
Financial statements and reports for the year ended
30 June 2021

B & J Wallace Superfund

B & J Wallace Superfund
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B & J Wallace Superfund**Statement of Financial Position**

As at 30 June 2021

	Note	2021	2020
		\$	\$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	244,806	201,100
Units in Listed Unit Trusts (Australian)	3	716,477	663,511
Total Investments		<u>961,283</u>	<u>864,611</u>
Other Assets			
Sundry Debtors		764	6,751
Distributions Receivable		21,195	19,072
Cash at Bank		2,528	8,319
Acuity Cash Account		0	3,658
BT Panorama		11,396	0
Income Tax Refundable		2,227	764
Total Other Assets		<u>38,110</u>	<u>38,564</u>
Total Assets		<u>999,393</u>	<u>903,175</u>
Net assets available to pay benefits		<u>999,393</u>	<u>903,175</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	5, 6		
Wallace, Bernard Kenneth - Accumulation		748,538	675,503
Wallace, Julie Suzanne - Accumulation		250,855	227,672
Total Liability for accrued benefits allocated to members' accounts		<u>999,393</u>	<u>903,175</u>

B & J Wallace Superfund
Operating Statement
For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	9	38,639	31,242
Dividends Received	8	2,704	5,849
Interest Received		4	82
Other Investment Income		13	0
Investment Gains			
Changes in Market Values	10	77,334	(47,006)
Contribution Income			
Employer Contributions		1,060	3,051
Personal Non Concessional		839	0
Other Contributions		743	0
Other Income			
Interest Received ATO General Interest Charge		60	0
Total Income		<u>121,396</u>	<u>(6,782)</u>
Expenses			
Accountancy Fees		10,758	0
Administration Costs		310	310
ATO Supervisory Levy		518	0
Investment Expenses		12,160	11,096
		<u>23,746</u>	<u>11,406</u>
Member Payments			
Life Insurance Premiums		3,658	2,971
Total Expenses		<u>27,404</u>	<u>14,377</u>
Benefits accrued as a result of operations before income tax			
		<u>93,990</u>	<u>(21,158)</u>
Income Tax Expense	11	(2,227)	(765)
Benefits accrued as a result of operations		<u>96,217</u>	<u>(20,394)</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: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Cochlear Limited	31,710	23,805
CSL Limited	13,689	0
Ishares Europe Etf	33,142	27,214
Ishares S&p 500 Etf	46,965	36,602
Macquarie Group Limited	35,197	26,685
National Australia Bank Limited	22,628	15,724

B & J Wallace Superfund**Notes to the Financial Statements**

For the year ended 30 June 2021

Qube Holdings Limited	28,866	26,498
Resmed Inc	0	15,175
Sydney Airport	15,332	15,014
Telstra Corporation Limited.	17,277	14,382
	244,806	201,099

Note 3: Units in Listed Unit Trusts (Australian)

	2021	2020
	\$	\$
Bennelong Ex-20 Aust Equities Fd	50,988	0
PIMCO Global Bond Fund	0	40,251
Fidelity Australian Equities Fund	34,438	28,799
Fidelity India Fund	39,891	28,605
Fidelity Global Emerging Markets Fd	20,237	0
Ishares Core Composite Bond Etf	14,732	15,146
Ishares S&p/asx 20 Etf	62,688	49,453
Ishares S&p/asx Small Ordinaries Etf	36,342	27,941
Lendlease Group	11,804	12,741
Macquarie Dynamic Bond Fund	0	56,851
Magellan Global Fund	53,346	52,076
Magellan Infra Fund (Unhedged)	25,299	26,343
Platinum International Health Care	34,543	0
UBS Australian Bond Fund	49,271	53,304
Transurban Group	22,626	22,467
Unibail-rodamco-westfield	4,203	2,990
Vanguard Aust Fixed Interest Index	68,046	71,474
Vanguard International Shares Index	66,931	57,251
Vanguard Australian Property Index Fund	35,067	28,627
Vanguard Conservative Index Fund	86,026	89,191
	716,478	663,510

Note 4: Banks and Term Deposits

	2021	2020
	\$	\$
Banks		

Notes to the Financial Statements

For the year ended 30 June 2021

Acuity Cash Account	0	3,658
BT Panorama	11,396	0
Cash at Bank	2,528	8,319
	13,924	11,977

Note 5: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	903,175	923,569
Benefits accrued as a result of operations	96,218	(20,394)
Current year member movements	0	0
Liability for accrued benefits at end of year	999,393	903,175

Note 6: 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	999,393	903,175

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2021 \$	2020 \$
Cochlear Limited	145	422
Lendlease Group	115	325
Macquarie Group Limited	709	1,372
National Australia Bank Limited	465	1,140
Qube Holdings Limited	437	438
Resmed Inc	98	109
Sydney Airport	0	760
Telstra Corporation Limited.	735	735
Transurban Group	0	64
Unibail-rodamco-westfield	0	483

Notes to the Financial Statements

For the year ended 30 June 2021

2,704

5,848

Note 9: Trust Distributions

	2021	2020
	\$	\$
Fidelity Australian Equities Fund	1,496	1,966
Platinum International Health Care	4,908	0
Vanguard International Shares Index	3,282	3,354
Ishares Core Composite Bond Etf	241	241
Fidelity Global Emerging Markets Fd	32	0
Lendlease Group	81	115
Macquarie Dynamic Bond Fund	698	6,094
Bennelong Ex-20 Aust Equities Fd	2,510	0
Magellan Global Fund	1,981	3,228
UBS Australian Bond Fund	2,227	2,470
Ishares Europe Etf	620	436
Vanguard Aust Fixed Interest Index	1,842	2,189
Magellan Infra Fund (Unhedged)	1,107	1,093
Ishares S&p/asx Small Ordinaries Etf	2,453	832
Transurban Group	564	716
Ishares S&p 500 Etf	547	672
Ishares S&p/asx 20 Etf	1,585	2,085
Vanguard Conservative Index Fund	8,609	2,138
PIMCO Global Bond Fund	1,030	1,378
Fidelity India Fund	908	90
Sydney Airport	0	273
Vanguard Australian Property Index Fund	1,917	1,874
	38,638	31,244

Note 10: Changes in Market Values**Unrealised Movements in Market Value**

	2021	2020
	\$	\$
Shares in Listed Companies (Australian)		
CSL Limited	(916)	0
Cochlear Limited	7,905	(2,257)
Duluxgroup Limited	0	(6,729)

Notes to the Financial Statements

For the year ended 30 June 2021

Ishares Europe Etf	5,927	(1,929)
Ishares S&p 500 Etf	10,362	2,079
Macquarie Group Limited	8,512	(1,528)
National Australia Bank Limited	6,904	(5,133)
Onemarket Limited	0	33
Qube Holdings Limited	2,368	507
Resmed Inc	(7,179)	5,714
Sydney Airport	318	(6,276)
Telstra Corporation Limited.	2,895	(3,308)
	37,096	(18,826)
Units in Listed Unit Trusts (Australian)		
Bennelong Ex-20 Aust Equities Fd	(1,728)	0
Fidelity Australian Equities Fund	5,638	(2,837)
Fidelity Global Emerging Markets Fd	237	0
Fidelity India Fund	11,286	(5,040)
Ishares Core Composite Bond Etf	(415)	156
Ishares S&p/asx 20 Etf	13,235	(7,575)
Ishares S&p/asx Small Ordinaries Etf	8,401	(4,232)
Lendlease Group	(937)	(649)
Macquarie Dynamic Bond Fund	(3,251)	489
Magellan Global Fund	1,270	1,945
Magellan Infra Fund (Unhedged)	(1,045)	(3,657)
PIMCO Global Bond Fund	(51)	(707)
Platinum International Health Care	(4,903)	0
Transurban Group	159	(970)
UBS Australian Bond Fund	(4,033)	23
Unibail-rodamco-westfield	1,214	(4,610)
Vanguard Aust Fixed Interest Index	(3,428)	930
Vanguard Australian Property Index Fund	6,440	(9,899)
Vanguard Conservative Index Fund	(3,165)	1,344
Vanguard International Shares Index	9,680	234
	34,604	(35,052)

B & J Wallace Superfund**Notes to the Financial Statements**

For the year ended 30 June 2021

Total Unrealised Movement	71,699	(53,879)
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Realised Movements in Market Value

	2021	2020
	\$	\$
Shares in Listed Companies (Australian)		
Duluxgroup Limited	0	6,873
Resmed Inc	6,788	0
Sydney Airport	484	0
	<hr/> 7,272	<hr/> 6,873
Units in Listed Unit Trusts (Australian)		
Macquarie Dynamic Bond Fund	(884)	0
PIMCO Global Bond Fund	(754)	0
	<hr/> (1,638)	<hr/> 0
Total Realised Movement	<hr/> 5,634	<hr/> 6,873
Changes in Market Values	<hr/> 77,333	<hr/> (47,006)

Note 11: Income Tax Expense

	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	(2,227)	(764)
Income Tax Expense	<hr/> (2,227)	<hr/> (764)

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

Prima facie tax payable on benefits accrued before income tax at 15%	14,098	(3,174)
Less:		
Tax effect of:		
Non Taxable Contributions	237	0
Increase in MV of Investments	10,755	0
Realised Accounting Capital Gains	845	1,031
Accounting Trust Distributions	5,796	4,686

Add:
Tax effect of:

B & J Wallace Superfund**Notes to the Financial Statements**

For the year ended 30 June 2021

Other Non-Deductible Expenses	172	0
Decrease in MV of Investments	0	8,082
Franking Credits	334	459
Foreign Credits	82	105
Taxable Trust Distributions	1,995	1,620
Distributed Foreign Income	691	1,624
Tax Losses	263	0
Rounding	(2)	(1)
Income Tax on Taxable Income or Loss	0	2,998
Less credits:		
Franking Credits	2,227	3,060
Foreign Credits	0	703
Current Tax or Refund	<u>(2,227)</u>	<u>(765)</u>

B & J Wallace Superfund
Trustees Declaration

B & J Wallace Super Pty Ltd ACN: 161137828

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:

.....
Bernard Kenneth Wallace
B & J Wallace Super Pty Ltd
Director

.....
Julie Suzanne Wallace
B & J Wallace Super Pty Ltd
Director

21 April 2022

B & J Wallace Superfund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	93,990.00
Less	
Increase in MV of investments	71,699.00
Realised Accounting Capital Gains	5,635.00
Accounting Trust Distributions	38,639.00
Non Taxable Contributions	1,582.00
	<u>117,555.00</u>
Add	
Other Non Deductible Expenses	1,144.00
Franking Credits	2,227.00
Foreign Credits	544.00
Taxable Trust Distributions	13,297.00
Distributed Foreign income	4,605.00
	<u>21,817.00</u>
SMSF Annual Return Rounding	(3.00)
	<u>(1,751.00)</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	2,227.38
	<u>(2,227.38)</u>
CURRENT TAX OR REFUND	<u>(2,227.38)</u>
Supervisory Levy	259.00
	<u>(1,968.38)</u>
AMOUNT DUE OR REFUNDABLE	<u>(1,968.38)</u>

B & J Wallace Superfund

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
BT Panorama		11,395.900000	11,395.90	11,395.90	11,395.90			1.15 %	
Cash at Bank		2,527.840000	2,527.84	2,527.84	2,527.84			0.25 %	
			13,923.74		13,923.74			1.40 %	
Shares in Listed Companies (Australian)									
COH.AX	Cochlear Limited	126.00	251.670000	31,710.42	159.23	20,062.92	11,647.50	58.05 %	3.19 %
CSL.AX	CSL Limited	48.00	285.190000	13,689.12	304.28	14,605.20	(916.08)	(6.27) %	1.38 %
IEU.AX	Ishares Europe Etf	457.00	72.520000	33,141.64	58.61	26,782.64	6,359.00	23.74 %	3.34 %
IVV.AX	Ishares S&p 500 Etf	82.00	572.740000	46,964.68	325.96	26,728.36	20,236.32	75.71 %	4.73 %
MQG.AX	Macquarie Group Limited	225.00	156.430000	35,196.75	89.16	20,061.75	15,135.00	75.44 %	3.54 %
NAB.AX	National Australia Bank Limited	863.00	26.220000	22,627.86	26.20	22,612.73	15.13	0.07 %	2.28 %
OMN.AX	Onemarket Limited	101.00	0.000100	0.01	0.27	27.00	(26.99)	(99.96) %	0.00 %
QUB.AX	Qube Holdings Limited	9,106.00	3.170000	28,866.02	2.55	23,235.30	5,630.72	24.23 %	2.91 %
SYD.AX	Sydney Airport	2,648.00	5.790000	15,331.92	7.59	20,110.84	(4,778.92)	(23.76) %	1.54 %
TLS.AX	Telstra Corporation Limited.	4,595.00	3.760000	17,277.20	4.38	20,119.15	(2,841.95)	(14.13) %	1.74 %
				244,805.62		194,345.89	50,459.73	25.96 %	24.66 %
Units in Listed Unit Trusts (Australian)									
BFL0004AU	Bennelong Ex-20 Aust Equities Fd	16,414.25	3.258800	53,490.75	3.21	52,716.00	774.75	1.47 %	5.39 %
FID0008AU	Fidelity Australian Equities Fund	882.31	40.418000	35,661.21	30.37	26,800.00	8,861.21	33.06 %	3.59 %
FID0031AU	Fidelity Global Emerging Markets Fd	856.09	23.675600	20,268.39	23.36	20,000.00	268.39	1.34 %	2.04 %
FID0015AU	Fidelity India Fund	878.02	46.463500	40,795.88	30.52	26,800.00	13,995.88	52.22 %	4.11 %
IAF.AX	Ishares Core Composite Bond Etf	130.00	113.320000	14,731.60	115.31	14,990.30	(258.70)	(1.73) %	1.48 %
ILC.AX	Ishares S&p/asx 20 Etf	2,152.00	29.130000	62,687.76	23.23	49,997.86	12,689.90	25.38 %	6.31 %
ISO.AX	Ishares S&p/asx Small Ordinaries Etf	6,223.00	5.840000	36,342.32	4.31	26,797.90	9,544.42	35.62 %	3.66 %
LLC.AX	Lendlease Group	1,030.00	11.460000	11,803.80	16.28	16,766.20	(4,962.40)	(29.60) %	1.19 %
MGE0001AU	Magellan Global Fund	19,848.91	2.738600	54,358.22	2.03	40,200.00	14,158.22	35.22 %	5.47 %

B & J Wallace Superfund
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%
MGE0006AU Magellan Infra Fund (Unhedged)	14,568.06	1.774400	25,849.57	2.06	30,000.00	(4,150.43)	(13.83) %	2.60 %
PLA0005AU Platinum International Health Care	13,094.54	3.012200	39,443.38	3.01	39,446.00	(2.62)	(0.01) %	3.97 %
TCL.AX Transurban Group	1,590.00	14.230000	22,625.70	12.62	20,073.00	2,552.70	12.72 %	2.28 %
SBC0813AU UBS Australian Bond Fund	46,010.86	1.105700	50,874.21	1.09	50,000.00	874.21	1.75 %	5.12 %
URW.AX Unibail-rodamco-westfield	740.00	5.680000	4,203.20	14.31	10,587.76	(6,384.56)	(60.30) %	0.42 %
VAN0001AU Vanguard Aust Fixed Interest Index	58,864.87	1.164900	68,571.69	1.14	67,000.00	1,571.69	2.35 %	6.91 %
VAN0004AU Vanguard Australian Property Index Fund	34,707.83	1.043000	36,200.27	0.97	33,500.00	2,700.27	8.06 %	3.65 %
VAN0109AU Vanguard Conservative Index Fund	70,758.74	1.237500	87,563.94	1.17	83,000.00	4,563.94	5.50 %	8.82 %
VAN0003AU Vanguard International Shares Index	24,149.37	2.843400	68,666.32	2.08	50,250.00	18,416.32	36.65 %	6.92 %
			734,138.21		658,925.02	75,213.19	11.41 %	73.94 %
			992,867.57		867,194.65	125,672.92	14.49 %	100.00 %

B & J Wallace Superfund

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
Cash at Bank												
Acuity Cash Account	12.66							12.66				
Acuity Cash Account	2.62			2.62				2.62				
BT Panorama	0.41			0.41				0.41				
Cash at Bank	0.93			0.93				0.93				
	16.62	0.00	0.00	3.96	0.00	0.00	0.00	16.62	0.00	0.00	0.00	0.00
Shares in Listed Companies (Australian)												
COH.AX Cochlear Limited	144.90		144.90					144.90				
IVV.AX Ishares S&p 500 Etf	547.37					516.77	92.16	608.93			30.62	
MQG.AX Macquarie Group Limited	708.75	283.50	425.25		121.50			830.25				
NAB.AX National Australia Bank Limited	465.00	465.00			199.29			664.29				
QUB.AX Qube Holdings Limited	437.09	437.09			187.32			624.41				
RMD.AX Resmed Inc	97.87					97.87	17.27	115.14				
SYD.AX Sydney Airport				111.79				111.79				-111.79
TLS.AX Telstra Corporation Limited.	735.20	735.20			315.08			1,050.28				
	3,136.18	1,920.79	570.15	111.79	823.19	614.64	109.43	4,149.99	0.00	0.00	30.62	-111.79
Units in Listed Unit Trusts (Australian)												
BFL0004AU Bennelong Ex-20 Aust Equities Fd	2,509.91	214.77	47.89	2.10	141.02	71.33	30.05	507.16			2,173.82	
FID0008AU Fidelity Australian Equities Fund	1,495.61	492.39	76.20	7.74	314.34	0.72	0.04	891.43			918.56	
FID0031AU Fidelity Global Emerging Markets Fd	31.84					31.84	30.91	62.75				
FID0015AU Fidelity India Fund	908.31										908.31	
IAF.AX Ishares Core Composite Bond Etf	241.41			227.63		13.78	0.01	241.42				
IEU.AX Ishares Europe Etf	620.45					620.45	108.05	728.50				
ILC.AX Ishares S&p/asx 20 Etf	1,584.81	1,384.12	104.83	95.87	640.15			2,224.97				
ISO.AX Ishares S&p/asx Small Ordinaries Etf	2,453.21	296.05	57.20	84.16	173.25	25.53	4.60	640.79			1,909.02	81.26
LLC.AX Lendlease Group	81.35			46.62		16.70	1.90	65.22				18.03
LLC.AX Lendlease Group	114.96	57.48	57.48		24.63			139.59				

B & J Wallace Superfund

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
MAQ0274AU Macquarie Dynamic Bond Fund	697.79	0.29		691.00	0.41	6.50	1.05	699.25				
MGE0001AU Magellan Global Fund	1,980.92										899.26	1,081.66
MGE0006AU Magellan Infra Fund (Unhedged)	1,107.17	0.99	1.54	16.60	8.86	122.31	76.92	227.22				965.72
ETL0018AU PIMCO Global Bond Fund	1,030.05			5.81		1,024.24		1,030.05				
PLA0005AU Platinum International Health Care	4,907.57										4,907.57	
TCL.AX Transurban Group	564.45	3.67		314.15	1.57			319.39				246.63
SBC0813AU UBS Australian Bond Fund	2,226.64			2,226.64				2,226.64				
VAN0001AU Vanguard Aust Fixed Interest Index	1,841.88			1,395.96		234.09		1,630.05				211.83
VAN0004AU Vanguard Australian Property Index Fund	1,917.01		30.80	897.03		3.68	0.40	931.91			953.93	31.57
VAN0109AU Vanguard Conservative Index Fund	8,609.08	217.59	25.15	4,214.84	99.96	853.05	34.19	5,444.78			2,766.07	532.38
VAN0003AU Vanguard International Shares Index	3,282.48			5.71		1,064.37	146.40	1,216.48			2,212.38	
	38,206.90	2,667.35	401.09	10,231.86	1,404.19	4,088.59	434.52	19,227.60	0.00	0.00	17,648.92	3,169.08
	41,359.70	4,588.14	971.24	10,347.61	2,227.38	4,703.23	543.95	23,394.21	0.00	0.00	17,679.54	3,057.29

Assessable Income (Excl. Capital Gains) **23,394.21**

Net Capital Gain **13,450.76**

Total Assessable Income 36,844.97

*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. Includes foreign credits from foreign capital gains.