

# Hamilton Superannuation Fund

ABN 85 467 569 143

## FINANCIAL STATEMENTS

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# Hamilton Superannuation Fund

ABN 85 467 569 143

## FINANCIAL REPORT

For the year ended 30 June 2021

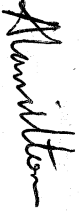
Prepared by  
**Hamilton Accounting Services**  
P O Box 154  
SANDY BAY TAS 7006

**Hamilton Superannuation Fund**  
 ABN 85 467 569 143

**Hamilton Superannuation Fund**  
 ABN 85 467 569 143  
**INCOME STATEMENT**  
 For the year ended 30 June 2021

Alan Ewan Hamilton

Trustee/director:



Dated:  
 2/07/2021

	Note	2021 \$	2020 \$
<b>INCOME</b>			
Employers' contributions	2	57,500.00	55,112.83
Members' contributions	3	300,000.00	-
Interest received	4	79.39	721.67
Dividends received	5	318,258.47	409,059.75
Trust distribution received	6	12,628.89	4,187.48
Other income	7	16,421.75	18,469.16
Change in net market values of investments	8	(101,228.88)	29,512.49
		603,659.62	517,063.38
<b>EXPENSES</b>			
General administration expenses	9	(440.00)	(515.00)
Member's expenses	10	(376,429.20)	(81,165.77)
Other operating expenses	11	-	(2.00)
		(376,869.20)	(81,682.77)
<b>BENEFITS ACCRUED BEFORE INCOME TAX</b>		226,790.42	435,380.61
Income tax expense	12	(12,409.00)	(24,063.80)
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		214,381.42	411,326.81

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The accompanying notes form part of these financial statements.  
 These statements should be read in conjunction with the attached compilation report.

**Hamilton Superannuation Fund**  
**ABN 85 467 569 143**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2021

	2021	2020
	\$	\$

**c. Revenue**

Revenue is recognised at the market 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**

Distribution revenue is recognised when the distribution is received.

**Remeasurement changes in market values**

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

**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. Income Tax**

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred

**Hamilton Superannuation Fund**  
**ABN 85 467 569 143**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2021

	2021	2020
	\$	\$

tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where: (a) a legally enforceable right of set-off exists; and (b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

**f. Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

**g. Critical Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, 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.

These notes should be read in conjunction with the attached compilation of Hamilton Superannuation Fund Accounts.

**h. Subsequent Events**

Post the financial year end, the trustee note that due to Covid 19 there has been a detrimental impact to the global equity market. Other asset markets, including property may also adversely affected. These events may have materially impacted on the current market value of assets held in various classes within the fund. However, due to the rapid and ongoing changes, an estimate of the decline cannot be determined at this time.

**NOTE 2: EMPLOYERS' CONTRIBUTIONS**

Employer's contributions (Taxable) - Thana Ranchitham Hamit	20,500.00	19,888.00
Employer's contributions - Ian Mark Hamilton	25,000.00	25,000.00
Employer's contributions - Alan Eran Hamilton	12,000.00	10,224.83
	57,500.00	55,112.83

**NOTE 3: MEMBERS' CONTRIBUTIONS**

Member's contributions (Non-taxable) - Thana Ranchitham Hami	100,000.00	-
Member's contributions - (non taxable) Ian Mark Hamilton	100,000.00	-

**Hamilton Superannuation Fund**  
 ABN 85 467 569 143  
**NOTES TO THE FINANCIAL STATEMENTS**  
 For the year ended 30 June 2021

	2021	2020
	\$	\$
Myer - MYR	2439	2439
Mystate - MYS	15868	13780
Nanosonics Ltd	3278	-
National Australia Bank	17829	17829
Newcrest Mining - NCM	5904	5904
Next DC	10083	10083
Nine Entertainment	7447	7447
Nufarm	16966	14448
Nulix Ltd	4490	-
Orica - ORI	9679	2027
Origin	35426	35426
Orora - ORA	20432	20432
Pacific Bauxite - PXB	50000	50000
Paradigm Biopharmaceuticals Ltd	8500	-
Pendal - PDL	4325	1109
Perpetual Equity	48439	25000
Perpetual Trusts _ PPT	4069	3078
Ramsay Health Care - RHC	330	330
Reece Holdings	5449	5449
Ridley - RIC	3600	3600
Rio Tinto - RIO	473	473
SCA Property	9438	9438
SGM	4367	4367
SVW	460	460
SWM	27557	27557
Santos	27706	27706
Sonic Health Care	2373	2373
South 32 - S32	18446	18446
Stocklands Proerty Trust - SGP	3178	3178
SunCorp	403	403
TABCORP	4539	4160
TOT - 360 Capital REIT _ TOT	9833	9833
Telstra	8255	8255
Treasury Wine Estates - TWE	4456	4456
Virgin Australian Holdings - VAH	-	51562
Webcentral Group Ltd - WCG	-	22036
Webjet - WEB	4510	-
Westpac Bank Corp	7323	6232
Woodside Petroleum	10498	5721
Woolworths - WOVW	3298	3298
Year end Adjustment	2,393,369.75	29,922.09
	7,867,023.74	5,965,425.69

**Hamilton Superannuation Fund**  
 ABN 85 467 569 143  
**NOTES TO THE FINANCIAL STATEMENTS**  
 For the year ended 30 June 2021

	2021	2021	QTY 2020	2020
	\$	\$		\$
<b>NOTE 15: OTHER INVESTMENTS</b>				
CYBG/ Virgin Money	3307	13,360.28	3307	13,360.28
Janus Henderson - JHG	93	93.00	93	93.00
Year end adjustment	-	(5,100.90)	-	(5,100.90)
	-	8,352.38	-	8,352.38
<b>NOTE 13: ACCOUNTS RECEIVABLE</b>				
Sundry debtors	-	966.97	-	29,824.84
<b>NOTE 16: INTEREST BEARING LIABILITIES</b>				
Cheque account	-	-	-	-
Westpac - 183364	-	-	-	-
<b>NOTE 17: PROVISIONS</b>				
Provision for income tax	-	82,221.82	-	51,590.60
<b>NOTE 18: PERSONNEL-RELATED ITEMS</b>				
Imputed credit	-	(86,090.56)	-	(112,253.34)

**Hamilton Superannuation Fund**  
**MEMBERS' INFORMATION STATEMENT**  
 For the year ended 30 June 2021

2021 \$ 2020 \$

**Ian Mark Hamilton**

Withdrawal benefit at beginning of the year	706,466.41	769,950.40
Employer contributions	25,000.00	25,000.00
Member contribution	100,000.00	-
Share of Net income / (Loss)	214,162.44	(84,733.99)
	1,045,628.85	710,216.41
Income tax	(3,750.00)	(3,750.00)
Withdrawal benefits at end of year	1,041,878.85	706,466.41

**Comprising:**

Withdrawal benefit which must be preserved	936,878.85	701,466.41
Withdrawal benefit which is restricted non-preserved	100,000.00	-
Withdrawal benefit which is unrestricted non-preserved	5,000.00	5,000.00

**Tax components:**

Tax Free	0.48%	5,000.00	5,000.00
Taxable - Taxed	99.52%	1,036,878.85	701,466.41

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represents the sum of:

- member contributions
- award contributions
- other employer contributions made on your behalf; and
- earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Superannuation Contributions Surcharge**

The cost of the superannuation contributions surcharge, if any, relating to your surchargeable contributions are deductible from your member's account at the time of receipt of an assessment from the Australian Taxation Office.

**Contact Details**

If you require further information on your withdrawal benefit please contact John Hamilton or write to the Trustees,

Hamilton Superannuation Fund  
 P O Box 154  
 Sandy Bay 7006

**Hamilton Superannuation Fund**  
**MEMBERS' INFORMATION STATEMENT**  
 For the year ended 30 June 2021

2021 \$ 2020 \$

**Aian Evan Hamilton**

Withdrawal benefit at beginning of the year	620,406.06	667,340.53
Employer contributions	11,000.00	10,224.00
Member contribution	100,000.00	-
Government super contributions	500.00	500.00
Share of Net income / (Loss)	188,225.01	(75,642.47)
	920,131.07	622,422.06
Income tax	(1,550.00)	(1,516.00)
Withdrawal benefits at end of year	918,481.07	620,906.06

**Comprising:**

Withdrawal benefit which must be preserved	815,481.07	617,906.06
Withdrawal benefit which is restricted non-preserved	100,000.00	-
Withdrawal benefit which is unrestricted non-preserved	3,000.00	3,000.00

**Tax components:**

Tax Free	0.33%	3,000.00	3,000.00
Taxable - Taxed	99.67%	915,481.07	617,906.06

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**Hamilton Superannuation Fund**  
 ABN 85 467 569 143  
**MEMBER'S INFORMATION STATEMENT**  
 For the year ended 30 June 2021

2021                      2020  
 \$                              \$

**John w hamilton pensiojon account**

Withdrawal benefit at beginning of the year	1,629,168.28	1,884,394.64
Share of Net Income / (Loss)	493,875.26	(207,226.36)
	<u>2,123,043.54</u>	<u>1,677,168.28</u>
Benefits/Pensions paid	(48,000.00)	(48,000.00)
Withdrawal benefits at end of year	<u>2,075,043.54</u>	<u>1,629,168.28</u>

Comprising:

Withdrawal benefit which must be preserved	884,624.37	390,749.11
Withdrawal benefit which is unrestricted non-preserved	1,190,419.17	1,238,419.17

Tax components:

Taxable - Taxed	100.00%	2,075,043.54	1,629,168.28
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**Hamilton Superannuation Fund**  
 ABN 85 467 569 143  
**MEMBER'S INFORMATION STATEMENT**  
 For the year ended 30 June 2021

2021      2020  
 \$                    \$

**John William Hamilton**

Withdrawal benefit at beginning of the year	2,110,451.51	2,408,869.48
Share of Net Income / (Loss)	639,774.37	(265,252.20)
	<u>2,750,225.88</u>	<u>2,143,617.28</u>
Benefits/Pensions paid	(328,419.20)	(33,165.77)
Withdrawal benefits at end of year	<u>2,421,806.68</u>	<u>2,110,451.51</u>

**Comprising:**

Withdrawal benefit which must be preserved	(1,020,094.73)	(1,331,449.90)
Withdrawal benefit which is unrestricted non-preserved	3,441,901.41	3,441,901.41
<b>Tax components:</b>		
Tax Free	25.53%	618,212.76
Taxable - Taxed	74.47%	1,803,593.92
		1,492,238.75

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**Hamilton Superannuation Fund**  
 ABN 85 467 569 143  
**MEMBER'S INFORMATION STATEMENT**  
 For the year ended 30 June 2021

2021      2020  
 \$                    \$

**Thana Ranchotham Hamilton**

Withdrawal benefit at beginning of the year	1,017,252.96	1,123,602.60
Employer contributions	20,500.00	19,888.00
Member contribution	100,000.00	-
Share of Net Income / (Loss)	308,375.88	(123,654.44)
	<u>1,446,128.84</u>	<u>1,019,836.16</u>
Income tax	(3,000.00)	(2,583.20)
Withdrawal benefits at end of year	<u>1,443,128.84</u>	<u>1,017,252.96</u>

**Comprising:**

Withdrawal benefit which must be preserved	742,128.84	416,252.96
Withdrawal benefit which is restricted non-preserved	671,000.00	571,000.00
Withdrawal benefit which is unrestricted non-preserved	30,000.00	30,000.00
<b>Tax components:</b>		
Tax Free	2.08%	30,000.00
Taxable - Taxed	97.92%	1,413,128.84
		987,252.96

**Withdrawal Benefit**

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- award contributions
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**Hamilton Superannuation Fund**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2021

**Hamilton Superannuation Fund**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2021

	2021	2020		2021	2020
	\$	\$		\$	\$
Members's contributions - (non taxable) Alan Evan Hamilton	100,000.00	-	<b>NOTE 14 : SECURITIES</b>		
	300,000.00	-	AGL	2021	QTY 2020
<b>NOTE 4 : INTEREST RECEIVED</b>			11525	125,389.26	11525
Interest received - Bank loan	79.39	721.67	AMP	48229	48229
			8895	199,477.16	7804
<b>NOTE 5 : DIVIDENDS RECEIVED</b>			ANZ	24331	24331
Franked Dividend	200,877.63	262,025.40	APA	24591	24591
Unfranked Dividend	31,290.28	34,781.01	Adelaide Brighton Cement	24591	99,937.59
Imputed Credit	86,090.56	112,253.34	Alumina	47778	47778
	318,258.47	409,059.75	Amcor - AMC	25540	25540
<b>NOTE 6 : TRUST DISTRIBUTION RECEIVED</b>			Ansell - ANN	6550	6550
Trust distributions received - taxable	3,280.19	1,618.40	Atlas Arteria	760	760
Trust distributions received - non taxable and deferred	9,348.70	2,569.08	Ausnet Services Ltd _AST	11448	11448
	12,628.89	4,187.48	BHP	20585	20585
<b>NOTE 7 : OTHER INCOME</b>			BKI	144308	144308
Government super contributions - aeh	16,421.75	500.00	Bank of Queensland	14964	10656
Foreign income	16,421.75	17,969.16	Bendigo & Adelaide Bank	14794	14794
	16,421.75	18,469.16	Bluescope Steel - BSL	4502	4502
<b>NOTE 9 : GENERAL ADMINISTRATION EXPENSES</b>			Boral Ltd	39099	39099
Accountancy fees	-	(385.00)	Brickworks - BKW	894	894
Auditor's remuneration	(440.00)	-	CBA Perts IX	100	100
Bank charges	(440.00)	(515.00)	CSR	25715	25715
	-	-	Cadence Capital Ltd	25715	54,052.22
<b>NOTE 10 : MEMBERS' EXPENSES</b>			Coca Cola	8590	34,613.56
Benefits/Pensions paid - John William Hamilton	(376,429.20)	(81,165.77)	Computershare - CPU	7059	19,998.95
	(376,429.20)	(81,165.77)	Cytopharm Ltd _CYC	9906	1.00
<b>NOTE 11 : OTHER OPERATING EXPENSES</b>			Defera Royalties	2054	4,600.96
Donation	-	(2.00)	Domain Holdings - DHG	7118	63,029.41
	-	-	Downer EDI	4362	5,331.85
<b>NOTE 12 : INCOME TAX EXPENSE</b>			Elders	5664	25,000.00
Income tax expense on earnings	(3,000.00)	(15,544.80)	Event - EVT	3067	34,315.95
Income tax on contributions - Thana Ranchitarn Hamilton	(7,500.00)	(2,983.20)	Flight Center - FLT	20689	114,806.78
Income tax on contributions - Ian Mark Hamilton	(1,650.00)	(3,750.00)	Fortescue Metals Group	5920	21,580.36
Income tax on contributions - Alan Evan Hamilton	(259.00)	(1,516.80)	Harvey Norman	10000	10,000.00
Supervisory levy	(12,409.00)	(24,053.80)	Heritage Brands	9906	34,709.62
	-	-	Iuka Minerals	31885	80,812.60
	-	-	Inclac Pivot	2464	20,345.76
	-	-	Infigen Energy	7568	63,857.51
	-	-	loof	875	20,006.99
	-	-	Iress	15600	37,481.08
	-	-	JBHIFI	4239	22,724.23
	-	-	Medibank Private - MPL	18970	79,627.06
	-	-	Mermaid Marine	18970	79,627.06
	-	-	Million	18970	79,627.06

These notes should be read in conjunction with the attached compilation report.

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**Hamilton Superannuation Fund**  
**ABN 85 467 569 143**  
**BALANCE SHEET**  
**As at 30 June 2021**

**Hamilton Superannuation Fund**  
**ABN 85 467 569 143**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2021**

	Note	2021 \$	2020 \$
<b>ASSETS</b>			
Investments			
Accounts receivable	13	956.97	29,824.84
Securities	14	7,867,023.74	5,965,425.69
Other investments	15	8,352.38	8,352.38
<b>Total investments</b>		<b>7,876,333.09</b>	<b>6,003,602.91</b>
<b>Other Assets</b>			
AMP Banking		6,064.25	6,019.73
Westpac - 183364		-	-
Westpac Working account - 405		15.89	485.44
Westpac Banking Savings - 480		17,583.35	16,501.62
Future income tax benefit		342.38	342.38
<b>Total other assets</b>		<b>24,005.87</b>	<b>23,349.17</b>
<b>TOTAL ASSETS</b>		<b>7,900,338.96</b>	<b>6,026,952.08</b>
<b>LIABILITIES</b>			
Sundry creditors	16	3,768.72	3,369.60
Interest bearing liabilities		-	-
Provisions	17	82,221.82	51,590.60
Personnel-related items	18	(86,090.56)	(112,253.34)
<b>TOTAL LIABILITIES</b>		<b>(100.02)</b>	<b>(57,293.14)</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<b>7,900,438.98</b>	<b>6,084,245.22</b>
<b>Represented by:</b>			
Liability for accrued benefits allocated to members' accounts	19	7,900,438.98	6,084,245.22

\*\*\* Could the trustees please initial this page \*\*\*

The accompanying notes form part of these financial statements.  
 These statements should be read in conjunction with the attached compilation report.

**NOTE 1: STATEMENT 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 accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments which have been measured at market values.

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 on 30/06/2021 by the directors of the trustee company.

**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 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 their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the 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 values have 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; and
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period; and
- (iv) investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are 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 are subject to an insignificant risk of change in value.

These notes should be read in conjunction with the attached compilation report.

**Hamilton Superannuation Fund**  
ABN 85 467 569 143

**COMPILATION REPORT TO Hamilton Superannuation Fund**

We have compiled the accompanying special purpose financial statements of Hamilton Superannuation Fund, which comprise the balance sheet as at 30/06/2021, the income 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.

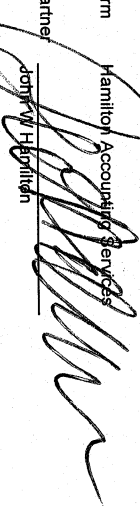
**The Responsibility of the Trustee**  
The trustee is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the significant accounting policies used are appropriate to meet their needs and for the purpose that the financial statements were prepared.

**Our Responsibility**  
On the basis of information provided by the trustee, we have compiled the accompanying special purpose financial statements in accordance with the significant accounting policies 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 significant accounting policies 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 trustee who is 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.

Name of Firm: Hamilton Accounting Services  
Name of Partner:   
Hamilton Accounting Services  
P O Box 154  
SANDY BAY TAS 7006  
Dated: 2/07/2021



**Hamilton Superannuation Fund**  
ABN 85 467 569 143  
**TRUSTEES DECLARATION**

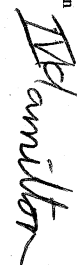
The directors have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The trustees 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 then ended 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 trustees 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 (Supervision) Act 1993* and reg 13.14 of the *Superannuation Industry (Supervision) Regulations 1994*; and
- to the knowledge of the trustees, 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 trustees by:  
John William Hamilton  
Trustee/director:   
Dated: 2/07/2021  
Thana Ranthitham  
Hamilton  
Trustee/director:   
Dated: 2/07/2021

Ian Mark Hamilton  
Trustee/director:   
Dated: 2/07/2021