



SUPERFUND - CLIENT ACCOUNTING CHECKLIST

Client Name: Helmer Superannuation Fund
 Client Code: BENG00 Period Ended: 30 June 2020
 Partner/Manager: MH / SA Accountant: Eddy Lee
DUE DATE: _____

GENERAL INDEX	WP Ref	N/A	Completed	Reviewed
Points Carried Forward	1	✓		
Check Engagement Letter for Quote \$	2	✓		
Financial Statements	3		✓	✓
Depreciation Schedule	4	✓		✓
Income Tax Return	5		✓	✓
Members Annual Statements	6		✓	
Client Management Letter	7	✓		
Section 290-170 Notices	8	✓		
Investment Strategy	9	✓		
Minutes	10		✓	✓
Trial Balance	11		✓	✓
Review Notes	12	✓		
Query Sheet	13	✓		
Bank Reconciliations	14		✓	✓
Trust Tax Statements	15	✓		
Dividend Statements	16	✓		
Capital Gains Tax Reports - BGL	17		✓	✓
End of Period Closing Figures - Cash on Hand, Debtors and Creditors	18	✓		
GST - Complete Worksheet - Note Variances	19	✓		
Other Source Documents	20	✓		
Tax Reconciliation	21		✓	✓
General Ledger	22		✓	✓
Create Entries Report	23		✓	✓
Tax Agent Portal Reports	24		✓	✓
Market Value of Investments	25	✓		
Actuarial Certificate	26	✓		
Pension Documents	27		✓	✓
Benefit Rollover Statement	28		✓	✓
Rental Property Summary	29	✓		
LRBA Documentation	30	✓		
Super Contribution Breakdown Report	31	✓		

ADMIN - To Do:

Scan workpapers	✓	Print letter	✓	
PDF copy to file	✓	Client Records?	N	(please circle which)
Payment Slip?	✓	Email / Post	E	(please circle which)

Completed By: <u>Eddy Lee</u>	Date: <u>17/11/2020</u>
Reviewed By: <u>Stuart Arthur</u>	Date: <u>18/11/2020</u>

REVIEWED

By Stuart Arthur at 3:12 pm, Nov 18, 2020

Financial statements and reports for the year ended
30 June 2021

Helmer Superannuation Fund

Helmer Superannuation Fund

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Statement of Financial Position

Detailed Statement of Financial Position

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Detailed Operating Statement

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Trustees Declaration

Investment Summary with Market Movement

Helmer Superannuation Fund

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Managed Investments (Australian)	2	0.00	119,677.11
Total Investments		<u>0.00</u>	<u>119,677.11</u>
Other Assets			
CBA Direct Investment A/C -11122681		0.00	27,372.70
Macquarie Vision Cash A/C - 118386846		0.00	29,079.21
CBA CDIA - 21524967		0.00	126,198.46
CommSec Brokerage -811955		0.00	25,980.72
Income Tax Refundable		0.00	1,757.25
Total Other Assets		<u>0.00</u>	<u>210,388.34</u>
Total Assets		<u>0.00</u>	<u>330,065.45</u>
Net assets available to pay benefits		<u>0.00</u>	<u>330,065.45</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	3, 4		
Bengston, Helen - Pension (ABP , Non-Reversionary)		0.00	330,065.45
Total Liability for accrued benefits allocated to members' accounts		<u>0.00</u>	<u>330,065.45</u>

Helmer Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Managed Investments (Australian)	2		
The Zurich External Trustee Superannuation Bond Certificate		0.00	119,677.11
Total Investments		<u>0.00</u>	<u>119,677.11</u>
Other Assets			
Bank Accounts			
CBA CDIA - 21524967		0.00	126,198.46
CBA Direct Investment A/C -11122681		0.00	27,372.70
CommSec Brokerage -811955		0.00	25,980.72
Macquarie Vision Cash A/C - 118386846		0.00	29,079.21
Income Tax Refundable		0.00	1,757.25
Total Other Assets		<u>0.00</u>	<u>210,388.34</u>
Total Assets		<u>0.00</u>	<u>330,065.45</u>
Net assets available to pay benefits		<u>0.00</u>	<u>330,065.45</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts			
	3, 4		
Bengston, Helen - Pension (ABP , Non		0.00	330,065.45
Total Liability for accrued benefits allocated to members' accounts		<u>0.00</u>	<u>330,065.45</u>

Helmer Superannuation Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions		0.00	801.50
Dividends Received		0.00	3,897.85
Interest Received		189.95	2,016.40
Investment Gains			
Changes in Market Values	6	2,715.57	59,213.00
Total Income		<u>2,905.52</u>	<u>65,928.75</u>
Expenses			
Accountancy Fees		2,038.25	3,333.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		660.00	385.00
ASIC Fees		0.00	54.00
Bank Charges		41.95	43.37
Foreign Currency Gain/ Loss - Realised		1,025.32	0.00
Foreign Currency Gain/Loss - Unrealised		0.00	40.96
Member Payments			
Pensions Paid		3,830.00	75,564.89
Total Expenses		<u>7,854.52</u>	<u>79,680.22</u>
Benefits accrued as a result of operations before income tax			
		<u>(4,949.00)</u>	<u>(13,751.47)</u>
Income Tax Expense	7	0.00	(1,757.25)
Benefits accrued as a result of operations		<u>(4,949.00)</u>	<u>(11,994.22)</u>

Helmer Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Investment Income		
Trust Distributions		
APA Group	0.00	333.50
Sydney Airport	0.00	468.00
	<u>0.00</u>	<u>801.50</u>
Dividends Received		
Austal Limited	0.00	141.00
Clover Corporation Limited	0.00	122.50
Codan Limited	0.00	375.00
Collins Foods Limited	0.00	231.00
Fortescue Metals Group Ltd	0.00	1,672.00
James Hardie Industries Plc	0.00	76.35
NVIDIA Corp Com	0.00	38.97
Orica Limited	0.00	117.00
People Infrastructure Ltd	0.00	405.00
PPK Group Limited	0.00	50.00
Ramelius Resources Limited	0.00	170.00
Resmed Inc CDIs 10:1	0.00	179.03
Rhipe Ltd	0.00	200.00
Western Areas Limited	0.00	120.00
	<u>0.00</u>	<u>3,897.85</u>
Interest Received		
BOQ Term Deposit 22842813 (Matured 03/10/2019)	0.00	1,142.07
CBA CDIA - 21524967	154.62	604.52
CBA Direct Investment A/C -11122681	0.00	71.34
CommSec Brokerage -811955	23.85	38.78
Macquarie Vision Cash A/C - 118386846	11.48	159.69
	<u>189.95</u>	<u>2,016.40</u>
Investment Gains		
Realised Movements in Market Value		
Managed Investments (Australian)		
The Zurich External Trustee Superannuation Bond Certificate	72,392.68	0.00
	<u>72,392.68</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
5g Networks Limited	0.00	1,930.10
Advance Nanotek Limited	0.00	4,220.20
Alcidion Group Limited	0.00	(519.80)
Alkane Resources Limited	0.00	40.10
Alliance Aviation Services Limited	0.00	(2,819.90)
Argo Global Listed Infrastructure Limited	0.00	(619.90)
Audinate Group Limited	0.00	18,269.75
Ausnet Services Limited	0.00	(1,009.90)
Austal Limited	0.00	(59.90)
Avita Therapeutics, Inc.	0.00	840.10
Beach Energy Limited	0.00	660.10
Catapult Group International Ltd	0.00	1,840.10
Cedar Woods Properties Limited	0.00	(359.90)
Cleanaway Waste Management Limited	0.00	(2,459.90)
Clinuvel Pharmaceuticals Limited	0.00	(1,632.08)
Clover Corporation Limited	0.00	1,200.10
Codan Limited	0.00	13,731.05

Helmer Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Collins Foods Limited	0.00	2,250.10
Compumedics Limited	0.00	905.78
Credit Corp Group Limited	0.00	864.10
Cynata Therapeutics Limited	0.00	(2,054.12)
Dubber Corporation Limited	0.00	9,734.77
EML Payments Limited	0.00	14,554.37
Firstwave Cloud Technology Limited	0.00	(2,309.90)
Fleetwood Corporation Limited	0.00	(2,269.90)
Fortescue Metals Group Ltd	0.00	12,603.05
Gold Road Resources Limited	0.00	3,720.10
Icar Asia Limited	0.00	(384.90)
IGO Limited	0.00	2,928.10
Image Resources NI	0.00	6,240.10
Isignthis Ltd	0.00	25,667.60
James Hardie Industries Plc	0.00	(4,596.90)
Jumbo Interactive Limited	0.00	(1,604.90)
Kleos Space S.a	0.00	(1,859.90)
Mcperson's Limited	0.00	(2,649.90)
Nanosonics Limited	0.00	(2,507.90)
Orthocell Limited	0.00	(659.90)
Painchek Ltd	0.00	13,730.72
People Infrastructure Ltd	0.00	8,154.93
Polynovo Limited	0.00	26,225.20
PPK Group Limited	0.00	1,738.20
Pro Medicus Limited	0.00	6,527.60
Ramelius Resources Limited	0.00	(1,589.90)
Resapp Health Limited	0.00	(2,059.90)
Resmed Inc CDIs 10:1	0.00	5,399.09
Rhipe Ltd	0.00	8,188.13
Smartgroup Corporation Ltd	0.00	(1,304.90)
Spirit Telecom Limited	0.00	(705.90)
Western Areas Limited	0.00	300.10
	<u>0.00</u>	<u>156,423.54</u>
Shares in Listed Companies (Overseas)		
NVIDIA Corp Com	0.00	8,947.30
	<u>0.00</u>	<u>8,947.30</u>
Units in Listed Unit Trusts (Australian)		
APA Group	0.00	1,612.10
Sydney Airport	0.00	(635.90)
	<u>0.00</u>	<u>976.20</u>
Unrealised Movements in Market Value		
Managed Investments (Australian)		
The Zurich External Trustee Superannuation Bond Certificate	(69,677.11)	3,643.98
	<u>(69,677.11)</u>	<u>3,643.98</u>
Shares in Listed Companies (Australian)		
5g Networks Limited	0.00	(6,235.05)
Advance Nanotek Limited	0.00	(13,794.05)
Alcidion Group Limited	0.00	779.95
Audinate Group Limited	0.00	(22,177.05)
Clinuvel Pharmaceuticals Limited	0.00	(1,137.87)
Dubber Corporation Limited	0.00	(13,200.05)
EML Payments Limited	0.00	(2,895.05)
Gold Road Resources Limited	0.00	(1,860.05)

Helmer Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Image Resources NI	0.00	(2,670.05)
Isignthis Ltd	0.00	(13,110.03)
Kleos Space S.a	0.00	929.95
Nanosonics Limited	0.00	505.95
Painchek Ltd	0.00	(3,995.05)
People Infrastructure Ltd	0.00	(10,887.77)
Polynovo Limited	0.00	(13,095.06)
PPK Group Limited	0.00	913.95
Pro Medicus Limited	0.00	(3,395.55)
Rhipe Ltd	0.00	(10,220.05)
	<u>0.00</u>	<u>(115,542.93)</u>
Shares in Listed Companies (Overseas)		
NVIDIA Corp Com	0.00	5,244.99
	<u>0.00</u>	<u>5,244.99</u>
Units in Listed Unit Trusts (Australian)		
APA Group	0.00	(1,110.05)
Sydney Airport	0.00	629.95
	<u>0.00</u>	<u>(480.10)</u>
Other Investment Gains/Losses	0.00	0.02
Changes in Market Values	<u>2,715.57</u>	<u>59,213.00</u>
Total Income	<u>2,905.52</u>	<u>65,928.75</u>
Expenses		
Accountancy Fees	2,038.25	3,333.00
ASIC Fees	0.00	54.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	660.00	385.00
Bank Charges	41.95	43.37
Foreign Currency Gain/ Loss - Realised	1,025.32	0.00
Foreign Currency Gain/Loss - Unrealised	0.00	40.96
	<u>4,024.52</u>	<u>4,115.33</u>
Member Payments		
Pensions Paid		
Bengston, Helen - Pension (ABP , Non-Reversionary)	30.00	55,144.89
Bengston, Helen - Pension (Account Based Pension 2)	3,800.00	0.00
Bengston, Mervyn - Pension (ABP , Non-Reversionary)	0.00	20,420.00
	<u>3,830.00</u>	<u>75,564.89</u>
Total Expenses	<u>7,854.52</u>	<u>79,680.22</u>
Benefits accrued as a result of operations before income tax	<u>(4,949.00)</u>	<u>(13,751.47)</u>
Income Tax Expense		
Income Tax Expense	0.00	(1,757.25)
Total Income Tax	<u>0.00</u>	<u>(1,757.25)</u>
Benefits accrued as a result of operations	<u>(4,949.00)</u>	<u>(11,994.22)</u>

Helmer Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Helmer Superannuation Fund

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. Income Tax

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

Current 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.

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 tax asset can be utilised.

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.

Helmer 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.

Note 2: Managed Investments (Australian)

	2021 \$	2020 \$
The Zurich External Trustee Superannuation Bond Certificate	0.00	119,677.11
	<hr/> 0.00	<hr/> 119,677.11

Note 3: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	330,065.45	775,453.76
Benefits accrued as a result of operations	(4,949.00)	(11,994.22)
Current year member movements	(325,116.45)	(433,394.09)
Liability for accrued benefits at end of year	<hr/> 0.00	<hr/> 330,065.45

Note 4: Vested Benefits

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

	2021 \$	2020 \$
Vested Benefits	<hr/> 0.00	<hr/> 330,065.45

Note 5: Guaranteed Benefits

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

Note 6: Changes in Market Values

Unrealised Movements in Market Value

	2021 \$	2020 \$
Managed Investments (Australian)		
The Zurich External Trustee Superannuation Bond Certificate	(69,677.11)	3,643.98
	<hr/> (69,677.11)	<hr/> 3,643.98

Shares in Listed Companies (Australian)

Helmer Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

5g Networks Limited	0.00	(6,235.05)
Advance Nanotek Limited	0.00	(13,794.05)
Alcidion Group Limited	0.00	779.95
Audinate Group Limited	0.00	(22,177.05)
Clinuvel Pharmaceuticals Limited	0.00	(1,137.87)
Dubber Corporation Limited	0.00	(13,200.05)
EML Payments Limited	0.00	(2,895.05)
Gold Road Resources Limited	0.00	(1,860.05)
Image Resources NI	0.00	(2,670.05)
Isignthis Ltd	0.00	(13,110.03)
Kleos Space S.a	0.00	929.95
Nanosonics Limited	0.00	505.95
PPK Group Limited	0.00	913.95
Painchek Ltd	0.00	(3,995.05)
People Infrastructure Ltd	0.00	(10,887.77)
Polynovo Limited	0.00	(13,095.06)
Pro Medicus Limited	0.00	(3,395.55)
Rhipe Ltd	0.00	(10,220.05)
	0.00	(115,542.93)
Shares in Listed Companies (Overseas)		
NVIDIA Corp Com	0.00	5,244.99
	0.00	5,244.99
Units in Listed Unit Trusts (Australian)		
APA Group	0.00	(1,110.05)
Sydney Airport	0.00	629.95
	0.00	(480.10)
Total Unrealised Movement	(69,677.11)	(107,134.06)
Realised Movements in Market Value		
	2021	2020
	\$	\$
Managed Investments (Australian)		
The Zurich External Trustee Superannuation Bond Certificate	72,392.68	0.00

Helmer Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

	72,392.68	0.00
Shares in Listed Companies (Australian)		
5g Networks Limited	0.00	1,930.10
Advance Nanotek Limited	0.00	4,220.20
Alcidion Group Limited	0.00	(519.80)
Alkane Resources Limited	0.00	40.10
Alliance Aviation Services Limited	0.00	(2,819.90)
Argo Global Listed Infrastructure Limited	0.00	(619.90)
Audinate Group Limited	0.00	18,269.75
Ausnet Services Limited	0.00	(1,009.90)
Austal Limited	0.00	(59.90)
Avita Therapeutics, Inc.	0.00	840.10
Beach Energy Limited	0.00	660.10
Catapult Group International Ltd	0.00	1,840.10
Cedar Woods Properties Limited	0.00	(359.90)
Cleanaway Waste Management Limited	0.00	(2,459.90)
Clinuvel Pharmaceuticals Limited	0.00	(1,632.08)
Clover Corporation Limited	0.00	1,200.10
Codan Limited	0.00	13,731.05
Collins Foods Limited	0.00	2,250.10
Compumedics Limited	0.00	905.78
Credit Corp Group Limited	0.00	864.10
Cynata Therapeutics Limited	0.00	(2,054.12)
Dubber Corporation Limited	0.00	9,734.77
EML Payments Limited	0.00	14,554.37
Firstwave Cloud Technology Limited	0.00	(2,309.90)
Fleetwood Corporation Limited	0.00	(2,269.90)
Fortescue Metals Group Ltd	0.00	12,603.05
Gold Road Resources Limited	0.00	3,720.10
IGO Limited	0.00	2,928.10
Icar Asia Limited	0.00	(384.90)
Image Resources NI	0.00	6,240.10

Helmer Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Isignthis Ltd	0.00	25,667.60
James Hardie Industries Plc	0.00	(4,596.90)
Jumbo Interactive Limited	0.00	(1,604.90)
Kleos Space S.a	0.00	(1,859.90)
Mcperson's Limited	0.00	(2,649.90)
Nanosonics Limited	0.00	(2,507.90)
Orthocell Limited	0.00	(659.90)
PPK Group Limited	0.00	1,738.20
Painchek Ltd	0.00	13,730.72
People Infrastructure Ltd	0.00	8,154.93
Polynovo Limited	0.00	26,225.20
Pro Medicus Limited	0.00	6,527.60
Ramelius Resources Limited	0.00	(1,589.90)
Resapp Health Limited	0.00	(2,059.90)
Resmed Inc CDIs 10:1	0.00	5,399.09
Rhipe Ltd	0.00	8,188.13
Smartgroup Corporation Ltd	0.00	(1,304.90)
Spirit Telecom Limited	0.00	(705.90)
Western Areas Limited	0.00	300.10
	0.00	156,423.54
Shares in Listed Companies (Overseas)		
NVIDIA Corp Com	0.00	8,947.30
	0.00	8,947.30
Units in Listed Unit Trusts (Australian)		
APA Group	0.00	1,612.10
Sydney Airport	0.00	(635.90)
	0.00	976.20
Total Realised Movement	72,392.68	166,347.04
Changes in Market Values	2,715.57	59,212.98

Note 7: Income Tax Expense

	2021	2020
The components of tax expense comprise	\$	\$

Helmer Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Current Tax	0.00	(1,757.25)
Income Tax Expense	0.00	(1,757.25)

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%	(742.35)	(2,062.72)
--	----------	------------

Less:

Tax effect of:

Exempt Pension Income	28.35	1,229.85
Realised Accounting Capital Gains	10,858.90	24,952.06
Accounting Trust Distributions	0.00	120.23

Add:

Tax effect of:

Decrease in MV of Investments	10,451.57	16,070.11
SMSF Non-Deductible Expenses	603.60	617.25
Pension Payments	574.50	11,334.73
Franking Credits	0.00	225.49
TFN Credits	0.00	15.45
Credit for Tax Withheld - Foreign resident	0.00	1.03
Taxable Trust Distributions	0.00	101.21
Rounding	(0.07)	(0.41)

Less credits:

Franking Credits	0.00	1,503.25
TFN Credits	0.00	254.00

Current Tax or Refund	0.00	(1,757.25)
-----------------------	------	------------

Helmer Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	(4,949.00)
Less	
Exempt current pension income	189.00
Realised Accounting Capital Gains	72,392.68
	<u>72,581.68</u>
Add	
Decrease in MV of investments	69,677.11
SMSF non deductible expenses	4,024.00
Pension Payments	3,830.00
	<u>77,531.11</u>
SMSF Annual Return Rounding	(0.43)
	<u>0.00</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
CURRENT TAX OR REFUND	<u>0.00</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for Wound up Funds	(259.00)
	<u>0.00</u>
AMOUNT DUE OR REFUNDABLE	<u>0.00</u>

Helmer Superannuation Fund
Kalena Smsf Pty Ltd ACN: 624916169
Trustees Declaration

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) Act 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:

.....
Mervyn Bengston
Kalena Smsf Pty Ltd
Director

.....
Helen Bengston
Kalena Smsf Pty Ltd
Director

Dated this day of

Helmer Superannuation Fund

Investment Summary with Market Movement

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
Managed Investments (Australian)								
ZURICH	The Zurich External Trustee Superannuation Bond Certificate	0.00	4.349320	0.00	0.00	0.00	(69,677.11)	72,392.68
			0.00		0.00	0.00	(69,677.11)	72,392.68
Shares in Listed Companies (Australian)								
CLV.AX	Clover Corporation Limited	0.00	1.775000	0.00	0.00	0.01	(0.01)	0.00
ISX.AX	Isignthis Ltd	0.00	1.070000	0.00	0.00	0.01	(0.01)	0.00
PNV.AX	Polynovo Limited	0.00	2.960000	0.00	0.00	0.01	(0.01)	0.00
			0.00		0.03	(0.03)	0.00	0.00
			0.00		0.03	(0.03)	(69,677.11)	72,392.68

Self-managed superannuation fund annual return **2020**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2020* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2020* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S	M	I	T	H		S	T				
---	---	---	---	---	--	---	---	--	--	--	--
- Place in ALL applicable boxes.

- Postal address for annual returns:

Australian Taxation Office
GPO Box 9845
[insert the name and postcode
of your capital city]

For example;

Australian Taxation Office
GPO Box 9845
SYDNEY NSW 2001

Section A: Fund information

1 Tax file number (TFN)

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

- | | | |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2020 return? | A No | Yes |
| Is this the first required return for a newly registered SMSF? | B No | Yes |

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day / Month / YearWas Part A of the audit report qualified? **B** No YesWas Part B of the audit report qualified? **C** No YesIf Part B of the audit report was qualified,
have the reported issues been rectified? **D** No Yes**7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

A Fund's financial institution account details

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account. **▶** Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

C Electronic service address aliasProvide the electronic service address alias (ESA) issued by your SMSF messaging provider.
(For example, SMSFdataESAAlias). See instructions for more information.

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

9 Was the fund wound up during the income year?

- No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

- To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No **▶** Go to Section B: Income.

Yes **▶** Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** **▶** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

E Yes **▶** Go to Section B: Income.

No **▶** Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

- If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

Section B: Income

Do not complete this section if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2020*.

Have you applied an exemption or rollover?

M No Yes

Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income		Loss
D1 \$	Net foreign income	D \$

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus [#]No-TFN-quoted contributions

R3 \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$

Assessable contributions
R \$
(**R1** plus **R2**
plus **R3** less **R6**)

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

*Assessable income due to changed tax status of fund **T** \$

Net non-arm's length income
U \$
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**)

#This is a mandatory label.

*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

GROSS INCOME **W** \$
(Sum of labels **A** to **U**)

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME **V** \$
(**W** less **Y**)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$		A2 \$
Interest expenses overseas	B1 \$		B2 \$
Capital works expenditure	D1 \$		D2 \$
Decline in value of depreciating assets	E1 \$		E2 \$
Insurance premiums – members	F1 \$		F2 \$
SMSF auditor fee	H1 \$		H2 \$
Investment expenses	I1 \$		I2 \$
Management and administration expenses	J1 \$		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	Code	L2 \$
Tax losses deducted	M1 \$		

TOTAL DEDUCTIONS
N \$
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS Loss
O \$
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$
 (**N plus Y**)

#This is a mandatory label.



Section D: Income tax calculation statement

#Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2020* on how to complete the calculation statement.

#Taxable income	A \$	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	<i>(an amount must be included even if it is zero)</i>

Gross tax **B \$**

(T1 plus J)

Foreign income tax offset	
C1 \$	
Rebates and tax offsets	Non-refundable non-carry forward tax offsets
C2 \$	C \$
	<i>(C1 plus C2)</i>

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	
D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year	Non-refundable carry forward tax offsets
D2 \$	D \$
Early stage investor tax offset	<i>(D1 plus D2 plus D3 plus D4)</i>
D3 \$	
Early stage investor tax offset carried forward from previous year	SUBTOTAL 2
D4 \$	T3 \$
	<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	
E1 \$	
No-TFN tax offset	
E2 \$	
National rental affordability scheme tax offset	Refundable tax offsets
E3 \$	E \$
Exploration credit tax offset	<i>(E1 plus E2 plus E3 plus E4)</i>
E4 \$	

#TAX PAYABLE **T5 \$**

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Credit for interest on early payments – amount of interest	
H1 \$	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
H2 \$	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
H3 \$	
Credit for TFN amounts withheld from payments from closely held trusts	
H5 \$	
Credit for interest on no-TFN tax offset	
H6 \$	
Credit for foreign resident capital gains withholding amounts	
H8 \$	
	Eligible credits
	H \$
	(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
--	-------------	---

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$



AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#This is a mandatory label.

Section E: Losses

14 Losses

! If total loss is greater than \$100,000, complete and attach a Losses schedule 2020.

Tax losses carried forward to later income years **U \$**
 Net capital losses carried forward to later income years **V \$**

Section G: Supplementary member information

MEMBER 5

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year

If deceased, date of death

Day / Month / Year

Contributions

OPENING ACCOUNT BALANCE \$

I Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date Day / Month / Year

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

TOTAL CONTRIBUTIONS N \$

(Sum of labels **A** to **M**)

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

S1 \$

Retirement phase account balance - Non CDBIS

S2 \$

Retirement phase account balance - CDBIS

S3 \$

TRIS Count

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

CLOSING ACCOUNT BALANCE S \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

15b Australian direct investments

Cash and term deposits **E** \$

Limited recourse borrowing arrangements

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Property count

J7

Debt securities **F** \$

Loans **G** \$

Listed shares **H** \$

Unlisted shares **I** \$

Limited recourse
borrowing arrangements **J** \$

Non-residential
real property **K** \$

Residential
real property **L** \$

Collectables and
personal use assets **M** \$

Other assets **O** \$

15c Other investments

Crypto-Currency **N** \$

15d Overseas direct investments

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$
(Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes **B** \$

15f Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements

V1 \$

Permissible temporary borrowings

V2 \$

Other borrowings

V3 \$Borrowings **V \$**

Total member closing account balances (total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W \$**

Reserve accounts **X \$**Other liabilities **Y \$****TOTAL LIABILITIES Z \$****Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**Total TOFA gains **H \$**Total TOFA losses **I \$****Section J: Other information****Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2019-20 income year, write **2020**). **A**


If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2020*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2020* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2020*. **D**

Section K: Declarations

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

The ATO is authorised by the **Taxation Administration Act 1953** to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to ato.gov.au/privacy

TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2020 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Helmer Superannuation Fund
Members Statement

Helen Bengston
 39 Rothesay Street
 Kenmore, Queensland, 4069, Australia

Your Details

Date of Birth :	21/02/1942	Nominated Beneficiaries	N/A
Age:	79	Vested Benefits	
Tax File Number:	Provided	Total Death Benefit	0.00
Date Joined Fund:	01/07/2010	Current Salary	0.00
Service Period Start Date:	24/05/2000	Previous Salary	0.00
Date Left Fund:		Disability Benefit	0.00
Member Code:	BENHEL00001P		
Account Start Date	01/07/2010		
Account Phase:	Retirement Phase		
Account Description:	ABP , Non-Reversionary		

Your Balance

Total Benefits

Preservation Components

Preserved

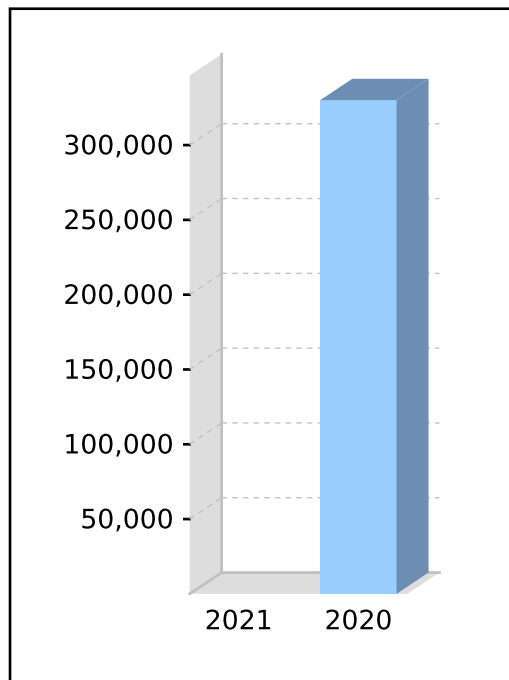
Unrestricted Non Preserved (46,314.58)

Restricted Non Preserved

Tax Components

Tax Free (62.45%) (25,353.56)

Taxable (20,961.02)



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	330,065.45	321,639.67
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		63,570.67
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	30.00	55,144.89
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out	(30.00)	
Superannuation Surcharge Tax		
Internal Transfer Out	330,065.45	
Closing balance at 30/06/2021	0.00	330,065.45

Members Statement

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

Mervyn Bengston
Director

Helen Bengston
Director

Helmer Superannuation Fund
Members Statement

Helen Bengston
 39 Rothesay Street
 Kenmore, Queensland, 4069, Australia

Your Details

Date of Birth : 21/02/1942
 Age: 79
 Tax File Number: Provided
 Date Joined Fund: 01/07/2010
 Service Period Start Date:
 Date Left Fund: 01/07/2020
 Member Code: BENHEL00010A
 Account Start Date 01/07/2020
 Account Phase: Accumulation Phase
 Account Description: Accumulation

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

Your Balance

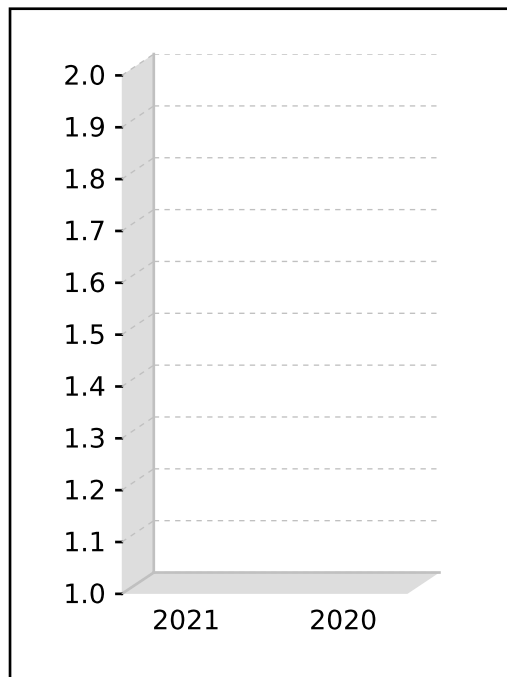
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In	330,065.45	
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	330,065.45	
Closing balance at 30/06/2021	0.00	0.00

Members Statement

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

Mervyn Bengston
Director

Helen Bengston
Director

Helmer Superannuation Fund
Members Statement

Helen Bengston
 39 Rothesay Street
 Kenmore, Queensland, 4069, Australia

Your Details

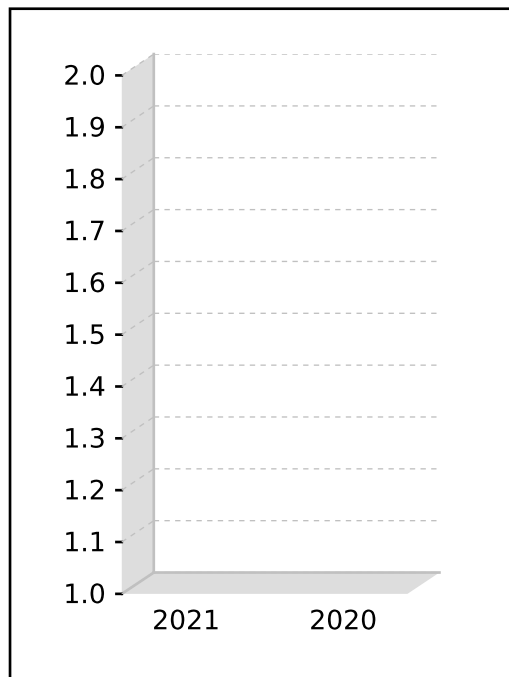
Date of Birth : 21/02/1942
 Age: 79
 Tax File Number: Provided
 Date Joined Fund: 01/07/2010
 Service Period Start Date: 24/05/2000
 Date Left Fund:
 Member Code: BENHEL00011P
 Account Start Date: 01/07/2020
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 2

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

Your Balance

Total Benefits

Preservation Components
 Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved
Tax Components
 Tax Free (61.37%)
 Taxable



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(1,119.00)	
Internal Transfer In	330,065.45	
<u>Decreases to Member account during the period</u>		
Pensions Paid	3,800.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out	325,146.45	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	0.00	0.00

Members Statement

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

Mervyn Bengston
Director

Helen Bengston
Director

Minutes of a meeting of the Director(s)

held on / / at 39 Rothesay Street, Kenmore, Queensland 4069

PRESENT:	Mervyn Bengston and Helen Bengston
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
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>Tony Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Mark G W Herron</p> <p>act as tax agents 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 s 120 of the SISA.
CONTRIBUTIONS RECEIVED:	It was resolved that the contributions during the year be allocated to members

Helmer Superannuation Fund

Minutes of a meeting of the Director(s)

held on / / at 39 Rothesay Street, Kenmore, Queensland 4069

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 –

.....

Helen Bengston

Chairperson

Helmer Superannuation Fund

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(333.50)	23800/APA.AX	APA Group			
(468.00)	23800/SYD.AX	Sydney Airport			
	23900	Dividends Received			
(141.00)	23900/ASB.AX	Austal Limited			
(375.00)	23900/CDA.AX	Codan Limited			
(231.00)	23900/CKF.AX	Collins Foods Limited			
(122.50)	23900/CLV.AX	Clover Corporation Limited			
(1,672.00)	23900/FMG.AX	Fortescue Metals Group Ltd			
(76.35)	23900/JHX.AX	James Hardie Industries Plc			
(38.97)	23900/NVDA.NDQ	NVIDIA Corp Com			
(117.00)	23900/ORI.AX	Orica Limited			
(405.00)	23900/PPE.AX	People Infrastructure Ltd			
(50.00)	23900/PPK.AX	PPK Group Limited			
(200.00)	23900/RHP.AX	Rhipe Ltd			
(179.03)	23900/RMD.AX	Resmed Inc CDIs 10:1			
(170.00)	23900/RMS.AX	Ramelius Resources Limited			
(120.00)	23900/WSA.AX	Western Areas Limited			
(59,213.00)	24700	Changes in Market Values of Investments			2,715.57
	25000	Interest Received			
(71.34)	25000/BA Direct Investmen2	CBA Direct Investment A/C -11122681			
(1,142.07)	25000/BQL22842813	BOQ Term Deposit 22842813 (Matured 03/10/2019)			
(604.52)	25000/CBA CDIA - 21524967	CBA CDIA - 21524967			154.62
(38.78)	25000/CommSec Brokerage -8	CommSec Brokerage -811955			23.85
(159.69)	25000/Macquarie Vision Cas	Macquarie Vision Cash A/C - 118386846			11.48
3,333.00	30100	Accountancy Fees		2,038.25	
259.00	30400	ATO Supervisory Levy		259.00	
385.00	30700	Auditor's Remuneration		660.00	
54.00	30800	ASIC Fees			

Helmer Superannuation Fund

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
43.37	31500	Bank Charges		41.95	
	35101	Foreign Currency Gain/ Loss - Realised		1,025.32	
40.96	35200	Foreign Currency Gain/Loss - Unrealised			
	41600	Pensions Paid			
55,144.89	41600/BENHEL00001P	(Pensions Paid) Bengston, Helen - Pension (ABP , Non-Reversionary)		30.00	
	41600/BENHEL00011P	(Pensions Paid) Bengston, Helen - Pension (Account Based Pension 2)		3,800.00	
20,420.00	41600/BENMER00001P	(Pensions Paid) Bengston, Mervyn - Pension (ABP , Non-Reversionary)			
(1,757.25)	48500	Income Tax Expense			
(11,994.22)	49000	Profit/Loss Allocation Account			4,949.00
	50010	Opening Balance			
(321,639.67)	50010/BENHEL00001P	(Opening Balance) Bengston, Helen - Pension (ABP , Non-Reversionary)			330,065.45
(453,814.09)	50010/BENMER00001P	(Opening Balance) Bengston, Mervyn - Pension (ABP , Non-Reversionary)			0.00
	53100	Share of Profit/(Loss)			
(63,570.67)	53100/BENHEL00001P	(Share of Profit/(Loss)) Bengston, Helen - Pension (ABP , Non-Reversionary)			0.00
	53100/BENHEL00011P	(Share of Profit/(Loss)) Bengston, Helen - Pension (Account Based Pension 2)		1,119.00	
	54160	Pensions Paid			
55,144.89	54160/BENHEL00001P	(Pensions Paid) Bengston, Helen - Pension (ABP , Non-Reversionary)		30.00	
	54160/BENHEL00011P	(Pensions Paid) Bengston, Helen - Pension (Account Based Pension 2)		3,800.00	
20,420.00	54160/BENMER00001P	(Pensions Paid) Bengston, Mervyn - Pension (ABP , Non-Reversionary)			0.00
	54500	Benefits Paid/Transfers Out			
	54500/BENHEL00001P	(Benefits Paid/Transfers Out) Bengston, Helen - Pension (ABP , Non-Reversionary)			30.00
	54500/BENHEL00011P	(Benefits Paid/Transfers Out) Bengston, Helen - Pension (Account Based Pension 2)		325,146.45	
433,394.09	54500/BENMER00001P	(Benefits Paid/Transfers Out) Bengston, Mervyn - Pension (ABP , Non-Reversionary)			0.00
	56100	Internal Transfers In			

Helmer Superannuation Fund

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	56100/BENHEL00010A	(Internal Transfers In) Bengston, Helen - Accumulation			330,065.45
	56100/BENHEL00011P	(Internal Transfers In) Bengston, Helen - Pension (Account Based Pension 2)			330,065.45
	57100	Internal Transfers Out			
	57100/BENHEL00001P	(Internal Transfers Out) Bengston, Helen - Pension (ABP , Non-Reversionary)		330,065.45	
	57100/BENHEL00010A	(Internal Transfers Out) Bengston, Helen - Accumulation		330,065.45	
	60400	Bank Accounts			
27,372.70	60400/BA Direct Investmen2	CBA Direct Investment A/C -11122681			0.00
126,198.46	60400/CBA CDIA - 21524967	CBA CDIA - 21524967			0.00
25,980.72	60400/CommSec Brokerage -8	CommSec Brokerage -811955			0.00
29,079.21	60400/Macquarie Vision Cas	Macquarie Vision Cash A/C - 118386846			0.00
	74700	Managed Investments (Australian)			
119,677.11	74700/ZURICH	The Zurich External Trustee Superannuation Bond Certificate	0.0000		0.00
1,757.25	85000	Income Tax Payable/Refundable			0.00
				998,080.87	998,080.87

Current Year Profit/(Loss): (4,949.00)



Bank Reconciliation - Super Fund

Client Name:	Helmer Superannuation Fund		
Client Code:	BENG00	Period Ended:	30 June 2020
Partner/Manager:	MH / SA	Accountant:	Eddy Lee

Bank:	CBA	Account No:	11122681
		BGL Code:	

AS AT

30/06/2020

Balance as per bank statement		\$0.00
add: Outstanding deposits	0.00	
	0.00	
	0.00	
		0.00
		0.00

less: Outstanding cheques

	Chq No	Code	Amount	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00 ✓

Reconciled Balance		\$0.00
---------------------------	--	--------



CDIA

06 7167 1112 2681

Available	Balance
\$0.00	\$0.00

Date	Transaction details	Amount	Total
22 Jul 2020	Transfer to CBA A/c NetBank HBengston	✓ - \$27,372.70	\$0.00 ✓
01 Apr 2020	Credit Interest	+ \$0.52	+ \$27,372.70
01 Mar 2020	Credit Interest	+ \$1.09	+ \$27,372.18
01 Feb 2020	Credit Interest	+ \$1.18	+ \$27,371.09
09 Jan 2020	Transfer to other Bank NetBank Inv 478 Bengston	- \$1,300.44	+ \$27,369.91
01 Jan 2020	Paper Statement Fee	- \$2.50	+ \$28,670.35
01 Jan 2020	Credit Interest	+ \$6.45	+ \$28,672.85
24 Dec 2019	Wvl Branch KENMORE	- \$70,000.00	+ \$28,666.40
12 Dec 2019	Chq Dep Branch KENMORE	+ \$2,683.32	+ \$98,666.40
02 Dec 2019	Transfer to other Bank NetBank HB Tax Invoice	- \$825.00	+ \$95,983.08
01 Dec 2019	Paper Statement Fee	- \$2.50	+ \$96,808.08
01 Dec 2019	Credit Interest	+ \$23.09	+ \$96,810.58
27 Nov 2019	Transfer to other Bank NetBank Dougy Bldg Inspec	- \$520.00	+ \$96,787.49
26 Nov 2019	Transfer to other Bank NetBank 17 Dougy Deposit	- \$1,000.00	+ \$97,307.49
23 Nov 2019	TELSTRA CORP LTD NetBank B PAY 23796 2000674296221 Telstra bill HB	- \$117.00	+ \$98,307.49
21 Nov 2019	Transfer to other Bank NetBank Herron Tax Invoice	- \$3,520.00	+ \$98,424.49
21 Nov 2019	Transfer to xx3479 NetBank HB Mcard	- \$2,435.07	+ \$101,944.49

There are no more transactions to display.



Bank Reconciliation - Super Fund

Client Name:	Helmer Superannuation Fund		
Client Code:	BENG00	Period Ended:	30 June 2020
Partner/Manager:	MH / SA	Accountant:	Eddy Lee

Bank: <u>Macquarie</u>	Account No: <u>118386846</u>
	BGL Code: _____

AS AT

30/06/2020

Balance as per bank statement		\$0.00
add: Outstanding deposits	0.00	
	0.00	
	0.00	
	0.00	0.00
		0.00

less: Outstanding cheques

	Chq No	Code	Amount	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00

Reconciled Balance		\$0.00
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Macquarie Cash Management Account

MACQUARIE BANK LIMITED
ABN 46 008 583 542 AFSL 237502

enquiries 1800 806 310
transact@macquarie.com
www.macquarie.com.au

GPO Box 2520
Sydney, NSW 2001



KALENA SMSF PTY LTD
17 DOUGY PLACE
BELLBOWRIE QLD 4070

1 Shelley Street
Sydney, NSW 2000

account balance **\$0.00** ✓
as at 31 Aug 20

account name KALENA SMSF PTY LTD ATF
THE HELMER SUPERANNUATION FUND
account no. 118386846

transaction	description	debits	credits	balance
30.06.20	OPENING BALANCE			29,079.21
02.07.20	Interest REBATE OF ADVISER COMMISSION		5.96	29,085.17
31.07.20	Interest MACQUARIE CMA INTEREST PAID		5.11	29,090.28
03.08.20	Interest MACQUARIE CMA INTEREST PAID		0.41	29,090.69
03.08.20	Funds transfer FUNDS TFR TO HELMER SF	29,090.69		0.00
03.08.20	ACCOUNT CLOSED	0.00		0.00
	CLOSING BALANCE AS AT 31 AUG 20	29,090.69	11.48	0.00

* Interest rate for the period 1 July to 7 July: balances \$0.00 to \$4,999.99 earned 0.05% balances \$5,000.00 and above earned 0.05% pa (7 days); 8 July to 2 August: balances \$0.00 to \$4,999.99 earned 0.05% balances \$5,000.00 and above earned 0.30% pa (26 days); 3 August to 31 August: 0.00% pa (29 days)

how to make a transaction

online
Log in to www.macquarie.com.au/personal

by phone
Call 133 275 to make a phone transaction

transfers from another bank account
Transfer funds from another bank to this account:
BSB 184 446
ACCOUNT NO. 118386846

deposits using BPay
From another bank



Bill code: 20206
Ref: 118 386 846

continued on next



Bank Reconciliation - Super Fund

Client Name: Helmer Superannuation Fund
 Client Code: BENG00 Period Ended: 30 June 2020
 Partner/Manager: MH / SA Accountant: Eddy Lee

Bank: CBA Account No: 811955
 BGL Code: _____

AS AT

30/06/2020

Balance as per bank statement		\$0.00
add: Outstanding deposits	0.00	
	0.00	
	0.00	0.00
		0.00

less: Outstanding cheques

	Chq No	Code	Amount	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	
			0.00	0.00

Reconciled Balance \$0.00 ✓

Commonwealth Securities Ltd
 Locked Bag 22
 Australia Square NSW 1216
 Tel: 1300 361 170
 ABN 60 067 254 399 AFSL 239814



CommSec

Brokerage

Account Statement

HELMER SUPERANNUATION FUND
 UAD 11/10/98
 KALENA SMSF PTY LTD TTEE
 FBO M BENGSTON & H D BENGSTON
 39 ROTHESAY ST
 KENMORE QLD 4069 AUSTRALIA

July 1, 2020 - July 31, 2020
 Account Number: 0AC-811955
 Base Currency: AUSTRALIAN DOLLAR (AUD)

Portfolio at a Glance

COMMSEC MAIN TRADING IP

	This Period
BEGINNING ACCOUNT VALUE	25,980.72
Withdrawals (Cash & Securities)	-25,042.06
Net Change in Portfolio¹	-938.66
ENDING ACCOUNT VALUE	0.00

¹ Net Change in Portfolio is the difference between the ending account value and beginning account value after activity.

Asset Summary

Percent	Asset Type	Last Period	This Period
0%	Cash, Money Funds, and Bank Deposits	25,980.72	0.00
0%	Account Total	25,980.72	0.00

Please review your allocation periodically with your Financial Consultant.

Client Service Information

Identification Number: 000
 COMMSEC MAIN TRADING IP
 1 HARBOUR STREET SYDNEY

Contact Information
E-Mail Address: commsecinternational@desk@cba.com.au
Service Hours: Monday - Saturday 08:00 a.m. - 08:00 a.m. (AED)
Web Site: WWW.COMMSEC.COM.AU

A00M1761CSF0032



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 EXCELLENCE

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 Pershing LLC, member FINRA, NYSE SIPC

Your Account Information

TAX LOT DEFAULT DISPOSITION METHOD

Default Method for Mutual Funds: First In First Out
 Default Method for Stocks in a Dividend Reinvestment Plan: First In First Out
 Default Method for all Other Securities: First In First Out

BOND AMORTIZATION ELECTIONS

Amortize premium on taxable bonds based on Constant Yield Method: Yes
 Accrual market discount method for all other bond types: Constant Yield Method
 Include market discount in income annually: No

ELECTRONIC DELIVERY

Your electronic delivery selections for account communications are listed below:

Electronic Delivery

Enrollment

- Statements and Reports
- Trade Confirmations
- Tax Documents
- Notifications
- Prospectus
- Proxy/Shareholder Communications*

Please log in to your account or contact your Financial Consultant to make any changes to your electronic delivery preferences.

E-mail notifications are delivered to the following e-mail

address(es):

b#####@bigpond.net.au
 *b#####@bigpond.net.au is on file for these documents
 The above e-mail address is partially masked for your security.
 Please log in to your account to review the full e-mail address.

Exchange Rate Table

Currency	AUD Equivalent	Currency per AUD
U.S. DOLLARS	1.3947	0.7170

Exchange rates are based on interbank exchange rates as of 07/31/2020. Exchange rates can vary.

Income and Expense Summary

	Current Period		Year-to-Date	
	Taxable	Non Taxable	Taxable	Non Taxable
Dividend Income	0.00	0.00	23.85	0.00
Equities	0.00	0.00	23.85	0.00
Total Income	0.00	0.00	23.85	0.00

Account Number: 0AC-811955
 A0047973F3002

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 Pershing LLC, member FINRA, NYSE SIPC

July 1, 2020 - July 31, 2020
HELMER SUPERANNUATION FUND
 Base Currency: AUSTRALIAN DOLLAR (AUD)

Portfolio Holdings

U.S. DOLLARS

Description	Quantity	Opening Balance	Closing Balance	Currency	Accrued Income	30-Day Yield
CASH, MONEY FUNDS AND BANK DEPOSITS 0.00% of Portfolio						
Cash Balance		17,882.54	0.00	USD		
		25,980.71	0.00	AUD		

TOTAL CASH, MONEY FUNDS AND BANK DEPOSITS

17,882.54
 25,980.71

0.00 USD
 0.00 AUD

0.00
 0.00

TOTAL U.S. DOLLARS

Market Value

0.00 USD
 0.00 AUD

Accrued Interest
 0.00
 0.00

Total Portfolio Holdings - AUSTRALIAN DOLLAR

Market Value
 0.00

Accrued Interest
 0.00

Portfolio Holdings Disclosures

Pricing

This section includes the net market value of the securities in your account on a settlement date basis, including short positions, at the close of the statement period. The market prices, unless otherwise noted, have been obtained from independent vendor services, which we believe to be reliable. Market prices do not constitute a bid or an offer, and may differ from the actual sale price. Securities for which a price is not available are marked "N/A" and are omitted from the Total. **THE AS OF PRICE DATE ONLY APPEARS WHEN THE PRICE DATE DOES NOT EQUAL THE STATEMENT DATE.**

Estimated Annual Figures

The estimated annual income (EAI) and estimated annual yield (EAY) figures are estimates and for informational purposes only. These figures are not considered to be a forecast or guarantee of future results. These figures are computed using information from providers believed to be reliable; however, no assurance can be made as to the accuracy. Since interest and dividend rates are subject to change at any time, and may be affected by current and future economic, political, and business conditions, they should not be relied on for making investment, trading, or tax decisions. These figures assume that the position quantities, interest and dividend rates, and prices remain constant. A capital gain or return of principal may be included in the figures for certain securities, thereby overstating them. Refer to www.pershing.com/disclosures for specific details as to formulas used to calculate the figures. Accrued interest represents interest earned but not yet received.

Foreign Currency Transactions

Pershing will execute foreign currency transactions as principal for your account. Pershing may automatically convert foreign currency to or from U.S. dollars for dividends and similar corporate action transactions unless you instruct your financial organization otherwise. Pershing's currency conversion rate will not exceed the highest interbank conversion rate

Portfolio Holdings Disclosures (continued)

Foreign Currency Transactions (continued) identified from customary banking sources on the conversion date or the prior business day, increased by up to 1%, unless a particular rate is required by applicable law. Your financial organization may also increase the currency conversion rate. This conversion rate may differ from rates in effect on the date you executed a transaction, incurred a charge, or received a credit. Transactions converted by agents (such as depositories) will be billed at the rates such agents use.

Proxy Vote

Securities not fully paid for in your margin account may be lent by Pershing to itself or others in accordance with the terms outlined in the Margin Agreement. The right to vote your shares held on margin may be reduced by the amount of shares on loan. The Proxy Voting Instruction Form sent to you may reflect a smaller number of shares entitled to vote than the number of shares in your margin account.

Activity Summary (All amounts shown are in base currency)

	Credits This Period	Debits This Period	Met This Period	Credits Year-to-Date	Debits Year-to-Date	Net Year-to-Date
Securities						
Securities Sold	0.00	0.00	0.00	25,198.72	0.00	25,198.72
Total Securities	0.00	0.00	0.00	25,198.72	0.00	25,198.72
Dividends and Interest	0.00	0.00	0.00	23.85	0.00	23.85 ✓
Fees	0.00	0.00	0.00	0.00	-38.37	-38.37 ✓
Taxes Withheld	0.00	0.00	0.00	0.00	-3.58	-3.58 ✓ - 7mm standard
Cash						
Withdrawals	0.00	-25,042.06	-25,042.06	0.00	-25,042.06	-25,042.06
Deposits	0.00	0.00	0.00	38.78	0.00	38.78
Total Cash	0.00	-25,042.06	-25,042.06	38.78	-25,042.06	-25,003.28
Totals	0.00	-25,042.06	-25,042.06	25,261.35	-25,084.01	177.34

Transactions in Date Sequence

Process/ Settlement Date	Activity Type	Description	Quantity	Price	Accrued Interest	Amount	Currency
07/22/20	CUSTOMER AUTHORIZED TRANSFER	TRANS TO OAC-700000				-17,882.54	USD
						-25,042.06	AUD
					0.00	-17,882.54	USD
					0.00	-25,042.06	AUD
Total Value of Transactions						-17,882.54	USD
Total AUD Equivalent						-25,042.06	AUD

The price and quantity displayed may have been rounded.

July 1, 2020 - July 31, 2020
HELMER SUPERANNUATION FUND
Base Currency: AUSTRALIAN DOLLAR (AUD)

Messages

Although a money market mutual fund seeks to preserve the value of your investment at \$1 per share, it is possible to lose money by investing in a money market mutual fund. Shares of a money market mutual fund or the balance of a bank deposit product held in your brokerage account may be liquidated upon request with the proceeds credited to your brokerage account. Please see the money market mutual fund's prospectus or the bank deposit product's disclosure document or contact your advisor for additional information. Pursuant to SEC Rule 10b-10(b)(1) confirmations are not sent for purchases into money market mutual funds processed on the sweep platform. Pursuant to applicable regulation, account statements will be produced monthly or quarterly.

European Union Shareholder Rights Directive II, effective on September 3, 2020, requires the disclosure of shareholder details when the issuer of equity securities with a registered office within the European Economic Area makes a request. If you identified your account to your financial organization as an objecting beneficial owner, this election will remain effective only for non-European Union issuer requests.

Important Information and Disclosures

The Role of Pershing

- Pershing carries your account as clearing broker pursuant to a clearing agreement with your financial institution. Pershing may accept from your financial institution without inquiry or investigation (i) orders for the purchase and sale of securities and other property and (ii) any other instructions concerning your account. Pershing is not responsible or liable for any acts or omissions of your financial institution or its employees and it does not supervise them. Pershing provides no investment advice nor does it assess the suitability of any transaction or order. Pershing acts as the agent of your financial institution and you agree that you will not hold Pershing or any person controlling or under common control with it liable for any investment losses incurred by you.
- Pershing performs several key functions at the direction of your financial institution. It acts as custodian for funds and securities you may deposit with it directly or through your financial institution or that it receives as the result of securities transactions it processes.
- Your financial institution is responsible for adherence to the securities laws, regulations and rules which apply to it regarding its own operations and the supervision of your account; its sales representatives and other personnel. Your financial institution is also responsible for approving the opening of accounts and obtaining account documents; the acceptance and, in certain instances, execution of securities orders; the assessment of the suitability of those transactions, where applicable; the rendering of investment advice, if any, to you and in general, for the ongoing relationship that it has with you.
- Inquiries concerning the positions and balances in your account may be directed to the Pershing Customer Service Department at (201) 413-3333. All other inquiries regarding your account or activity should be directed to your financial institution. Your financial organization's contact information can be found on the first page of this statement.
- For a description of other functions performed by Pershing please consult the Disclosure Statement provided to you upon the opening of your account. This notice is not meant as a definitive enumeration of every possible circumstance, but as a general disclosure. If you have any questions regarding this notice or if you would like additional copies of the Disclosure Statement, please contact your financial institution.
- Pershing is a member of the Securities Investor Protection Corporation (SIPC®). Please note that SIPC does not protect against loss due to market fluctuation. In addition to SIPC protection, Pershing provides coverage in excess of SIPC limits. For more detailed information please visit: www.pershing.com/about/strength-and-stability.
- This statement will be deemed conclusive. You are advised to report any inaccuracy or discrepancy (including unauthorized trading) promptly, but no later than ten days after receipt of this statement, to your financial organization and Pershing. Please be advised that any oral communication should be re-confirmed in writing to further protect your rights, including your rights under the Securities Investor Protection Act.
- Your financial organization's contact information can be found on the first page of this statement. Pershing's contact information is as follows: **Pershing LLC, Legal Department, One Pershing Plaza, Jersey City, New Jersey 07399; (201) 413-3330. Errors and Omissions excepted.**

Important Arbitration Disclosures

- All parties to this agreement are giving up the right to sue each other in court, including the right to a trial by jury, except as provided by the rules of the arbitration forum in which a claim is filed.
- Arbitration awards are generally final and binding; a party's ability to have a court reverse or modify an arbitration award is very limited.

Important Information and Disclosures (continued)

Important Arbitration Disclosures (continued)

- The ability of the parties to obtain documents, witness statements and other discovery is generally more limited in arbitration than in court proceedings.
- The arbitrators do not have to explain the reason(s) for their award, unless, in an eligible case, a joint request for an explained decision has been submitted by all parties to the panel at least 20 days prior to the first scheduled hearing date.
- The panel of arbitrators will typically include a minority of arbitrators who were or are affiliated with the securities industry.
- The rules of some arbitration forums may impose time limits for bringing a claim in arbitration. In some cases, a claim that is ineligible for arbitration may be brought in court.
- The rules of the arbitration forum in which the claim is filed, and any amendments thereto, shall be incorporated into this agreement.

Important Arbitration Agreement

Any controversy between you and Pershing LLC shall be submitted to arbitration before the Financial Industry Regulatory Authority. No person shall bring a putative or certified class action to arbitration, nor seek to enforce any predispute arbitration agreement against any person who has initiated in court a putative class action, who is a member of a putative class who has not opted out of the class with respect to any claims encompassed by the putative class action until: (I) the class certification is denied; (II) the class is decertified; or (III) the client is excluded from the class by the court. Such forbearance to enforce an agreement to arbitrate shall not constitute a waiver of any rights under this agreement except to the extent stated herein. The laws of the State of New York govern.

Pershing's contact information is as follows: **Pershing LLC, Legal Department, One Pershing Plaza, Jersey City, New Jersey 07399; (201) 413-3330.**





CDIA	
06 7167 2152 4967	
Available	Balance
+ \$5,030.00	+ \$5,030.00

Date	Transaction details	Amount	Total
09 Nov 2020	Wdl Branch KENMORE	- \$325,116.45	+ \$5,030.00
01 Nov 2020	Credit Interest	+ \$42.05	+ \$330,146.45
01 Oct 2020	Credit Interest	+ \$40.69	+ \$330,104.40
01 Sep 2020	Credit Interest	+ \$41.80	+ \$330,063.71
03 Aug 2020	Direct Credit 013402 HELMER SUPER FUN	+ \$29,090.69	+ \$330,021.91
01 Aug 2020	Credit Interest	+ \$18.63	+ \$300,931.22
31 Jul 2020	Direct Credit 455869 ZURICH AUST. LTD 03152289 SURRENDER	+ \$122,392.68	+ \$300,912.59
23 Jul 2020	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	+ \$24,937.30	+ \$178,519.91
22 Jul 2020	Transfer from NetBank HBengston	+ \$27,372.70	+ \$153,582.61
01 Jul 2020	Credit Interest	+ \$11.45	+ \$126,209.91
18 Jun 2020	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	+ \$58,861.04	+ \$126,198.46
01 Jun 2020	Credit Interest	+ \$8.58	+ \$67,337.42
01 May 2020	Credit Interest	+ \$8.30	+ \$67,328.84
01 Apr 2020	Credit Interest	+ \$23.23	+ \$67,320.54
17 Mar 2020	Direct Credit 062895 COMMONWEALTH SEC COMMSEC	+ \$13,620.05	+ \$67,297.31
01 Mar 2020	Credit Interest	+ \$27.71	+ \$53,677.26
01 Feb 2020	Credit Interest	+ \$29.60	+ \$53,649.55
01 Jan 2020	Credit Interest	+ \$188.11	+ \$53,619.95

Helmer Superannuation Fund
Realised Capital Gains Report

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
The Zurich External Trustee Superannuation Bond Certificate												
30/06/2017	31/07/2020	27,516.28	50,000.00	122,392.68	72,392.68	50,000.00	50,000.00	0.00	0.00	72,392.68	0.00	0.00
		27,516.28	50,000.00	122,392.68	72,392.68	50,000.00	50,000.00	0.00	0.00	72,392.68	0.00	0.00
		27,516.28	50,000.00	122,392.68	72,392.68	50,000.00	50,000.00	0.00	0.00	72,392.68	0.00	0.00
		27,516.28	50,000.00	122,392.68	72,392.68	50,000.00	50,000.00	0.00	0.00	72,392.68	0.00	0.00



Mervyn Bengston
39 Rothesay Street,
Kenmore QLD 4069

Date 7 October 2020

Claim number: C-2020-073763
Policy number: 03152289
Life Insured: Helmer Superannuation Fund

Dear Executor,

Please find below a summary of payments made for the period requested.

Payment Date:	31 July 2020
Payment Type:	Single Investment
Amount:	\$122,392.68.



We advise that this payment has been credited to your nominated bank account.

Should you have any queries or need more information, please contact us on 131 551 or via email at life.claims@zurich.com.au for assistance.

Kind regards,

Hayden Fortune
Life Risk Claims
Zurich Australia Limited

Zurich Australia Limited
(ABN 92 000 010 195)
(AFSL 232510)

5 Blue Street
North Sydney NSW 2060

Locked Bag 994
NORTH SYDNEY NSW 2059

General Enquiries
Phone 131 551
Direct Fax +61 2 9995 3732

Email: life.claims@zurich.com.au

Helmer Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
H2 - Expenses - SMSF auditor fee non deductible				
	17/11/2020	30700	Auditor's Remuneration	660.00
Sub-Total				660.00
Ignore Cents				0.00
Total				660.00
J2 - Expenses - Management and administration expenses non deductible				
	17/11/2020	30400	ATO Supervisory Levy	259.00
	23/07/2020	31500	Bank Charges	41.95
	23/07/2020	35101	Foreign Currency Gain/ Loss - Realised	1,025.32
	17/11/2020	30100	Accountancy Fees	2,038.25
Sub-Total				3,364.52
Ignore Cents				0.52
Total				3,364.00
N - TOTAL DEDUCTIONS				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
Y - TOTAL NON DEDUCTIBLE EXPENSES				
				3,765.00
Sub-Total				3,765.00
Ignore Cents				0.00
Total				3,765.00
O - TAXABLE INCOME OR LOSS				
				(259.00)
Sub-Total				(259.00)
Ignore Cents				0.00
Total				(259.00)
Z - TOTAL SMSF EXPENSES				
				4,024.00
Sub-Total				4,024.00
Ignore Cents				0.00
Total				4,024.00
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
M - Supervisory levy adjustment for wound up funds				
				259.00

Helmer Superannuation Fund

Tax Reconciliation Report

For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
M - Supervisory levy adjustment for wound up funds				
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00

Helmer Superannuation Fund
Deferred Tax Reconciliation

For The Period 01 July 2020 - 30 June 2021

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non- Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
Revaluations					
BIT.AX	77600/BIT.AX - Biotron Limited	(0.01)	0.00	(0.01)	0.00
		(0.01)	0.00	(0.01)	0.00
Total		(0.01)	0.00	(0.01)	0.00
Deferred Tax Liability (Asset) Summary					
Opening Balance		0.00			
Current Year Transactions		0.00			
Total Capital Losses		0.00			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.00			
Tax Loss carried forward recouped		0.00			
Closing Balance		0.00			

Helmer Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	(4,949.00)
Less	
Exempt current pension income	189.00
Realised Accounting Capital Gains	72,392.68
	<u>72,581.68</u>
Add	
Decrease in MV of investments	69,677.11
SMSF non deductible expenses	4,024.00
Pension Payments	3,830.00
	<u>77,531.11</u>
SMSF Annual Return Rounding	(0.43)
	<u>0.00</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
CURRENT TAX OR REFUND	<u>0.00</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for Wound up Funds	(259.00)
	<u>0.00</u>
AMOUNT DUE OR REFUNDABLE	<u>0.00</u>

Helmer Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Changes in Market Values of Investments (24700)					
Changes in Market Values of Investments (24700)					
31/07/2020	(ZURICH)			72,392.68	72,392.68 CR
31/07/2020	Unrealised Gain writeback as at 31/07/2020 (ZURICH)		69,677.11		2,715.57 CR
			69,677.11	72,392.68	2,715.57 CR
Interest Received (25000)					
CBA CDIA - 21524967 (CBA CDIA - 21524967)					
01/07/2020				11.45	11.45 CR
01/08/2020				18.63	30.08 CR
01/09/2020				41.80	71.88 CR
01/10/2020				40.69	112.57 CR
01/11/2020				42.05	154.62 CR
				154.62	154.62 CR
CommSec Brokerage -811955 (CommSec Brokerage -8)					
23/07/2020				23.85	23.85 CR
				23.85	23.85 CR
Macquarie Vision Cash A/C - 118386846 (Macquarie Vision Cas)					
02/07/2020				11.48	11.48 CR
				11.48	11.48 CR
Accountancy Fees (30100)					
Accountancy Fees (30100)					
17/11/2020	Estimated Transactions Before Winding Up - Accounting & Audit Fee		2,038.25		2,038.25 DR
			2,038.25		2,038.25 DR
ATO Supervisory Levy (30400)					
ATO Supervisory Levy (30400)					
17/11/2020	Estimated Transactions Before Winding Up - 2020 Tax Refund		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
Auditor's Remuneration (30700)					
17/11/2020	Estimated Transactions Before Winding Up - Accounting & Audit Fee		660.00		660.00 DR
			660.00		660.00 DR
Bank Charges (31500)					
Bank Charges (31500)					
23/07/2020			41.95		41.95 DR
			41.95		41.95 DR
Foreign Currency Gain/ Loss - Realised (35101)					
Foreign Currency Gain/ Loss - Realised (35101)					
23/07/2020			1,025.32		1,025.32 DR
			1,025.32		1,025.32 DR
Pensions Paid (41600)					

Helmer Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Pensions Paid) Bengston, Helen - Pension (ABP , Non-Reversionary) (BENHEL00001P)</u>					
01/07/2020	Estimate Pension Payment		30.00		30.00 DR
			30.00		30.00 DR
<u>(Pensions Paid) Bengston, Helen - Pension (Account Based Pension 2) (BENHEL00011P)</u>					
01/07/2020	Estimate Pension Payment		3,800.00		3,800.00 DR
			3,800.00		3,800.00 DR
Benefits Paid/Transfers Out (46000)					
<u>(Benefits Paid/Transfers Out) Bengston, Helen - Pension (ABP , Non-Reversionary) (BENHEL00001P)</u>					
17/11/2020	Create Entries Member Payout (Wind Up) - 17/11/2020			30.00	30.00 CR
17/11/2020	System Member Journals		30.00		0.00 DR
			30.00	30.00	0.00 DR
<u>(Benefits Paid/Transfers Out) Bengston, Helen - Pension (Account Based Pension 2) (BENHEL00011P)</u>					
09/11/2020			325,116.45		325,116.45 DR
09/11/2020	System Member Journals			325,116.45	0.00 DR
17/11/2020	Create Entries Member Payout (Wind Up) - 17/11/2020		30.00		30.00 DR
17/11/2020	System Member Journals			30.00	0.00 DR
			325,146.45	325,146.45	0.00 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2020	System Member Journals			30.00	30.00 CR
01/07/2020	System Member Journals			3,800.00	3,830.00 CR
01/07/2020	Create Entries - Profit/Loss Allocation - 01/07/2020		11.45		3,818.55 CR
17/11/2020	Create Entries - Profit/Loss Allocation - 17/11/2020			1,130.45	4,949.00 CR
			11.45	4,960.45	4,949.00 CR
Opening Balance (50010)					
<u>(Opening Balance) Bengston, Helen - Pension (ABP , Non-Reversionary) (BENHEL00001P)</u>					
01/07/2020	Opening Balance				321,639.67 CR
01/07/2020	Close Period Journal			8,425.78	330,065.45 CR
				8,425.78	330,065.45 CR
<u>(Opening Balance) Bengston, Mervyn - Pension (ABP , Non-Reversionary) (BENMER00001P)</u>					
01/07/2020	Opening Balance				453,814.09 CR
01/07/2020	Close Period Journal		453,814.09		0.00 DR
			453,814.09		0.00 DR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Bengston, Helen - Pension (ABP , Non-Reversionary) (BENHEL00001P)</u>					
01/07/2020	Opening Balance				63,570.67 CR
01/07/2020	Close Period Journal		63,570.67		0.00 DR
			63,570.67		0.00 DR
<u>(Share of Profit/(Loss)) Bengston, Helen - Pension (Account Based Pension 2) (BENHEL00011P)</u>					
01/07/2020	Create Entries - Profit/Loss Allocation - 01/07/2020			11.45	11.45 CR
17/11/2020	Create Entries - Profit/Loss Allocation - 17/11/2020		1,130.45		1,119.00 DR
			1,130.45	11.45	1,119.00 DR

Helmer Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Pensions Paid (54160)					
<u>(Pensions Paid) Bengston, Helen - Pension (ABP , Non-Reversionary) (BENHEL00001P)</u>					
01/07/2020	Opening Balance				55,144.89 DR
01/07/2020	Close Period Journal			55,144.89	0.00 DR
01/07/2020	System Member Journals		30.00		30.00 DR
			30.00	55,144.89	30.00 DR
<u>(Pensions Paid) Bengston, Helen - Pension (Account Based Pension 2) (BENHEL00011P)</u>					
01/07/2020	System Member Journals		3,800.00		3,800.00 DR
			3,800.00		3,800.00 DR
<u>(Pensions Paid) Bengston, Mervyn - Pension (ABP , Non-Reversionary) (BENMER00001P)</u>					
01/07/2020	Opening Balance				20,420.00 DR
01/07/2020	Close Period Journal			20,420.00	0.00 DR
				20,420.00	0.00 DR
Benefits Paid/Transfers Out (54500)					
<u>(Benefits Paid/Transfers Out) Bengston, Helen - Pension (ABP , Non-Reversionary) (BENHEL00001P)</u>					
17/11/2020	System Member Journals			30.00	30.00 CR
				30.00	30.00 CR
<u>(Benefits Paid/Transfers Out) Bengston, Helen - Pension (Account Based Pension 2) (BENHEL00011P)</u>					
09/11/2020	System Member Journals		325,116.45		325,116.45 DR
17/11/2020	System Member Journals		30.00		325,146.45 DR
			325,146.45		325,146.45 DR
<u>(Benefits Paid/Transfers Out) Bengston, Mervyn - Pension (ABP , Non-Reversionary) (BENMER00001P)</u>					
01/07/2020	Opening Balance				433,394.09 DR
01/07/2020	Close Period Journal			433,394.09	0.00 DR
				433,394.09	0.00 DR
Internal Transfers In (56100)					
<u>(Internal Transfers In) Bengston, Helen - Accumulation (BENHEL00010A)</u>					
01/07/2020	Commutation			330,065.45	330,065.45 CR
				330,065.45	330,065.45 CR
<u>(Internal Transfers In) Bengston, Helen - Pension (Account Based Pension 2) (BENHEL00011P)</u>					
01/07/2020	New Pension Member			330,065.45	330,065.45 CR
				330,065.45	330,065.45 CR
Internal Transfers Out (57100)					
<u>(Internal Transfers Out) Bengston, Helen - Pension (ABP , Non-Reversionary) (BENHEL00001P)</u>					
01/07/2020	Commutation		330,065.45		330,065.45 DR
			330,065.45		330,065.45 DR
<u>(Internal Transfers Out) Bengston, Helen - Accumulation (BENHEL00010A)</u>					
01/07/2020	New Pension Member		330,065.45		330,065.45 DR
			330,065.45		330,065.45 DR
Bank Accounts (60400)					
<u>CBA Direct Investment A/C -11122681 (BA Direct Investmen2)</u>					
01/07/2020	Opening Balance				27,372.70 DR
22/07/2020	[transfer]			27,372.70	0.00 DR
				27,372.70	0.00 DR

Helmer Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$	
<u>CBA CDIA - 21524967 (CBA CDIA - 21524967)</u>						
01/07/2020	Opening Balance				126,198.46	DR
01/07/2020			11.45		126,209.91	DR
01/07/2020	Estimate Pension Payment			3,830.00	122,379.91	DR
22/07/2020	[transfer]		27,372.70		149,752.61	DR
23/07/2020			24,937.30		174,689.91	DR
31/07/2020			122,392.68		297,082.59	DR
01/08/2020			18.63		297,101.22	DR
03/08/2020	[transfer]		29,090.69		326,191.91	DR
01/09/2020			41.80		326,233.71	DR
01/10/2020			40.69		326,274.40	DR
01/11/2020			42.05		326,316.45	DR
09/11/2020				325,116.45	1,200.00	DR
17/11/2020	Estimated Transactions Before Winding Up - 2020 Tax Refund		1,498.25		2,698.25	DR
17/11/2020	Estimated Transactions Before Winding Up - Accounting & Audit Fee			2,698.25	0.00	DR
			205,446.24	331,644.70	0.00	DR
<u>CommSec Brokerage -811955 (CommSec Brokerage -8)</u>						
01/07/2020	Opening Balance				25,980.72	DR
23/07/2020				25,980.72	0.00	DR
				25,980.72	0.00	DR
<u>Dummy (HelmerDummy)</u>						
23/07/2020			24,937.30		24,937.30	DR
23/07/2020				24,937.30	0.00	DR
			24,937.30	24,937.30	0.00	DR
<u>Macquarie Vision Cash A/C - 118386846 (Macquarie Vision Cas)</u>						
01/07/2020	Opening Balance				29,079.21	DR
02/07/2020			11.48		29,090.69	DR
03/08/2020	[transfer]			29,090.69	0.00	DR
			11.48	29,090.69	0.00	DR
Managed Investments (Australian) (74700)						
<u>The Zurich External Trustee Superannuation Bond Certificate (ZURICH)</u>						
01/07/2020	Opening Balance	27,516.28			119,677.11	DR
31/07/2020		(27,516.28)		50,000.00	69,677.11	DR
31/07/2020	Unrealised Gain writeback as at 31/07/2020			69,677.11	0.00	DR
		0.00		119,677.11	0.00	DR
Income Tax Payable/Refundable (85000)						
<u>Income Tax Payable/Refundable (85000)</u>						
01/07/2020	Opening Balance				1,757.25	DR
17/11/2020	Estimated Transactions Before Winding Up - 2020 Tax Refund			1,757.25	0.00	DR
				1,757.25	0.00	DR
Manual Suspense Account (99900)						
<u>Manual Suspense Account (99900)</u>						
17/11/2020	Create Entries Member Payout		30.00		30.00	DR

Helmer Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(Wind Up) - 17/11/2020				
17/11/2020	Create Entries Member Payout (Wind Up) - 17/11/2020			30.00	0.00 DR
			30.00	30.00	0.00 DR

Total Debits: 2,140,767.11

Total Credits: 2,140,767.11

Helmer Superannuation Fund

Create Entries Report

For the period 01 July 2020 to 17 November 2020

Create Entries Financial Year Summary 01 July 2020 - 30 June 2021

Total Profit	Amount
Income	2,905.52
Less Expense	7,854.52
Total Profit	(4,949.00)

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(4,949.00)
Less Permanent Differences	(23,225.70)
Less Timing Differences	(46,451.41)
Less Exempt Pension Income	189.00
Less Other Non Taxable Income	(3,830.00)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	4,024.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	72,392.68
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.43)
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(1,119.00)
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	(1,119.00)

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	0.00

Calculation of Non Deductible Expense Percentage(s)	Amount
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Calculation of Non Deductible Expense Percentage(s)	Amount
General Expense Calculation	
Gross Interest	189.00
Less exempt pension income	189.00
Total Assessable Income (A)	0.00
Total Assessable Income	0.00
Exempt Pension Income	189.00
Total Income (B)	189.00
Non Deductible Gen Exp% = 1-(A/B)	
Non Deductible General Expense Percentage	100.000%
Investment Expense Calculation	
Gross Interest	189.00
Total Investment Income (B)	189.00
Less Non-Assessable Investment Income	189.00
Total Investment Assessable Income (A)	0.00
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	100.000%

Segment 1 from 01 July 2020 to 01 July 2020

Pool Name Deemed Segregation

Total Profit	Amount
Income	11.45
Less Expense	3,830.00
Total Profit	(3,818.55)

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(3,818.55)
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	11.45
Less Other Non Taxable Income	(3,830.00)
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Member Weighted Balance Summary	Weighting%	Amount
Helen Bengston(BENHEL00001P)	0.00	(30.00)
Helen Bengston(BENHEL00010A)	0.00	0.00
Helen Bengston(BENHEL00011P)	100.00	326,265.45

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	11.45
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	11.45

Allocation to Members	Weighting%	Amount
Helen Bengston(BENHEL00001P)	0.00	0.00
Helen Bengston(BENHEL00010A)	0.00	0.00
Helen Bengston(BENHEL00011P)	100.00	11.45

Accumulation Weighted Balance Summary	Weighting%	Amount
Helen Bengston(BENHEL00001P)	0.00	(30.00)
Helen Bengston(BENHEL00010A)	0.00	0.00
Helen Bengston(BENHEL00011P)	100.00	326,265.45

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	0.00

Allocation to Members	Weighting%	Amount
Helen Bengston(BENHEL00001P)	0.00	0.00

Allocation to Members	Weighting%	Amount
Helen Bengston(BENHEL00010A)	0.00	0.00
Helen Bengston(BENHEL00011P)	100.00	0.00

Calculation of daily member weighted balances

Helen Bengston (BENHEL00001P)

Member Balance

01/07/2020	50010	Opening Balance	330,065.45	330,065.45
01/07/2020	57100	Internal Transfers Out	(330,065.45)	(330,065.45)
01/07/2020	54160	Pensions Paid	(30.00)	(30.00)
Total Amount (Weighted)				(30.00)

Helen Bengston (BENHEL00010A)

Member Balance

01/07/2020	50010	Opening Balance	0.00	0.00
01/07/2020	56100	Internal Transfers In	330,065.45	330,065.45
01/07/2020	57100	Internal Transfers Out	(330,065.45)	(330,065.45)
Total Amount (Weighted)				0.00

Helen Bengston (BENHEL00011P)

Member Balance

01/07/2020	50010	Opening Balance	0.00	0.00
01/07/2020	56100	Internal Transfers In	330,065.45	330,065.45
01/07/2020	54160	Pensions Paid	(3,800.00)	(3,800.00)
Total Amount (Weighted)				326,265.45

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Final Segment 2 from 02 July 2020 to 17 November 2020

Pool Name Deemed Segregation

Total Profit	Amount
Income	2,894.07
Less Expense	4,024.52
Total Profit	(1,130.45)

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	(1,130.45)
Less Permanent Differences	(23,225.70)
Less Timing Differences	(46,451.41)
Less Exempt Pension Income	178.50
Less Other Non Taxable Income	0.00
Add SMSF Non Deductible Expenses	4,024.52
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	72,392.68
Less Tax Losses Deducted	0.00
Taxable Income	0.00
Income Tax on Taxable Income or Loss	0.00

Member Weighted Balance Summary	Weighting%	Amount
Helen Bengston(BENHEL00001P)	0.00	(30.00)
Helen Bengston(BENHEL00011P)	100.00	305,226.19

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	(1,130.45)
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	(1,130.45)

Allocation to Members	Weighting%	Amount
Helen Bengston(BENHEL00001P)	0.00	0.00
Helen Bengston(BENHEL00011P)	100.00	(1,130.45)

Accumulation Weighted Balance Summary	Weighting%	Amount
Helen Bengston(BENHEL00001P)	0.00	(30.00)
Helen Bengston(BENHEL00011P)	100.00	305,226.19

Income Tax Expense Available for Allocation	Amount
Total Income Tax Expense Allocation	0.00

Allocation to Members	Weighting%	Amount
Helen Bengston(BENHEL00001P)	0.00	0.00
Helen Bengston(BENHEL00011P)	100.00	0.00

Calculation of daily member weighted balances

Calculation of daily member weighted balances

Helen Bengston (BENHEL00001P)

Member Balance

01/07/2020	50010	Opening Balance	(30.00)	(30.00)
Total Amount (Weighted)				(30.00)

Helen Bengston (BENHEL00011P)

Member Balance

01/07/2020	50010	Opening Balance	326,276.90	326,276.90
09/11/2020	54500	Benefits Paid/Transfers Out	(325,116.45)	(21,050.71)
Total Amount (Weighted)				305,226.19

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2020 to 01 July 2020

Claimable FTO - Deemed Segregation	0.00
Claimable FTO	0.00

Segment 02 July 2020 to 17 November 2020

Claimable FTO - Deemed Segregation	0.00
Claimable FTO	0.00

Total Claimable Foreign Credits for the Year **0.00**

Foreign Tax Offset (Label C1) **0.00**

Applied/Claimed FTO **0.00**

Allocations of Foreign Tax Offset to Members

Helen Bengston(BENHEL00001P) - 0.00 %	0.00
Helen Bengston(BENHEL00011P) - 100.00 %	0.00
Total Foreign Tax Offset Allocated to Members	0.00



Australian Government
Australian Taxation Office

Agent HERRON ACCOUNTANTS
Client THE TRUSTEE FOR HELMER
SUPERANNUATION FUND
ABN 71 580 970 862
TFN 44 812 263

Income tax 551

Date generated	17/11/2020
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$1,498.25 CR



Transactions

7 results found - from **17 November 2018** to **17 November 2020** sorted by **processed date** ordered **newest to oldest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
17 Nov 2020	17 Nov 2020	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20		\$1,498.25	\$1,498.25 CR
5 Dec 2019	10 Dec 2019	Cheque refund for Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$2,683.32		\$0.00
5 Dec 2019	4 Dec 2019	Repaid EFT refund for Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$2,683.32	\$2,683.32 CR
29 Nov 2019	4 Dec 2019	EFT refund for Income Tax for the period from 01 Jul 18 to 30 Jun 19	\$2,683.32		\$0.00
29 Nov 2019	29 Nov 2019	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 18 to 30 Jun 19		\$2,683.32	\$2,683.32 CR
23 Apr 2019	29 Apr 2019	EFT refund for Income Tax for the period from 01 Jul 17 to 30 Jun 18	\$1,496.69		\$0.00

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
23 Apr 2019	23 Apr 2019	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 17 to 30 Jun 18		\$1,496.69	\$1,496.69 CR

Helmer Superannuation Fund

Pension Summary Report

As at 30/06/2021

Member Name : Bengston, Helen

Member Age : 78* (Date of Birth : 21/02/1942)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
BENHELO0001P	Account Based Pension	01/07/2010	62.45%	3.00%	\$30.00*	N/A	\$30.00	\$0.00	\$30.00	\$0.00

*COVID-19 50% reduction has been applied to the minimum pension amount ✓

BENHELO0011P	Account Based Pension	01/07/2020	61.37%	3.00%	\$3,800.00*	N/A	\$3,800.00	\$0.00	\$3,800.00	\$0.00
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*COVID-19 50% reduction has been applied to the minimum pension amount ✓

					\$3,830.00	\$0.00	\$3,830.00	\$0.00	\$3,830.00	\$0.00
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Total :

					\$3,830.00	\$0.00	\$3,830.00	\$0.00	\$3,830.00	\$0.00
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*Age as at 01/07/2020 or pension start date for new pensions.



Rollover benefits statement

When to use this statement

- ❗ Use this form for all rollover benefits transactions other than death benefit rollovers.

If you need to rollover a death benefit, use NAT 74924-06.2017.

If you need to correct an error for a payment made before 1 July 2013, use NAT 70944-05.2007.

Complete this form (or a similar form you create that collects the same information) if you are a trustee of a superannuation fund or provider of a retirement savings account (RSA) and any of the following apply:

- you are paying a rollover superannuation benefit other than a death benefit rollover to another fund or RSA, and you are not already providing all of this information electronically under the rollover data standards
- you have paid a rollover superannuation benefit to another fund or RSA and are providing a statement about the rollover to your member
- you are the trustee of a non-complying fund and are paying member benefits to another superannuation fund or RSA (complete section **D** instead of section **C**).

- ❗ You must provide your member with a member statement using this form (or a similar form you create that includes the same information) for all rollovers, including if you applied the data standards and you didn't use this form for the fund-to-fund transaction.

Completing this statement

- Print clearly in BLOCK LETTERS using a black pen only.
- Place **X** in ALL applicable boxes.
- Use a separate form for each rollover payment you are making.

- ❗ Read the instructions carefully. Penalties may apply if you make a false or misleading statement on this form without taking reasonable care.

Section A: Receiving fund

1 Australian business number (ABN)

2 Fund name

3 Postal address

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

4 (a) Unique superannuation identifier (USI)

(b) Member client identifier

Section B: Member's details

5 Tax file number (TFN)

6 Full name

Title:

Family name

First given name

Other given names

7 Residential address

Suburb/town/locality

State/territory

Postcode

Country if other than Australia

8 Date of birth

9 Sex

10 Daytime phone number (include area code)

11 Email address (if applicable)

Section C: Rollover transaction details

❗ Include dollars and cents. The totals at item 13 and 14 must both equal the amount of the rollover payment.

12 Service period start date

13 Tax components

Tax-free component \$

KiwiSaver tax-free component \$

Taxable component:

Element taxed in the fund \$

Element untaxed in the fund \$

Tax components TOTAL \$

❗ Make sure you apply the proportioning rule to the tax components if you are not rolling over the member's full interest in your superannuation fund.

14 Preservation amounts

Preserved amount \$

KiwiSaver preserved amount \$

Restricted non-preserved amount \$

Unrestricted non-preserved amount \$

Preservation amounts TOTAL \$

❗ If the rollover payment contains a **KiwiSaver preserved amount**, you can't make the rollover payment to a self-managed superannuation fund (SMSF) under the preservation rules.

Section D: **Non-complying funds**

❗ Only complete this section if you are a trustee of a non-complying fund.

15 Contributions made to a non-complying fund on or after 10 May 2006

\$

Section E: **Transferring fund**

16 Fund ABN

17 Fund name

18 Contact name

Title:

Family name

First given name

Other given names

19 Daytime phone number (include area code)

20 Email address (if applicable)

Section F: Declaration

Complete the declaration that applies to you. Print your full name then sign and date declaration.

- !** Before you sign the declaration, check that you have provided true and correct information. Penalties may be imposed for giving false or misleading information.
-

Trustee, director or authorised officer declaration

Complete this declaration if you are the trustee, director or authorised officer of the superannuation fund or other provider shown in section E.

I declare that the information contained in the statement is true and correct.

Name (BLOCK LETTERS)

Trustee, director or authorised officer signature

Date

OR

Authorised representative declaration

Complete this declaration if you are an authorised representative of the superannuation fund or other provider shown in section E.

I declare that:

- *I have prepared the statement with the information supplied by the superannuation provider*
- *I have received a declaration made by the superannuation provider that the information provided to me for the preparation of this statement is true and correct*
- *I am authorised by the superannuation provider to give the information in the statement to the ATO.*

Name (BLOCK LETTERS)

Authorised representative signature

Date

Tax agent number (if you are a registered tax agent)

Where to send this form

- !** Do not send this form to the ATO.

If the rollover data standards do not apply to the transaction, you must do all of the following:

- send the form to the receiving fund in section **A** within seven days of paying the rollover
- provide a copy to the member in section **B** within 30 days of paying the rollover
- keep a copy in your records for five years.

If the rollover data standards do apply to the transaction, you must do all of the following:

- comply with the data standard requirements for the fund-to-fund interaction (do not send this form to the receiving fund in section **A**)
- use this form only to provide a statement to the member in section **B** within 30 days of paying the rollover
- keep a copy of the member statement in your records for five years.