

**WE & RB SUPERANNUATION FUND**

**FINANCIAL STATEMENTS**

**AND REPORTS**

**FOR THE PERIOD 1 JULY 2020 TO 30 JUNE 2021**

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Clear Accounting Solutions  
Suite 7/153 Cotlew Street  
Ashmore QLD 4214

WE & RB SUPERANNUATION FUND  
FINANCIAL STATEMENTS INDEX

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**WE & RB SUPERANNUATION FUND**  
**INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021	2020
	\$	\$
<b>Income</b>		
Capital Gains/(Losses) - Taxable	(8,084.55)	6,752.65
Capital Gains/(Losses) - Non Taxable	1,663.57	-
Distributions Received	5,531.88	5,083.82
Employer Contributions - Concessional	2,376.16	2,970.20
Increase in Market Value of Investments (Note 5)	33,074.98	-
Interest Received	26,867.00	8,732.83
Member/Personal Contributions - Concessional (Taxable)	70,840.84	59,100.00
Member/Personal Contributions - Non Concessional (Undeducted)	65,260.93	35,200.00
Other Income	2.41	27.01
Transfers In - Unrestricted Non Preserved/Tax Free	-	176,546.47
Transfers In - Restricted Non Preserved/Tax Free	-	0.02
	197,533.22	294,413.00
<b>Expenses</b>		
Decrease in Market Value of Investments (Note 5)	-	16,295.70
Members Expenses - Preserved	9,234.61	8,662.67
Pensions Paid - Unrestricted Non Preserved - Tax Free	11,719.63	45,341.78
Pensions Paid - Preserved - Taxable	29,034.11	12,050.02
Pensions Paid - Unrestricted Non Preserved - Taxable	64,415.55	101,946.30
Transfers Out - Preserved/Taxable	-	26,009.84
Transfers Out - Preserved/Tax Free	-	26,860.54
Transfers Out - Unrestricted Non Preserved/Tax Free	-	47,129.62
	114,403.90	284,296.47
<b>Benefits Accrued as a Result of Operations before Income Tax</b>	83,129.32	10,116.53
<b>Income Tax (Note 7)</b>		
Income Tax Expense	10,823.55	9,379.95
	10,823.55	9,379.95
<b>Benefits Accrued as a Result of Operations</b>	72,305.77	736.58

The accompanying notes form part of these financial statements

**WE & RB SUPERANNUATION FUND**  
**BALANCE SHEET AS AT 30 JUNE 2021**

	2021	2020
	\$	\$
<b>Investments</b>		
Managed Investments (Australian)	93,915.65	104,258.65
Mortgage Loans (Australian)	440,000.00	285,000.00
Mortgage Loans (Overseas)	60,426.49	60,426.49
Shares in Listed Companies (Australian)	4,411.02	17,815.62
Shares in Listed Companies (Overseas)	9,999.98	-
	608,753.14	467,500.76
<b>Other Assets</b>		
CBA ***727 - DB	23,681.22	12,354.35
CBA ***3930 - RBB	1,228.34	51,767.50
CBA ***7958 - WEB	29,180.64	52,912.26
Netwealth Cash Account	1,794.88	5,365.09
Distributions Receivable	4,043.60	1,779.34
ATO Integrated Client Account	164.56	1,348.05
	60,093.24	125,526.59
<b>Total Assets</b>	668,846.38	593,027.35
<b>Less:</b>		
<b>Liabilities</b>		
Income Tax Payable (Note 7)	13,341.94	12,542.68
Sundry Creditors	3,449.00	735.00
	16,790.94	13,277.68
<b>Net Assets Available to Pay Benefits</b>	652,055.44	579,749.67
<b>Represented by:</b>		
<b>Liability for Accrued Benefits (Notes 2, 3, 4)</b>		
Boston, Robert	276,153.30	267,319.14
Boston, Donna	32,760.55	23,846.47
Boston, Robyn	20,097.94	43,404.04
Boston, Warren	87.58	479.14
Boston, Warren	1,119.78	1,129.88
Boston, Robert	103.91	298.65
Boston, Warren	0.01	0.30
Boston, Robert	46,227.43	46,566.97
Boston, Donna	196,240.83	196,705.08
Boston, Donna	19,735.25	-
Boston, Robert	58,964.19	-
Boston, Warren	564.67	-
	652,055.44	579,749.67

The accompanying notes form part of these financial statements

WE & RB SUPERANNUATION FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

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## 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 unless stated otherwise 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 trustees/ 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 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 values, 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 are 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 value 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 income 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

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WE & RB SUPERANNUATION FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

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convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

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

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

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-distributions and, if not received at the end of the reporting period, are reflected in the balance sheet as a receivable at net market value.

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Goods and Services Tax (GST)

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

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

f. Critical Accounting Estimates and Judgements

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

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WE & RB SUPERANNUATION FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

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.

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	2021	2020
	\$	\$
Liability for Accrued Benefits at beginning of period	579,749.67	579,013.09
Add:		
Benefits Accrued as a Result of Operations	72,305.77	736.58
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
Liability for Accrued Benefits at end of period	652,055.44	579,749.67

3. Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any other factor other than resignation from the fund) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting date.

	2021	2020
	\$	\$
Vested Benefits	652,055.44	579,749.67

4. Guaranteed Benefits

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

5. Changes in Market Values

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2021	2020
	\$	\$
Managed Investments (Australian)	21,425.72	(14,566.92)
Shares in Listed Companies (Australian)	11,649.28	(1,728.78)
Shares in Listed Companies (Overseas)	(.02)	-

WE & RB SUPERANNUATION FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

	33,074.98	(16,295.70)
6. Funding Arrangements		
The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:		
	2021	2020
	\$	\$
Employer		
Members		
7. Income Tax		
Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.		
The Income Tax payable by the superannuation fund has been calculated as follows:		
	2021	2020
	\$	\$
Benefits accrued as a result of operations before income tax	83,129.32	10,116.53
Prima facie income tax on accrued benefits	12,469.40	1,517.48
Add/(Less) Tax Effect of:		
Distributions Received	(47.45)	(60.95)
Increase in Market Value of Investments	(4,961.25)	-
Member/Personal Contributions - Non Concessional (Undeducted)	(9,789.14)	(5,280.00)
Transfers In - Unrestricted Non Preserved/Tax Free	-	(26,481.97)
Transfers In - Restricted Non Preserved/Tax Free	-	-
Decrease in Market Value of Investments	-	2,444.36
Pensions Paid - Unrestricted Non Preserved - Tax Free	1,757.94	6,801.27
Pensions Paid - Preserved - Taxable	4,355.12	1,807.50
Pensions Paid - Unrestricted Non Preserved - Taxable	9,662.33	15,291.94
Transfers Out - Preserved/Taxable	-	3,901.48
Transfers Out - Preserved/Tax Free	-	4,029.08
Transfers Out - Unrestricted Non Preserved/Tax Free	-	7,069.44
Exempt Pension Income	(4,351.05)	(1,479.75)
Distributed Capital Gains	(461.40)	(478.95)
Accounting (Profits)/Losses on Sale of Investments	963.15	(1,012.90)
Other	1,225.90	1,311.92
	(1,645.85)	7,862.47
Income Tax Expense	10,823.55	9,379.95



WE & RB SUPERANNUATION FUND  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2021

Income tax expense comprises:

Income Tax Payable/(Refundable)	5,307.15	8,034.79
Imputed Credits	416.04	592.55
Foreign Credits	34.36	17.61
Tax Instalments Paid	5,066.00	735.00
	<u>10,823.55</u>	<u>9,379.95</u>

8. Reconciliation of Net Cash provided by  
Operating Activities to Benefits Accrued from Operations  
after Income Tax

	2021	2020
	\$	\$
Benefits accrued from operations after income tax	72,305.77	736.58
Add/(Less) non cash amounts included in benefits accrued from operations		
Capital Gains/(Losses) - Taxable	8,084.55	(6,752.65)
Capital Gains/(Losses) - Non Taxable	(1,663.57)	-
Distributions Received	(4,043.60)	(1,779.34)
Increase in Market Value of Investments	(33,074.98)	-
Member/Personal Contributions - Non Concessional (Undeducted)	(2,260.93)	-
Transfers In - Restricted Non Preserved/Tax Free	-	(.02)
Decrease in Market Value of Investments	-	16,295.70
Investment Expenses	(512.80)	(2,717.96)
Members Expenses - Preserved	771.80	2,385.96
Income Tax Expense	10,823.55	9,379.95
Other non cash items	(4,124.87)	(8,150.27)
	<u>(26,000.85)</u>	<u>8,661.37</u>
Net cash provided by operating activities	<u>46,304.92</u>	<u>9,397.95</u>

9. Reconciliation of Cash

For the purpose of the cash flow statement, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the cash flow statement is reconciled to the related item in the Balance Sheet or Statement of Net Assets as follows:

	2021	2020
	\$	\$
Cash	<u>55,885.08</u>	<u>122,399.20</u>

**WE & RB SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**  
**FOR MEMBER - DONNA BOSTON**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
<b>Cash/Bank Accounts</b>								
CBA ***727 - DB (Allocated Investment)		23,681.22	23,681.2200	23,681.22	23,681.22			8.03%
Netwealth Cash Account (Allocated Investment)		682.05	682.0500	682.05	682.05			0.23%
				24,363.27	24,363.27			8.26%
<b>Managed Investments (Australian)</b>								
Capital Group New Perspective Fund (Au) (Allocated Investment)	2,668.2928	1.44	2.0580	3,850.68	5,491.35	1,640.67	42.61%	1.86%
Fidelity Australian Opportunities Fund (Allocated Investment)	235.9401	17.06	20.6262	4,024.04	4,866.55	842.51	20.94%	1.65%
Magellan Global Fund (Allocated Investment)	2,222.4976	2.38	2.6876	5,292.54	5,973.18	680.64	12.86%	2.02%
Mfs Fully Hedged Global Equity Trust (Allocated Investment)	4,231.6583	0.95	1.0005	4,024.03	4,233.77	209.74	5.21%	1.43%
Schroder W Australian Equity Fund (Allocated Investment)	6,154.0668	1.31	1.4510	8,048.07	8,929.55	881.48	10.95%	3.03%
Vanguard Australian Shares Index (Allocated Investment)	2,367.8340	2.24	2.6157	5,294.33	6,193.54	899.21	16.98%	2.10%
				30,533.69	35,687.94	5,154.25	16.88%	12.10%
<b>Mortgage Loans (Australian)</b>								
Loan - First Mortgage Investments -DB (Allocated Investment)	1.0000	235,000.00	235,000.0000	235,000.00	235,000.00			79.65%
				235,000.00	235,000.00			79.65%
				289,896.96	295,051.21	5,154.25	1.78%	100.00%

**WE & RB SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**  
**FOR MEMBER - ROBERT BOSTON**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
<b>Cash/Bank Accounts</b>								
CBA ***3930 - RBB (Allocated Investment)		1,228.34	1,228.3400	1,228.34	1,228.34			0.45%
Netwealth Cash Account (Allocated Investment)		1,112.83	1,112.8300	1,112.83	1,112.83			0.41%
				2,341.17	2,341.17			0.86%
<b>Managed Investments (Australian)</b>								
Capital Group New Perspective Fund (Au) (Allocated Investment)	4,353.5304	1.44	2.0580	6,282.68	8,959.57	2,676.89	42.61%	3.28%
Fidelity Australian Opportunities Fund (Allocated Investment)	384.9548	17.06	20.6262	6,565.54	7,940.16	1,374.62	20.94%	2.91%
Magellan Global Fund (Allocated Investment)	3,626.1802	2.38	2.6876	8,635.20	9,745.72	1,110.52	12.86%	3.57%
Mfs Fully Hedged Global Equity Trust (Allocated Investment)	6,904.2846	0.95	1.0005	6,565.53	6,907.74	342.21	5.21%	2.53%
Schroder W Australian Equity Fund (Allocated Investment)	10,040.8458	1.31	1.4510	13,131.06	14,569.27	1,438.21	10.95%	5.33%
Vanguard Australian Shares Index (Allocated Investment)	3,863.3080	2.24	2.6157	8,638.13	10,105.25	1,467.12	16.98%	3.70%
				49,818.14	58,227.71	8,409.57	16.88%	21.30%
<b>Mortgage Loans (Australian)</b>								
Loan - First Mortgage Investments - RB (Allocated Investment)	1.0000	205,000.00	205,000.0000	205,000.00	205,000.00			75.00%
				205,000.00	205,000.00			75.00%
<b>Shares in Listed Companies (Australian)</b>								
Broad Investments Limited - RBB (Allocated Investment)	50,000.0000	0.09		4,604.50		(4,604.50)	(100.00%)	
Smiles Inclusive -RBB (Allocated Investment)	77,200.0000	0.15	0.0350	11,230.00	2,702.00	(8,528.00)	(75.94%)	0.99%

**WE & RB SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**  
**FOR MEMBER - ROBERT BOSTON**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Zoono Group Ltd formerly Goldsearch Limited - RBB (Allocated Investment)	82.0000	63.77	0.6100	5,229.50	50.02	(5,179.48)	(99.04%)	0.02%
				21,064.00	2,752.02	(18,311.98)	(86.93%)	1.01%
<b>Shares in Listed Companies (Overseas)</b>								
Quantum Capital Inc - RB (Allocated Investment)	16,956.0000	0.29	0.2949	5,000.00	4,999.99	(0.01)	0.00%	1.83%
				5,000.00	4,999.99	(0.01)	0.00%	1.83%
<b>Shares in Unlisted Companies (Overseas)</b>								
Paradise Garden Produce Ltd - RBB (Allocated Investment)	200,000.0000	0.00		1.00		(1.00)	(100.00%)	
				1.00		(1.00)	(100.00%)	
				283,224.31	273,320.89	(9,903.42)	(3.50%)	100.00%

**WE & RB SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**  
**FOR MEMBER - ROBYN BOSTON**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
<b>Cash/Bank Accounts</b>								
CBA ***7958 - WEB (Allocated Investment)		27,138.00	27,138.0000	27,138.00	27,138.00			100.00%
				27,138.00	27,138.00			100.00%
				27,138.00	27,138.00			100.00%

**WE & RB SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2021**  
**FOR MEMBER - WARREN BOSTON**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
<b>Cash/Bank Accounts</b>								
CBA ***7958 - WEB (Allocated Investment)		2,042.64	2,042.6400	2,042.64	2,042.64			23.47%
				2,042.64	2,042.64			23.47%
<b>Shares in Listed Companies (Australian)</b>								
Smiles Inclusive -WEB (Allocated Investment)	47,400.0000	0.57	0.0350	27,186.25	1,659.00	(25,527.25)	(93.90%)	19.07%
				27,186.25	1,659.00	(25,527.25)	(93.90%)	19.07%
<b>Shares in Listed Companies (Overseas)</b>								
Quantum Capital Inc - WEB (Allocated Investment)	16,956.0000	0.29	0.2949	5,000.00	4,999.99	(0.01)	0.00%	57.46%
				5,000.00	4,999.99	(0.01)	0.00%	57.46%
<b>Shares in Unlisted Companies (Overseas)</b>								
Paradise Garden Pruduce Ltd - WEB (Allocated Investment)	200,000.0000	0.00		1.00		(1.00)	(100.00%)	
				1.00		(1.00)	(100.00%)	
				34,229.89	8,701.63	(25,528.26)	(74.58%)	100.00%

**WE & RB SUPERANNUATION FUND**  
**INVESTMENT CHANGE REPORT AT 30 JUNE 2021**  
**FOR MEMBER - DONNA BOSTON**

Investment	This Year			Last Year			Market Change	
	Units	Cost	Market	Units	Cost	Market	Change	Percent
<b>Cash/Bank Accounts</b>								
CBA ***727 - DB (Allocated Investment)		23,681.22	23,681.22		12,354.35	12,354.35	11,326.87	91.68%
Netwealth Cash Account (Allocated Investment)		682.05	682.05		2,038.73	2,038.73	(1,356.68)	(66.55%)
		<u>24,363.27</u>	<u>24,363.27</u>		<u>14,393.08</u>	<u>14,393.08</u>	<u>9,970.19</u>	<u>69.27%</u>
<b>Managed Investments (Australian)</b>								
Capital Group New Perspective Fund (Au) (Allocated Investment)	2,668.2928	3,850.68	5,491.35	2,668.2928	3,850.68	4,187.88	1,303.47	31.12%
Fidelity Australian Opportunities Fund (Allocated Investment)	235.9401	4,024.04	4,866.55	235.9401	4,024.04	3,814.68	1,051.87	27.57%
Magellan Global Fund (Allocated Investment)	2,222.4976	5,292.54	5,973.18	2,222.4976	5,292.54	5,597.58	375.60	6.71%
Mfs Fully Hedged Global Equity Trust (Allocated Investment)	4,231.6583	4,024.03	4,233.77	4,231.6583	4,024.03	3,964.64	269.13	6.79%
Schroder W Australian Equity Fund (Allocated Investment)	6,154.0668	8,048.07	8,929.55	6,154.0668	8,048.07	7,174.41	1,755.14	24.46%
Vanguard Australian Shares Index (Allocated Investment)	2,367.8340	5,294.33	6,193.54	2,367.8340	5,294.33	4,996.60	1,196.94	23.96%
		<u>30,533.69</u>	<u>35,687.94</u>		<u>30,533.69</u>	<u>29,735.79</u>	<u>5,952.15</u>	<u>20.02%</u>
<b>Mortgage Loans (Australian)</b>								
Loan - First Mortgage Investments -DB (Allocated Investment)	1.0000	235,000.00	235,000.00	1.0000	175,000.00	175,000.00	60,000.00	34.29%
		<u>235,000.00</u>	<u>235,000.00</u>		<u>175,000.00</u>	<u>175,000.00</u>	<u>60,000.00</u>	<u>34.29%</u>
		<u>289,896.96</u>	<u>295,051.21</u>		<u>219,926.77</u>	<u>219,128.87</u>	<u>75,922.34</u>	<u>34.65%</u>

**WE & RB SUPERANNUATION FUND**  
**INVESTMENT CHANGE REPORT AT 30 JUNE 2021**  
**FOR MEMBER - ROBERT BOSTON**

Investment	This Year			Last Year			Market Change	
	Units	Cost	Market	Units	Cost	Market	Change	Percent
<b>Cash/Bank Accounts</b>								
CBA ***3930 - RBB (Allocated Investment)		1,228.34	1,228.34		51,767.50	51,767.50	(50,539.16)	(97.63%)
Netwealth Cash Account (Allocated Investment)		1,112.83	1,112.83		3,326.36	3,326.36	(2,213.53)	(66.55%)
		2,341.17	2,341.17		55,093.86	55,093.86	(52,752.69)	(95.75%)
<b>Managed Investments (Australian)</b>								
Capital Group New Perspective Fund (Au) (Allocated Investment)	4,353.5304	6,282.68	8,959.57	4,353.5304	6,282.68	6,832.86	2,126.71	31.12%
Fidelity Australian Opportunities Fund (Allocated Investment)	384.9548	6,565.54	7,940.16	384.9548	6,565.54	6,223.95	1,716.21	27.57%
Magellan Global Fund (Allocated Investment)	3,626.1802	8,635.20	9,745.72	3,626.1802	8,635.20	9,132.90	612.82	6.71%
Mfs Fully Hedged Global Equity Trust (Allocated Investment)	6,904.2846	6,565.53	6,907.74	6,904.2846	6,565.53	6,468.62	439.12	6.79%
Schroder W Australian Equity Fund (Allocated Investment)	10,040.8458	13,131.06	14,569.27	10,040.8458	13,131.06	11,705.62	2,863.65	24.46%
Vanguard Australian Shares Index (Allocated Investment)	3,863.3080	8,638.13	10,105.25	3,863.3080	8,638.13	8,152.36	1,952.89	23.95%
		49,818.14	58,227.71		49,818.14	48,516.31	9,711.40	20.02%
<b>Mortgage Loans (Australian)</b>								
Loan - First Mortgage Investments - RB (Allocated Investment)	1.0000	205,000.00	205,000.00	1.0000	110,000.00	110,000.00	95,000.00	86.36%
		205,000.00	205,000.00		110,000.00	110,000.00	95,000.00	86.36%
<b>Shares in Listed Companies (Australian)</b>								
Broad Investments Limited - RBB (Allocated Investment)	50,000.0000	4,604.50		50,000.0000	4,604.50			100.00%
Smiles Inclusive -RBB (Allocated Investment)	77,200.0000	11,230.00	2,702.00	77,200.0000	11,230.00	2,702.00		
Zoono Group Ltd formerly Goldsearch Limited - RBB (Allocated Investment)	82.0000	5,229.50	50.02	82.0000	5,229.50	213.20	(163.18)	(76.54%)
		21,064.00	2,752.02		21,064.00	2,915.20	(163.18)	(5.60%)



**WE & RB SUPERANNUATION FUND**  
**INVESTMENT CHANGE REPORT AT 30 JUNE 2021**  
**FOR MEMBER - ROBERT BOSTON**

Investment	This Year			Last Year			Market Change	
	Units	Cost	Market	Units	Cost	Market	Change	Percent
<b>Shares in Listed Companies (Overseas)</b>								
Quantum Capital Inc - RB (Allocated Investment)	16,956.0000	5,000.00	4,999.99				4,999.99	100.00%
		5,000.00	4,999.99				4,999.99	
<b>Shares in Unlisted Companies (Overseas)</b>								
Paradise Garden Produce Ltd - RBB (Allocated Investment)	200,000.0000	1.00		200,000.0000	1.00			100.00%
		1.00			1.00			
		283,224.31	273,320.89		235,977.00	216,525.37	56,795.52	26.23%

**WE & RB SUPERANNUATION FUND**  
**INVESTMENT CHANGE REPORT AT 30 JUNE 2021**  
**FOR MEMBER - ROBYN BOSTON**

Investment	This Year			Last Year			Market Change	
	Units	Cost	Market	Units	Cost	Market	Change	Percent
<b>Cash/Bank Accounts</b>								
CBA ***7958 - WEB (Allocated Investment)		27,138.00	27,138.00		49,208.40	49,208.40	(22,070.40)	(44.85%)
		27,138.00	27,138.00		49,208.40	49,208.40	(22,070.40)	(44.85%)
		27,138.00	27,138.00		49,208.40	49,208.40	(22,070.40)	(44.85%)

**WE & RB SUPERANNUATION FUND**  
**INVESTMENT CHANGE REPORT AT 30 JUNE 2021**  
**FOR MEMBER - WARREN BOSTON**

Investment	This Year			Last Year			Market Change	
	Units	Cost	Market	Units	Cost	Market	Change	Percent
<b>Cash/Bank Accounts</b>								
CBA ***7958 - WEB (Allocated Investment)		2,042.64	2,042.64		3,703.86	3,703.86	(1,661.22)	(44.85%)
		2,042.64	2,042.64		3,703.86	3,703.86	(1,661.22)	(44.85%)
<b>Shares in Listed Companies (Australian)</b>								
Smiles Inclusive -WEB (Allocated Investment)	47,400.0000	27,186.25	1,659.00	47,400.0000	27,186.25	1,659.00		
		27,186.25	1,659.00		27,186.25	1,659.00		
<b>Shares in Listed Companies (Overseas)</b>								
Quantum Capital Inc - WEB (Allocated Investment)	16,956.0000	5,000.00	4,999.99				4,999.99	100.00%
		5,000.00	4,999.99				4,999.99	
<b>Shares in Unlisted Companies (Overseas)</b>								
Paradise Garden Pruduce Ltd - WEB (Allocated Investment)	200,000.0000	1.00		200,000.0000	1.00			100.00%
		1.00			1.00			
		34,229.89	8,701.63		30,891.11	5,362.86	3,338.77	62.26%

**WE & RB SUPERANNUATION FUND  
INVESTMENT INCOME REPORT AT 30 JUNE 2021  
FOR MEMBER - DONNA BOSTON**

Investment	Add						Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total	Franked	Unfranked	Franking	Foreign	TFN	Tax Free	Tax Exempt	Tax	Expenses	Capital	GST					
	Income	Amount	Amount	Credits	Credits	Credits			Deferred		Gains Disc.*						
<b>Managed Investments (Australian)</b>																	
Capital Group New Perspective Fund (Au) (Allocated Investment)	108.80												108.80				
Fidelity Australian Opportunities Fund (Allocated Investment)	51.42												51.42				
Magellan Global Fund (Allocated Investment)	221.80												221.80				
Mfs Fully Hedged Global Equity Trust (Allocated Investment)	1,148.98			158.10	13.06		120.21					389.63	810.30		779.25		779.25
Schroder W Australian Equity Fund (Allocated Investment)	203.43												203.43				
Vanguard Australian Shares Index (Allocated Investment)	196.54												196.54				
	1,930.97			158.10	13.06		120.21					389.63	1,592.29		779.25		779.25
<b>Mortgage Loans (Australian)</b>																	
Loan - First Mortgage Investments -	14,668.99												14,668.99				

\* Includes Foreign Capital Gains

**WE & RB SUPERANNUATION FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2021**  
**FOR MEMBER - DONNA BOSTON**

Investment				Add			Less						Taxable	Indexed	Discounted	Other	Taxable
	Total	Franked	Unfranked	Franking	Foreign	TFN	Tax Free	Tax Exempt	Tax	Expenses	Capital	GST	Income	Capital	Capital	Capital	Capital
	Income	Amount	Amount	Credits	Credits	Credits			Deferred		Gains Disc.*		(incl Cap Gains)	Gains	Gains*	Gains*	Gains
DB (Allocated Investment)																	
	14,668.99												14,668.99				
	16,599.96			158.10	13.06		120.21				389.63		16,261.28		779.25		779.25

\* Includes Foreign Capital Gains

**WE & RB SUPERANNUATION FUND  
INVESTMENT INCOME REPORT AT 30 JUNE 2021  
FOR MEMBER - ROBERT BOSTON**

Investment				Add			Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total	Franked	Unfranked	Franking	Foreign	TFN	Tax Free	Tax Exempt	Tax	Expenses	Capital	GST					
	Income	Amount	Amount	Credits	Credits	Credits			Deferred		Gains Disc.*						
<b>Managed Investments (Australian)</b>																	
Capital Group New Perspective Fund (Au) (Allocated Investment)	177.51												177.51				
Fidelity Australian Opportunities Fund (Allocated Investment)	83.90												83.90				
Magellan Global Fund (Allocated Investment)	361.89												361.89				
Mfs Fully Hedged Global Equity Trust (Allocated Investment)	1,874.65			257.94	21.30		196.12						1,322.06		1,271.41		1,271.41
Schroder W Australian Equity Fund (Allocated Investment)	331.90												331.90				
Vanguard Australian Shares Index (Allocated Investment)	320.66												320.66				
	3,150.51			257.94	21.30		196.12						2,597.92		1,271.41		1,271.41
<b>Mortgage Loans (Australian)</b>																	
Loan - First Mortgage Investments -	12,198.01												12,198.01				

\* Includes Foreign Capital Gains

**WE & RB SUPERANNUATION FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2021**  
**FOR MEMBER - ROBERT BOSTON**

Investment				Add			Less						Taxable	Indexed	Discounted	Other	Taxable
	Total	Franked	Unfranked	Franking	Foreign	TFN	Tax Free	Tax Exempt	Tax	Expenses	Capital	GST	Income	Capital	Capital	Capital	Capital
	Income	Amount	Amount	Credits	Credits	Credits			Deferred		Gains Disc.*		(incl Cap Gains)	Gains	Gains*	Gains*	Gains
RB (Allocated Investment)																	
	12,198.01												12,198.01				
	15,348.52			257.94	21.30		196.12				635.71		14,795.93		1,271.41		1,271.41

\* Includes Foreign Capital Gains

**WE & RB SUPERANNUATION FUND**  
**MEMBER'S SUMMARY REPORT AT 30 JUNE 2021**

Member's Details	O/B	Increases				Decreases						C/B	
		Contrib	Tra In	Profit	Ins Pol	Tax	Exp	Ins Pol	Tra Out	Ben Pd	Excess Tax		Refund Con
BOSTON, ROBERT Member Mode: Accumulation/Pension A/C Description: Consolidated 3 Burleigh St Burleigh Heads QLD 4220	314,185	58,000		31,504		(159)	2,399			20,000			381,449
BOSTON, DONNA Member Mode: Accumulation/Pension A/C Description: Consolidated 3 Burleigh St Burleigh Heads QLD 4220	220,552	23,217		26,595		3,482	5,644			12,500			248,737
BOSTON, ROBYN Member Mode: Pension A/C Description: Consolidated 8036 Key Waters Sanctuary Cove QLD 4214	43,404	25,000		778		3,750	65			45,269			20,098
BOSTON, WARREN Member Mode: Pension A/C Description: Consolidated 8036 Key Waters Sanctuary Cove QLD 4214	1,609	32,261		179		3,750	1,127			27,400			1,772
	579,750	138,478		59,055		10,824	9,235			105,169			652,055



**Member's Statement**  
**WE & RB SUPERANNUATION FUND**

**MR ROBERT BOSTON**  
**3 BURLEIGH ST**  
**BURLEIGH HEADS QLD 4220**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	29 October 1950	Total Benefits	\$381,448.83
Tax File Number	Provided	Comprising:	
Date Joined Fund	1 July 2000	- Preserved	
Service Period Start Date	1 July 2000	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$381,448.83
Member Mode	Accumulation/Pension	Including:	
Account Description		- Tax Free Component	\$154,214.40
Current Salary		- Taxable Component	\$227,234.43
Vested Amount	\$381,448.83		
Insured Death Benefit			
Total Death Benefit	\$381,448.83		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020			314,184.76	314,184.76
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions			58,000.00	58,000.00
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			31,503.71	31,503.71
Transfers in and transfers from reserves				
			89,503.71	89,503.71
			403,688.47	403,688.47
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			20,000.00	20,000.00
Contributions Tax				
Income Tax			(158.88)	(158.88)
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses			2,398.52	2,398.52
Transfers out and transfers to reserves				
			22,239.64	22,239.64
Member's Account Balance at 30/06/2021			381,448.83	381,448.83

Reference: BOSTF / 502

#### Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

#### Trustee's Disclaimer

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

Signed by all the trustees of the fund

Warren Boston  
Trustee

Robert Boston  
Trustee

Donna Boston  
Trustee

Robyn Boston  
Trustee

Statement Date:    /    /

**Member's Statement**  
**WE & RB SUPERANNUATION FUND**

**MRS DONNA BOSTON**  
**3 BURLEIGH ST**  
**BURLEIGH HEADS QLD 4220**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	23 June 1959	Total Benefits	\$248,736.63
Tax File Number	Provided	Comprising:	
Date Joined Fund	1 July 2000	- Preserved	\$19,735.25
Service Period Start Date	1 July 2000	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$229,001.38
Member Mode	Accumulation/Pension	Including:	
Account Description		- Tax Free Component	\$176,891.47
Current Salary		- Taxable Component	\$71,845.16
Vested Amount	\$248,736.63		
Insured Death Benefit			
Total Death Benefit	\$248,736.63		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020			220,551.55	220,551.55
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions	23,217.00			23,217.00
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	0.67		26,594.09	26,594.76
Transfers in and transfers from reserves				
	23,217.67		26,594.09	49,811.76
	23,217.67		247,145.64	270,363.31
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			12,500.00	12,500.00
Contributions Tax	3,482.55			3,482.55
Income Tax	(0.13)			(0.13)
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses			5,644.26	5,644.26
Transfers out and transfers to reserves				
	3,482.42		18,144.26	21,626.68
Member's Account Balance at 30/06/2021	19,735.25		229,001.38	248,736.63

Reference: BOSTF / 503

#### Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

#### Trustee's Disclaimer

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Signed by all the trustees of the fund

Warren Boston  
Trustee

Robert Boston  
Trustee

Donna Boston  
Trustee

Robyn Boston  
Trustee

Statement Date:    /    /

**Member's Statement**  
**WE & RB SUPERANNUATION FUND**

**MRS ROBYN BOSTON**  
**8036 KEY WATERS**  
**SANCTUARY COVE QLD 4214**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	10 February 1960	Total Benefits	\$20,097.94
Tax File Number	Provided	Comprising:	
Date Joined Fund	1 July 2000	- Preserved	\$25,297.70
Service Period Start Date	1 July 2000	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$(5,199.76)
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	
Current Salary		- Taxable Component	\$20,097.94
Vested Amount	\$20,097.94		
Insured Death Benefit			
Total Death Benefit	\$20,097.94	Tax Free Proportion	0.00%
Disability Benefit		Taxable Proportion	100.00%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020			43,404.04	43,404.04
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions	25,000.00			25,000.00
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	297.70		479.95	777.65
Transfers in and transfers from reserves				
	25,297.70		479.95	25,777.65
	25,297.70		43,883.99	69,181.69
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			45,268.99	45,268.99
Contributions Tax			3,750.01	3,750.01
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses			64.75	64.75
Transfers out and transfers to reserves				
			49,083.75	49,083.75
Member's Account Balance at 30/06/2021	25,297.70		(5,199.76)	20,097.94

Reference: BOSTF / 504

#### Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

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Signed by all the trustees of the fund

Warren Boston  
Trustee

Robert Boston  
Trustee

Donna Boston  
Trustee

Robyn Boston  
Trustee

Statement Date:    /    /

**Member's Statement**  
**WE & RB SUPERANNUATION FUND**

**MR WARREN BOSTON**  
**8036 KEY WATERS**  
**SANCTUARY COVE QLD 4214**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2021 and for the reporting period 1 July 2020 to 30 June 2021.

Your Details		Your Balance	
Date of Birth	7 August 1949	Total Benefits	\$1,772.04
Tax File Number	Provided	Comprising:	
Date Joined Fund	1 July 2000	- Preserved	
Service Period Start Date	1 July 2000	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$1,772.04
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$8,656.70
Current Salary		- Taxable Component*	\$(6,884.66)
Vested Amount	\$1,772.04		
Insured Death Benefit			
Total Death Benefit	\$1,772.04		
Disability Benefit			
Nominated Beneficiaries	Robyn Boston		

\*Your withdrawal benefit would include a Tax Free Component of \$1,772.04 and a Taxable Component of \$0

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2020			1,609.32	1,609.32
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions			25,000.00	25,000.00
Non-Concessional Contributions			7,260.93	7,260.93
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			179.17	179.17
Transfers in and transfers from reserves				
			32,440.10	32,440.10
			34,049.42	34,049.42
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			27,400.30	27,400.30
Contributions Tax			3,750.00	3,750.00
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses			1,127.08	1,127.08
Transfers out and transfers to reserves				
			32,277.38	32,277.38
Member's Account Balance at 30/06/2021			1,772.04	1,772.04

Reference: BOSTF / 506

#### Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

#### Trustee's Disclaimer

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Signed by all the trustees of the fund

Warren Boston  
Trustee

Robert Boston  
Trustee

Donna Boston  
Trustee

Robyn Boston  
Trustee

Statement Date:    /    /



**WE & RB SUPERANNUATION FUND**  
**STATEMENT OF TAXABLE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	2021
	\$
Benefits Accrued as a Result of Operations before Income Tax	83,129.00
<b>Less:</b>	
Increase in Market Value of Investments	(33,075.00)
Member/Personal Contributions - Non Concessional (Undeducted)	(58,000.00)
Member/Personal Contributions - Non Concessional (Undeducted)	(7,261.00)
Distributed Capital Gains	(3,076.00)
Non Taxable Distributions Received	(316.00)
Exempt Pension Income	(29,007.00)
	<hr/> (130,735.00)
	<hr/> (47,606.00)
<b>Add:</b>	
Pensions Paid - Unrestricted Non Preserved - Tax Free	11,720.00
Pensions Paid - Preserved - Taxable	29,034.00
Pensions Paid - Unrestricted Non Preserved - Taxable	64,416.00
Accounting Capital Losses	6,421.00
Pension Member Non Deductible Expenses	8,172.00
	<hr/> 119,763.00
	<hr/>
<b>Taxable Income</b>	<b>72,157.00</b>
	<hr/>
<b>Tax Payable on Taxable Income</b>	<b>10,823.55</b>
<b>Less:</b>	
Imputed Credits	416.04
Foreign Credits	34.36
Instalments Paid	5,066.00
	<hr/> 5,516.40
	<hr/>
<b>Income Tax Payable/(Refund)</b>	<b>5,307.15</b>
<b>Add:</b>	
Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>5,566.15</b>
	<hr/>

PRESENT:	Warren Boston Robert Boston Donna Boston Robyn Boston
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>
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 acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.
ALLOCATION OF INCOME:	It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
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 SA 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TRUSTEE STATUS:	Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by 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.

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 –

.....  
Warren Boston  
Chairperson

**WE & RB SUPERANNUATION FUND**  
**SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS**  
**FOR THE REPORTING PERIOD ENDED 30 JUNE 2021**

Details	No of Units
<b>Purchases of Fund Assets</b>	
<u>Shares in Listed Companies (Overseas)</u>	
Quantum Capital Inc - RB	16,956
Quantum Capital Inc - WEB	16,956
<b>Sales of Fund Assets</b>	
<u>Managed Investments (Australian)</u>	
Vanguard Property Securities Index	10,094
Zurich Inv'Ts Aust Prop Secs Fund	7,881
AMP Capital Wholesale Australian Property Fund	8,001
<u>Shares in Listed Companies (Australian)</u>	
Respiri Limited - RBB	148,780

WE & RB SUPERANNUATION FUND  
TRUSTEES DECLARATION

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The trustees 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 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 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 trustees declare that:

- in accordance with s 120 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 s 50 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:

Warren Boston  
Trustee

Robert Boston  
Trustee

Donna Boston  
Trustee

Robyn Boston  
Trustee

DATED:    /    /

WE & RB SUPERANNUATION FUND  
COMPILATION REPORT TO THE MEMBER(S) OF WE & RB SUPERANNUATION FUND

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We have compiled the accompanying special purpose financial statements of WE & RB Superannuation Fund, which comprise the balance sheet as at 30 June 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(s)*

The Trustee (s) of the WE & RB Superannuation Fund 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 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 QLD 4214

Dated:     /     /