
Financial statements and reports for the year ended
30 June 2021

Passmore Superannuation Fund

Passmore Superannuation Fund

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Passmore Superannuation Fund Trustees Declaration

A & C Passmore Pty Ltd ACN: 159443884

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2021 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2021.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....
Andrew Phillip Passmore
A & C Passmore Pty Ltd
Director

.....
Caron Julie Passmore
A & C Passmore Pty Ltd
Director

30 June 2020

Passmore Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	145,203.02
Less	
Increase in MV of investments	87,444.75
Realised Accounting Capital Gains	19,941.63
Accounting Trust Distributions	188.64
Non Taxable Contributions	299.31
	<hr/> 107,874.33
Add	
Franking Credits	137.84
Net Capital Gains	13,261.00
Taxable Trust Distributions	90.69
	<hr/> 13,489.53
SMSF Annual Return Rounding	42.78
	<hr/> 50,861.00
Taxable Income or Loss	<hr/> 50,861.00
Income Tax on Taxable Income or Loss	7,629.15
Less	
Franking Credits	137.84
	<hr/>
CURRENT TAX OR REFUND	<hr/> 7,491.31
Supervisory Levy	259.00
Income Tax Instalments Paid	(3,739.00)
	<hr/>
AMOUNT DUE OR REFUNDABLE	<hr/> 4,011.31

Passmore Superannuation Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	12	188.64	95.25
Dividends Received	11	343.41	419.35
Interest Received		57.79	24.82
Other Investment Income		280.00	1,164.07
Property Income	13	22,670.00	20,584.43
Investment Gains			
Changes in Market Values	14	107,338.87	134.99
Contribution Income			
Employer Contributions		30,330.53	36,181.26
Personal Non Concessional		299.31	0.00
Transfers In		11,000.00	0.00
Total Income		<u>172,508.55</u>	<u>58,604.17</u>
Expenses			
Accountancy Fees		7,851.00	726.00
Administration Costs		0.00	324.70
ATO Supervisory Levy		518.00	0.00
Advisor Fees		1,375.00	1,650.00
Auditor's Remuneration		825.00	0.00
ASIC Fees		328.00	321.00
Depreciation		4,412.01	10,985.54
General Expenses		0.00	862.56
Investment Expenses		6.60	0.00
Interest Paid		0.36	0.00
Property Expenses - Advertising		0.00	220.00
Property Expenses - Agents Management Fees		1,663.29	4,319.15
Property Expenses - Cleaning		0.00	187.00
Property Expenses - Council Rates		3,891.30	3,909.91
Property Expenses - Insurance Premium		481.00	410.27
Property Expenses - Legal Fees		0.00	143.40
Property Expenses - Repairs Maintenance		575.30	1,645.93
Property Expenses - Strata Levy Fees		3,567.12	4,695.09
Property Expenses - Water Rates		1,415.43	604.53
		<u>26,909.41</u>	<u>31,005.08</u>
Member Payments			
Life Insurance Premiums		396.12	1,516.16
Excess Contributions Tax		0.00	1,156.72
Total Expenses		<u>27,305.53</u>	<u>33,677.96</u>
Benefits accrued as a result of operations before income tax		<u>145,203.02</u>	<u>24,926.21</u>

Passmore Superannuation Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
Income Tax Expense	15	7,491.31	3,741.27
Benefits accrued as a result of operations		<u>137,711.71</u>	<u>21,184.94</u>

Passmore Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Investment Income		
Trust Distributions		
Bwp Trust - Ordinary Units Fully Paid	111.02	54.75
Dexus Property Group - Units Fully Paid Stapled	77.62	40.50
	<u>188.64</u>	<u>95.25</u>
Dividends Received		
AMP Limited	1.00	0.00
Brambles Limited	31.00	54.31
Invocare Limited	36.00	17.50
QBE Insurance Group Limited	0.08	1.04
Sealink Travel Group Limited - Ordinary Fully Paid	255.53	333.30
Seek Limited	19.80	13.20
	<u>343.41</u>	<u>419.35</u>
Interest Received		
Cash at Bank - Macquarie CMA #9620-72583	55.96	24.79
Westpac Cash Investment A/C-199800	1.83	0.03
	<u>57.79</u>	<u>24.82</u>
Property Income		
11/5 Louise St, Rockingham	12,140.00	10,444.43
3/20 Gore St, Port Macquarie	10,530.00	10,140.00
	<u>22,670.00</u>	<u>20,584.43</u>
Other Investment Income		
11/5 Louise Street, Rockingham	186.76	1,134.07
Rebate Adviser Commission	93.24	30.00
	<u>280.00</u>	<u>1,164.07</u>
Contribution Income		
Employer Contributions - Concessional		
Andrew Phillip Passmore	11,000.00	13,450.00
Caron Julie Passmore	19,330.53	22,731.26
	<u>30,330.53</u>	<u>36,181.26</u>
Personal Contributions - Non Concessional		
Caron Julie Passmore	299.31	0.00
	<u>299.31</u>	<u>0.00</u>
Transfers In		
Passmore, Andrew Phillip - Accumulation (Accumulation)	11,000.00	0.00
	<u>11,000.00</u>	<u>0.00</u>
Investment Gains		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
AMP Limited	(47.51)	0.00
Brambles Limited	132.38	0.00
Invocare Limited	(41.90)	0.00
QBE Insurance Group Limited	(25.46)	0.00
Sealink Travel Group Limited - Ordinary Fully Paid	17,597.83	0.00
Seek Limited	678.50	0.00
	<u>18,293.84</u>	<u>0.00</u>

Passmore Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Units in Listed Unit Trusts (Australian)		
Bwp Trust - Ordinary Units Fully Paid	1,038.18	0.00
Dexus Property Group - Units Fully Paid Stapled	562.10	0.00
	<u>1,600.28</u>	<u>0.00</u>
Unrealised Movements in Market Value		
Real Estate Properties (Australian - Residential)		
11/5 Louise St, Rockingham	(30,600.00)	0.00
3/20 Gore St, Port Macquarie	124,555.03	0.00
	<u>93,955.03</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
AMP Limited	28.96	(2.65)
Brambles Limited	(180.16)	(228.69)
Invocare Limited	1.95	(551.00)
QBE Insurance Group Limited	8.87	(5.94)
Sealink Travel Group Limited - Ordinary Fully Paid	(4,801.79)	1,355.42
Seek Limited	(296.45)	43.80
	<u>(5,238.62)</u>	<u>610.94</u>
Units in Listed Unit Trusts (Australian)		
Bwp Trust - Ordinary Units Fully Paid	(839.61)	91.05
Dexus Property Group - Units Fully Paid Stapled	(432.05)	(567.00)
	<u>(1,271.66)</u>	<u>(475.95)</u>
Changes in Market Values	<u>107,338.87</u>	<u>134.99</u>
Total Income	<u>172,508.55</u>	<u>58,604.17</u>
Expenses		
Accountancy Fees	7,851.00	726.00
Administration Costs	0.00	324.70
Advisor Fees	1,375.00	1,650.00
ASIC Fees	328.00	321.00
ATO Supervisory Levy	518.00	0.00
Auditor's Remuneration	825.00	0.00
General Expenses	0.00	862.56
Interest Paid	0.36	0.00
	<u>10,897.36</u>	<u>3,884.26</u>
Depreciation		
11/5 Louise Street, Rockingham	1,876.00	8,077.00
3/20 Gore Street, Port Macquarie	0.00	448.00
3/20 Gore Street, Port Macquarie	2,121.00	2,393.00
Installation of New Stove	185.02	17.46
Solar Panels 3.95kW System	229.99	50.08
	<u>4,412.01</u>	<u>10,985.54</u>
Investment Expenses		
AMP Limited	0.49	0.00
Brambles Limited	6.11	0.00
	<u>6.60</u>	<u>0.00</u>
Property Expenses - Advertising		
11/5 Louise St, Rockingham	0.00	220.00

Passmore Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
	0.00	220.00
Property Expenses - Agents Management Fees		
11/5 Louise St, Rockingham	1,663.29	4,319.15
	<u>1,663.29</u>	<u>4,319.15</u>
Property Expenses - Cleaning		
11/5 Louise St, Rockingham	0.00	187.00
	<u>0.00</u>	<u>187.00</u>
Property Expenses - Council Rates		
11/5 Louise St, Rockingham	1,718.52	1,752.47
3/20 Gore St, Port Macquarie	2,172.78	2,157.44
	<u>3,891.30</u>	<u>3,909.91</u>
Property Expenses - Insurance Premium		
11/5 Louise St, Rockingham	204.44	183.23
3/20 Gore St, Port Macquarie	276.56	227.04
	<u>481.00</u>	<u>410.27</u>
Property Expenses - Legal Fees		
11/5 Louise St, Rockingham	0.00	143.40
	<u>0.00</u>	<u>143.40</u>
Property Expenses - Repairs Maintenance		
11/5 Louise St, Rockingham	476.30	1,025.60
3/20 Gore St, Port Macquarie	99.00	620.33
	<u>575.30</u>	<u>1,645.93</u>
Property Expenses - Strata Levy Fees		
11/5 Louise St, Rockingham	1,083.76	2,274.24
3/20 Gore St, Port Macquarie	2,483.36	2,420.85
	<u>3,567.12</u>	<u>4,695.09</u>
Property Expenses - Water Rates		
11/5 Louise St, Rockingham	959.46	170.06
3/20 Gore St, Port Macquarie	455.97	434.47
	<u>1,415.43</u>	<u>604.53</u>
Member Payments		
Excess Contributions Tax		
Passmore, Andrew Phillip - Accumulation (Accumulation)	0.00	1,156.72
	<u>0.00</u>	<u>1,156.72</u>
Life Insurance Premiums		
Passmore, Caron Julie - Accumulation (Accumulation)	396.12	1,516.16
	<u>396.12</u>	<u>1,516.16</u>
Total Expenses	<u>27,305.53</u>	<u>33,677.96</u>
Benefits accrued as a result of operations before income tax	<u>145,203.02</u>	<u>24,926.21</u>
Income Tax Expense		
Income Tax Expense	7,491.31	3,741.27
Total Income Tax	<u>7,491.31</u>	<u>3,741.27</u>

Passmore Superannuation Fund
Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Benefits accrued as a result of operations	<u>137,711.71</u>	<u>21,184.94</u>

Passmore Superannuation Fund

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Fixtures & Fittings (at written down value)	2	42,542.82	46,539.82
Plant and Equipment (at written down value)	3	2,994.78	3,409.79
Real Estate Properties (Australian - Residential)	4	595,000.00	500,000.00
Shares in Listed Companies (Australian)	5	0.00	13,534.18
Units in Listed Unit Trusts (Australian)	6	0.00	3,704.81
Total Investments		<u>640,537.60</u>	<u>567,188.60</u>
Other Assets			
Reinvestment Residual Account		0.00	6.60
Distributions Receivable		0.00	0.53
Cash at Bank - Macquarie CMA #9620-72583		77,639.81	30,215.48
Westpac Cash Investment A/C-199800		0.00	53.08
Income Tax Refundable		0.00	7,486.10
Total Other Assets		<u>77,639.81</u>	<u>37,761.79</u>
Total Assets		<u>718,177.41</u>	<u>604,950.39</u>
Less:			
Liabilities			
Income Tax Payable		3,752.31	0.00
PAYG Payable		523.00	3,760.00
Banking Error		(25,000.00)	0.00
Total Liabilities		<u>(20,724.69)</u>	<u>3,760.00</u>
Net assets available to pay benefits		<u>738,902.10</u>	<u>601,190.39</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	8, 9		
Passmore, Andrew Phillip - Accumulation		446,670.20	365,804.09
Passmore, Caron Julie - Accumulation		292,231.90	235,386.30
Total Liability for accrued benefits allocated to members' accounts		<u>738,902.10</u>	<u>601,190.39</u>

Passmore Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Fixtures & Fittings (at written down value)	2		
11/5 Louise Street, Rockingham		17,301.00	19,177.00
3/20 Gore Street, Port Macquarie		25,241.82	27,362.82
Plant and Equipment (at written down value)	3		
Installation of New Stove		924.85	1,109.87
Solar Panels 3.95kW System		2,069.93	2,299.92
Real Estate Properties (Australian - Residential)	4		
11/5 Louise St, Rockingham		220,000.00	250,000.00
3/20 Gore St, Port Macquarie		375,000.00	250,000.00
Shares in Listed Companies (Australian)	5		
AMP Limited		0.00	18.55
Brambles Limited		0.00	1,315.27
Invocare Limited		0.00	1,048.00
QBE Insurance Group Limited		0.00	17.72
Sealink Travel Group Limited - Ordinary Fully Paid		0.00	9,821.24
Seek Limited		0.00	1,313.40
Units in Listed Unit Trusts (Australian)	6		
Bwp Trust - Ordinary Units Fully Paid		0.00	2,324.81
Dexus Property Group - Units Fully Paid Stapled		0.00	1,380.00
Total Investments		<u>640,537.60</u>	<u>567,188.60</u>
Other Assets			
Bank Accounts	7		
Cash at Bank - Macquarie CMA #9620-72583		77,639.81	30,215.48
Westpac Cash Investment A/C-199800		0.00	53.08
Distributions Receivable			
Dexus Property Group - Units Fully Paid Stapled		0.00	0.53
Reinvestment Residual Account			
AMP Limited		0.00	0.49
Brambles Limited		0.00	6.11
Income Tax Refundable		0.00	7,486.10
Total Other Assets		<u>77,639.81</u>	<u>37,761.79</u>
Total Assets		<u>718,177.41</u>	<u>604,950.39</u>
Less:			
Liabilities			

Passmore Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2021

	Note	2021	2020
		\$	\$
Liabilities			
Banking Error			
Banking Error 2021		(25,000.00)	0.00
Income Tax Payable		3,752.31	0.00
PAYG Payable		523.00	3,760.00
Total Liabilities		<u>(20,724.69)</u>	<u>3,760.00</u>
Net assets available to pay benefits		<u>738,902.10</u>	<u>601,190.39</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts			
	8, 9		
Passmore, Andrew Phillip - Accumulation		446,670.20	365,804.09
Passmore, Caron Julie - Accumulation		292,231.90	235,386.30
Total Liability for accrued benefits allocated to members' accounts		<u>738,902.10</u>	<u>601,190.39</u>

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Notes to the Financial Statements

For the year ended 30 June 2021

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Fixtures & Fittings (at written down value)

	2021 \$	2020 \$
11/5 Louise Street, Rockingham	17,301.00	19,177.00
3/20 Gore Street, Port Macquarie	25,241.82	27,362.82
	42,542.82	46,539.82

Note 3: Plant and Equipment (at written down value)

2021 \$	2020 \$
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Passmore Superannuation Fund**Notes to the Financial Statements**

For the year ended 30 June 2021

Solar Panels 3.95kW System	2,069.93	2,299.92
Installation of New Stove	924.85	1,109.87
	<hr/>	<hr/>
	2,994.78	3,409.79
	<hr/>	<hr/>
Note 4: Real Estate Properties (Australian - Residential)		
	2021	2020
	\$	\$
11/5 Louise St, Rockingham	220,000.00	250,000.00
3/20 Gore St, Port Macquarie	375,000.00	250,000.00
	<hr/>	<hr/>
	595,000.00	500,000.00
	<hr/>	<hr/>
Note 5: Shares in Listed Companies (Australian)		
	2021	2020
	\$	\$
AMP Limited	0.00	18.55
Brambles Limited	0.00	1,315.27
Invocare Limited	0.00	1,048.00
QBE Insurance Group Limited	0.00	17.72
Seek Limited	0.00	1,313.40
Sealink Travel Group Limited - Ordinary Fully Paid	0.00	9,821.24
	<hr/>	<hr/>
	0.00	13,534.18
	<hr/>	<hr/>
Note 6: Units in Listed Unit Trusts (Australian)		
	2021	2020
	\$	\$
Bwp Trust - Ordinary Units Fully Paid	0.00	2,324.81
Dexus Property Group - Units Fully Paid Stapled	0.00	1,380.00
	<hr/>	<hr/>
	0.00	3,704.81
	<hr/>	<hr/>
Note 7: Banks and Term Deposits		
	2021	2020
	\$	\$
Banks		
Cash at Bank - Macquarie CMA #9620-72583	77,639.81	30,215.48
Westpac Cash Investment A/C-199800	0.00	53.08
	<hr/>	<hr/>
	77,639.81	30,268.56
	<hr/>	<hr/>

Passmore Superannuation Fund**Notes to the Financial Statements**

For the year ended 30 June 2021

Note 8: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	601,190.39	580,005.45
Benefits accrued as a result of operations	137,711.71	21,184.94
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	738,902.10	601,190.39

Note 9: 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/> 738,902.10	<hr/> 601,190.39

Note 10: Guaranteed Benefits

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

Note 11: Dividends

	2021 \$	2020 \$
AMP Limited	1.00	0.00
Brambles Limited	31.00	54.31
Invocare Limited	36.00	17.50
QBE Insurance Group Limited	0.08	1.04
Sealink Travel Group Limited - Ordinary Fully Paid	255.53	333.30
Seek Limited	19.80	13.20
	<hr/>	<hr/>
	343.41	419.35

Note 12: Trust Distributions

	2021 \$	2020 \$
Dexus Property Group - Units Fully Paid Stapled	77.62	40.50
Bwp Trust - Ordinary Units Fully Paid	111.02	54.75
	<hr/>	<hr/>
	188.64	95.25

Passmore Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 13: Rental Income

	2021 \$	2020 \$
11/5 Louise St, Rockingham	12,140.00	10,444.43
3/20 Gore St, Port Macquarie	10,530.00	10,140.00
	22,670.00	20,584.43

Note 14: Changes in Market Values

Unrealised Movements in Market Value

	2021 \$	2020 \$
Real Estate Properties (Australian - Residential)		
11/5 Louise St, Rockingham	(30,600.00)	0.00
3/20 Gore St, Port Macquarie	124,555.03	0.00
	93,955.03	0.00
Shares in Listed Companies (Australian)		
AMP Limited	28.96	(2.65)
Brambles Limited	(180.16)	(228.69)
Invocare Limited	1.95	(551.00)
QBE Insurance Group Limited	8.87	(5.94)
Sealink Travel Group Limited - Ordinary Fully Paid	(4,801.79)	1,355.42
Seek Limited	(296.45)	43.80
	(5,238.62)	610.94
Units in Listed Unit Trusts (Australian)		
Bwp Trust - Ordinary Units Fully Paid	(839.61)	91.05
Dexus Property Group - Units Fully Paid Stapled	(432.05)	(567.00)
	(1,271.66)	(475.95)
Total Unrealised Movement	87,444.75	134.99

Realised Movements in Market Value

	2021 \$	2020 \$
Shares in Listed Companies (Australian)		
AMP Limited	(47.51)	0.00
Brambles Limited	132.38	0.00
Invocare Limited	(41.90)	0.00

Passmore Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

QBE Insurance Group Limited	(25.46)	0.00
Sealink Travel Group Limited - Ordinary Fully Paid	17,597.83	0.00
Seek Limited	678.50	0.00
	<u>18,293.84</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
Bwp Trust - Ordinary Units Fully Paid	1,038.18	0.00
Dexus Property Group - Units Fully Paid Stapled	562.10	0.00
	<u>1,600.28</u>	<u>0.00</u>
Total Realised Movement	<u>19,894.12</u>	<u>0.00</u>
Changes in Market Values	<u>107,338.87</u>	<u>134.99</u>
Note 15: Income Tax Expense		
	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	7,491.31	3,741.27
Income Tax Expense	<u>7,491.31</u>	<u>3,741.27</u>
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%	21,780.45	3,738.93
Less:		
Tax effect of:		
Non Taxable Contributions	44.90	0.00
Increase in MV of Investments	13,116.71	20.25
Realised Accounting Capital Gains	2,991.24	0.00
Accounting Trust Distributions	28.30	14.29
Add:		
Tax effect of:		
Other Non-Deductible Expenses	0.00	173.51
Franking Credits	20.68	24.08
Net Capital Gains	1,989.15	0.00
Taxable Trust Distributions	13.60	0.00

Passmore Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Rounding	6.42	(0.18)
Income Tax on Taxable Income or Loss	7,629.15	3,901.80
Less credits:		
Franking Credits	137.84	160.53
Current Tax or Refund	<u>7,491.31</u>	<u>3,741.27</u>

Passmore Superannuation Fund

Members Statement

Andrew Phillip Passmore
 19 Herlihy Way
 Warnbro, Western Australia, 6169, Australia

Your Details

Date of Birth : Provided
 Age: 59
 Tax File Number: Provided
 Date Joined Fund: 19/07/2012
 Service Period Start Date: 11/10/1999
 Date Left Fund:
 Member Code: PASAND00001A
 Account Start Date: 19/07/2012
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 446,670.20

Your Balance

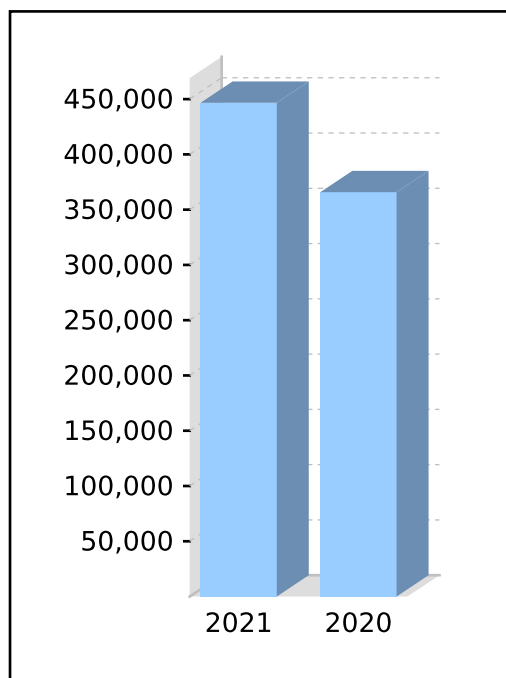
Total Benefits 446,670.20

Preservation Components

Preserved 446,670.20
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 1,037.58
 Taxable 430,632.62
 Investment Earnings Rate 16.06%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	365,804.09	359,898.69
<u>Increases to Member account during the period</u>		
Employer Contributions	11,000.00	13,450.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	11,000.00	
Net Earnings	63,068.11	(5,166.68)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,650.00	2,017.50
Income Tax	2,552.00	(796.30)
No TFN Excess Contributions Tax		
Excess Contributions Tax		1,156.72
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	446,670.20	365,804.09

Passmore Superannuation Fund
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

Andrew Phillip Passmore
Director

Caron Julie Passmore
Director

Passmore Superannuation Fund

Members Statement

Caron Julie Passmore
 19 Herlihy Way
 Warnbro, Western Australia, 6169, Australia

Your Details

Date of Birth : Provided
 Age: 59
 Tax File Number: Provided
 Date Joined Fund: 19/07/2012
 Service Period Start Date:
 Date Left Fund:
 Member Code: PASCAR00001A
 Account Start Date 19/07/2012
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 292,231.90

Your Balance

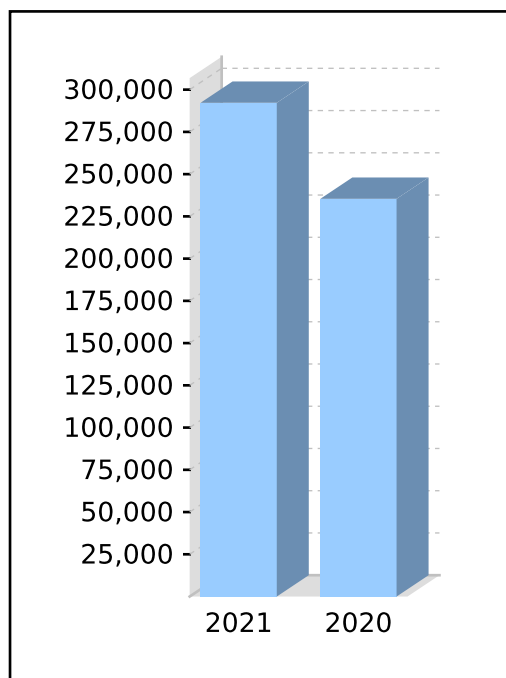
Total Benefits 292,231.90

Preservation Components

Preserved 292,231.90
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 1,311.89
 Taxable 290,920.01
 Investment Earnings Rate 16.52%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	235,386.30	220,106.76
<u>Increases to Member account during the period</u>		
Employer Contributions	19,330.53	22,731.26
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	299.31	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	41,039.03	(3,254.96)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	2,899.64	3,409.70
Income Tax	527.51	(729.10)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	396.12	1,516.16
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	292,231.90	235,386.30

Passmore Superannuation Fund
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

Andrew Phillip Passmore
Director

Caron Julie Passmore
Director

Passmore Superannuation Fund Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Cash at Bank - Macquarie CMA #9620-72583		77,639.810000	77,639.81	77,639.81	77,639.81			11.49 %
			77,639.81		77,639.81		0.00 %	11.49 %
Plant and Equipment (at written down value)								
Installation of New Stove		924.850000	924.85	924.85	924.85			0.14 %
Solar Panels 3.95kW System		2,069.930000	2,069.93	2,069.93	2,069.93			0.31 %
			2,994.78		2,994.78		0.00 %	0.44 %
Real Estate Properties (Australian - Residential)								
PASSMORE 11/5 Louise St, Rockingham 1	1.00	220,000.000000	220,000.00	218,752.68	218,752.68	1,247.32	0.57 %	32.56 %
PASSMORE 3/20 Gore St, Port Macquarie 2	1.00	375,000.000000	375,000.00	135,910.48	135,910.48	239,089.52	175.92 %	55.50 %
			595,000.00		354,663.16	240,336.84	67.76 %	88.07 %
			675,634.59		435,297.75	240,336.84	55.21 %	100.00 %

Passmore Superannuation Fund

Investment Performance

As at 30 June 2021

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
Cash at Bank - Macquarie CMA #9620-72583	30,215.48	0.00	0.00	77,639.81	0.00	0.00	55.96	55.96	0.19 %
Westpac Cash Investment A/C-199800	53.08	0.00	0.00	0.00	0.00	0.00	1.83	1.83	3.45 %
	30,268.56	0.00	0.00	77,639.81	0.00	0.00	57.79	57.79	0.19 %
Fixtures & Fittings (at written down value)									
PASSMORE 11/5 Louise Street, Rockingham	19,177.00	0.00	0.00	17,301.00	0.00	(1,876.00)	0.00	(1,876.00)	(9.78) %
PASSMORE 3/20 Gore Street, Port Macquarie	27,362.82	0.00	0.00	25,241.82	0.00	(2,121.00)	0.00	(2,121.00)	(7.75) %
	46,539.82	0.00	0.00	42,542.82	0.00	(3,997.00)	0.00	(3,997.00)	(8.59) %
Plant and Equipment (at written down value)									
11/5 Louise Street, Rockingham	0.00	0.00	0.00	0.00	0.00	0.00	186.76	186.76	0.00 %
Installation of New Stove	1,109.87	0.00	185.02	924.85	0.00	0.00	(185.02)	(185.02)	(20.01) %
Solar Panels 3.95kW System	2,299.92	0.00	229.99	2,069.93	0.00	0.00	(229.99)	(229.99)	(11.11) %
	3,409.79	0.00	415.01	2,994.78	0.00	0.00	(228.25)	(228.25)	(7.62) %
Real Estate Properties (Australian - Residential)									
PASSMORE 11/5 Louise St, Rockingham	250,000.00	600.00	0.00	220,000.00	0.00	(30,600.00)	6,034.23	(24,565.77)	(9.80) %
PASSMORE 3/20 Gore St, Port Macquarie	250,000.00	444.97	0.00	375,000.00	0.00	124,555.03	5,042.33	129,597.36	51.75 %
	500,000.00	1,044.97	0.00	595,000.00	0.00	93,955.03	11,076.56	105,031.59	20.96 %
Shares in Listed Companies (Australian)									
AMP.AX AMP Limited	18.55	0.00	47.51	0.00	(47.51)	28.96	0.94	(17.61)	60.81 %
BXB.AX Brambles Limited	1,315.27	0.00	1,135.11	0.00	132.38	(180.16)	28.88	(18.90)	(10.49) %
IVC.AX Invocare Limited	1,048.00	0.00	1,049.95	0.00	(41.90)	1.95	51.43	11.48	(588.72) %

Passmore Superannuation Fund Investment Performance

As at 30 June 2021

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
QBE.AX QBE Insurance Group Limited	17.72	0.00	26.59	0.00	(25.46)	8.87	0.08	(16.51)	186.13 %
SLK.AX Sealink Travel Group Limited - Ordinary Fully Paid	9,821.24	0.00	5,019.45	0.00	17,597.83	(4,801.79)	365.04	13,161.08	274.09 %
SEK.AX Seek Limited	1,313.40	0.00	1,016.95	0.00	678.50	(296.45)	28.28	410.33	138.41 %
	13,534.18	0.00	8,295.56	0.00	18,293.84	(5,238.62)	474.65	13,529.87	258.27 %
Units in Listed Unit Trusts (Australian)									
BWP.AX Bwp Trust - Ordinary Units Fully Paid	2,324.81	0.00	1,485.20	0.00	1,038.18	(839.61)	111.02	309.59	36.87 %
DXS.AX Dexus Property Group - Units Fully Paid Stapled	1,380.00	0.00	947.95	0.00	562.10	(432.05)	77.62	207.67	48.07 %
	3,704.81	0.00	2,433.15	0.00	1,600.28	(1,271.66)	188.64	517.26	40.68 %
	597,457.16	1,044.97	11,143.72	718,177.41	19,894.12	83,447.75	11,569.39	114,911.26	19.56 %

Passmore Superannuation Fund

Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
Cash at Bank - Macquarie CMA #9620-72583		30,215.48		103,963.70		(56,539.37)			77,639.81	77,639.81
Westpac Cash Investment A/C-199800		53.08		31,624.66		(31,677.74)			0.00	0.00
		30,268.56		135,588.36		(88,217.11)			77,639.81	77,639.81
Plant and Equipment (at written down value)										
11/5LOUISEST1Stove - Installation of New Stove		1,109.87				(185.02)			924.85	924.85
11/5LOUISEST1 Solar - Solar Panels 3.95kW System		2,299.92				(229.99)			2,069.93	2,069.93
		3,409.79				(415.01)			2,994.78	2,994.78
Real Estate Properties (Australian - Residential)										
PASSMORE1NgaR4fv5 - 11/5 Louise St, Rockingham	1.00	218,152.68		600.00				1.00	218,752.68	220,000.00
PASSMORE2eQfwqDC4 - 3/20 Gore St, Port Macquarie	1.00	135,465.51		444.97				1.00	135,910.48	375,000.00
		353,618.19		1,044.97					354,663.16	595,000.00
Shares in Listed Companies (Australian)										
AMP.AX - AMP Limited	10.00	47.51			(10.00)	(47.51)	(47.51)		0.00	
BXB.AX - Brambles Limited	121.00	1,135.11			(121.00)	(1,135.11)	132.38		0.00	

Passmore Superannuation Fund

Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
IVC.AX - Invocare Limited	100.00	1,049.95			(100.00)	(1,049.95)	(41.90)		0.00	
QBE.AX - QBE Insurance Group Limited	2.00	26.59			(2.00)	(26.59)	(25.46)		0.00	
SLK.AX - Sealink Travel Group Limited - Ordinary Fully Paid	2,222.00	5,019.45			(2,222.00)	(5,019.45)	17,597.83		0.00	
SEK.AX - Seek Limited	60.00	1,016.95			(60.00)	(1,016.95)	678.50		0.00	
		8,295.56				(8,295.56)	18,293.84		0.00	
Units in Listed Unit Trusts (Australian)										
BWP.AX - Bwp Trust - Ordinary Units Fully Paid	607.00	1,485.20			(607.00)	(1,485.20)	1,038.18		0.00	
DXS.AX - Dexus Property Group - Units Fully Paid Stapled	150.00	947.95			(150.00)	(947.95)	562.10		0.00	
		2,433.15				(2,433.15)	1,600.28		0.00	
	398,025.25	136,633.33			(99,360.83)	(99,360.83)	19,894.12		435,297.75	675,634.59

Passmore Superannuation Fund

Detailed Schedule of Fund Assets

As at 30 June 2021

Transaction Date	Description	Units	Amount \$
Fixtures & Fittings (at written down value) (76400)			
<u>11/5 Louise Street, Rockingham (PAS001_11/5LAeFUWqRl)</u>			
30/06/2015	SF Transaction		32,991.00
30/06/2016	Depreciation		(1,535.00)
30/06/2017	2017 depreciation		(1,253.00)
30/06/2017	Balancing adjustments		(732.00)
30/06/2018			(1,145.00)
30/06/2019	Being 2019 Depreciation		(1,072.00)
30/06/2020	Manual Journal for deprecation due to adjustments, capital works amounts in prior years not been claimed correctly and also disposal of the old stove and new one purchased so needed to write off the old stove.		(1,968.00)
30/06/2020	Manual Journal for deprecation due to adjustments, capital works amounts in prior years not been claimed correctly and also disposal of the old stove and new one purchased so needed to write off the old stove.		(5,784.00)
30/06/2020	Manual Journal for deprecation due to adjustments, capital works amounts in prior years not been claimed correctly and also disposal of the old stove and new one purchased so needed to write off the old stove.		(325.00)
30/06/2021	To record Deprecation expenses for 2020/21		(1,876.00)
		0.00	17,301.00
<u>3/20 Gore Street, Port Macquarie (PAS001_3/20GG1JqBij7)</u>			
30/06/2015	SF Transaction		28,335.00
25/01/2016	WTHD INPWBPAY TO WESTPAC CARDS - Installation of new stove Gore St		235.00
25/01/2016	WTHD INPWBPAY TO WESTPAC CARDS - Stove Replacement - Please add to Depreciation Schedule		715.00
30/06/2016	Depreciation		(1,767.00)
01/03/2017	Withdrawal Online 1023792 Pymt Airon Airc Invoice 1028 [new 3.5kw split system]		1,793.00
30/06/2017	2017 depreciation		(1,693.00)
30/06/2017	Balancing adjustments		(1,078.00)
25/10/2017	TRANSACT FUNDS TFR TO CONCEPT KITCHENS TD		600.00
01/12/2017	TRANSACT FUNDS TFR TO CONCEPT KITCHENS TD		4,750.00
21/12/2017	TRANSACT FUNDS TFR TO CHAD COLLYER TD		450.00
21/12/2017	TRANSACT FUNDS TFR TO B WALLACE PLUMBING TD		385.00
21/12/2017	TRANSACT FUNDS TFR TO BUZY BEE ELECTRICA TD		391.82
28/12/2017	TRANSACT FUNDS TFR TO CONCEPT KITCHENS TD		1,640.00
30/06/2018			(2,290.00)
30/06/2019	Being 2019 Depreciation		(2,711.00)
30/06/2020	Enter depreciation based on prior accountants depreciation schedule.		(2,393.00)
30/06/2021	To record Deprecation expenses for 2020/21		(2,121.00)
		0.00	25,241.82
Plant and Equipment (at written down value) (76500)			
<u>Solar Panels 3.95kW System (11/5LOUISEST1 Solar)</u>			
14/04/2020	TRANSACT FUNDS TFR TO Koala Solar		2,350.00
30/06/2020	Depreciation for the period {2020}		(50.08)
30/06/2021	Depreciation for the period {2021}		(229.99)
		0.00	2,069.93

Installation of New Stove (11/5LOUISEST1 Stove)

Passmore Superannuation Fund

Detailed Schedule of Fund Assets

As at 30 June 2021

Transaction Date	Description	Units	Amount \$
28/05/2020	TRANSACT FUNDS TFR TO DIMES ELECTRICAL S [TRANSACT FUNDS TFR TO DIMES ELECTRICAL Stove (new)]		1,127.33
30/06/2020	Depreciation for the period {2020}		(17.46)
30/06/2021	Depreciation for the period {2021}		(185.02)
		0.00	924.85
<u>11/5 Louise Street, Rockingham (PAS001_11/5LOUISEST1)</u>			
30/06/2015	SF Transaction		157.00
30/06/2016	Low Value Pool		(157.00)
		0.00	0.00
<u>3/20 Gore Street, Port Macquarie (PAS001_3/20GORESTRE1)</u>			
30/06/2015	SF Transaction		2,789.00
30/06/2016	Low Value Pool		(948.00)
30/06/2017	2017 depreciation		(691.00)
30/06/2018			(432.00)
30/06/2019	Being 2019 Depreciation		(270.00)
30/06/2020	Depreciation for the period {2020}		(448.00)
		0.00	0.00
<u>Real Estate Properties (Australian - Residential) (77200)</u>			
<u>11/5 Louise St, Rockingham (PASSMORE1NgaR4fv5)</u>			
14/05/2013	SF Transaction	1.00	218,152.68
30/06/2017	Revaluation - 30/06/2017 @ \$250,000.000000 (Net Asset Value) - 1.000000 Units on hand		31,847.32
16/06/2021	Transact Funds TFR TO CHALK PROPERTY TRU	0.00	600.00
30/06/2021	Revaluation - 30/06/2021 @ \$220,000.000000 (Exit) - 1.000000 Units on hand		(30,600.00)
		1.00	220,000.00
<u>3/20 Gore St, Port Macquarie (PASSMORE2eQfwqDC4)</u>			
26/08/2013	SF Transaction	1.00	135,465.51
30/06/2017	Revaluation - 30/06/2017 @ \$250,000.000000 (Exit) - 1.000000 Units on hand		114,534.49
16/06/2021	Transact Funds Tfr to page Conveyancing	0.00	444.97
30/06/2021	Revaluation - 30/06/2021 @ \$375,000.000000 (Exit) - 1.000000 Units on hand		124,555.03
		1.00	375,000.00
<u>Shares in Listed Companies (Australian) (77600)</u>			
<u>AMP Limited (AMP.AX)</u>			
16/12/2013	Opening Balances	250.00	1,089.95
10/04/2014	Dividend Reinvestment	5.00	28.75
10/10/2014	Dividend Reinvestment	6.00	31.88
10/04/2015	Dividend Reinvestment	5.00	35.24
30/06/2015	Market valuation adjustment at 30/06/2015		415.50
09/10/2015	AMP reinvestment	6.00	37.24
08/04/2016	AMP reinvestment	7.00	38.08
30/06/2016	Market valuation adjustment at 30/06/2016		(237.00)
07/10/2016	12.6C FRANKED @ 30%; 1.4C CFI; DRP NIL DISC	7.00	36.46
31/03/2017	12.6C FRANKED @ 30%; 1.4C CFI; DRP NIL DISC	8.00	39.84
30/06/2017	Revaluation - 30/06/2017 @ \$5.190000 (System Price) - 294.000000 Units on hand		9.92
04/09/2017	Deposit Westpac Securit S Amp 24511483-00	(294.00)	(1,337.44)

Passmore Superannuation Fund

Detailed Schedule of Fund Assets

As at 30 June 2021

Transaction Date	Description	Units	Amount \$
04/09/2017	Unrealised Gain writeback as at 04/09/2017		(188.42)
29/09/2017	13.05C FR@30%; 1.45C CFI; DRP NIL DISC	9.00	45.18
30/06/2018	Revaluation - 29/06/2018 @ \$3.560000 (System Price) - 9.000000 Units on hand		(13.14)
28/03/2019	AMP DRP	1.00	2.33
30/06/2019	Revaluation - 28/06/2019 @ \$2.120000 (System Price) - 10.000000 Units on hand		(13.17)
30/06/2020	Revaluation - 30/06/2020 @ \$1.855000 (System Price) - 10.000000 Units on hand		(2.65)
31/07/2020	Revaluation - 30/07/2020 @ \$1.680000 (System Price) - 10.000000 Units on hand		(4.40)
31/08/2020	Revaluation - 28/08/2020 @ \$1.505000 (System Price) - 10.000000 Units on hand		(1.75)
30/09/2020	Revaluation - 29/09/2020 @ \$1.350000 (System Price) - 10.000000 Units on hand		(1.55)
21/10/2020	Revaluation - 20/10/2020 @ \$1.445000 (System Price) - 10.000000 Units on hand		0.95
30/04/2021	Revaluation - 29/04/2021 @ \$1.135000 (System Price) - 10.000000 Units on hand		(0.45)
20/05/2021	Sale of 10 AMP SHARES	(10.00)	(47.51)
20/05/2021	Unrealised Gain writeback as at 20/05/2021		72.32
30/06/2021	Revaluation - 30/06/2021 @ \$0.000000 - 0.000000 Units on hand		(36.16)
		0.00	0.00
Brambles Limited (BXB.AX)			
01/07/2014	Opening Balances	109.00	1,024.03
30/06/2015	Market valuation adjustment at 30/06/2015		131.37
08/10/2015	Brambles Reinvestment	1.00	15.26
14/04/2016	Brambles Reinvestment	1.00	15.95
30/06/2016	Market valuation adjustment at 30/06/2016		188.68
13/10/2016	3.625C FR@30%; 10.875C CFI; DRP NIL DISC	2.00	13.93
13/04/2017	3.625C FR@30%; 10.875C CFI; DRP NIL DISC	2.00	18.38
30/06/2017	Revaluation - 30/06/2017 @ \$9.730000 (System Price) - 115.000000 Units on hand		(288.65)
12/10/2017	4.35C FR@30%; 10.15C CFI; DRP NIL DISC	1.00	9.06
12/04/2018	4.35C FR@30%; 10.15C CFI; DRP NIL DISC	2.00	19.40
30/06/2018	Revaluation - 29/06/2018 @ \$8.880000 (System Price) - 118.000000 Units on hand		(99.57)
11/10/2018	BXB DRP	2.00	21.70
11/04/2019	BXB DRP	1.00	11.92
30/06/2019	Revaluation - 28/06/2019 @ \$12.880000 (System Price) - 121.000000 Units on hand		477.02
22/10/2019	BRAMBLES LIMITED - DIVIDEND (UNFRANKED) AND RETURN OF CAPITAL AMOUNT 14.52	0.00	(14.52)
30/06/2020	Revaluation - 30/06/2020 @ \$10.870000 (System Price) - 121.000000 Units on hand		(228.69)
31/07/2020	Revaluation - 30/07/2020 @ \$10.750000 (System Price) - 121.000000 Units on hand		(257.73)
31/08/2020	Revaluation - 28/08/2020 @ \$11.170000 (System Price) - 121.000000 Units on hand		50.82
30/09/2020	Revaluation - 29/09/2020 @ \$10.700000 (System Price) - 121.000000 Units on hand		(56.87)
21/10/2020	Revaluation - 20/10/2020 @ \$10.490000 (System Price) - 121.000000 Units on hand		(25.41)
30/04/2021	Revaluation - 29/04/2021 @ \$10.430000 (System Price) - 121.000000 Units on hand		235.95
20/05/2021	Deposit Westpac Securiti S Bxb	(121.00)	(1,135.11)
20/05/2021	Unrealised Gain writeback as at 20/05/2021		(126.92)
		0.00	0.00

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Transaction Date	Description	Units	Amount \$
<u>Invocare Limited (IVC.AX)</u>			
09/07/2014	Opening Balances	100.00	1,049.95
30/06/2015	Market valuation adjustment at 30/06/2015		160.05
30/06/2016	Market valuation adjustment at 30/06/2016		104.00
30/06/2017	Revaluation - 30/06/2017 @ \$14.700000 (System Price) - 100.000000 Units on hand		156.00
30/06/2018	Revaluation - 29/06/2018 @ \$13.740000 (System Price) - 100.000000 Units on hand		(96.00)
30/06/2019	Revaluation - 28/06/2019 @ \$15.990000 (System Price) - 100.000000 Units on hand		225.00
30/06/2020	Revaluation - 30/06/2020 @ \$10.480000 (System Price) - 100.000000 Units on hand		(551.00)
31/07/2020	Revaluation - 30/07/2020 @ \$9.930000 (System Price) - 100.000000 Units on hand		(606.00)
31/08/2020	Revaluation - 28/08/2020 @ \$10.000000 (System Price) - 100.000000 Units on hand		7.00
30/09/2020	Revaluation - 29/09/2020 @ \$9.880000 (System Price) - 100.000000 Units on hand		(12.00)
21/10/2020	Revaluation - 20/10/2020 @ \$10.390000 (System Price) - 100.000000 Units on hand		51.00
30/04/2021	Revaluation - 29/04/2021 @ \$11.380000 (System Price) - 100.000000 Units on hand		650.00
20/05/2021	Deposit Westpac Securiti S IVC 35860729-0	(100.00)	(1,049.95)
20/05/2021	Unrealised Gain writeback as at 20/05/2021		(88.05)
		0.00	0.00
<u>Myob Group Limited - Ordinary Fully Paid (MYO.AX)</u>			
10/03/2016	Purchase MYO Shares	1,550.00	4,840.45
30/06/2016	Market valuation adjustment at 30/06/2016		507.05
30/06/2017	Revaluation - 30/06/2017 @ \$3.420000 (System Price) - 1,550.000000 Units on hand		(46.50)
30/06/2018	Revaluation - 29/06/2018 @ \$2.890000 (System Price) - 1,550.000000 Units on hand		(821.50)
08/05/2019	MYOB SOA 001229106658 50	(1,550.00)	(4,840.45)
08/05/2019	Unrealised Gain writeback as at 08/05/2019		360.95
		0.00	0.00
<u>QBE Insurance Group Limited (QBE.AX)</u>			
10/12/2013	Opening Balances	100.00	1,169.95
31/03/2014	Dividend Reinvestment	1.00	12.00
23/09/2014	Dividend Investment	1.00	15.15
13/04/2015	Dividend Reinvestment	2.00	22.44
30/06/2015	Market valuation adjustment at 30/06/2015		202.14
02/10/2015	QBE Reinvestment	2.00	20.80
14/04/2016	QBE Reinvestment	3.00	31.80
30/06/2016	Market valuation adjustment at 30/06/2016		(337.41)
28/09/2016	10.5C FRANKED@30%;10.5C CFI; DRP&BSP	2.00	19.58
13/04/2017	16.5C FR@30%;16.5C CFI; DRP&BSP NIL DISC	3.00	38.43
30/06/2017	Revaluation - 30/06/2017 @ \$11.810000 (System Price) - 114.000000 Units on hand		151.46
04/09/2017	Deposit Westpac Securiti S Qbe 24511404-00	(114.00)	(1,330.15)
04/09/2017	Unrealised Gain writeback as at 04/09/2017		(16.19)
29/09/2017	6.6C FR@30%;15.4C CFI; DRP&BSP NIL DISC	2.00	26.59
30/06/2018	Revaluation - 29/06/2018 @ \$9.740000 (System Price) - 2.000000 Units on hand		(7.11)
30/06/2019	Revaluation - 28/06/2019 @ \$11.830000 (System Price) - 2.000000 Units on hand		4.18

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Transaction Date	Description	Units	Amount \$
30/06/2020	Revaluation - 30/06/2020 @ \$8.860000 (System Price) - 2.000000 Units on hand		(5.94)
31/07/2020	Revaluation - 30/07/2020 @ \$10.220000 (System Price) - 2.000000 Units on hand		(3.22)
31/08/2020	Revaluation - 28/08/2020 @ \$10.670000 (System Price) - 2.000000 Units on hand		0.90
30/09/2020	Revaluation - 29/09/2020 @ \$8.790000 (System Price) - 2.000000 Units on hand		(3.76)
21/10/2020	Revaluation - 20/10/2020 @ \$8.690000 (System Price) - 2.000000 Units on hand		(0.20)
30/04/2021	Revaluation - 29/04/2021 @ \$9.740000 (System Price) - 2.000000 Units on hand		8.04
20/05/2021	Deposit Westpac Securiti S Qbe 35860893-00	(2.00)	(26.59)
20/05/2021	Unrealised Gain writeback as at 20/05/2021		7.11
		0.00	0.00
<u>Seek Limited (SEK.AX)</u>			
09/07/2014	Opening Balances	60.00	1,016.95
30/06/2015	Market valuation adjustment at 30/06/2015		(173.35)
30/06/2016	Market valuation adjustment at 30/06/2016		69.00
30/06/2017	Revaluation - 30/06/2017 @ \$16.910000 (System Price) - 60.000000 Units on hand		102.00
30/06/2018	Revaluation - 29/06/2018 @ \$21.810000 (System Price) - 60.000000 Units on hand		294.00
30/06/2019	Revaluation - 28/06/2019 @ \$21.160000 (System Price) - 60.000000 Units on hand		(39.00)
30/06/2020	Revaluation - 30/06/2020 @ \$21.890000 (System Price) - 60.000000 Units on hand		43.80
31/07/2020	Revaluation - 30/07/2020 @ \$22.260000 (System Price) - 60.000000 Units on hand		66.00
31/08/2020	Revaluation - 28/08/2020 @ \$20.460000 (System Price) - 60.000000 Units on hand		(108.00)
30/09/2020	Revaluation - 29/09/2020 @ \$21.470000 (System Price) - 60.000000 Units on hand		60.60
21/10/2020	Revaluation - 20/10/2020 @ \$23.260000 (System Price) - 60.000000 Units on hand		107.40
30/04/2021	Revaluation - 29/04/2021 @ \$31.370000 (System Price) - 60.000000 Units on hand		442.80
20/05/2021	Deposit Westpac Securiti S SEK	(60.00)	(1,016.95)
20/05/2021	Unrealised Gain writeback as at 20/05/2021		(865.25)
		0.00	0.00
<u>Sealink Travel Group Limited - Ordinary Fully Paid (SLK.AX)</u>			
14/07/2015	Westpac SLK	2,222.00	5,019.45
30/06/2016	Market valuation adjustment at 30/06/2016		4,046.31
30/06/2017	Revaluation - 30/06/2017 @ \$4.070000 (System Price) - 2,222.000000 Units on hand		(22.22)
30/06/2018	Revaluation - 29/06/2018 @ \$4.430000 (System Price) - 2,222.000000 Units on hand		799.92
30/06/2019	Revaluation - 28/06/2019 @ \$3.810000 (System Price) - 2,222.000000 Units on hand		(1,377.64)
30/06/2020	Revaluation - 30/06/2020 @ \$4.420000 (System Price) - 2,222.000000 Units on hand		1,355.42
31/07/2020	Revaluation - 30/07/2020 @ \$4.230000 (System Price) - 2,222.000000 Units on hand		933.24
31/08/2020	Revaluation - 28/08/2020 @ \$4.450000 (System Price) - 2,222.000000 Units on hand		488.84
30/09/2020	Revaluation - 29/09/2020 @ \$5.590000 (System Price) - 2,222.000000 Units on hand		2,533.08
21/10/2020	Revaluation - 20/10/2020 @ \$5.940000 (System Price) - 2,222.000000 Units on hand		777.70
30/04/2021	Revaluation - 29/04/2021 @ \$10.170000 (System Price) - 2,222.000000 Units on hand		8,043.64

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Transaction Date	Description	Units	Amount \$
20/05/2021	Deposit Westpac Securiti S Silk	(2,222.00)	(5,019.45)
20/05/2021	Unrealised Gain writeback as at 20/05/2021		(17,578.29)
		0.00	0.00
Units in Listed Unit Trusts (Australian) (78200)			
<u>Bwp Trust - Ordinary Units Fully Paid (BWP.AX)</u>			
11/12/2013	Opening Balances	450.00	1,006.45
25/02/2014	Dividend Reinvestment	14.00	30.74
28/08/2014	Dividend Reinvestment	15.00	36.56
26/02/2015	Dividend Reinvestment	13.00	36.74
30/06/2015	Market valuation adjustment at 30/06/2015		395.03
27/08/2015	BWP Reinvestment	12.00	40.20
25/02/2016	BWP Reinvestment	14.00	41.78
30/06/2016	Market valuation adjustment at 30/06/2016		298.02
25/08/2016	BWP trust distribution - 30.06.2016	12.00	44.03
24/02/2017	BWP trust distribution 30.12.16	16.00	45.74
30/06/2017	Revaluation - 30/06/2017 @ \$2.980000 (System Price) - 546.000000 Units on hand		(348.21)
25/08/2017	BWP Dividend Reinvestment	16.00	48.48
23/02/2018	BWP Dividend Reinvestment	16.00	49.34
30/06/2018	Revaluation - 29/06/2018 @ \$3.250000 (System Price) - 578.000000 Units on hand		153.60
24/08/2018	Distribution Reinvested	15.00	52.19
22/02/2019	BWP DRP	14.00	52.95
30/06/2019	Revaluation - 28/06/2019 @ \$3.680000 (System Price) - 607.000000 Units on hand		250.12
30/06/2020	Revaluation - 30/06/2020 @ \$3.830000 (System Price) - 607.000000 Units on hand		91.05
31/07/2020	Revaluation - 30/07/2020 @ \$3.920000 (System Price) - 607.000000 Units on hand		145.68
31/08/2020	Revaluation - 28/08/2020 @ \$4.040000 (System Price) - 607.000000 Units on hand		72.84
30/09/2020	Revaluation - 29/09/2020 @ \$4.130000 (System Price) - 607.000000 Units on hand		54.63
21/10/2020	Revaluation - 20/10/2020 @ \$4.110000 (System Price) - 607.000000 Units on hand		(12.14)
30/04/2021	Revaluation - 29/04/2021 @ \$4.200000 (System Price) - 607.000000 Units on hand		(36.42)
20/05/2021	Deposit Westpac Securiti S Bwp	(607.00)	(1,485.20)
20/05/2021	Unrealised Gain writeback as at 20/05/2021		(1,064.20)
		0.00	0.00
<u>Dexus Property Group - Units Fully Paid Stapled (DXS.AX)</u>			
16/12/2013	Opening Balances	150.00	947.95
30/06/2015	Market valuation adjustment at 30/06/2015		147.05
30/06/2016	Market valuation adjustment at 30/06/2016		258.00
30/06/2017	Revaluation - 30/06/2017 @ \$9.480000 (System Price) - 150.000000 Units on hand		69.00
30/06/2018	Revaluation - 29/06/2018 @ \$9.710000 (System Price) - 150.000000 Units on hand		34.50
30/06/2019	Revaluation - 28/06/2019 @ \$12.980000 (System Price) - 150.000000 Units on hand		490.50
30/06/2020	Revaluation - 30/06/2020 @ \$9.200000 (System Price) - 150.000000 Units on hand		(567.00)
31/07/2020	Revaluation - 30/07/2020 @ \$8.620000 (System Price) - 150.000000 Units on hand		(654.00)
31/08/2020	Revaluation - 28/08/2020 @ \$8.710000 (System Price) -		13.50

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Transaction Date	Description	Units	Amount \$
	150.000000 Units on hand		
30/09/2020	Revaluation - 29/09/2020 @ \$8.980000 (System Price) - 150.000000 Units on hand		40.50
21/10/2020	Revaluation - 20/10/2020 @ \$9.100000 (System Price) - 150.000000 Units on hand		18.00
30/04/2021	Revaluation - 29/04/2021 @ \$10.210000 (System Price) - 150.000000 Units on hand		733.50
20/05/2021	Deposit Westpac Securiti S Dxs	(150.00)	(947.95)
20/05/2021	Unrealised Gain writeback as at 20/05/2021		(583.55)
		0.00	0.00