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

The trustees declare that:

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

Specifically, the trustees declare that:

- in accordance with 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 trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:

Russell Balmer

Trustee

Ann Balmer

Trustee

30 June 2021

## Balmer Superannuation Fund Statement of Financial Position

	Note	2021	2020
		\$	\$
Assets			
Investments			
Managed Investments (Australian)	2	0.00	60,057.09
Plant and Equipment (at written down value) - Unitised	3	0.00	3,026.37
Real Estate Properties (Australian - Residential)	4	0.00	220,000.00
Units in Listed Unit Trusts (Australian)	5	0.00	40,189.80
Total Investments		0.00	323,273.26
Other Assets			
Macquarie Cash Management Account ***8843		0.00	10,438.92
Distributions Receivable		0.00	1,597.01
Income Tax Refundable		0.00	666.15
Total Other Assets		0.00	12,702.08
Total Assets		0.00	335,975.34
Net assets available to pay benefits		0.00	335,975.34
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
Balmer, Russell - Pension (Pension)		0.00	165,366.40
Balmer, Ann - Pension (Pension)		0.00	170,608.94
Total Liability for accrued benefits allocated to members' accounts		0.00	335,975.34

## Balmer Superannuation Fund Detailed Statement of Financial Position

	Note	2021	2020
		\$	\$
Assets			
Investments			
Managed Investments (Australian)	2		
Legg Mason MC Real Income Fund CIs A		0.00	20,658.61
Perpetual Wholesale Diversified Income Fund		0.00	6,639.29
Platinum International Fund - C Class Units		0.00	11,206.96
Walter Scott Global Equity Fund		0.00	21,552.23
Plant and Equipment (at written down value) - Unitised	3		
Air Conditioner - 50%		0.00	1,989.76
Air Conditioner - 50%		0.00	1,036.61
Real Estate Properties (Australian - Residential)	4		
Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)		0.00	220,000.00
Units in Listed Unit Trusts (Australian)	5		
Spdr S&p/asx 200 Fund		0.00	40,189.80
Total Investments	_	0.00	323,273.26
Other Assets			
Bank Accounts	6		
Macquarie Cash Management Account ***8843		0.00	10,438.92
Distributions Receivable			
Legg Mason MC Real Income Fund Cls A		0.00	688.63
Platinum International Fund - C Class Units		0.00	537.07
Spdr S&p/asx 200 Fund		0.00	80.60
Walter Scott Global Equity Fund		0.00	290.71
Income Tax Refundable		0.00	666.15
Total Other Assets		0.00	12,702.08
Total Assets		0.00	335,975.34
Net assets available to pay benefits		0.00	335,975.34
Represented By :			
Liability for accrued benefits allocated to members' accounts	7, 8		
Balmer, Russell - Pension (Pension)		0.00	165,366.40
Balmer, Ann - Pension (Pension)		0.00	170,608.94
Total Liability for accrued benefits allocated to members' accounts		0.00	335,975.34

# Balmer Superannuation Fund Detailed Statement of Financial Position

Note	2021	2020
	\$	\$

## Balmer Superannuation Fund Operating Statement

	Note	2021	2020
		\$	\$
Income			
Investment Income			
Trust Distributions	10	415.13	3,990.57
Interest Received		95.08	107.66
Other Investment Income		93.50	62.91
Property Income	11	4,447.86	17,734.42
Investment Gains			
Changes in Market Values	12	14,888.45	(9,571.49)
Total Income		19,940.02	12,324.07
Expenses			
Accountancy Fees		5,720.00	2,970.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		1,925.00	990.00
Advisor Fees		4,180.00	3,300.00
Depreciation		3,026.37	336.27
Insurance		370.00	370.00
		15,480.37	8,225.27
Member Payments			
Pensions Paid		18,000.00	48,100.00
Benefits Paid/Transfers Out		318,754.11	0.00
Total Expenses		352,234.48	56,325.27
Benefits accrued as a result of operations before income tax		(332,294.46)	(44,001.20)
Income Tax Expense	13	3,680.88	(666.15)
Benefits accrued as a result of operations		(335,975.34)	(43,335.05)

## Balmer Superannuation Fund Detailed Operating Statement

Perpetual Wholesale Diversified Income Fund         37.86         127.82           Platinum International Fund - C Class Units         0.00         537.07           Spdf S&p/asx 200 Fund         315.82         1.692.30           Waiter Scott Global Equity Fund         0.00         290.71           Interest Received         315.82         1.692.30           Macquarie Cash Management Account ***8843         95.08         107.66           Property Income         4.447.86         17.734.42           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         4.447.86         17.734.42           Other Investment Income         33.50         62.91           Macquarie Cash Management Account ***8843         93.50         62.91           Investment Gains         851.44         385.69         62.91           Realised Movements in Market Value         851.44         385.69         62.91           Managed Investments (Australian)         2.872.02         0.00         0.00           Platinum International Fund Cits A         2.872.02         0.00         0.00         16.248.3         3.93         0.00           Platinum International Fund - C Class Units         851.44         385.69         16.248.4         38.50         2.982.14         17.42.42.45         2.566.45 <th></th> <th>2021</th> <th>2020</th>		2021	2020
Investiment Income         61.45         1,342.67           Prepetual Wholesale Diversified Income Fund         37.86         127.82           Platinum International Fund - C Class Units         0.00         230.77           System Status         315.82         1,682.30           Walter Scott Global Equity Fund         0.00         280.71           Macquarie Cash Management Account ***8843         95.08         107.66           Property Income         95.08         107.66           Unit's 3.8.4/ 1291 North East Rd, Tea Tree Gully (50%)         4.447.86         17.734.42           Other Investment Income         93.50         62.91           Macquarie Cash Management Account ***8843         93.50         62.91           Investment Income         93.50         62.91           Macquarie Cash Management Account ***8843         93.50         62.91           Investment Income         93.50         62.91           Investment Sin Market Value         Managed Investments (Australian)         2.872.02         0.00           Pareptaul Wholesale Diversified Income Fund         93.33         0.00         16.240.83         2.982.44           Walter Scott Global Equity Fund         12.423.45         2.566.45         0.000         16.240.83         2.982.44		\$	\$
Trust Distributions         61.45         1,342.67           Legg Mason MC Real Income Fund Cls A         61.45         1,342.67           Parpetual Wholesale Diversified Income Fund         37.86         127.82           Platinum International Fund - C Class Units         0.00         557.07           Spidr SAplasx 200 Fund         0.00         280.71           Mater Scott Global Equity Fund         0.00         280.71           Macquarie Cash Management Account ***8843         95.08         107.66           Property Income         0.00         4.447.86         17.734.42           Other Investment Income         4.447.86         17.734.42           Other Investment Income         93.50         62.91           Macquarie Cash Management Account ***843         93.50         62.91           Investment Gains         8         83.50         62.91           Investment Gains         93.83         0.00         93.83         0.00           Parpetual Wholesale Diversified Income Fund         2.872.02         0.00         92.92           Investment Gains         8         16.240.83         2.986.44         35.66           Realles Movements in Market Value         61.242.83         0.00         16.240.83         2.982.14 <td< td=""><td>Income</td><td></td><td></td></td<>	Income		
Perpetual Wholesale Diversified Income Fund         37.86         127.82           Platinum International Fund - C Class Units         0.00         537.07           Sydf S&p/asx 200 Fund         315.82         1.692.30           Walter Scott Global Equity Fund         290.71         415.13         3.990.57           Interest Received         35.08         107.66         107.66           Macquarie Cash Management Account ***8843         95.08         107.66         107.442           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         4.447.86         17.734.42           Other Investment Income         33.50         62.91           Macquarie Cash Management Account ***8843         93.50         62.91           Investment S in Market Value         39.350         62.91           Managed Investments (Australian)         2.872.02         0.00           Legg Mason MC Real Income Fund CIs A         2.872.02         0.00           Platinum International Fund - C Class Units         851.44         385.69           Valter Scott Global Equity Fund         12.423.45         2.566.45           Valter Scott Global Equity Fund         12.423.45         2.662.00           Unit's 3 & 4' 1291 North East Rd, Tea Tree Gully (50%)         113.375.56         0.000           Valter Sc			
Platnum International Fund - C Class Units       0.00       537.07         Spdf S&p/asx 200 Fund       315.82       1,682.30         Walter Scott Global Equity Fund       0.00       290.71         Interest Received       415.13       3,990.57         Macquarie Cash Management Account ***843       95.08       107.66         Property Income       Unit's 3 & 4' 1291 North East Rd, Tea Tree Gully (50%)       4,447.86       17,734.42         Other Investment Income       4447.86       17,734.42       17,734.42         Other Investment Income       33.50       62.91         Macquarie Cash Management Account ***843       93.50       62.91         Investment Gains       Realised Movements in Market Value       81.44       385.69         Managed Investments (Australian)       2.872.02       0.000       9.393       0.000         Parteual Wholesale Diversified Income Fund       2.93.93       0.000       16.240.83       2.982.14         Walter Scott Global Equity Fund       12.423.45       2.586.45       2.586.45       2.586.45         Valter Scott Global Equity Fund       16.240.83       0.000       (5.825.83)       0.000         Valter Scott Global Equity Fund       16.2425.00       0.000       (5.825.83)       0.000         Val			1,342.67
Spdr S&plasz 200 Fund         315.82         1.682.20           Walter Scott Global Equity Fund         0.00         290.71           Interest Received         1415.13         3.990.57           Macquarie Cash Management Account ***8843         95.08         107.66           Property Income         1015 3 8.4/1291 North East Rd, Tea Tree Gully (50%)         4.447.86         17.734.42           Other Investment Income         4.447.86         17.734.42         17.734.42           Other Investment Income         93.50         62.91         100.00         29.92           Investment Gains         8         93.50         62.91         100.00         20.00         107.96.93         0.00         10.93.93         0.00         10.93.93         0.00         10.93.93         0.00         10.93.93         0.00         10.92.94			
Walter Scott Global Equity Fund         0.00         280.71           Interest Received         415.13         3,990.57           Macquarie Cash Management Account ***8843         95.08         107.66           Property Income         95.08         107.66           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         4,447.86         17,734.42           Other Investment Income         4,447.86         17,734.42           Macquarie Cash Management Account ***843         93.50         62.91           Investment Income         93.50         62.91           Managed Investments (Australian)         2,872.02         0.00           Legg Mason MC Real Income Fund         93.33         0.000           Plantam International Fund - C Class Units         851.44         385.69           Walter Scott Global Equity Fund         12,423.45         2,596.45           Air Conditioner - 50%         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00			
415.13         3,990.57           Interest Received         95.08         107.66           Macquarie Cash Management Account ***843         95.08         107.66           Property Income         95.08         107.66           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         4.447.86         17.734.42           Other Investment Income         4.447.86         17.734.42           Macquarie Cash Management Account ***843         93.50         62.91           Investment Gains         Realised Movements in Market Value         88.144         385.69           Managed Investments (Australian)         2.872.02         0.00         93.93         0.00           Parpetual Wholesale Diversified Income Fund         93.93         0.00         93.93         0.00           Valter Scott Global Equity Fund         16.240.83         2.982.14         385.69         16.240.83         2.982.14           Plant and Equipment (at written down value) - Unitised         (1.580.83)         0.00         (5.822.83)         0.00           Mari Conditioner - 50%         (1.580.83)         0.00         (5.822.83)         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113.375.56         0.00         113.375.56         0.000         113.375.56         0.00			
Macquarie Cash Management Account ***8843         95.08         107.66           Property Income         95.08         107.66           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         4.447.86         1.7.734.42           Other Investment Income         93.50         62.91           Macquarie Cash Management Account ***8843         93.50         62.91           Investment Gains         93.50         62.91           Realised Movements in Market Value         93.50         62.91           Managed Investments (Australian)         2.872.02         0.00           Legg Mason MC Real Income Fund CIs A         2.872.02         0.00           Perturb International Fund - C Class Units         851.44         385.66           Waiter Scott Global Equity Fund         12.423.45         2.596.45           Air Conditioner - 50%         (1.580.83)         0.00           Air Conditioner - 50%         (1.580.83)         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113.375.56         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113.375.56         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113.375.56         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113.375.56<			3,990.57
Property Income         95.08         107.66           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         4.447.86         17,734.42           Other Investment Income         4.447.86         17,734.42           Macquarie Cash Management Account ***8843         93.50         62.91           Realised Movements in Market Value         93.93         0.00           Managed Investments (Australian)         2.872.02         0.00           Perpetual Wholesale Diversified Income Fund         93.93         0.00           Platinum International Fund - C Class Units         851.44         385.69           Waiter Scott Global Equity Fund         12.423.45         2.596.45           Air Conditioner - 50%         (4.245.00)         0.00           Air Conditioner - 50%         (4.245.00)         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113.375.56         0.00           Unit's 1 Listed Unit Trusts (Australian - Residential)         10.97         (140.94)           Unrealised Movements in Market Value         5.668.03         1.674.17           Managed Investments (Australian)         5.668.03         1.674.17           Spdr S&p/asx 200 Fund         5.668.03         1.674.17           Unrealised Movements in Market Value         864.2         (1.936	Interest Received		
Property Income         4,447.86         17,734.42           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         4,447.86         17,734.42           Other Investment Income         93.50         62.91           Macquarie Cash Management Account ***8843         93.50         62.91           Investment Gains         93.50         62.91           Realised Movements in Market Value         Managed Investments (Australian)         2,872.02         0.00           Perpetual Wholesale Diversified Income Fund         93.93         0.00           Plant and Equipment (at written down value) - Unitised         16,240.83         2,982.14           Air Conditioner - 50%         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Gis 245.83         0.00         (5,825.83)         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's a Late Properties ( Australian)         5,668.03         1,674.17	Macquarie Cash Management Account ***8843	95.08	107.66
Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         4,447.86         17,734.42           Other Investment Income         4,447.86         17,734.42           Macquarie Cash Management Account ***8843         93.50         62.91           Investment Gains         93.50         62.91           Realised Movements in Market Value         93.50         62.91           Managed Investments (Australian)         Legg Mason MC Real Income Fund Cls A         2,872.02         0.00           Perpetual Wholesale Diversified Income Fund         93.93         0.00           Platium International Fund - C Class Units         85.144         385.69           Waiter Scott Global Equity Fund         12,423.45         2,596.45           Air Conditioner - 50%         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Mits a & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's a & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.000           Unit's in Listed Unit Trusts (Australian - Residential)         100.97         (140.94)           Unrealised Movements in Market Value         (826.83)         (569.61)           Managed Investments (Australian)         5,668.03         1,674.17           <		95.08	107.66
4,447.86         17,734.42           Other Investment Income         33.50         62.91           Macquarie Cash Management Account ***8843         93.50         62.91           Investment Gains         93.50         62.91           Realised Movements in Market Value         93.50         62.91           Managed Investments (Australian)         2,872.02         0.00           Legg Mason MC Real Income Fund CIs A         2,872.02         0.00           Perpetual Wholesale Diversified Income Fund         93.93         0.00           Plant and Equipment (at written down value) - Unitised         16,240.83         2,982.14           Plant and Equipment (at written down value) - Unitised         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Mait S & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Units in Listed Unit Trusts (Australian)         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Legg Mason MC Real Income Fund CIs A         (826.83)         (5,699.61)           Perpetual Wholesale Divers			
Other Investment Income         93.50         62.91           Macquarie Cash Management Account ***8843         93.50         62.91           Investment Gains         Realised Movements in Market Value         93.50         62.91           Managed Investments (Australian)         2,872.02         0.00         93.93         0.00           Perpetual Wholesale Diversified Income Fund CIs A         2,872.02         0.00         93.93         0.00           Perpetual Wholesale Diversified Income Fund CIs A         2,872.02         0.00         93.93         0.00           Perpetual Wholesale Diversified Income Fund CIs A         2,872.02         0.00         12,423.45         2,596.45           Watter Scott Global Equity Fund         12,423.45         2,596.45         16,240.83         2,982.14           Plant and Equipment (at written down value) - Unitised         4         16,240.83         0.00         6,825.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00         113,375.56         0.00         113,375.56         0.00           Units a & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00         113,375.56         0.00           Units in Listed Unit Trusts (Australian)         5,668.03         1,674.17         5,668.03         1,674.17     <	Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)		
Macquarie Cash Management Account ***8843         93.50         62.91           Investment Gains         93.50         62.91           Realised Movements in Market Value         Managed Investments (Australian)         2,872.02         0.00           Legg Mason MC Real Income Fund CIs A         2,872.02         0.00         93.93         0.00           Platinum International Fund - C Class Units         861.44         385.69         481.44         385.69           Walter Scott Global Equity Fund         12,423.45         2,596.45         16,240.83         2,982.14           Plant and Equipment (at written down value) - Unitised         4ir Conditioner - 50%         (4,245.00)         0.00           Air Conditioner - 50%         (4,245.00)         0.00         0.00         0.00           Real Estate Properties ( Australian - Residential)         0.00         0.00         0.00         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00         0.00         0.00           Unit's in Listed Unit Trusts (Australian)         5,668.03         1,674.17         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17         5,668.03         1,674.17           Unrealised Movements in Market Value         826.83         (		4,447.86	17,734.42
Investment Gains         93.50         62.91           Realised Movements in Market Value         Managed Investments (Australian)         2,872.02         0.00           Legg Mason MC Real Income Fund Cls A         2,872.02         0.00           Perpetual Wholesale Diversified Income Fund         93.93         0.00           Platinum International Fund - C Class Units         851.44         385.69           Walter Scott Global Equity Fund         12,423.45         2,596.45           Valuer Scott Global Equity Fund         16,240.83         2,982.14           Plant and Equipment (at written down value) - Unitised         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's in Listed Unit Trusts (Australian)         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Unrealised Movements in Market Value         (826.83)         (5,699.61)           Managed Investments (Australian)         2         10.07         (140.94)           Legg Mason MC Real Income F		93 50	62 91
Realised Movements in Market Value           Managed Investments (Australian)           Legg Mason MC Real Income Fund CIs A         2,872.02         0.00           Perpetual Wholesale Diversified Income Fund         93.93         0.00           Platinum International Fund - C Class Units         851.44         385.69           Walter Scott Global Equity Fund         12,423.45         2,596.45           T6,240.83         2,982.14         16,240.83         2,982.14           Plant and Equipment (at written down value) - Unitised         (1,580.83)         0.00         0.00           Air Conditioner - 50%         (1,580.83)         0.00         0.00         0.6825.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00	Macquarie Gasir Management Account 6040		
Managed Investments (Australian)         Legg Mason MC Real Income Fund CIs A         2,872.02         0.00           Perpetual Wholesale Diversified Income Fund         93.93         0.00           Platinum International Fund - C Class Units         851.44         385.69           Watter Scott Global Equity Fund         12,423.45         2,596.45           16,240.83         2,982.14           Plant and Equipment (at written down value) - Unitised         16,240.83         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Mir Conditioner - 50%         (1,580.83)         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's 1 Listed Unit Trusts (Australian)         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Unrealised Movements in Market Value         4         4           Managed Investments (Australian)         5         5           Legg Mason MC Real Income Fund CIs A         (826.83)         (5,699.61)           Perpetual Wholesale Diversified Income Fund         100.97         (140.94) <td>Investment Gains</td> <td></td> <td></td>	Investment Gains		
Legg Mason MC Real Income Fund Cls A         2,872.02         0.00           Perpetual Wholesale Diversified Income Fund         93.93         0.00           Platinum International Fund - C Class Units         851.44         385.69           Watter Scott Global Equity Fund         12,423.45         2,596.45           Plant and Equipment (at written down value) - Unitised         16,240.83         2,982.14           Plant and Equipment (at written down value) - Unitised         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Keal Estate Properties (Australian - Residential)         113,375.56         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's in Listed Unit Trusts (Australian)         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Unrealised Movements in Market Value         (826.83)         (5,699.61)           Managed Investments (Australian)         2         2         6.66.23         (1,176.12)           Valter Scott Global Equity Fund         100.97         (140.94)         100.97			
Perpetual Wholesale Diversified Income Fund         93.93         0.00           Platinum International Fund - C Class Units         851.44         385.69           Walter Scott Global Equity Fund         12,423.45         2,596.45           12,423.45         2,982.14           Plant and Equipment (at written down value) - Unitised         16,240.83         2,982.14           Air Conditioner - 50%         (1,580.83)         0.00           Vint's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's in Listed Unit Trusts (Australian)         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Unrealised Movements in Market Value         (826.83)         (5,699.61)           Managed Investments (Australian)         2         2           Legg Mason MC Real Income Fund Cls A         (826.83)         (5,699.61)           Perpetual Wholesale Diversified Income Fund         100.97         (140.94)           Plant and Equipment (	÷ · · ·		
Platinum International Fund - C Class Units         851.44         385.69           Walter Scott Global Equity Fund         12,423.45         2,596.45           16,240.83         2,982.14           Plant and Equipment (at written down value) - Unitised         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Mir Conditioner - 50%         (1,580.83)         0.00           Values         (1,580.83)         0.00           (1,582.53)         0.00         (5,825.83)         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's in Listed Unit Trusts (Australian)         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Unrealised Movements in Market Value         8         8           Managed Investments (Australian)         8         8           Legg Mason MC Real Income Fund Cls A         (826.83)         (5,699.61)           Perpetual Wholesale Diversified Income Fund         100.97 <t< td=""><td></td><td></td><td></td></t<>			
Walter Scott Global Equity Fund         12,423.45         2,596.45           16,240.83         2,982.14           Plant and Equipment (at written down value) - Unitised         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Air Conditioner - 50%         (1,580.83)         0.00           Kir Conditioner - 50%         (1,580.83)         0.00           Walter State Properties (Australian - Residential)         (1,375.56         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's in Listed Unit Trusts (Australian)         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Unrealised Movements in Market Value         (826.83)         (5,699.61)           Managed Investments (Australian)         (10.97         (140.94)           Perpetual Wholesale Diversified Income Fund         100.97         (140.94)           Plantinum International Fund - C Class Units         786.42         (1,135.01)           Walter Scott Global Equity Fund         (10,427.09)         (1,176.12)         (10,366.53)         (8,151.68)           Plant and Equipment (at written down value) - Uni	•		
Index         Index <thindex< th=""> <thi< td=""><td></td><td></td><td></td></thi<></thindex<>			
Air Conditioner - 50%       (1,580.83)       0.00         Air Conditioner - 50%       (4,245.00)       0.00         (4,245.00)       (5,825.83)       0.00         (5,825.83)       0.00         Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)       113,375.56       0.00         Unit's in Listed Unit Trusts (Australian)       5,668.03       1,674.17         Spdr S&p/asx 200 Fund       5,668.03       1,674.17         Unrealised Movements in Market Value       (826.83)       (5,699.61)         Managed Investments (Australian)       (826.83)       (5,699.61)         Legg Mason MC Real Income Fund CIS A       (826.83)       (5,699.61)         Perpetual Wholesale Diversified Income Fund       100.97       (140.94)         Platinum International Fund - C Class Units       786.42       (1,135.01)         Walter Scott Global Equity Fund       (10,427.09)       (1,176.12)         (10,366.53)       (8,151.68)       (8,151.68)         Plant and Equipment (at written down value) - Unitised       1,580.83       0.00			2,982.14
Air Conditioner - 50%       (4,245.00)       0.00         Real Estate Properties ( Australian - Residential)       (5,825.83)       0.00         Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)       113,375.56       0.00         Units in Listed Unit Trusts (Australian)       5,668.03       1,674.17         Spdr S&p/asx 200 Fund       5,668.03       1,674.17         Unrealised Movements in Market Value       5,668.03       1,674.17         Managed Investments (Australian)       (826.83)       (5,699.61)         Perpetual Wholesale Diversified Income Fund       100.97       (140.94)         Platinum International Fund - C Class Units       786.42       (1,135.01)         Walter Scott Global Equity Fund       (10,427.09)       (1,176.12)         (10,366.53)       (8,151.68)       (8,151.68)	Plant and Equipment (at written down value) - Unitised		
Triangle			0.00
Real Estate Properties ( Australian - Residential) Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)113,375.560.00Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)113,375.560.00Units in Listed Unit Trusts (Australian) Spdr S&p/asx 200 Fund5,668.031,674.17Unrealised Movements in Market Value Managed Investments (Australian) Legg Mason MC Real Income Fund Cls A(826.83)(5,699.61)Perpetual Wholesale Diversified Income Fund Platinum International Fund - C Class Units786.42(1,135.01)Walter Scott Global Equity Fund(10,427.09)(1,176.12)(10,366.53)(8,151.68)Plant and Equipment (at written down value) - Unitised Air Conditioner - 50%1,580.830.00	Air Conditioner - 50%		0.00
Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         113,375.56         0.00           Unit's in Listed Unit Trusts (Australian)         5,668.03         1,674.17           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Unrealised Movements in Market Value         5,668.03         1,674.17           Unrealised Movements (Australian)         100.97         (140.94)           Legg Mason MC Real Income Fund Cls A         (826.83)         (5,699.61)           Perpetual Wholesale Diversified Income Fund         100.97         (140.94)           Platinum International Fund - C Class Units         786.42         (1,135.01)           Walter Scott Global Equity Fund         (10,427.09)         (1,176.12)           (10,366.53)         (8,151.68)         Plant and Equipment (at written down value) - Unitised           Air Conditioner - 50%         1,580.83         0.00		(5,825.83)	0.00
Inits in Listed Unit Trusts (Australian)         Inits in Listed Unit Trusts (Australian)           Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Unrealised Movements in Market Value         5,668.03         1,674.17           Unrealised Movements in Market Value         6         6           Managed Investments (Australian)         6         6           Legg Mason MC Real Income Fund Cls A         (826.83)         (5,699.61)           Perpetual Wholesale Diversified Income Fund         100.97         (140.94)           Platinum International Fund - C Class Units         786.42         (1,135.01)           Walter Scott Global Equity Fund         (10,427.09)         (1,176.12)           (10,366.53)         (8,151.68)         Plant and Equipment (at written down value) - Unitised           Air Conditioner - 50%         1,580.83         0.00		113 375 56	0.00
Units in Listed Unit Trusts (Australian) Spdr S&p/asx 200 Fund 5,668.03 1,674.17 5,668.03 1,674.17 Unrealised Movements in Market Value Managed Investments (Australian) Legg Mason MC Real Income Fund CIs A (826.83) (5,699.61) Perpetual Wholesale Diversified Income Fund 100.97 (140.94) Platinum International Fund - C Class Units 786.42 (1,135.01) Walter Scott Global Equity Fund (10,427.09) (1,176.12) (10,366.53) (8,151.68) Plant and Equipment (at written down value) - Unitised Air Conditioner - 50% 1,580.83 0.00			
Spdr S&p/asx 200 Fund         5,668.03         1,674.17           Unrealised Movements in Market Value         5,668.03         1,674.17           Unrealised Movements in Market Value         6826.83         1,674.17           Legg Mason MC Real Income Fund CIs A         (826.83)         (5,699.61)           Perpetual Wholesale Diversified Income Fund         100.97         (140.94)           Platinum International Fund - C Class Units         786.42         (1,135.01)           Walter Scott Global Equity Fund         (10,427.09)         (1,176.12)           (10,366.53)         (8,151.68)         (8,151.68)           Plant and Equipment (at written down value) - Unitised         1,580.83         0.00	Lipite in Listed Lipit Trusts (Australian)	,	
StateStateUnrealised Movements in Market Value5,668.031,674.17Managed Investments (Australian)(826.83)(5,699.61)Legg Mason MC Real Income Fund Cls A(826.83)(5,699.61)Perpetual Wholesale Diversified Income Fund100.97(140.94)Platinum International Fund - C Class Units786.42(1,135.01)Walter Scott Global Equity Fund(10,427.09)(1,176.12)(10,366.53)(8,151.68)Plant and Equipment (at written down value) - Unitised1,580.830.00		5.668.03	1.674.17
Unrealised Movements in Market Value Managed Investments (Australian) Legg Mason MC Real Income Fund Cls A Perpetual Wholesale Diversified Income Fund Platinum International Fund - C Class Units Walter Scott Global Equity Fund Plant and Equipment (at written down value) - Unitised Air Conditioner - 50% Unrealised Movements in Market Value Managed Investments (Australian) (826.83) (826.83) (826.83) (10.97 (140.94) 100.97 (140.94) 100.97 (140.94) 100.97 (140.94) (10,427.09) (1,176.12) (10,366.53) 0.00		,	
Legg Mason MC Real Income Fund Cls A         (826.83)         (5,699.61)           Perpetual Wholesale Diversified Income Fund         100.97         (140.94)           Platinum International Fund - C Class Units         786.42         (1,135.01)           Walter Scott Global Equity Fund         (10,427.09)         (1,176.12)           Plant and Equipment (at written down value) - Unitised         1,580.83         0.00	Unrealised Movements in Market Value		
Perpetual Wholesale Diversified Income Fund100.97(140.94)Platinum International Fund - C Class Units786.42(1,135.01)Walter Scott Global Equity Fund(10,427.09)(1,176.12)(10,366.53)(8,151.68)Plant and Equipment (at written down value) - Unitised Air Conditioner - 50%1,580.830.00	Managed Investments (Australian)		
Platinum International Fund - C Class Units         786.42         (1,135.01)           Walter Scott Global Equity Fund         (10,427.09)         (1,176.12)           (10,366.53)         (8,151.68)           Plant and Equipment (at written down value) - Unitised         1,580.83         0.00	Legg Mason MC Real Income Fund Cls A	(826.83)	(5,699.61)
Walter Scott Global Equity Fund       (10,427.09)       (1,176.12)         (10,366.53)       (8,151.68)         Plant and Equipment (at written down value) - Unitised       1,580.83       0.00			(140.94)
(10,366.53)       (8,151.68)         Plant and Equipment (at written down value) - Unitised       1,580.83       0.00			
Plant and Equipment (at written down value) - Unitised         Air Conditioner - 50%       1,580.83         0.00	Waiter Scott Global Equity Fund		
Air Conditioner - 50% 1,580.83 0.00	Plant and Equipment (at written down value) - Unitised	(::;;:::::;)	(0,101100)
		1 580 83	0.00
All Conditioner - 50 % 0.00	Air Conditioner - 50%	4,245.00	0.00

## Balmer Superannuation Fund Detailed Operating Statement

s         s           Neal Estate Properties (Australian - Residential)         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         (109,500.00)         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         (109,500.00)         0.00           Unit's in Listed Unit Trusts (Australian)         (529.45)         (6.076.12)           Spd' S&p/asx 200 Fund         (5825.83)         0.00           Other Revaluations         (5.825.83)         0.00           Other Investment Gains/Losses         5.4825.84         (0.00)           Charges in Market Values         14,488.45         (9.571.49)           Total Income         19.940.02         12.324.07           Expenses         4.180.00         3.300.00           Accountancy Fees         5.720.00         2.970.00           Advisor Fees         5.720.00         2.970.00           Advisor Fees         4.180.00         3.300.00           Insurance         1.925.00         990.00           Insurance         1.926.00         990.00           Insurance         1.926.87         330.62.77           Accountancy Fees         4.180.00         3.300.00           Insurance         1.988.76         221.09		2021	2020
Real Estate Properties (Australian - Residential)         (109,500.00)         0.00           Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         (109,500.00)         0.00           Unit's 1 Listed Unit Trusts (Australian)         (529.45)         (6,076.12)           Spdr S&plasx 200 Fund         (529.45)         (6,076.12)           Other Revaluations         (5825.83)         0.00           Other Revaluations         (5825.83)         0.00           Changes in Market Values         14,888.45         (9,571.49)           Total Income         19,940.02         12,324.07           Expenses         5720.00         2,970.00           Accountancy Fees         4,180.00         3,300.00           Advisor Fees         4,180.00         3,300.00           Ator Spervisory Levy         2,59.00         259.00           Advisor Fees         4,180.00         3,300.00           Advisor Fees         1,989.76         221.09           Aur Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%		\$	\$
Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)         (109,500.00)         0.00           Units in Listed Unit Trusts (Australian)         (529.45)         (6,076.12)           Spd' S&plasx 200 Fund         (529.45)         (6,076.12)           Other Revaluations         (5825.83)         0.00           Other Investment Gains/Losses         5,825.84         (0.00)           Changes in Market Values         14,888.45         (9,571.49)           Total Income         19,940.02         12,324.07           Expenses         4,180.00         3,300.00           Advisor Fees         5,720.00         2,970.00           Advisor Fees         4,180.00         3,300.00           Insurance         19,940.02         12,324.07           Insurance         5,720.00         2,970.00           Advisor Fees         4,180.00         3,300.00           Insurance         1,987.66         221.09           Insurance         1,987.76         221.09           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,036.61         115.18           Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Russell - Pension (Pension)         9,000.00		5,825.83	0.00
(109,500.00)         0.00           Units in Listed Unit Trusts (Australian)         (629.45)         (6.076.12)           Spdr S&p/asx 200 Fund         (529.45)         (6.076.12)           Other Revaluations         (5.825.83)         0.00           Other Revaluations         (5.825.83)         0.00           Other Investment Gains/Losses         5.825.84         (0.00)           Changes in Market Values         14,888.45         (9.571.49)           Total Income         19,940.02         12,324.07           Expenses         4,180.00         3,300.00           Accountancy Fees         5,720.00         2,970.00           Advisor Fees         4,180.00         3,300.00           Advisor Fees         4,180.00         3,300.00           Advisor Fees         5,720.00         2,970.00           Advisor Fees         4,180.00         3,300.00           Advisor Fees         5,720.00         2,970.00           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         162.004.56         0.00           Balmer, Ann - Pension (Pension)         162.004.56         0.00           Balmer, Russell			
Units in Listed Unit Trusts (Australian)         (529.45)         (6,076.12)           Spdr S&p/asx 200 Fund         (529.45)         (6,076.12)           Other Revaluations         (5.825.83)         0.00           Other Investment Gains/Losses         5,825.84         (0.00)           Changes in Market Values         14,888.45         (9,571.49)           Total Income         19,940.02         12,324.07           Expenses         4,180.00         3,300.00           Accountancy Fees         5,720.00         2,970.00           Advisor Fees         5,720.00         2,970.00           Advisor Fees         4,180.00         3,300.00           Arto Supervisory Lavy         259.00         259.00           Auditor's Remuneration         1,925.00         990.00           Insurance         3,70.00         370.00           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,036.61         115.18           Balmer, Ann - Pension (Pension)         162.044.56         0.00           Balmer, Ann - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00 </td <td>Unit's 3 &amp; 4/ 1291 North East Rd, Tea Tree Gully (50%)</td> <td></td> <td></td>	Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)		
Spdr S&p/asx 200 Fund         (6,076,12) (529,45)         (6,076,12) (6,076,12)           Other Revaluations         (5,825,83)         0.00           Other Investment Gains/Losses         5,825,84         (0.00)           Changes in Market Values         14,888,45         (9,571,49)           Total Income         19,940.02         12,324.07           Expenses         4,180.00         3,300.00           Accountancy Fees         5,720.00         2,970.00           Accountancy Fees         4,180.00         3,300.00           Additor Remuneration         1,925.00         259.00           Insurance         370.00         370.00           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,939.76         221.09           Air Conditioner - 50%         1,036.61         115.18           Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00 <td< td=""><td></td><td>(109,500.00)</td><td>0.00</td></td<>		(109,500.00)	0.00
Other Revaluations         (529.45)         (6,076.12)           Other Investment Gains/Losses         (5,825.83)         0.00           Charges in Market Values         14,888.45         (9,571.49)           Total Income         19,940.02         12,324.07           Expenses         4,180.00         3,300.00           Accountancy Fees         4,180.00         3,300.00           Advisor Servers         259.00         259.00           Insurance         3,00.00         7,089.00           Depreciation         1,989.76         221.09           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,936.61         115.18           Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Run - Pension (Pension)         9,000.00         24,050.00           Balmer, Run - Pensio			
Other Revaluations         (5.825.83)         0.00           Other Investment Gains/Losses         5.825.83)         0.00           Changes in Market Values         14,888.45         (9,571.49)           Total Income         19,940.02         12,324.07           Expenses         4,180.00         3,300.00           Accountarcy Fees         5,720.00         2,970.00           Advisor Fees         4,180.00         3,300.00           Advisor Fees         4,180.00         3,300.00           Advisor Fees         4,180.00         3,300.00           Auditor's Remuneration         1,925.00         990.00           Insurance         12,454.00         7,889.00           Depreciation         1,989.76         221.09           Air Conditioner - 50%         1,036.61         115.18           Air Conditioner - 50%         1,036.61         115.18           Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00 </td <td>Spdr S&amp;p/asx 200 Fund</td> <td></td> <td></td>	Spdr S&p/asx 200 Fund		
Other Investment Gains/Losses         (5 825.83)         0.00           Other Investment Gains/Losses         5,825.84         (0,00)           Changes in Market Values         14,888.45         (9,571.49)           Total Income         19,940.02         12,324.07           Expenses         4,180.00         3,300.00           Accountancy Fees         5,720.00         2,970.00           Advisor Fees         4,180.00         3,300.00           Advisor Fees         4,180.00         3,300.00           Advisor Fees         4,180.00         3,300.00           Advisor Fees         4,180.00         3,300.00           Auditor's Remuneration         1,925.00         990.00           Insurance         370.00         370.00           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,036.61         115.18           Air Conditioner - 50%         1,036.61         115.18           Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00		(529.45)	(6,076.12)
Other Investment Gains/Losses         5,825.84         (0.00)           Changes in Market Values         14,888.45         (9,571.49)           Total Income         19,940.02         12,324.07           Expenses         4         480.00         3,300.00           Accountancy Fees         4,180.00         3,300.00           Advisor Fees         4,180.00         3,300.00           Advisor Fees         4,180.00         3,300.00           Aution's Remuneration         1,925.00         990.00           Insurance         370.00         370.00         370.00           Insurance         3,026.37         336.27           Member Payments         Benefits Paid/Transfers Out         Benefits Paid/Transfers Out           Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Russell - Pension (Pension)         18,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         18,000.00         44,000.00           Balmer, Russell - Pension (Pension)         18,000.00         44,000.00           Total Expenses         352,234.48         56,325.27           Benefits accrued as a result of operations before income tax <t< td=""><td>Other Revaluations</td><td>(5,825.83)</td><td>0.00</td></t<>	Other Revaluations	(5,825.83)	0.00
Changes in Market Values         14,888.45         (9,571.49)           Total Income         19,940.02         12,324.07           Expenses         2         2           Accountancy Fees         5,720.00         2,970.00           Advisor Fees         4,180.00         3,300.00           ArtO Supervisory Levy         259.00         259.00           Auditor's Remuneration         1,925.00         990.00           Insurance         370.00         370.00           Air Conditioner - 50%         1,989.76         221.09           Benefits Paid/Transfers Out         162,004.56         0.00           Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         <		(5,825.83)	0.00
Total Income         19,940.02         12,324.07           Expenses         Accountancy Fees         5,720.00         2,970.00           Advisor Fees         5,720.00         2,970.00         3,00.00           Auditor's Remuneration         1,925.00         990.00         259.00           Insurance         3,70.00         370.00         370.00         370.00           Depreciation         19,987.76         221.09         12,550         221.09           Air Conditioner - 50%         1,988.76         221.09         36.27           Member Payments         Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Ann - Pension (Pension)         9,000.00         24,050.00         318,754.11         0.00           Pensions Paid <td< td=""><td>Other Investment Gains/Losses</td><td>5,825.84</td><td>(0.00)</td></td<>	Other Investment Gains/Losses	5,825.84	(0.00)
Expenses         Image: Stress stresstres	Changes in Market Values	14,888.45	(9,571.49)
Expenses         5,720.00         2,970.00           Advisor Fees         4,180.00         3,300.00           ATO Supervisory Levy         259.00         259.00           Auditor's Remuneration         1,925.00         990.00           Insurance         370.00         370.00           Depreciation         1,939.76         221.09           Air Conditioner - 50%         1,938.76         221.09           Balmer, Ann - Pension (Pension)         162.004.56         0.00           Balmer, Ann - Pension (Pension)         156,749.55         0.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell -	Total Income	19,940.02	12,324.07
Accountancy Fees         5,720.00         2,970.00           Advisor Fees         4,180.00         3,300.00           ATO Supervisory Levy         259.00         259.00           Auditor's Remuneration         1,925.00         990.00           Insurance         370.00         370.00           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,036.61         115.18           3,026.37         336.27         336.27           Member Payments         3         3026.37         336.27           Balmer, Ann - Pension (Pension)         162,004.56         0.00         0.00           Balmer, Ann - Pension (Pension)         165,749.55         0.00         0.00           Pensions Paid         9,000.00         24,050.00         24,050.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00         48,100.00         48,100.00         48,100.00         48,100.00         48,100.00         48,100.00         48,100.00         48,100.00         48,100.00         48,100.00         48,100.00         48,100.00         48,100.00         48,100.120         10.00         48,66,325.27         <			
Advisor Fees       4,180.00       3,300.00         ATO Supervisory Levy       259.00       259.00         Auditor's Remuneration       1,925.00       990.00         Insurance       370.00       370.00         Depreciation       1,2454.00       7,889.00         Air Conditioner - 50%       1,989.76       221.09         Air Conditioner - 50%       1,036.61       115.18         Jarce Conditioner - 50%       1,036.61       115.18         Jarce Conditioner - 50%       3,026.37       3362.77         Member Payments       Benefits Paid/Transfers Out       318,754.11       0.00         Balmer, Ann - Pension (Pension)       162,004.56       0.00         Balmer, Russell - Pension (Pension)       9,000.00       24,050.00         Total Expenses       352,234.48       56,325.27         Benefits accrued as a result of operations before income tax       (332,294.46)       (44,001.20)         Income Tax Expense       0.00       (666.15)       0.00         Writeback of FITB/PDIT (Una	Expenses		
ATO Supervisory Levy         259.00         259.00           Auditor's Remuneration         1,925.00         990.00           Insurance         370.00         370.00           Jamma Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,036.61         115.18           Jance Conditioner - 50%         1,036.61         115.18           Air Conditioner - 50%         1,036.61         115.18           Jance Conditioner - 50%         1,036.61         115.18           Jance Conditioner - 50%         1,036.61         115.18           Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Russell - Pension (Pension)         156,749.55         0.00           Balmer, Ann - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           18,000.00         48,100.00         48,100.00           10         18,000.00         48,100.00           10         13			•
Auditor's Remuneration         1,925.00         990.00           Insurance         370.00         370.00         370.00           12,454.00         7,889.00         12,454.00         7,889.00           Depreciation         1,989.76         221.09           Air Conditioner - 50%         1,989.76         221.09           Air Conditioner - 50%         1,036.61         115.18           3,026.37         336.27           Member Payments         Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Russell - Pension (Pension)         166,749.55         0.00           Balmer, Ann - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           18,000.00         48,100.00         48,100.00           Total Expenses         352,234.48         56,325.27           Benefits accrued as a result of operations before income tax         (332,294.46)         (44,001.20)           Income Tax Expense			
Insurance         370.00 (12,454.00         370.00 (7,889.00)           Depreciation			
12,454.00         7,889.00           Depreciation         1,989.76         221.09           Air Conditioner - 50%         1,936.61         115.18           Air Conditioner - 50%         1,036.61         115.18           Benefits Paid/Transfers Out         3,026.37         336.27           Member Payments         162,004.56         0.00           Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Russell - Pension (Pension)         156,749.55         0.00           Balmer, Ann - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Income Tax Expense         0.00         (			
Depreciation         1,989.76         221.09           Air Conditioner - 50%         1,036.61         115.18           3,026.37         336.27           Member Payments         3,026.37         336.27           Benefits Paid/Transfers Out         162,004.56         0.00           Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Russell - Pension (Pension)         156,749.55         0.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Ann - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Total Expenses         352,234.48         56,325.27           Benefits accrued as a result of operations before income tax         (332,294.46)         (44,001.20)           Income Tax Expense         0.00         (666.15)           Writeback of FITB/PDIT (Unallocated)         3,680.88         0.00           Total Income Tax         3,680.88         (666.15)	Insurance		
Air Conditioner - 50%       1,989.76       221.09         Air Conditioner - 50%       1,036.61       115.18         3,026.37       336.27         Member Payments       3,026.37       336.27         Benefits Paid/Transfers Out       162,004.56       0.00         Balmer, Ann - Pension (Pension)       162,004.56       0.00         Balmer, Russell - Pension (Pension)       156,749.55       0.00         Pensions Paid       9,000.00       24,050.00         Balmer, Ann - Pension (Pension)       9,000.00       24,050.00         Balmer, Russell - Pension (Pension)       9,000.00       24,050.00         Balmer, Russell - Pension (Pension)       9,000.00       24,050.00         Balmer, Russell - Pension (Pension)       9,000.00       24,050.00         Total Expenses       352,234.48       56,325.27         Benefits accrued as a result of operations before income tax       (332,294.46)       (44,001.20)         Income Tax Expense       0.00       (666.15)         Writeback of FITB/PDIT (Unallocated)       3,680.88       0.00         Total Income Tax       3,680.88       (666.15)		12,454.00	7,889.00
Air Conditioner - 50%         1,036.61 3,026.37         115.18 3,026.37           Member Payments Benefits Paid/Transfers Out Balmer, Ann - Pension (Pension)         162,004.56 0.00         0.00           Balmer, Russell - Pension (Pension)         162,004.56 0.00         0.00           Pensions Paid Balmer, Ann - Pension (Pension)         9,000.00 9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00 9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00 48,100.00         24,050.00           Total Expenses         352,234.48         56,325.27           Benefits accrued as a result of operations before income tax         (332,294.46)         (44,001.20)           Income Tax Expense         0.00 3,680.88         0.00         (666.15)           Writeback of FITB/PDIT (Unallocated)         3,680.88         0.00         3,680.88         (666.15)		1 000 70	004.00
Member Payments         3,026.37         336.27           Benefits Paid/Transfers Out         162,004.56         0.00           Balmer, Ann - Pension (Pension)         162,004.56         0.00           Balmer, Russell - Pension (Pension)         156,749.55         0.00           Balmer, Ann - Pension (Pension)         156,749.55         0.00           Pensions Paid         9,000.00         24,050.00           Balmer, Ann - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Total Expenses         352,234.48         56,325.27           Benefits accrued as a result of operations before income tax         (332,294.46)         (44,001.20)           Income Tax Expense         0.00         (666.15)           Writeback of FITB/PDIT (Unallocated)         3,680.88         0.00           Total Income Tax         3,680.88         (666.15)			
Member Payments Benefits Paid/Transfers Out         162,004.56         0.00           Balmer, Ann - Pension (Pension)         156,749.55         0.00           Balmer, Russell - Pension (Pension)         156,749.55         0.00           Pensions Paid         9,000.00         24,050.00           Balmer, Ann - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Total Expenses         352,234.48         56,325.27           Benefits accrued as a result of operations before income tax         (332,294.46)         (44,001.20)           Income Tax Expense         0.00         (666.15)           Writeback of FITB/PDIT (Unallocated)         3,680.88         0.00           Total Income Tax         3,680.88         (666.15)			
Benefits Paid/Transfers Out         162,004.56         0.00           Balmer, Ann - Pension (Pension)         156,749.55         0.00           Balmer, Russell - Pension (Pension)         156,749.55         0.00           Pensions Paid         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Total Expenses         352,234.48         56,325.27           Benefits accrued as a result of operations before income tax         (332,294.46)         (44,001.20)           Income Tax Expense         0.00         (666.15)           Writeback of FITB/PDIT (Unallocated)         3,680.88         0.00           Total Income Tax         3,680.88         (666.15)	Member Payments	-,	
Balmer, Russell - Pension (Pension)       156,749.55       0.00         Pensions Paid       318,754.11       0.00         Balmer, Ann - Pension (Pension)       9,000.00       24,050.00         Balmer, Russell - Pension (Pension)       9,000.00       24,050.00         Balmer, Russell - Pension (Pension)       9,000.00       24,050.00         Total Expenses       352,234.48       56,325.27         Benefits accrued as a result of operations before income tax       (332,294.46)       (44,001.20)         Income Tax Expense       0.00       (666.15)         Writeback of FITB/PDIT (Unallocated)       3,680.88       0.00         Total Income Tax       3,680.88       (666.15)	•		
Balmer, Ann - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Balmer, Russell - Pension (Pension)         9,000.00         24,050.00           Total Expenses         352,234.48         56,325.27           Benefits accrued as a result of operations before income tax         (332,294.46)         (44,001.20)           Income Tax Expense         0.00         (666.15)           Writeback of FITB/PDIT (Unallocated)         3,680.88         0.00           Total Income Tax         3,680.88         (666.15)	Balmer, Ann - Pension (Pension)	162,004.56	0.00
Pensions Paid       9,000.00       24,050.00         Balmer, Ann - Pension (Pension)       9,000.00       24,050.00         Balmer, Russell - Pension (Pension)       9,000.00       24,050.00         Total Expenses       352,234.48       56,325.27         Benefits accrued as a result of operations before income tax       (332,294.46)       (44,001.20)         Income Tax Expense       0.00       (666.15)         Writeback of FITB/PDIT (Unallocated)       3,680.88       0.00         Total Income Tax       3,680.88       (666.15)	Balmer, Russell - Pension (Pension)	156,749.55	0.00
Balmer, Ann - Pension (Pension)       9,000.00       24,050.00         Balmer, Russell - Pension (Pension)       9,000.00       24,050.00         18,000.00       18,000.00       48,100.00         Total Expenses       352,234.48       56,325.27         Benefits accrued as a result of operations before income tax       (332,294.46)       (44,001.20)         Income Tax Expense       0.00       (666.15)         Writeback of FITB/PDIT (Unallocated)       3,680.88       0.00         Total Income Tax       3,680.88       (666.15)		318,754.11	0.00
Balmer, Russell - Pension (Pension)       9,000.00       24,050.00         Total Expenses       352,234.48       56,325.27         Benefits accrued as a result of operations before income tax       (332,294.46)       (44,001.20)         Income Tax Expense       0.00       (666.15)         Writeback of FITB/PDIT (Unallocated)       3,680.88       0.00         Total Income Tax       3,680.88       (666.15)	Pensions Paid		
18,000.00       48,100.00         Total Expenses       352,234.48       56,325.27         Benefits accrued as a result of operations before income tax       (332,294.46)       (44,001.20)         Income Tax Expense       0.00       (666.15)         Writeback of FITB/PDIT (Unallocated)       3,680.88       0.00         Total Income Tax       3,680.88       (666.15)			
Total Expenses       352,234.48       56,325.27         Benefits accrued as a result of operations before income tax       (332,294.46)       (44,001.20)         Income Tax Expense       0.00       (666.15)         Writeback of FITB/PDIT (Unallocated)       3,680.88       0.00         Total Income Tax       3,680.88       (666.15)	Balmer, Russell - Pension (Pension)		
Benefits accrued as a result of operations before income tax(332,294.46)(44,001.20)Income Tax Expense0.00(666.15)Writeback of FITB/PDIT (Unallocated)3,680.880.00Total Income Tax3,680.88(666.15)		18,000.00	48,100.00
Income Tax Expense         0.00         (666.15)           Writeback of FITB/PDIT (Unallocated)         3,680.88         0.00           Total Income Tax         3,680.88         (666.15)	Total Expenses	352,234.48	56,325.27
Income Tax Expense         0.00         (666.15)           Writeback of FITB/PDIT (Unallocated)         3,680.88         0.00           Total Income Tax         3,680.88         (666.15)	Benefits accrued as a result of operations before income tax	(332,294.46)	(44,001.20)
Writeback of FITB/PDIT (Unallocated)         3,680.88         0.00           Total Income Tax         3,680.88         (666.15)	Income Tax Expense		
Total Income Tax         3,680.88         (666.15)			(666.15)
0,0000		3,680.88	0.00
Benefits accrued as a result of operations(335,975.34)(43,335.05)	Total Income Tax	3,680.88	(666.15)
	Benefits accrued as a result of operations	(335,975.34)	(43,335.05)

## Balmer Superannuation Fund Statement of Taxable Income

	2021
	\$
Benefits accrued as a result of operations	(335,975.34)
Less	
Other Non Taxable Income	5,825.83
Exempt current pension income	5,019.00
Realised Accounting Capital Gains	129,458.60
Accounting Trust Distributions	415.13
	140,718.56
Add	
Decrease in MV of investments	120,395.98
SMSF non deductible expenses	19,130.00
Pension Payments	18,000.00
Taxable Trust Distributions	415.13
Benefits Paid/Transfers Out	318,754.11
	476,695.22
SMSF Annual Return Rounding	(1.32)
Taxable Income or Loss	0.00
Income Tax on Taxable Income or Loss	0.00
CURRENT TAX OR REFUND	0.00

Supervisory Levy	259.00
Supervisory Levy Adjustment for Wound up Funds	(259.00)
AMOUNT DUE OR REFUNDABLE	0.00

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 Trustee(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.

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: Managed Investments (Australian)

	2021 \$	2020 \$
Walter Scott Global Equity Fund	0.00	21,552.23
Perpetual Wholesale Diversified Income Fund	0.00	6,639.29
Platinum International Fund - C Class Units	0.00	11,206.96
Legg Mason MC Real Income Fund Cls A	0.00	20,658.61
	0.00	60,057.09

For the year ended 30 June 2021

Note 3: Plant and Equipment (at written down value) - Unitised	2021	2020
Air Conditioner - 50%	\$ 0.00	<b>\$</b> 1,036.61
Air Conditioner - 50%	0.00	1,989.76
	0.00	3,026.37
Note 4: Real Estate Properties (Australian - Residential)		
	2021 \$	2020 \$
Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)	0.00	220,000.00
	0.00	220,000.00
Note 5: Units in Listed Unit Trusts (Australian)		
	2021 \$	2020 \$
Spdr S&p/asx 200 Fund	0.00	40,189.80
	0.00	40,189.80
Note 6: Banks and Term Deposits		
	2021	2020
Banks	\$	\$
Macquarie Cash Management Account ***8843	0.00	10,438.92
	0.00	10,438.92
Note 7: Liability for Accrued Benefits		
	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	335,975.34	396,210.38
Benefits accrued as a result of operations	(332,294.46)	(43,335.05)
Current year member movements	(3,680.88)	(16,899.99)
Liability for accrued benefits at end of year	0.00	335,975.34

#### Note 8: 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.

For the year ended 30 June 2021

	2021 \$	2020 \$
Vested Benefits	0.00	335,975.34

#### Note 9: Guaranteed Benefits

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

#### Note 10: Trust Distributions

	2021 \$	2020 \$
Perpetual Wholesale Diversified Income Fund	37.86	127.82
Spdr S&p/asx 200 Fund	315.82	1,692.30
Legg Mason MC Real Income Fund Cls A	61.45	1,342.67
Platinum International Fund - C Class Units	0.00	537.07
Walter Scott Global Equity Fund	0.00	290.71
	415.13	3,990.57

#### Note 11: Rental Income

	2021 \$	2020 \$
Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)	4,447.86	17,734.42
	4,447.86	17,734.42

#### Note 12: Changes in Market Values

#### **Unrealised Movements in Market Value**

	2021 \$	2020 \$
Managed Investments (Australian) Legg Mason MC Real Income Fund Cls A	(826.83)	(5,699.61)
Perpetual Wholesale Diversified Income Fund	100.97	(140.94)
Platinum International Fund - C Class Units	786.42	(1,135.01)
Walter Scott Global Equity Fund	(10,427.09)	(1,176.12)
	(10,366.53)	(8,151.68)
Other Revaluations Other Revaluations	(5,825.83)	0.00
	(5,825.83)	0.00

Plant and Equipment (at written down value) - Unitised Air Conditioner - 50%	1,580.83	0.00
Air Conditioner - 50%	4,245.00	0.00
	5,825.83	0.00
Real Estate Properties ( Australian - Residential) Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)	(109,500.00)	0.00
	(109,500.00)	0.00
Units in Listed Unit Trusts (Australian)		
Spdr S&p/asx 200 Fund	(529.45)	(6,076.12)
	(529.45)	(6,076.12)
Total Unrealised Movement	(120,395.98)	(14,227.80)
Realised Movements in Market Value		
	2021 \$	2020 \$
Managed Investments (Australian) Legg Mason MC Real Income Fund Cls A	2,872.02	0.00
	93.93	0.00
Perpetual Wholesale Diversified Income Fund		
Platinum International Fund - C Class Units	851.44	385.69
Walter Scott Global Equity Fund	12,423.45	2,596.45
	16,240.83	2,982.14
Plant and Equipment (at written down value) -		
Unitised Air Conditioner - 50%	(1,580.83)	0.00
Air Conditioner - 50%	(4,245.00)	0.00
	(5,825.83)	0.00
Real Estate Properties ( Australian - Residential) Unit's 3 & 4/ 1291 North East Rd, Tea Tree Gully (50%)	113,375.56	0.00
	113,375.56	0.00
Units in Listed Unit Trusts (Australian)		
Spdr S&p/asx 200 Fund	5,668.03	1,674.17
	5,668.03	1,674.17
Total Realised Movement	129,458.59	4,656.31

For the year ended 30 June 2021

Changes in Market Values	9,062.61	(9,571.49)
Note 13: Income Tax Expense The components of tax expense comprise	2021 \$	2020 \$
Current Tax	0.00	(666.15)
Income Tax Expense	0.00	(666.15)

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%	(50,396.30)	(6,600.18)
Less: Tax effect of:		
Exempt Pension Income	752.85	3,170.40
Realised Accounting Capital Gains	19,418.79	698.45
Accounting Trust Distributions	62.27	598.59
Other Non-Taxable Income	873.87	0.00
Add: Tax effect of:		
Decrease in MV of Investments	18,059.40	2,134.17
SMSF Non-Deductible Expenses	2,869.50	1,233.75
Pension Payments	2,700.00	7,215.00
Benefit Payments	47,813.12	0.00
Franking Credits	0.00	99.92
Foreign Credits	0.00	14.48
Taxable Trust Distributions	62.27	305.21
Distributed Foreign Income	0.00	65.50
Rounding	(0.21)	(0.41)
Less credits:		
Franking Credits	0.00	666.15
Current Tax or Refund	0.00	(666.15)

For the year ended 30 June 2021

#### Note 14: Subsequent Event - COVID-19

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.

## Balmer Superannuation Fund Members Summary As at 30 June 2021

		Increas	es				Decrea	ases			
Opening Balances	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	Closing Balance
Russell Balmer (A	Age: 75)										
BALRUS00005P -	Pension - Tax Free:	66.88%									
165,366.40			383.15		9,000.00			156,749.55			
165,366.40			383.15		9,000.00			156,749.55			
Ann Balmer (Age	: 75)										
BALANN00005P -	Pension - Tax Free:	67.09%									
170,608.94			395.62		9,000.00			162,004.56			
170,608.94			395.62		9,000.00			162,004.56			
335,975.34			778.77		18,000.00			318,754.11			

## **Balmer Superannuation Fund Members Statement**

#### Russell Balmer

22 Tanya Street Surrey Downs, South Australia, 5126, Australia

#### Your Details

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	
Age:	75	Total Death Benefit	0.00
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	13/06/2006	Previous Salary	0.00
Service Period Start Date:	13/06/2006	Disability Benefit	0.00
Date Left Fund:			
Member Code:	BALRUS00005P		
Account Start Date	01/07/2014		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance		Your Detailed Account Summary
Total Benefits		This Year
Preservation Components		Opening balance at 01/07/2020 165,366.40
Preserved		Increases to Member account during the period
Unrestricted Non Preserved	(224,776.53)	Employer Contributions
Restricted Non Preserved		Personal Contributions (Concessional)
Tax Components		Personal Contributions (Non Concessional)
Tax Free (66.88%)	(150,340.34)	Government Co-Contributions
Taxable	(74,436.19)	Other Contributions
Тахаыс	(74,430.19)	Proceeds of Insurance Policies
		Transfers In

2.0 -	
1.9 -	
1.8 -	
1.7 -	
1.6 -	
1.5 -	
1.4 -	
1.3 -	
1.2 -	
1.1 -	
1.0 -	
-	2021

Opening balance at 01/07/2020	This Year 165,366.40				
Increases to Member account during the period					
Employer Contributions					
Personal Contributions (Concessional)					
Personal Contributions (Non Concessional)					
Government Co-Contributions Other Contributions					
Proceeds of Insurance Policies					
Transfers In					
Net Earnings	383.15				
Internal Transfer In					
Decreases to Member account during the period					
Pensions Paid	9,000.00				
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	156,749.55				
Superannuation Surcharge Tax					
Internal Transfer Out					
Closing balance at 30/06/2021	0.00				

## **Balmer Superannuation Fund Members Statement**

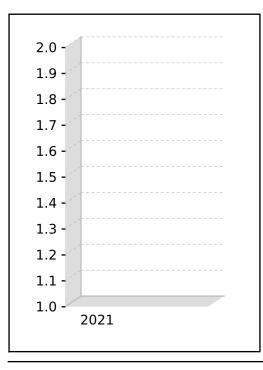
#### Ann Balmer

22 Tanya Street Surrey Downs, South Australia, 5126, Australia

#### Your Details

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	
Age:	75	Total Death Benefit	0.00
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	13/06/2006	Previous Salary	0.00
Service Period Start Date:	13/06/2006	Disability Benefit	0.00
Date Left Fund:			
Member Code:	BALANN00005P		
Account Start Date	01/07/2014		
Account Phase:	Retirement Phase		
Account Description:	Pension		

Your Balance		Your Detailed Account Summary	
Total Benefits			This Year
Preservation Components		Opening balance at 01/07/2020	170,608.94
Preserved		Increases to Member account during the period	
Unrestricted Non Preserved	(228,881.58)	Employer Contributions	
Restricted Non Preserved		Personal Contributions (Concessional)	
Tax Components		Personal Contributions (Non Concessional)	
Tax Free (67.09%)	(153,551.16)	Government Co-Contributions	
Taxable	(75,330.42)	Other Contributions	
Taxable	(10,000.42)	Proceeds of Insurance Policies	
		Transfers In	



Opening balance at 01/07/2020	This Year 170,608.94					
Increases to Member account during the period						
Employer Contributions						
Personal Contributions (Concessional)						
Personal Contributions (Non Concessional)						
Government Co-Contributions						
Other Contributions						
Proceeds of Insurance Policies						
Transfers In						
Net Earnings	395.62					
Internal Transfer In						
Decreases to Member account during the period						
Pensions Paid	9,000.00					
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 162,004.56						
Superannuation Surcharge Tax						
Internal Transfer Out						
Closing balance at 30/06/2021	0.00					

### Balmer Superannuation Fund

## **Pension Summary**

As at 30 June 2021

#### Member Name : Balmer, Russell

Member Age : 74\* (Date of Birth : Provided)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
BALRUS0 0005P	Account Based Pension	01/07/2014	66.88%	2.50%	\$4,130.00*	N/A	\$9,000.00	\$0.00	\$9,000.00	NIL

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

	\$4,130.00	\$0.00	\$9,000.00	\$0.00	\$9,000.00	\$0.00
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Member Name : Balmer, Ann

Member Age : 74\* (Date of Birth : Provided)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
BALANNO 0005P	Account Based Pension	01/07/2014	67.09%	2.50%	\$4,270.00*	N/A	\$9,000.00	\$0.00	\$9,000.00	NIL

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

Total :				\$4,270.00	\$0.00	\$9,000.00	\$0.00	\$9,000.00	\$0.00
	Total :								
\$8,400.00 \$0.00 \$18,000.00 \$18,000.00 \$0.00 \$0.00 \$0.00				\$8,400.00	\$0.00	\$18,000.00	\$0.00	\$18,000.00	\$0.00

\*Age as at 01/07/2020 or pension start date for new pensions.

# Balmer Superannuation Fund Investment Summary Report

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/ (Loss)%	Portfolio Weight%
Other Revaluations								
Other Revaluations						(5,825.83)		
						(5,825.83)	0.00 %	0.00 %
						(5,825.83)	0.00 %	0.00 %

## **Balmer Superannuation Fund** Minutes of a meeting of the Trustee(s) held on 30 June 2021 at 22 Tanya Street, Surrey Downs, South Australia 5126

PRESENT:	Russell Balmer and Ann Balmer
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	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.
	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.
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.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
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 DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
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.
PAYMENT OF BENEFITS:	The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:
	<ol> <li>making payments to members; and,</li> <li>breaching the Fund or the member investment strategy.</li> </ol>
	The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.
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 –

Signed as a true record -

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Russell Balmer

Chairperson