values	844,277	(263,607)

Note 11: Income Tax Expense

	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	(1,373)	(1,602)
Income Tax Expense	(1,373)	(1,602)

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%	161,184	(15,549)
Less:		
Tax effect of:		
Non Taxable Contributions	15,000	75
Increase in MV of Investments	129,013	0
Realised Accounting Capital Gains	(2,371)	705
Accounting Trust Distributions	6,892	12,457
Add:		
Tax effect of:		
Other Non-Deductible Expenses	1,125	0
Decrease in MV of Investments	0	40,246
Franking Credits	2,673	3,990
Foreign Credits	0	162
Net Capital Gains	0	2,325
Taxable Trust Distributions	0	6,880
Distributed Foreign Income	0	1,265
Income Tax on Taxable Income or Loss	16,448	26,082

Notes to the Financial Statements

For the year ended 30 June 2021

Less credits:

Franking Credits	17,821	26,603
Foreign Credits	0	1,081
	<hr/>	<hr/>
Current Tax or Refund	(1,373)	(1,602)
	<hr/>	<hr/>

Djalkiri Superannuation Fund Trustees Declaration

Djalkiri International Pty Ltd ACN: 133775523



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:

.....
Susan Debney
Djalkiri International Pty Ltd
Director

.....
David Debney
Djalkiri International Pty Ltd
Director

Dated this day of

Memorandum of Resolutions of the Director(s) of

Djalkiri International Pty Ltd ACN: 133775523
ATF Djalkiri Superannuation Fund



FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 thereon be adopted.

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:

It was resolved that the 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.

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

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.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

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

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

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the

Memorandum of Resolutions of the Director(s) of

Djalkiri International Pty Ltd ACN: 133775523

ATF Djalkiri Superannuation Fund



superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

PAYMENT OF BENEFITS:

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

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

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

CLOSURE:

Signed as a true record –

.....
Susan Debney

/ /

.....
David Debney

/ /

Djalkiri Superannuation Fund

Members Statement



David Debney
Unit 6 20 Turner Avenue
New Farm, Queensland, 4005, Australia

Your Details

Date of Birth : Provided
Age: 72
Tax File Number: Provided
Date Joined Fund: 23/04/2016
Service Period Start Date:
Date Left Fund:
Member Code: DEBDAV00002A
Account Start Date: 23/04/2016
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries

Vested Benefits

Legal Personal Representative

3,735,754

Your Balance

Total Benefits 3,735,754

Preservation Components

Preserved

Unrestricted Non Preserved 3,735,754

Restricted Non Preserved

Tax Components

Tax Free 565,402

Taxable 3,170,352

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	2,962,029	2,962,029
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	25,000	25,000
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	764,824	(114,481)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	7,500	3,750
Income Tax	26,100	17,816
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax	7,500	
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	3,710,753	2,850,982

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

Susan Allica Debney
Director

David Debney
Director

Djalkiri Superannuation Fund

Members Statement



Susan Alica Debney
Unit 6 20 Turner Avenue
New Farm, Queensland, 4005, Australia

Your Details

Date of Birth : Provided
Age: 75
Tax File Number: Provided
Date Joined Fund: 23/04/2016
Service Period Start Date: 29/06/1999
Date Left Fund:
Member Code: DEBSUS00002A
Account Start Date: 23/04/2016
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries

Vested Benefits

Legal Personal Representative

407,451

Your Balance

Total Benefits 407,451

Preservation Components

Preserved

Unrestricted Non Preserved 407,451

Restricted Non Preserved

Tax Components

Tax Free 200,500

Taxable 206,951

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	207,299	207,299
<u>Increases to Member account during the period</u>		
Employer Contributions	24,999	21,400
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	100,000	
Government Co-Contributions		
Other Contributions		500
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	62,184	(8,392)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	6,960	3,210
Income Tax	1,971	1,306
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	385,551	216,291

Trustee's Disclaimer

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Signed by all the trustees of the fund

Susan Allica Debney
Director

David Debney
Director

Djalkiri 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
Bank													
	Macquarie Bank Limited	38.53			38.53	0.00	0.00	0.00	38.53			0.00	0.00
		38.53			38.53	0.00	0.00	0.00	38.53			0.00	0.00
Shares in Listed Companies (Australian)													
QCB.AX	Betashares Commodities Basket Etf-currency Hedged(synthetic)	4,818.27		4,818.27					4,818.27		0.00		
BHP.AX	BHP Group Limited	10,329.55	10,329.55	0.00		4,426.95			14,756.50		0.00		
COL.AX	Coles Group Limited.	756.25	756.25	0.00		324.11			1,080.36		0.00		
CBA.AX	Commonwealth Bank	1,364.00	1,364.00	0.00		584.57			1,948.57		0.00		
FMG.AX	Fortescue Metals Group Ltd	26,799.50	26,799.50	0.00		11,485.50			38,285.00		0.00		
STO.AX	Santos Limited	46.15	46.15	0.00		19.77			65.92		0.00		
VHY.AX	Vanguard Australian Shares High Yield Etf - Exchange Traded Fund Units Fully Pai	13,468.51				0.00	0.00	0.00	0.00		0.00	0.00	0.00
VAS.AX	Vanguard Australian Shares Index Etf	10,466.64				0.00	0.00	0.00	0.00		0.00	0.00	0.00
VGAD.AX	Vanguard International Shares (Hedged) ETF	17,401.78				0.00	0.00	0.00	0.00		0.00	0.00	0.00
VGS.AX	Vanguard Msci Index International Shares Etf	4,609.02				0.00	0.00	0.00	0.00		0.00	0.00	0.00
WES.AX	Wesfarmers Limited	2,287.50	2,287.50	0.00		980.36			3,267.86		0.00		
		92,347.17	41,582.95	4,818.27		17,821.26	0.00	0.00	64,222.48		0.00	0.00	0.00
		92,385.70	41,582.95	4,818.27	38.53	17,821.26	0.00	0.00	64,261.01		0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **64,261.01**

Net Capital Gain **0.00**

Total Assessable Income 64,261.01

* 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.

Djalkiri 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								
Macquarie Bank Limited		564,388.320000	564,388.32	564,388.32	564,388.32			13.64 %
			564,388.32		564,388.32		0.00 %	13.64 %
Managed Investments (Australian)								
FSF0038AU CFS WS - Glob Resources	49,225.08	1.946500	95,816.62	1.42	69,780.21	26,036.41	37.31 %	2.32 %
CMI0111AU CFS WS Sm Companies Fund Core	109,589.64	2.209100	242,094.48	1.81	198,141.95	43,952.53	22.18 %	5.85 %
FSF0468AU CFS Wsale Developing Co	131,828.07	1.527800	201,406.92	1.24	162,979.16	38,427.76	23.58 %	4.87 %
FSF0652AU CFS Wsale Index Aust Share	168,815.49	1.312300	221,536.56	1.09	184,277.83	37,258.73	20.22 %	5.35 %
FSF1015AU Realindex Wsale Australian Shares	222,044.38	1.484100	329,536.06	1.42	316,015.30	13,520.76	4.28 %	7.96 %
FSF1018AU Realindex Wsale Global Share Hedged	65,187.40	1.643700	107,148.52	1.40	91,441.96	15,706.56	17.18 %	2.59 %
			1,197,539.16		1,022,636.41	174,902.75	17.10 %	28.94 %
Shares in Listed Companies (Australian)								
BHP.AX BHP Group Limited	5,000.00	48.570000	242,850.00	20.17	100,870.90	141,979.10	140.75 %	5.87 %
COL.AX Coles Group Limited.	1,250.00	17.090000	21,362.50	11.87	14,841.39	6,521.11	43.94 %	0.52 %
CBA.AX Commonwealth Bank	550.00	99.870000	54,928.50	72.24	39,730.12	15,198.38	38.25 %	1.33 %
FMG.AX Fortescue Metals Group Ltd	10,850.00	23.340000	253,239.00	5.23	56,704.96	196,534.04	346.59 %	6.12 %
MSB.AX Mesoblast Limited	1,000.00	1.980000	1,980.00	1.36	1,359.95	620.05	45.59 %	0.05 %
STO.AX Santos Limited	500.00	7.090000	3,545.00	4.65	2,324.95	1,220.05	52.48 %	0.09 %
VHY.AX Vanguard Australian Shares High Yield Etf	6,564.00	67.080000	440,313.12	57.96	380,467.37	59,845.75	15.73 %	10.64 %
VAS.AX Vanguard Australian Shares Index Etf	5,290.00	94.040000	497,471.60	71.29	377,107.16	120,364.44	31.92 %	12.02 %
VGAD.AX Vanguard International Shares (Hedged) ETF	5,703.00	91.740000	523,193.22	58.96	336,222.04	186,971.18	55.61 %	12.64 %
VGS.AX Vanguard Msci Index International Shares Etf	2,712.00	96.920000	262,847.04	64.10	173,852.20	88,994.84	51.19 %	6.35 %
WES.AX Wesfarmers Limited	1,250.00	59.100000	73,875.00	29.20	36,495.14	37,379.86	102.42 %	1.79 %
			2,375,604.98		1,519,976.18	855,628.80	56.29 %	57.42 %
			4,137,532.46		3,107,000.91	1,030,531.55	33.17 %	100.00 %

Djalkiri Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	1,074,559.00
Less	
Increase in MV of investments	860,084.00
Realised Accounting Capital Gains	(15,807.00)
Accounting Trust Distributions	45,946.00
Non Taxable Contributions	100,000.00
	<u>990,223.00</u>
Add	
Other Non Deductible Expenses	7,500.00
Franking Credits	17,821.00
	<u>25,321.00</u>
SMSF Annual Return Rounding	(1.00)
Taxable Income or Loss	<u>109,656.00</u>
Income Tax on Taxable Income or Loss	16,448.40
Less	
Franking Credits	17,821.26
	<u>(1,372.86)</u>
CURRENT TAX OR REFUND	<u>259.00</u>
Supervisory Levy	(1,113.86)
AMOUNT DUE OR REFUNDABLE	<u>(1,113.86)</u>

* Distribution tax components review process has not been completed for the financial year.