
Financial statements and reports for the year ended
30 June 2021

Kingrae Superannuation Fund

Kingrae Superannuation Fund

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Kingrae Superannuation Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	11	8,948.58	12,113.90
Dividends Received	10	50,468.68	66,208.47
Interest Received		8,221.56	11,465.58
Investment Gains			
Changes in Market Values	12	394,490.97	(293,813.97)
Contribution Income			
Employer Contributions		213.75	128.25
Total Income		<u>462,343.54</u>	<u>(203,897.77)</u>
Expenses			
Accountancy Fees		4,356.00	4,301.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00	330.00
ASIC Fees		55.00	54.00
		<u>5,000.00</u>	<u>4,944.00</u>
Member Payments			
Pensions Paid		46,100.00	107,500.00
Total Expenses		<u>51,100.00</u>	<u>112,444.00</u>
Benefits accrued as a result of operations before income tax		<u>411,243.54</u>	<u>(316,341.77)</u>
Income Tax Expense	13	(16,898.65)	(21,371.51)
Benefits accrued as a result of operations		<u>428,142.19</u>	<u>(294,970.26)</u>

Kingrae Superannuation Fund

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Fixed Interest Securities (Australian) - Unitised	2	82,921.80	104,710.06
Shares in Listed Companies (Australian)	3	1,926,683.91	1,480,687.82
Shares in Listed Companies (Overseas)	4	0.00	1,258.92
Units in Listed Unit Trusts (Australian)	5	472,966.34	400,132.79
Total Investments		<u>2,482,572.05</u>	<u>1,986,789.59</u>
Other Assets			
Distributions Receivable		4,288.42	4,059.55
Westpac DIY Super Working Account #2479		4,926.10	32,729.63
Westpac DIY Super Savings Account #2487		2,020.91	37,613.34
Reinvestment Residual Account		0.26	0.00
Income Tax Refundable		16,898.92	21,372.36
Total Other Assets		<u>28,134.61</u>	<u>95,774.88</u>
Total Assets		<u>2,510,706.66</u>	<u>2,082,564.47</u>
Net assets available to pay benefits		<u>2,510,706.66</u>	<u>2,082,564.47</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
Griffiths, Charles King - Accumulation		671,145.82	548,018.38
Griffiths, Charles King - Pension (ABP 01/07/2007)		1,839,560.84	1,534,546.09
Total Liability for accrued benefits allocated to members' accounts		<u>2,510,706.66</u>	<u>2,082,564.47</u>

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Notes to the Financial Statements

For the year ended 30 June 2021

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Fixed Interest Securities (Australian) - Unitised

	2021 \$	2020 \$
Jones Loan	82,921.80	104,710.06
	<hr/> 82,921.80	<hr/> 104,710.06

Note 3: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
The A2 Milk Company Limited	21,000.00	0.00

Notes to the Financial Statements

For the year ended 30 June 2021

Ardent Leisure Group Limited	16,660.00	6,630.00
Australia And New Zealand Banking Group Limited	110,038.35	72,863.76
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	42,780.00	41,500.00
Amaysim Australia Limited	0.00	3,304.00
Aurizon Holdings Limited	61,380.00	22,140.00
BHP Billiton Limited	82,374.72	60,750.72
BKI Investment Company Limited	101,050.74	86,392.15
Blackmores Limited	29,388.00	15,590.00
Bluescope Steel Limited	21,960.00	11,690.00
BWX Limited	8,279.68	3,510.00
Commonwealth Bank Of Australia.	135,523.59	94,202.94
Commonwealth Bank Of Australia. - Cap Note 3- Bbsw+5.20% Perp Non-Cum Red T-10-21	0.00	42,002.40
Commonwealth Bank Of Australia. - Cap Note 3- Bbsw+3.40% Perp Non-Cum Red T-04-25	31,200.00	29,856.00
Commonwealth Bank Of Australia.	92,088.00	48,175.00
Costa Group Holdings Limited	88,956.25	77,937.50
Corporate Travel Management Limited	25,745.02	7,752.00
Crown Resorts Limited	0.00	38,680.00
Elmo Software Limited	21,726.00	0.00
Freedom Insurance Group Ltd	0.00	400.00
G8 Education Limited	24,622.50	21,682.50
Hansen Technologies Limited	37,260.00	17,460.00
Insurance Australia Group Limited - Cap Note 3- Bbsw+4.70% Perp Non-Cum Red T-06-	52,285.00	51,770.00
loof Holdings Limited	36,295.00	0.00
Japara Healthcare Limited	25,600.00	9,800.00
Lake Resources N.I.	0.00	1,750.00
Livetiles Limited	0.00	9,200.00
Mineral Resources Limited	0.00	42,340.00
Mesoblast Limited	15,840.00	16,250.00
Micro-x Limited	31,496.32	0.00
National Australia Bank Limited	74,831.88	51,999.88
National Australia Bank Limited	56,925.00	56,754.50

Notes to the Financial Statements

For the year ended 30 June 2021

Nearmap Ltd	31,941.78	22,500.00
Orica Limited	40,384.48	37,290.24
Ramsay Health Care Limited	41,547.00	43,903.20
Speedcast International Limited	0.00	7,900.00
Senex Energy Limited	0.00	6,750.00
Syrah Resources Limited	0.00	1,375.00
Telstra Corporation Limited.	101,711.76	84,669.63
Treasury Wine Estates Limited	23,360.00	0.00
Tyro Payments Limited	25,760.00	0.00
WAM Capital Limited	22,103.67	0.00
Wam Strategic Value Limited	17,697.00	0.00
Westpac Banking Corporation	133,540.94	92,873.30
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	49,776.00	49,922.40
Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	52,250.00	70,532.00
Wesfarmers Limited	59,100.00	44,830.00
Whitehaven Coal Limited	17,460.00	18,590.00
Woodside Petroleum Ltd	39,489.38	38,493.70
Wcm Global Growth Limited	25,255.85	18,675.00
	1,926,683.91	1,480,687.82

Note 4: Shares in Listed Companies (Overseas)

	2021 \$	2020 \$
Sundance Energy Inc.	0.00	1,258.92
	0.00	1,258.92

Note 5: Units in Listed Unit Trusts (Australian)

	2021 \$	2020 \$
Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	49,040.00	38,240.00
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	71,766.00	51,282.00
Ishares Global 100 Etf	57,180.00	45,990.00
Spdr S&p/asx 200 Fund	58,434.98	47,134.16

Notes to the Financial Statements

For the year ended 30 June 2021

Sydney Airport - Fully Paid Stapled Securities Us Prohibited	41,491.14	34,020.00
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	75,860.13	75,327.03
360 Capital Reit	37,594.09	43,739.60
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	81,600.00	64,400.00
	<hr/>	<hr/>
	472,966.34	400,132.79
	<hr/>	<hr/>

Note 6: Banks and Term Deposits

	2021 \$	2020 \$
Banks		
Westpac DIY Super Savings Account #2487	2,020.91	37,613.34
Westpac DIY Super Working Account #2479	4,926.10	32,729.63
	<hr/>	<hr/>
	6,947.01	70,342.97
	<hr/>	<hr/>

Note 7: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	2,082,564.47	2,377,534.73
Benefits accrued as a result of operations	428,142.46	(294,969.41)
Current year member movements	(0.27)	(0.85)
	<hr/>	<hr/>
Liability for accrued benefits at end of year	2,510,706.66	2,082,564.47
	<hr/>	<hr/>

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	<hr/>	<hr/>
	2,510,706.66	2,082,564.47
	<hr/>	<hr/>

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
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Notes to the Financial Statements

For the year ended 30 June 2021

	\$	\$
Aristocrat Leisure Limited	0.00	286.00
Aurizon Holdings Limited	2,992.50	0.00
Australia And New Zealand Banking Group Limited	2,345.40	6,254.40
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	1,329.12	1,657.76
BHP Billiton Limited	3,503.79	2,921.68
BKI Investment Company Limited	3,318.46	5,192.89
BWX Limited	54.79	40.00
Bellamy's Australia Limited	0.00	1,958.40
Blackmores Limited	116.00	0.00
Bluescope Steel Limited	140.00	140.00
Commonwealth Bank Of Australia.	5,294.51	6,625.07
Commonwealth Bank Of Australia. - Cap Note 3- Bbsw+3.40% Perp Non-Cum Red T-04-25	727.05	917.25
Commonwealth Bank Of Australia. - Cap Note 3- Bbsw+5.20% Perp Non-Cum Red T-10-21	0.00	3,378.27
Corporate Travel Management Limited	0.00	176.00
Costa Group Holdings Limited	2,418.75	1,080.00
Crown Resorts Limited	0.00	2,400.00
Freedom Insurance Group Ltd	100.00	0.00
G8 Education Limited	750.00	0.00
Hansen Technologies Limited	720.00	360.00
Insurance Australia Group Limited - Cap Note 3- Bbsw+4.70% Perp Non-Cum Red T-06-	2,381.15	2,169.45
loof Holdings Limited	977.50	0.00
Japara Healthcare Limited	0.00	400.00
Macquarie Group Limited - Cap Note 6- Bbsw+5.15% Perp Non-Cum Red T-03-21	0.00	2,258.20
Mineral Resources Limited	1,540.00	1,080.00
National Australia Bank Limited	3,473.00	6,052.63
Orica Limited	871.54	905.30
Ramsay Health Care Limited	320.10	770.00
Senex Energy Limited	300.00	0.00
Telstra Corporation Limited.	4,328.16	4,328.16
Treasury Wine Estates Limited	300.00	0.00
URB Investments Limited	0.00	520.00
WAM Capital Limited	782.21	0.00
Wcm Global Growth Limited	604.88	600.00
Wesfarmers Limited	1,830.00	1,530.00
Westpac Banking Corporation	4,604.86	3,147.20

Kingrae Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	659.75	2,393.30
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	1,694.23	2,546.85
Westpac Banking Corporation Cap Note 3 BBSW+4.00% Perp Npn- Cum T-03-21	1,074.49	0.00
Whitehaven Coal Limited	0.00	1,695.00
Woodside Petroleum Ltd	916.44	2,424.66
	<hr/>	<hr/>
	50,468.68	66,208.47
	<hr/>	<hr/>

Note 11: Trust Distributions

	2021	2020
	\$	\$
Ishares Global 100 Etf	814.63	727.82
Spdr S&p/asx 200 Fund	1,613.78	1,727.83
Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	554.47	663.18
360 Capital Reit	2,267.00	1,762.86
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	1,892.51	2,591.69
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	0.00	2,340.00
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	638.88	830.58
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	1,167.31	1,469.94
	<hr/>	<hr/>
	8,948.58	12,113.90
	<hr/>	<hr/>

Note 12: Changes in Market Values
Unrealised Movements in Market Value

	2021	2020
	\$	\$
Fixed Interest Securities (Australian) - Unitised		
Jones Loan	310.44	(1,491.91)
	<hr/>	<hr/>
	310.44	(1,491.91)
	<hr/>	<hr/>
Shares in Listed Companies (Australian)		
360 Capital Reit	0.00	11,057.30
ARQ Group Limited	0.00	7,524.95
Amaysim Australia Limited	4,080.95	(840.00)
Ardent Leisure Group Limited	10,030.00	(13,199.95)
Aristocrat Leisure Limited	0.00	(6,986.10)
Aurizon Holdings Limited	(6,594.85)	650.05
Australia And New Zealand Banking Group	37,174.59	(37,409.13)

Notes to the Financial Statements

For the year ended 30 June 2021

Limited

Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	1,280.00	(1,660.00)
BHP Billiton Limited	21,624.00	(5,522.84)
BKI Investment Company Limited	14,658.59	(11,539.74)
BWX Limited	2,994.88	1,685.00
Bellamy's Australia Limited	0.00	3,765.01
Blackmores Limited	(702.00)	665.05
Bluescope Steel Limited	10,270.00	(360.00)
Commonwealth Bank Of Australia.	3,981.12	(1,825.00)
Commonwealth Bank Of Australia.	41,320.65	(18,129.52)
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	1,344.00	(1,014.00)
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	18.53	(2,136.58)
Corporate Travel Management Limited	12,480.72	(10,248.00)
Costa Group Holdings Limited	11,018.75	(16,537.40)
Crown Resorts Limited	(2,436.02)	(11,120.00)
Elmo Software Limited	(8,917.35)	0.00
Freedom Insurance Group Ltd	9,524.95	0.00
G8 Education Limited	2,940.00	(8,347.40)
Hansen Technologies Limited	19,800.00	(6,120.00)
Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	515.00	(1,705.00)
loof Holdings Limited	8,575.10	0.00
Japara Healthcare Limited	15,800.00	(10,224.95)
Lake Resources N.I.	324.95	(324.95)
Livetiles Limited	5,749.90	(4,974.95)
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	0.00	(1,845.00)
Medibank Private Limited	0.00	(5,736.50)
Mesoblast Limited	(10,184.95)	8,875.00
Micro-x Limited	(4,593.37)	0.00
Mineral Resources Limited	(8,880.10)	12,380.00
National Australia Bank Limited	170.50	(2,083.40)
National Australia Bank Limited	22,832.00	(16,427.89)

Notes to the Financial Statements

For the year ended 30 June 2021

Nearmap Ltd	(7,033.17)	(3,228.27)
Onemarket Limited - Ordinary Fully Paid Deferred Settlement	0.00	1,697.85
Orica Limited	(10,370.71)	(6,095.13)
Ramsay Health Care Limited	(2,356.20)	(1,176.80)
Senex Energy Limited	(5,321.88)	(3,900.00)
Speedcast International Limited	11,429.20	(11,429.20)
Syrah Resources Limited	3,949.95	(3,025.00)
Telstra Corporation Limited.	17,042.13	(19,476.72)
The A2 Milk Company Limited	(6,874.90)	0.00
Treasury Wine Estates Limited	5,130.10	0.00
Tyro Payments Limited	7,115.05	0.00
URB Investments Limited	0.00	194.95
WAM Capital Limited	4,958.72	0.00
Wam Strategic Value Limited	347.00	0.00
Wcm Global Growth Limited	5,976.23	1,875.00
Wesfarmers Limited	14,270.00	8,670.00
Westpac Banking Corporation	40,667.64	(48,694.94)
Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	1,725.14	(1,743.00)
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	(146.40)	(1,756.80)
Whitehaven Coal Limited	13,471.58	(19,619.90)
Woodside Petroleum Ltd	995.68	(26,154.38)
	311,175.70	(283,578.28)
Shares in Listed Companies (Overseas)		
Sundance Energy Inc.	(1,258.92)	1,258.92
	(1,258.92)	1,258.92
Shares in Unlisted Private Companies (Australian)		
Kfsu Pty Ltd	0.00	45,618.99
	0.00	45,618.99
Units in Listed Unit Trusts (Australian)		
360 Capital Reit	(6,145.51)	7,932.40
Aveo Group - Ordinary/Units Fully Paid Stapled Securities	0.00	(3,568.65)

Notes to the Financial Statements

For the year ended 30 June 2021

Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	10,800.00	3,216.00
Ishares Global 100 Etf	11,190.00	3,798.00
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	20,484.00	(3,718.00)
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	17,200.00	1,560.00
Spdr S&p/asx 200 Fund	11,300.82	(5,784.02)
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	2,154.18	(14,220.00)
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	533.10	(3,143.41)
	67,516.59	(13,927.68)
Total Unrealised Movement	377,743.81	(252,119.96)
Realised Movements in Market Value		
	2021	2020
	\$	\$
Derivatives (Options, Hybrids, Future Contracts)		
Wcm Global Growth Limited	695.91	0.00
	695.91	0.00
Fixed Interest Securities (Australian) - Unitised		
Jones Loan	(310.44)	1,491.89
	(310.44)	1,491.89
Shares in Listed Companies (Australian)		
ARQ Group Limited	0.00	(10,649.90)
Amaysim Australia Limited	(7,384.95)	0.00
Aristocrat Leisure Limited	0.00	7,448.62
Bellamy's Australia Limited	0.00	10,400.75
Commonwealth Bank Of Australia. - Cap Note 3- Bbsw+5.20% Perp Non-Cum Red T-10-21	(146.04)	(1,232.09)
Crown Resorts Limited	3,672.06	0.00
Freedom Insurance Group Ltd	(9,908.35)	0.00
Lake Resources N.I.	8,900.10	0.00
Livetiles Limited	(8,174.85)	0.00
Macquarie Group Limited - Cap Note 6- Bbsw+5.15% Perp Non-Cum Red T-03-21	0.00	(44.21)

Notes to the Financial Statements

For the year ended 30 June 2021

Medibank Private Limited	0.00	6,135.05
Mineral Resources Limited	44,314.46	0.00
Onemarket Limited - Ordinary Fully Paid Deferred Settlement	0.00	(1,261.30)
Senex Energy Limited	10,396.93	0.00
Speedcast International Limited	(19,329.20)	0.00
Sundance Energy Australia Limited	0.00	(6,624.95)
Syrah Resources Limited	200.10	0.00
URB Investments Limited	0.00	(13,844.95)
Webcentral Group Limited.	835.10	0.00
Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	(7.14)	0.00
Whitehaven Coal Limited	(7,006.53)	0.00
	16,361.69	(9,672.98)
Shares in Unlisted Private Companies (Australian)		
Kfsu Pty Ltd	0.00	(45,618.99)
	0.00	(45,618.99)
Units in Listed Unit Trusts (Australian)		
Aveo Group - Ordinary/Units Fully Paid Stapled Securities	0.00	12,106.05
	0.00	12,106.05
Total Realised Movement	16,747.16	(41,694.03)
Changes in Market Values	394,490.97	(293,813.99)
Note 13: Income Tax Expense		
	2021	2020
The components of tax expense comprise	\$	\$
Current Tax	(16,898.92)	(21,372.36)
Prior Year Over/Under Provision for Income Tax	0.27	0.85
Income Tax Expense	(16,898.65)	(21,371.51)

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Notes to the Financial Statements

For the year ended 30 June 2021

Prima facie tax payable on benefits accrued before income tax at 15%	61,686.53	(47,451.27)
--	-----------	-------------

Less:

Tax effect of:

Increase in MV of Investments	56,661.57	0.00
Exempt Pension Income	9,362.85	12,670.65
Realised Accounting Capital Gains	2,512.07	(6,254.10)
Accounting Trust Distributions	1,342.29	1,817.09

Add:

Tax effect of:

Decrease in MV of Investments	0.00	37,817.99
SMSF Non-Deductible Expenses	523.20	521.25
Pension Payments	6,915.00	16,125.00
Franking Credits	2,989.24	3,810.27
Foreign Credits	76.22	89.56
Taxable Trust Distributions	391.83	981.50
Distributed Foreign Income	460.46	522.36
Rounding	(0.20)	(0.12)
Income Tax on Taxable Income or Loss	3,163.50	4,182.90

Less credits:

Franking Credits	19,928.29	25,401.80
Foreign Credits	134.13	153.46

Current Tax or Refund

(16,898.92)

(21,372.36)

Kingrae Superannuation Fund

Trustees Declaration

Port Phillip Sea Pilots Superannuation Pty Ltd ACN: 065650982

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:

.....
Charles King Griffiths
Port Phillip Sea Pilots Superannuation Pty Ltd
Director

06 September 2021

Kingrae Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Kingrae 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 Kingrae 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.

Clear Accounting Solutions

of

Suite 7/153 Cotlew Street, Ashmore, Queensland 4214

Signed:

Dated: 06/09/2021

Kingrae Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	411,243.54
Less	
Increase in MV of investments	377,743.81
Exempt current pension income	62,419.00
Realised Accounting Capital Gains	16,747.16
Accounting Trust Distributions	8,948.58
	<u>465,858.55</u>
Add	
SMSF non deductible expenses	3,488.00
Pension Payments	46,100.00
Franking Credits	19,928.29
Foreign Credits	508.16
Taxable Trust Distributions	2,612.22
Distributed Foreign income	3,069.75
	<u>75,706.42</u>
SMSF Annual Return Rounding	(1.41)
Taxable Income or Loss	<u>21,090.00</u>
Income Tax on Taxable Income or Loss	3,163.50
Less	
Franking Credits	19,928.29
Foreign Credits	134.13
CURRENT TAX OR REFUND	<u>(16,898.92)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(16,639.92)</u>

Minutes of a meeting of the Director(s)

held on 06 September 2021 at 9132 Peter Senior Drive, Hope Island, Queensland 4212

PRESENT:	Charles King Griffiths
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 trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 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.
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.
AUDITORS:	<p>It was resolved that</p> <p>Anthony William Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Clear Accounting Solutions</p>

Minutes of a meeting of the Director(s)

held on 06 September 2021 at 9132 Peter Senior Drive, Hope Island, Queensland 4212

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

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

CONTRIBUTIONS RECEIVED:

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

ACCEPTANCE OF ROLLOVERS:

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

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

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

PAYMENT OF BENEFITS:

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

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

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

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....
Charles King Griffiths

Chairperson

Kingrae Superannuation Fund

Members Summary

As at 30 June 2021

Opening Balances	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Charles King Griffiths (Age: 77)											
GRICHA00001A - Accumulation											
548,018.38	213.75		126,077.46			32.06	3,131.71				671,145.82
GRICHA00002P - ABP 01/07/2007 - Tax Free: 86.30%											
1,534,546.09			351,114.75		46,100.00						1,839,560.84
2,082,564.47	213.75		477,192.21		46,100.00	32.06	3,131.71				2,510,706.66
2,082,564.47	213.75		477,192.21		46,100.00	32.06	3,131.71				2,510,706.66

Kingrae Superannuation Fund

Members Statement

Charles King Griffiths
9132 Peter Senior Drive
Hope Island, Queensland, 4212, Australia

Your Details

Date of Birth :	Provided
Age:	77
Tax File Number:	Not Provided
Date Joined Fund:	01/07/2007
Service Period Start Date:	01/07/2007
Date Left Fund:	
Member Code:	GRICHA00001A
Account Start Date	01/07/2007
Account Phase:	Accumulation Phase
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	671,145.82
Total Death Benefit	671,145.82
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

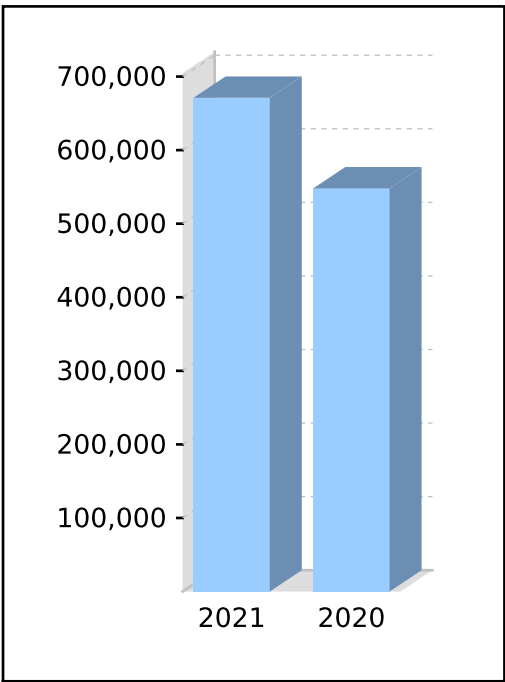
Total Benefits 671,145.82

Preservation Components

Preserved	
Unrestricted Non Preserved	671,145.82
Restricted Non Preserved	

Tax Components

Tax Free	133.00
Taxable	671,012.82



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	548,018.38	599,097.45
<u>Increases to Member account during the period</u>		
Employer Contributions	213.75	128.25
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	126,077.46	(47,023.57)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	32.06	19.24
Income Tax	3,131.71	4,164.51
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	671,145.82	548,018.38

Kingrae Superannuation Fund

Members Statement

Charles King Griffiths
9132 Peter Senior Drive
Hope Island, Queensland, 4212, Australia

Your Details

Date of Birth :	Provided
Age:	77
Tax File Number:	Not Provided
Date Joined Fund:	01/07/2007
Service Period Start Date:	01/07/2007
Date Left Fund:	
Member Code:	GRICHA00002P
Account Start Date	01/07/2007
Account Phase:	Retirement Phase
Account Description:	ABP 01/07/2007

Nominated Beneficiaries	N/A
Vested Benefits	1,839,560.84
Total Death Benefit	1,839,560.84
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

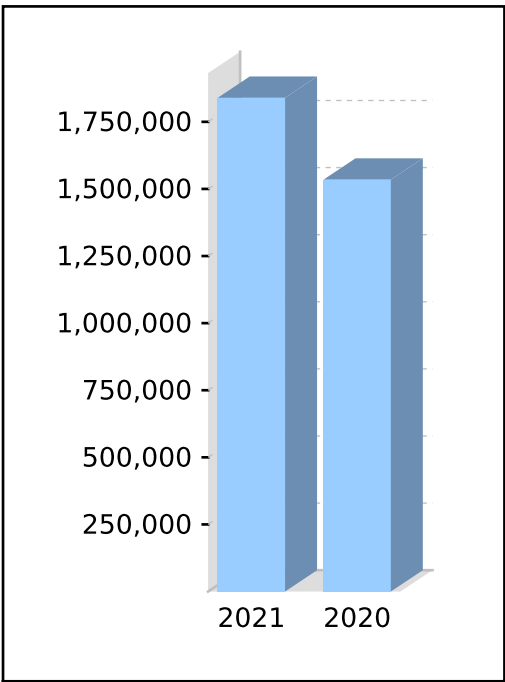
Total Benefits	1,839,560.84
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Preservation Components

Preserved	
Unrestricted Non Preserved	1,839,560.84
Restricted Non Preserved	

Tax Components

Tax Free (86.30%)	1,587,590.07
Taxable	251,970.77



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	1,534,546.09	1,778,437.28
<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	351,114.75	(136,391.19)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	46,100.00	107,500.00
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		
Closing balance at 30/06/2021	1,839,560.84	1,534,546.09

Kingrae 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								
Westpac DIY Super Savings Account #2487		2,020.910000	2,020.91	2,020.91	2,020.91			0.08 %
Westpac DIY Super Working Account #2479		4,926.100000	4,926.10	4,926.10	4,926.10			0.20 %
			6,947.01		6,947.01		0.00 %	0.28 %
Fixed Interest Securities (Australian) - Unitised								
810278_JON Jones Loan ESLOAN	82,921.80	1.000000	82,921.80	1.01	84,103.27	(1,181.47)	(1.40) %	3.33 %
			82,921.80		84,103.27	(1,181.47)	(1.40) %	3.33 %
Shares in Listed Companies (Australian)								
ALG.AX Ardent Leisure Group Limited	17,000.00	0.980000	16,660.00	1.17	19,829.95	(3,169.95)	(15.99) %	0.67 %
AZJ.AX Aurizon Holdings Limited	16,500.00	3.720000	61,380.00	4.08	67,324.80	(5,944.80)	(8.83) %	2.47 %
ANZ.AX Australia And New Zealand Banking Group Limited	3,909.00	28.150000	110,038.35	22.95	89,718.14	20,320.21	22.65 %	4.42 %
ANZPG.AX Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	400.00	106.950000	42,780.00	100.00	40,000.00	2,780.00	6.95 %	1.72 %
BHP.AX BHP Billiton Limited	1,696.00	48.570000	82,374.72	34.53	58,559.52	23,815.20	40.67 %	3.31 %
BKI.AX BKI Investment Company Limited	62,377.00	1.620000	101,050.74	1.24	77,446.00	23,604.74	30.48 %	4.06 %
BKL.AX Blackmores Limited	400.00	73.470000	29,388.00	73.56	29,424.95	(36.95)	(0.13) %	1.18 %
BSL.AX Bluescope Steel Limited	1,000.00	21.960000	21,960.00	11.67	11,674.95	10,285.05	88.10 %	0.88 %
BWX.AX BWX Limited	1,522.00	5.440000	8,279.68	5.78	8,799.75	(520.07)	(5.91) %	0.33 %
CBA.AX Commonwealth Bank Of Australia.	1,357.00	99.870000	135,523.59	75.22	102,073.94	33,449.65	32.77 %	5.44 %
CBAPL.AX Commonwealth Bank Of Australia.	900.00	102.320000	92,088.00	99.92	89,931.88	2,156.12	2.40 %	3.70 %
CBAPG.AX Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	300.00	104.000000	31,200.00	100.00	30,000.00	1,200.00	4.00 %	1.25 %
CTD.AX Corporate Travel Management Limited	1,198.00	21.490000	25,745.02	19.91	23,857.25	1,887.77	7.91 %	1.03 %
CGC.AX Costa Group Holdings Limited	26,875.00	3.310000	88,956.25	3.63	97,614.75	(8,658.50)	(8.87) %	3.57 %

Kingrae 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%
ELO.AX	Elmo Software Limited	5,100.00	4.260000	21,726.00	6.01	30,643.35	(8,917.35)	(29.10) %	0.87 %
GEM.AX	G8 Education Limited	24,500.00	1.005000	24,622.50	1.23	30,029.90	(5,407.40)	(18.01) %	0.99 %
HSN.AX	Hansen Technologies Limited	6,000.00	6.210000	37,260.00	3.34	20,059.90	17,200.10	85.74 %	1.50 %
IAGPD.AX	Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	500.00	104.570000	52,285.00	100.00	50,000.00	2,285.00	4.57 %	2.10 %
IFL.AX	loof Holdings Limited	8,500.00	4.270000	36,295.00	3.26	27,719.90	8,575.10	30.93 %	1.46 %
JHC.AX	Japara Healthcare Limited	20,000.00	1.280000	25,600.00	1.00	20,024.95	5,575.05	27.84 %	1.03 %
MSB.AX	Mesoblast Limited	8,000.00	1.980000	15,840.00	2.25	18,024.90	(2,184.90)	(12.12) %	0.64 %
MX1.AX	Micro-x Limited	98,426.00	0.320000	31,496.32	0.37	36,089.69	(4,593.37)	(12.73) %	1.27 %
NAB.AX	National Australia Bank Limited	2,854.00	26.220000	74,831.88	23.62	67,423.42	7,408.46	10.99 %	3.01 %
NABPD.AX	National Australia Bank Limited	550.00	103.500000	56,925.00	100.80	55,441.45	1,483.55	2.68 %	2.29 %
NEA.AX	Nearmap Ltd	17,173.00	1.860000	31,941.78	2.46	42,203.22	(10,261.44)	(24.31) %	1.28 %
ORI.AX	Orica Limited	3,041.00	13.280000	40,384.48	16.87	51,316.00	(10,931.52)	(21.30) %	1.62 %
RHC.AX	Ramsay Health Care Limited	660.00	62.950000	41,547.00	55.58	36,684.90	4,862.10	13.25 %	1.67 %
TLS.AX	Telstra Corporation Limited.	27,051.00	3.760000	101,711.76	4.46	120,649.16	(18,937.40)	(15.70) %	4.09 %
A2M.AX	The A2 Milk Company Limited	3,500.00	6.000000	21,000.00	7.96	27,874.90	(6,874.90)	(24.66) %	0.84 %
TWE.AX	Treasury Wine Estates Limited	2,000.00	11.680000	23,360.00	9.11	18,229.90	5,130.10	28.14 %	0.94 %
TYR.AX	Tyro Payments Limited	7,000.00	3.680000	25,760.00	2.66	18,644.95	7,115.05	38.16 %	1.03 %
WAM.AX	WAM Capital Limited	10,093.00	2.190000	22,103.67	1.70	17,144.95	4,958.72	28.92 %	0.89 %
WAR.AX	Wam Strategic Value Limited	13,880.00	1.275000	17,697.00	1.25	17,350.00	347.00	2.00 %	0.71 %
WQG.AX	Wcm Global Growth Limited	15,447.00	1.635000	25,255.85	1.08	16,629.57	8,626.28	51.87 %	1.01 %
WES.AX	Wesfarmers Limited	1,000.00	59.100000	59,100.00	31.57	31,574.15	27,525.85	87.18 %	2.37 %
WBC.AX	Westpac Banking Corporation	5,174.00	25.810000	133,540.94	18.84	97,481.16	36,059.78	36.99 %	5.36 %
WBCPF.AX	Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	500.00	104.500000	52,250.00	100.04	50,017.86	2,232.14	4.46 %	2.10 %

Kingrae 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%
WBCPG.AX	Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	488.00	102.000000	49,776.00	100.00	48,800.00	976.00	2.00 %	2.00 %
WHC.AX	Whitehaven Coal Limited	9,000.00	1.940000	17,460.00	2.66	23,913.27	(6,453.27)	(26.99) %	0.70 %
WPL.AX	Woodside Petroleum Ltd	1,778.00	22.210000	39,489.38	37.33	66,373.53	(26,884.15)	(40.50) %	1.59 %
				1,926,683.91		1,786,600.86	140,083.05	7.84 %	77.39 %
Units in Listed Unit Trusts (Australian)									
TOT.AX	360 Capital Reit	37,783.00	0.995000	37,594.09	0.66	24,749.90	12,844.19	51.90 %	1.51 %
IAA.AX	Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	400.00	122.600000	49,040.00	86.96	34,782.21	14,257.79	40.99 %	1.97 %
IOO.AX	Ishares Global 100 Etf	600.00	95.300000	57,180.00	42.61	25,567.09	31,612.91	123.65 %	2.30 %
IJH.AX	Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	200.00	358.830000	71,766.00	151.17	30,233.22	41,532.78	137.37 %	2.88 %
WXOZ.AX	SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	2,000.00	40.800000	81,600.00	20.38	40,764.79	40,835.21	100.17 %	3.28 %
STW.AX	Spdr S&p/asx 200 Fund	862.00	67.790000	58,434.98	44.08	38,000.00	20,434.98	53.78 %	2.35 %
SYD	Sydney Airport - Fully Paid Stapled Securities Us Prohibited	7,166.00	5.790000	41,491.14	5.63	40,376.86	1,114.28	2.76 %	1.67 %
TCL	Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	5,331.00	14.230000	75,860.13	11.61	61,917.50	13,942.63	22.52 %	3.05 %
				472,966.34		296,391.57	176,574.77	59.57 %	19.00 %
				2,489,519.06		2,174,042.71	315,476.35	14.51 %	100.00 %

Kingrae 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										
Westpac DIY Super Savings Account #2487		37,613.34		7.57		(35,600.00)			2,020.91	2,020.91
Westpac DIY Super Working Account #2479		32,729.63		392,300.16		(420,103.69)			4,926.10	4,926.10
		70,342.97		392,307.73		(455,703.69)			6,947.01	6,947.01
Derivatives (Options, Hybrids, Future Contracts)										
WQGOA.AX - Wcm Global Growth Limited			5,149.00	0.00	(5,149.00)	0.00	695.91		0.00	
				0.00		0.00	695.91		0.00	
Fixed Interest Securities (Australian) - Unitised										
810278_JONESLOAN - Jones Loan	104,710.06	106,201.97			(21,788.26)	(22,098.70)	(310.44)	82,921.80	84,103.27	82,921.80
		106,201.97				(22,098.70)	(310.44)		84,103.27	82,921.80
Shares in Listed Companies (Australian)										
AYS.AX - Amaysim Australia Limited	5,600.00	7,384.95			(5,600.00)	(7,384.95)	(7,384.95)		0.00	
ALG.AX - Ardent Leisure Group Limited	17,000.00	19,829.95						17,000.00	19,829.95	16,660.00
AZJ.AX - Aurizon Holdings Limited	4,500.00	21,489.95	12,000.00	45,834.85				16,500.00	67,324.80	61,380.00
ANZ.AX - Australia And New Zealand Banking Group Limited	3,909.00	89,718.14						3,909.00	89,718.14	110,038.35

Kingrae 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
ANZPG.AX - Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	400.00	40,000.00						400.00	40,000.00	42,780.00
BHP.AX - BHP Billiton Limited	1,696.00	58,559.52						1,696.00	58,559.52	82,374.72
BKI.AX - BKI Investment Company Limited	62,377.00	77,446.00						62,377.00	77,446.00	101,050.74
BKL.AX - Blackmores Limited	200.00	14,924.95	200.00	14,500.00				400.00	29,424.95	29,388.00
BSL.AX - Bluescope Steel Limited	1,000.00	11,674.95						1,000.00	11,674.95	21,960.00
BWX.AX - BWX Limited	1,000.00	7,024.95	522.00	1,774.80				1,522.00	8,799.75	8,279.68
CBA.AX - Commonwealth Bank Of Australia.	1,357.00	102,073.94						1,357.00	102,073.94	135,523.59
CBAPI.AX - Commonwealth Bank Of Australia.	500.00	50,000.00	400.00	39,931.88				900.00	89,931.88	92,088.00
CBAPG.AX - Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	300.00	30,000.00						300.00	30,000.00	31,200.00
CBAPE.AX - Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	407.00	42,020.93			(407.00)	(42,020.93)	(146.04)		0.00	
CTD.AX - Corporate Travel Management Limited	800.00	18,344.95	398.00	5,512.30				1,198.00	23,857.25	25,745.02
CGC.AX - Costa Group Holdings Limited	26,875.00	97,614.75						26,875.00	97,614.75	88,956.25

Kingrae 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
CWN.AX - Crown Resorts Limited	4,000.00	36,243.98			(4,000.00)	(36,243.98)	3,672.06		0.00	
ELO.AX - Elmo Software Limited			5,100.00	30,643.35				5,100.00	30,643.35	21,726.00
FIG.AX - Freedom Insurance Group Ltd	20,000.00	9,924.95			(20,000.00)	(9,924.95)	(9,908.35)		0.00	
GEM.AX - G8 Education Limited	24,500.00	30,029.90						24,500.00	30,029.90	24,622.50
HSN.AX - Hansen Technologies Limited	6,000.00	20,059.90						6,000.00	20,059.90	37,260.00
IAGPD.AX - Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	500.00	50,000.00						500.00	50,000.00	52,285.00
IFL.AX - loof Holdings Limited			8,500.00	27,719.90				8,500.00	27,719.90	36,295.00
JHC.AX - Japara Healthcare Limited	20,000.00	20,024.95						20,000.00	20,024.95	25,600.00
LKE.AX - Lake Resources N.I.	50,000.00	2,074.95			(50,000.00)	(2,074.95)	8,900.10		0.00	
LVT.AX - Livetiles Limited	40,000.00	14,949.90			(40,000.00)	(14,949.90)	(8,174.85)		0.00	
MSB.AX - Mesoblast Limited	5,000.00	8,249.95	3,000.00	9,774.95				8,000.00	18,024.90	15,840.00
MX1.AX - Micro-x Limited			98,426.00	36,089.69				98,426.00	36,089.69	31,496.32

Kingrae 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
MIN.AX - Mineral Resources Limited	2,000.00	33,459.90			(2,000.00)	(33,459.90)	44,314.46		0.00	
NAB.AX - National Australia Bank Limited	2,854.00	67,423.42						2,854.00	67,423.42	74,831.88
NABPD.AX - National Australia Bank Limited	550.00	55,441.45						550.00	55,441.45	56,925.00
NEA.AX - Nearmap Ltd	10,000.00	25,728.27	7,173.00	16,474.95				17,173.00	42,203.22	31,941.78
ORI.AX - Orica Limited	2,241.00	37,851.05	800.00	13,464.95				3,041.00	51,316.00	40,384.48
RHC.AX - Ramsay Health Care Limited	660.00	36,684.90						660.00	36,684.90	41,547.00
SXY.AX - Senex Energy Limited	30,000.00	11,424.95			(30,000.00)	(1,428.12)	10,396.93		9,996.83	
SDA.AX - Speedcast International Limited	10,000.00	19,329.20			(10,000.00)	(19,329.20)	(19,329.20)		0.00	
SYR.AX - Syrah Resources Limited	5,000.00	5,324.95			(5,000.00)	(5,324.95)	200.10		0.00	
TLS.AX - Telstra Corporation Limited.	27,051.00	120,649.16						27,051.00	120,649.16	101,711.76
A2M.AX - The A2 Milk Company Limited			3,500.00	27,874.90				3,500.00	27,874.90	21,000.00
TWE.AX - Treasury Wine Estates Limited			2,000.00	18,229.90				2,000.00	18,229.90	23,360.00

Kingrae 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
TYR.AX - Tyro Payments Limited			7,000.00	18,644.95				7,000.00	18,644.95	25,760.00
WAM.AX - WAM Capital Limited			10,093.00	17,144.95		0.00	0.00	10,093.00	17,144.95	22,103.67
WAR.AX - Wam Strategic Value Limited			13,880.00	17,350.00				13,880.00	17,350.00	17,697.00
WQG.AX - Wcm Global Growth Limited	15,000.00	16,024.95	447.00	604.62				15,447.00	16,629.57	25,255.85
WCG.AX - Webcentral Group Limited.			7,500.00	527.45	(7,500.00)	(527.45)	835.10		0.00	
WES.AX - Wesfarmers Limited	1,000.00	31,574.15						1,000.00	31,574.15	59,100.00
WBC.AX - Westpac Banking Corporation	5,174.00	97,481.16						5,174.00	97,481.16	133,540.94
WBCPJ.AX - Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	700.00	70,025.00			(200.00)	(20,007.14)	(7.14)	500.00	50,017.86	52,250.00
WBCPG.AX - Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	488.00	48,800.00						488.00	48,800.00	49,776.00
WHC.AX - Whitehaven Coal Limited	13,000.00	38,514.85			(4,000.00)	(14,601.58)	(7,006.53)	9,000.00	23,913.27	17,460.00
WPL.AX - Woodside Petroleum Ltd	1,778.00	66,373.53						1,778.00	66,373.53	39,489.38
		1,661,777.30		342,098.39		(207,278.00)	16,361.69		1,796,597.69	1,926,683.91

Shares in Listed Companies (Overseas)

Kingrae 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
SNDE.NDQ - Sundance Energy Inc.	300.00	0.00			(300.00)	0.00	0.00		0.00	
		0.00				0.00	0.00		0.00	
Units in Listed Unit Trusts (Australian)										
TOT.AX1 - 360 Capital Reit	37,783.00	24,749.90						37,783.00	24,749.90	37,594.09
IAA.AX - Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	400.00	34,782.21						400.00	34,782.21	49,040.00
IOO.AX - Ishares Global 100 Etf	600.00	25,567.09						600.00	25,567.09	57,180.00
IJH.AX - Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	200.00	30,233.22						200.00	30,233.22	71,766.00
WZOZ.AX - SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	2,000.00	40,764.79						2,000.00	40,764.79	81,600.00
STW.AX1 - Spdr S&p/asx 200 Fund	862.00	38,000.00						862.00	38,000.00	58,434.98
SYD - Sydney Airport - Fully Paid Stapled Securities Us Prohibited	6,000.00	35,059.90	1,166.00	5,316.96				7,166.00	40,376.86	41,491.14
TCL - Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	5,331.00	61,917.50						5,331.00	61,917.50	75,860.13
	291,074.61	5,316.96						296,391.57		472,966.34
	2,129,396.85		739,723.08		(685,080.39)		16,747.16	2,184,039.54		2,489,519.06

Kingrae 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 Accounts													
	Westpac DIY Super Savings Account #2487	7.57			7.57	0.00	0.00	0.00	7.57			0.00	0.00
	Westpac DIY Super Working Account #2479	2.25			2.25	0.00	0.00	0.00	2.25			0.00	0.00
		9.82			9.82	0.00	0.00	0.00	9.82			0.00	0.00
Fixed Interest Securities (Australian) - Unitised													
	810278_JON Jones Loan ESLOAN	8,211.74			8,211.74	0.00	0.00	0.00	8,211.74			0.00	0.00
		8,211.74			8,211.74	0.00	0.00	0.00	8,211.74			0.00	0.00
Shares in Listed Companies (Australian)													
AZJ.AX	Aurizon Holdings Limited	2,992.50	2,094.75	897.75		897.75			3,890.25		0.00		
ANZ.AX	Australia And New Zealand Banking Group Limited	2,345.40	2,345.40	0.00		1,005.17			3,350.57		0.00		
ANZPG.AX	Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	1,329.12	1,329.12	0.00		569.61			1,898.73		0.00		
BHP.AX	BHP Billiton Limited	3,503.79	3,503.79	0.00		1,501.62			5,005.41		0.00		
BKI.AX	BKI Investment Company Limited	3,318.46	3,318.46	0.00		1,422.20			4,740.66		0.00		
BKL.AX	Blackmores Limited	116.00	116.00	0.00		49.71			165.71		0.00		
BSL.AX	Bluescope Steel Limited	140.00	0.00	140.00		0.00			140.00		0.00		
BWX.AX	BWX Limited	54.79	54.79	0.00		23.48			78.27		0.00		
CBAPL.AX	Commonwealth Bank Of Australia.	1,929.15	1,929.15	0.00		826.79			2,755.94		0.00		
CBA.AX	Commonwealth Bank Of Australia.	3,365.36	3,365.36	0.00		1,442.30			4,807.66		0.00		
CBAPG.AX	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	727.05	727.05	0.00		311.60			1,038.65		0.00		
CGC.AX	Costa Group Holdings Limited	2,418.75	2,418.75	0.00		1,036.60			3,455.35		0.00		
FIG.AX	Freedom Insurance Group Ltd	100.00		100.00					100.00		0.00		
GEM.AX	G8 Education Limited	750.00	750.00	0.00		321.43			1,071.43		0.00		
HSN.AX	Hansen Technologies Limited	720.00	108.00	612.00		46.29			766.29		0.00		

Kingrae 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
IAGPD.AX	Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	2,381.15	0.00	2,381.15		0.00			2,381.15		0.00		
IFL.AX	loof Holdings Limited	977.50	977.50	0.00		418.93			1,396.43		0.00		
MIN.AX	Mineral Resources Limited	1,540.00	1,540.00	0.00		660.00			2,200.00		0.00		
NABPD.AX	National Australia Bank Limited	1,947.50	1,947.50	0.00		834.65			2,782.15		0.00		
NAB.AX	National Australia Bank Limited	1,525.50	1,525.50	0.00		653.78			2,179.28		0.00		
ORI.AX	Orica Limited	871.54	0.00	871.54		0.00			871.54		0.00		
RHC.AX	Ramsay Health Care Limited	320.10	320.10	0.00		137.19			457.29		0.00		
SXY.AX	Senex Energy Limited	300.00	291.00	9.00		124.71			424.71		0.00		
TLS.AX	Telstra Corporation Limited.	4,328.16	4,328.16	0.00		1,854.92			6,183.08		0.00		
TWE.AX	Treasury Wine Estates Limited	300.00	300.00	0.00		128.57			428.57		0.00		
WAM.AX	WAM Capital Limited	782.21	782.21	0.00		335.23			1,117.44		0.00		
WQG.AX	Wcm Global Growth Limited	604.88	454.88	150.00		194.95			799.83		0.00		
WES.AX	Wesfarmers Limited	1,830.00	1,830.00	0.00		784.28			2,614.28		0.00		
WBC.AX	Westpac Banking Corporation	4,604.86	4,604.86	0.00		1,973.51			6,578.37		0.00		
WBCPF.AX	Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27	659.75	659.75	0.00		282.75			942.50		0.00		
WBCPG.AX	Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	1,694.23	1,694.23	0.00		726.10			2,420.33		0.00		
WBCPF.AX	Westpac Banking Corporation Cap Note 3 BBSW+4.00% Perp Npn- Cum T-03-21	1,074.49	1,074.49	0.00		460.49			1,534.98		0.00		
WPL.AX	Woodside Petroleum Ltd	916.44	916.44	0.00		392.76			1,309.20		0.00		
		50,468.68	45,307.24	5,161.44		19,417.37			69,886.05		0.00		
Units in Listed Unit Trusts (Australian)													
TOT.AX	360 Capital Reit	2,267.00	0.00	0.00	20.64	0.00	0.00	0.00	20.64	0.00	0.00	0.00	2,246.36
IAA.AX	Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	554.47			11.55	0.00	509.89	89.64	611.08		0.00	33.03	0.00
IOO.AX	Ishares Global 100 Etf	814.63			36.85	0.00	702.55	123.66	863.06		0.00	75.23	0.00

Kingrae 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
IJH.AX	Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	638.88				0.00	638.88	114.93	753.81		0.00	0.00	0.00
WZOZ.AX	SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	1,167.31	0.00	0.00	0.00	0.00	1,167.31	178.89	1,346.20	0.00	0.00	0.00	0.00
STW.AX	Spdr S&p/asx 200 Fund	1,613.78	1,136.54	163.12	177.93	505.65	51.12	1.04	2,035.40	0.00	0.00	52.75	32.32
SYD	Sydney Airport - Fully Paid Stapled Securities Us Prohibited	0.00				0.00	0.00	0.00	0.00		0.00	0.00	0.00
TCL	Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	1,892.51	12.30	0.00	1,053.29	5.27	0.00	0.00	1,070.86		0.00	0.00	826.92
		8,948.58	1,148.84	163.12	1,300.26	510.92	3,069.75	508.16	6,701.05	0.00	0.00	161.01	3,105.60
		67,638.82	46,456.08	5,324.56	9,521.82	19,928.29	3,069.75	508.16	84,808.66	0.00	0.00	161.01	3,105.60

Assessable Income (Excl. Capital Gains) **84,808.66**

Net Capital Gain **161.01**

Total Assessable Income 84,969.67

* 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.

Kingrae 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
Derivatives (Options, Hybrids, Future Contracts)												
WQGOA.AX - Wcm Global Growth Limited												
14/04/2021	19/04/2021	5,149.00	0.00	695.91	695.91	0.00	0.00	0.00	0.00	0.00	695.91	0.00
		5,149.00	0.00	695.91	695.91	0.00	0.00	0.00	0.00	0.00	695.91	0.00
		5,149.00	0.00	695.91	695.91	0.00	0.00	0.00	0.00	0.00	695.91	0.00
Fixed Interest Securities (Australian) - Unitised												
810278_JONESLOAN - Jones Loan												
30/06/2017	15/09/2020	5,000.00	5,071.24	5,000.00	(71.24)	5,071.24	5,071.24	0.00	0.00	0.00	0.00	(71.24)
30/06/2017	15/09/2020	1,509.66	1,531.17	1,509.66	(21.51)	1,531.17	1,531.17	0.00	0.00	0.00	0.00	(21.51)
30/06/2017	07/12/2020	5,000.00	5,071.24	5,000.00	(71.24)	5,071.24	5,071.24	0.00	0.00	0.00	0.00	(71.24)
30/06/2017	07/12/2020	2,544.99	2,581.25	2,544.99	(36.26)	2,581.25	2,581.25	0.00	0.00	0.00	0.00	(36.26)
30/06/2017	19/04/2021	2,733.61	2,772.56	2,733.61	(38.95)	2,772.56	2,772.56	0.00	0.00	0.00	0.00	(38.95)
30/06/2017	26/04/2021	5,000.00	5,071.24	5,000.00	(71.24)	5,071.24	5,071.24	0.00	0.00	0.00	0.00	(71.24)
		21,788.26	22,098.70	21,788.26	(310.44)	22,098.70	22,098.70	0.00	0.00	0.00	0.00	(310.44)
		21,788.26	22,098.70	21,788.26	(310.44)	22,098.70	22,098.70	0.00	0.00	0.00	0.00	(310.44)
Shares in Listed Companies (Australian)												
AYS.AX - Amaysim Australia Limited												
14/02/2018	30/03/2021	4,000.00	6,424.95	0.00	0.00	6,424.95	6,424.95	0.00	0.00	0.00	0.00	(6,424.95)
22/03/2019	30/03/2021	1,600.00	0.00	0.00	0.00	960.00	960.00	0.00	0.00	0.00	0.00	(960.00)
		5,600.00	6,424.95	0.00	0.00	7,384.95	7,384.95	0.00	0.00	0.00	0.00	(7,384.95)
CBAPE.AX - Commonwealth Bank Of Australia. - Cap Note 3-												

Kingrae 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
Shares in Listed Companies (Australian)												
Bbsw+5.20% Perp Non-Cum Red T-10-21												
20/02/2019	09/07/2020	9.00	959.98	925.98	(34.00)	959.98	959.98	0.00	0.00	0.00	0.00	(34.00)
25/11/2016	09/07/2020	200.00	21,260.95	20,577.34	(683.61)	21,260.95	21,260.95	0.00	0.00	0.00	0.00	(683.61)
17/03/2016	09/07/2020	198.00	19,800.00	20,371.57	571.57	19,800.00	19,800.00	0.00	0.00	571.57	0.00	0.00
		407.00	42,020.93	41,874.89	(146.04)	42,020.93	42,020.93	0.00	0.00	571.57	0.00	(717.61)
CWN.AX - Crown Resorts Limited												
09/05/2014	01/03/2021	1,000.00	15,724.95	9,979.01	(5,745.94)	15,724.95	15,724.95	0.00	0.00	0.00	0.00	(5,745.94)
25/07/2012	01/03/2021	1,200.00	10,044.95	11,974.81	1,929.86	10,044.95	10,044.95	0.00	0.00	1,929.86	0.00	0.00
25/03/2004	01/03/2021	1,800.00	10,474.08	17,962.22	7,488.14	10,474.08	10,474.08	0.00	0.00	7,488.14	0.00	0.00
		4,000.00	36,243.98	39,916.04	3,672.06	36,243.98	36,243.98	0.00	0.00	9,418.00	0.00	(5,745.94)
FIG.AX - Freedom Insurance Group Ltd												
08/11/2017	28/08/2020	20,000.00	9,908.35	0.00	(9,908.35)	9,908.35	9,908.35	0.00	0.00	0.00	0.00	(9,908.35)
		20,000.00	9,908.35	0.00	(9,908.35)	9,908.35	9,908.35	0.00	0.00	0.00	0.00	(9,908.35)
LKE.AX - Lake Resources N.I.												
28/02/2020	25/01/2021	50,000.00	2,074.95	10,975.05	8,900.10	2,074.95	2,074.95	0.00	0.00	0.00	8,900.10	0.00
		50,000.00	2,074.95	10,975.05	8,900.10	2,074.95	2,074.95	0.00	0.00	0.00	8,900.10	0.00
LVT.AX - Livetiles Limited												
16/10/2019	17/06/2021	30,000.00	9,774.95	5,081.29	(4,693.66)	9,774.95	9,774.95	0.00	0.00	0.00	0.00	(4,693.66)
21/03/2019	17/06/2021	10,000.00	5,174.95	1,693.76	(3,481.19)	5,174.95	5,174.95	0.00	0.00	0.00	0.00	(3,481.19)

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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
Shares in Listed Companies (Australian)												
		40,000.00	14,949.90	6,775.05	(8,174.85)	14,949.90	14,949.90	0.00	0.00	0.00	0.00	(8,174.85)
MIN.AX - Mineral Resources Limited												
16/04/2019	19/01/2021	1,000.00	16,634.95	38,887.18	22,252.23	16,634.95	16,634.95	0.00	0.00	22,252.23	0.00	0.00
11/04/2018	19/01/2021	1,000.00	16,824.95	38,887.18	22,062.23	16,824.95	16,824.95	0.00	0.00	22,062.23	0.00	0.00
		2,000.00	33,459.90	77,774.36	44,314.46	33,459.90	33,459.90	0.00	0.00	44,314.46	0.00	0.00
SDA.AX - Speedcast International Limited												
22/07/2019	23/03/2021	10,000.00	19,329.20	0.00	(19,329.20)	19,329.20	19,329.20	0.00	0.00	0.00	0.00	(19,329.20)
		10,000.00	19,329.20	0.00	(19,329.20)	19,329.20	19,329.20	0.00	0.00	0.00	0.00	(19,329.20)
SXY.AX - Senex Energy Limited												
16/11/2018	28/05/2021	3,750.00	1,428.12	11,825.05	10,396.93	1,428.12	1,428.12	0.00	0.00	10,396.93	0.00	0.00
		3,750.00	1,428.12	11,825.05	10,396.93	1,428.12	1,428.12	0.00	0.00	10,396.93	0.00	0.00
SYR.AX - Syrah Resources Limited												
21/03/2019	21/04/2021	5,000.00	5,324.95	5,525.05	200.10	5,324.95	5,324.95	0.00	0.00	200.10	0.00	0.00
		5,000.00	5,324.95	5,525.05	200.10	5,324.95	5,324.95	0.00	0.00	200.10	0.00	0.00
WBCPJ.AX - Westpac Banking Corporation - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-03-27												
30/09/2016	22/03/2021	200.00	20,007.14	20,000.00	(7.14)	20,007.14	20,007.14	0.00	0.00	0.00	0.00	(7.14)
		200.00	20,007.14	20,000.00	(7.14)	20,007.14	20,007.14	0.00	0.00	0.00	0.00	(7.14)

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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
Shares in Listed Companies (Australian)												
WCG.AX - Webcentral Group Limited.												
13/07/2020	23/09/2020	7,500.00	527.45	1,362.55	835.10	527.45	527.45	0.00	0.00	0.00	835.10	0.00
		7,500.00	527.45	1,362.55	835.10	527.45	527.45	0.00	0.00	0.00	835.10	0.00
WHC.AX - Whitehaven Coal Limited												
05/09/2019	22/06/2021	2,000.00	6,976.63	3,797.53	(3,179.11)	6,976.63	6,976.63	0.00	0.00	0.00	0.00	(3,179.11)
13/06/2019	22/06/2021	2,000.00	7,624.95	3,797.53	(3,827.43)	7,624.95	7,624.95	0.00	0.00	0.00	0.00	(3,827.43)
		4,000.00	14,601.58	7,595.06	(7,006.54)	14,601.58	14,601.58	0.00	0.00	0.00	0.00	(7,006.54)
		152,457.00	206,301.40	223,623.10	23,746.63	207,261.40	207,261.40	0.00	0.00	64,901.06	9,735.20	(58,274.58)
Shares in Listed Companies (Overseas)												
SNDE.NDQ - Sundance Energy Inc.												
26/11/2019	01/07/2020	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Units in Listed Unit Trusts (Australian)												
Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.56	3.32	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.56	3.32	0.00
Ishares Global 100 Etf												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.84	0.00	0.00

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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)												
Spdr S&p/asx 200 Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	112.84	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79.12	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	79.12	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	236.52	3.32	0.00
		179,694.26	228,400.10	246,107.27	24,132.10	229,360.10	229,360.10	0.00	0.00	65,137.58	10,434.43	(58,585.02)