

Adam Gamble Super Fund

A.B.N. 90 284 082 592

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
REVENUE			
Investment Revenue			
Mortgages & Loans	2	-	2,967
Australian Listed Shares	3	4,187	4,259
Australian Listed Unit Trust	4	557	109
Unit Trusts (Unlisted)	5	136	-
Overseas Listed Shares	6	69	-
Overseas Unit Trusts	7	1,759	2,788
		6,708	10,123
Contribution Revenue			
Self-Employed Non-Concessional Contributions		19,925	-
Employer Concessional Contributions		17,100	17,100
Self-Employed Concessional Contributions		65,800	32,900
		102,825	50,000
Other Revenue			
Cash at Bank	8	16	100
Market Movement Non-Realised	9	34,884	21,362
Market Movement Realised	10	(17,145)	3,253
		17,755	24,715
Total Revenue		127,288	84,838
EXPENSES			
General Expense			
Fund Administration Expenses	11	1,716	1,562
Investment Expenses	12	223	74
Fund Lodgement Expenses	13	259	259
Member Insurance Premium Fully Deductible		11,654	10,006
		13,852	11,901
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX			
		113,436	72,937
Tax Expense			
Fund Tax Expenses	14	11,241	6,056
		11,241	6,056
BENEFITS ACCRUED AS A RESULT OF OPERATIONS			
		102,195	66,881

This Statement is to be read in conjunction with the notes to the Financial Statements

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
INVESTMENTS			
Australian Listed Shares	15	307,418	175,441
Australian Listed Unit Trust	16	36,961	1,588
Crypto Currency	17	11,057	-
Overseas Listed Shares	18	17,396	-
Overseas Unit Trusts	19	35,847	64,525
Other Derivatives	20	4,766	-
		413,445	241,554
OTHER ASSETS			
Cash at Bank	21	73,239	132,821
Sundry Debtors - Fund Level	22	363	-
Accrued Income	23	847	68
		74,449	132,889
TOTAL ASSETS		487,894	374,443
LIABILITIES			
Provisions for Tax - Fund	24	5,187	1,898
Financial Position Rounding		2	(1)
Sundry Creditors	25	10,532	-
		15,721	1,897
TOTAL LIABILITIES		15,721	1,897
NET ASSETS AVAILABLE TO PAY BENEFITS		472,173	372,546
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	26	472,173	372,546
		472,173	372,546

This Statement is to be read in conjunction with the notes to the Financial Statements

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

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

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.

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 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 their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and 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 values have 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; and
- iv. investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are 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 are subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue

Fund: 200177

docId: 68475:200177:f5efac45-bf09-dc82-9514-dd3cfc3b8fc5

Notes to the Financial Statements

For the year ended 30 June 2021

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

Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

f. 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.

g. Income Tax

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

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Notes to the Financial Statements

For the year ended 30 June 2021

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

h. Goods and Services Tax (GST)

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

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

i. Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, 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.

The Financial Statements are to be read in conjunction with Minute of the Special Meeting dated 1st May 2019.

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Note 2: Mortgages & Loans		
Loan - 121 Sturt Street Pty Ltd	-	2,967
	-	2,967
Note 3: Australian Listed Shares		
Adelaide Brighton - Dividends	274	-
Commonwealth Bank - Dividends	248	-
CSL Limited - Dividends	56	-
Link Admin Ordinary Fully Paid	93	-
Macquarie Group Ltd - Dividends	1,325	2,242
Metcash Limited - Dividends	-	139
RIO Tinto Limited - Dividends	1,801	1,507
Technology One - Dividends	79	-
Wesfarmers Limited - Dividends	311	-
Woolworths Limited - Dividends	-	371
	4,187	4,259
Note 4: Australian Listed Unit Trust		
Betashares FTSE 100 ETF ETF	242	-
Betashares Global Banks ETF - Currency Hedged	249	-
SydAirport Fully Paid Stapled Securities Us Prohibited	52	109
Vaneck Video Gaming And Esports ETF And Esports ETF	14	-
	557	109
Note 5: Unit Trusts (Unlisted)		
Hyperion Australian Growth Companies - Distribution	116	-
Hyperion Small Growth Companies - Distribution	20	-
	136	-
Note 6: Overseas Listed Shares		
iShares Russell 2000 Value ETF	31	-
James Hardie Indust. CDI - Dividends	38	-
	69	-
Note 7: Overseas Unit Trusts		
AMP Capital Global Property Securities A - Distribution	504	271
BT Platinum International - Distribution	1,255	2,517
	1,759	2,788

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Note 8: Cash at Bank		
Cash at Bank - ANZ Cash Investment	16	99
Cash at Bank - HUB24	-	1
	16	100
Note 9: Market Movement Non-Realised		
Market Movement Non-Realised - Crypto Currency	(1,841)	-
Market Movement Non-Realised - Derivatives and Instalment Warrants	(270)	-
Market Movement Non-Realised - Overseas Assets	(9,368)	(9,175)
Market Movement Non-Realised - Overseas Shares	857	-
Market Movement Non-Realised - Shares - Listed	44,496	31,201
Market Movement Non-Realised - Trusts - Unit	1,010	(664)
	34,884	21,362
Note 10: Market Movement Realised		
Market Movement Realised - Crypto Currency	1,229	-
Market Movement Realised - Derivatives and Instalment Warrants	9,259	-
Market Movement Realised - Overseas Assets	4,435	-
Market Movement Realised - Shares - Listed	(45,229)	3,253
Market Movement Realised - Trusts - Non-Public & Non-PST	10,592	-
Market Movement Realised - Trusts - Unit	2,569	-
	(17,145)	3,253
Note 11: Fund Administration Expenses		
Accountancy Fees	1,012	924
Audit Fees	704	638
	1,716	1,562
Note 12: Investment Expenses		
Bank Charges	223	-
Investment Advisor Fee	-	74
	223	74
Note 13: Fund Lodgement Expenses		
ATO Annual Return Fee - Supervisory levy	259	259
	259	259
Note 14: Fund Tax Expenses		
Income Tax Expense	11,241	6,056
	11,241	6,056

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Note 15: Australian Listed Shares		
Adelaide Brighton	7,912	-
Amerpacbo Ordinary Fully Paid	3,785	-
ANZ Banking Grp Ltd	52,922	34,018
Austal Limited	7,649	-
Boral Limited.	15,773	-
Commonwealth Bank.	10,087	6,942
CSL Limited	5,704	5,740
ETP. ETFS Physical GOLD	4,156	-
Link Admin Ordinary Fully Paid	11,582	-
Logicamms Limited	-	135
Mach7 Ordinary Fully Paid	3,750	-
Macquarie Group Ltd	72,584	97,252
Nextdc Ordinary Fully Paid	10,840	-
Nuix Limited	3,399	-
Pure Foods Tasmania Limited	5,231	-
Qantas Airways	8,910	-
RIO Tinto Limited	32,673	23,706
Siren Gold Limited	1,094	-
Slater & Gordon	-	27
Technology One	5,530	-
The Reject Shop	4,743	-
Volt Resources Limited	7,805	-
Wesfarmers Limited	10,165	7,621
Woolworths Limited	17,464	-
Xref Ordinary Fully Paid	3,660	-
	307,418	175,441
Note 16: Australian Listed Unit Trust		
Betashares FTSE 100 ETF ETF	16,580	-
Betashares Global Banks ETF - Currency Hedged Betashares Global Banks ETF - Currency Hedged	9,086	-
SydAirport Fully Paid Stapled Securities Us Prohibited	5,998	1,588
Vaneck Video Gaming And Esports ETF And Esports ETF	5,297	-
	36,961	1,588

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Note 17: Crypto Currency		
Binance Coin	995	-
Ethereum	9,872	-
Litecoin	190	-
	11,057	-
Note 18: Overseas Listed Shares		
iShares Russell 2000 Value ETF	9,519	-
James Hardie Indust. CDI	7,877	-
	17,396	-
Note 19: Overseas Unit Trusts		
AMP Capital Global Property Securities A	12,177	9,500
BT Platinum International	23,670	55,025
	35,847	64,525
Note 20: Other Derivatives		
ETP ETFS Physical Silver	4,766	-
	4,766	-
Note 21: Cash at Bank		
ANZ - Cash Investment	40,757	1,241
ANZ - Premium Saver	31,430	130,828
Cointree - Cash Transaction	141	-
HUB24 - Cash Transactions	911	752
	73,239	132,821
Note 22: Sundry Debtors - Fund Level		
Sundry Debtors Number 1	363	-
	363	-
Note 23: Accrued Income		
Accrued Income	847	68
	847	68
Note 24: Provisions for Tax - Fund		
Provision for Income Tax (Fund)	5,187	1,898
	5,187	1,898
Note 25: Sundry Creditors		
Sundry Creditors Number 1	10,532	-
	10,532	-

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
Note 26A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	372,546	304,199
Add: Increase (Decrease) in Members' Benefits	102,192	66,881
Add: Members Transfers	-	5,215
Less: Benefit Paid	2,565	3,750
Liability for Members' Benefits End	472,173	372,546

Note 26B: Members' Other Details

Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	472,173	372,409
Total Vested Benefits	472,173	372,546

Adam Gamble Super Fund

Compilation Report

For the year ended 30 June 2021

We have compiled the accompanying special purpose financial statements of Adam Gamble Super Fund, which comprise the statement of financial position as at 30 June 2021, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustees

The Trustees of Adam Gamble Super Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements and APES 315: *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Firm: TTO Chartered Accountants
Address: 234 Sturt Street
ADELAIDE SA 5000
AUSTRALIA

Signature: _____

Date: _____

Adam Gamble Super Fund

Trustee Declaration

For the year ended 30 June 2021

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

In the opinion of the trustees:

- i. The financial statements, notes to the financial statements and member 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 then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. The financial statements and member 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.

Signed in accordance with a resolution of the trustees by:

Adam Benjamin Gamble

Lisa Jane Gamble

Date: __/__/____

SUPER AUDITS

SELF-MANAGED SUPERANNUATION FUND INDEPENDENT AUDITOR'S REPORT

Approved SMSF auditor details

Name: Anthony William Boys

Business name: SUPER AUDITS

Business postal address: Box 3376 RUNDLE MALL 5000

SMSF auditor number (SAN): 100014140

Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name Adam Gamble Super Fund

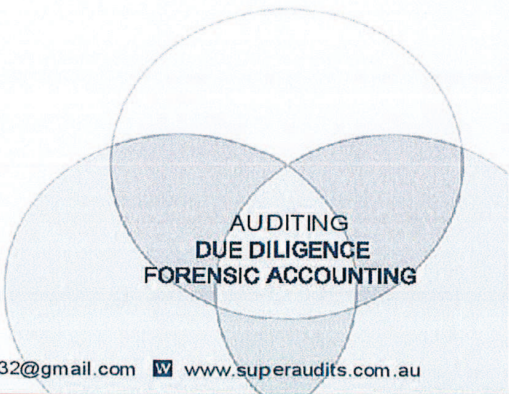
Australian business number (ABN) or tax file number (TFN): 90284082592

Address C/- PO Box 10243, Adelaide Bc SA 5000

Year of income being audited 1 July 2020 – 30 June 2021

To the SMSF trustees

To the trustees of Adam Gamble Super
Fund _____



AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING

Liability limited by a scheme approved under Professional Standards Legislation

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SUPER AUDITS

Part A: Financial audit

Qualified Opinion

I have audited the special purpose financial report of Adam Gamble Super Fund comprising; the Profit & Loss Statement for the financial year ending 30 June 2021, the Balance Sheet as at 30 June 2021 and the Notes to and forming part of the Accounts for the year ended 30 June 2021 of Adam Gamble Super Fund for the year ended 30 June 2021.

In my opinion, the financial report, presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial report, the financial position of the fund at 30 June 2021 and the results of its operations for the year then ended, ***except for the values and recoverability of the unlisted and unaudited assets and investments held by the Fund.***

Basis for Opinion

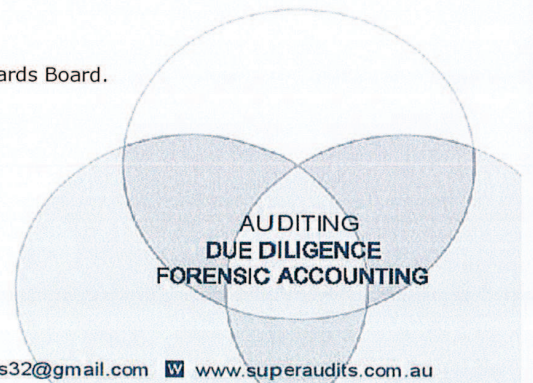
My audit has been conducted in accordance with Australian Auditing Standards¹. My responsibilities under those standards are further described in the Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report section of this report. I am independent of the SMSF in accordance with the auditor independence requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to this audit and as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. My firm did not prepare the financial statements for the fund but it was only a routine or mechanical service and appropriate safeguards were applied). Where my firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of accounting

I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist Adam Gamble Super Fund meet the requirements of the SMSF's governing rules, the Superannuation Industry (Supervision) Act 1993 (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes and should not be distributed to parties other than the trustees. My opinion is not modified in respect of this matter.

¹The Australian Auditing Standards issued by the Auditing and Assurance Standards Board.



SUPER AUDITS

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of the corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund, or have no realistic alternative but to do so. The going concern basis of accounting is appropriate when it is reasonably foreseeable that the fund will be able to meet its liabilities as they fall due.

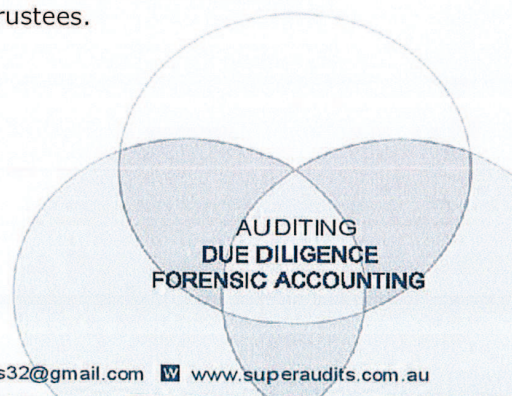
Each SMSF trustee is responsible for overseeing the fund's financial reporting process.

Approved SMSF auditor's responsibilities for the audit of the financial report

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.



SUPER AUDITS

- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I have communicated with the trustees and or the trustee's authorised representative regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

Part B: Compliance engagement

Opinion

I have undertaken a reasonable assurance engagement on Adam Gamble Super Fund's compliance, in all material respects, with applicable provisions of the SISA and the SISR as listed below ("the listed provisions") for the year ended 30 June 2021.

Sections: 17A, 34, 35AE, 35B, 35C (2), 35 (D) (1), 52 (2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA 13.22 (B and C)

In my opinion, each trustee of Adam Gamble Super Fund has complied, in all material respects, with the listed provisions, for the year ended 30 June 2021

Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 Compliance Engagements issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and quality control

I have complied with the independence and other ethical requirements relating to assurance engagements and applied Auditing Standards ASQC 1 Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements in undertaking this assurance engagement. In particular, neither myself, my firm or my network firm assumed a management responsibility for the fund. Where my firm provided any other non-assurance services to the fund, we are satisfied that those services were not prohibited under the Code and any independence threats arising have been eliminated or reduced to an acceptable level by the application of safeguards.

SUPER AUDITS

SMSF trustees' responsibilities

Each SMSF trustee is responsible for complying with the listed provisions and for the identification of risks that threaten compliance with the listed provisions, controls which will mitigate those risks and monitoring ongoing compliance.

Approved SMSF auditor's responsibilities

My responsibility is to express an opinion on the trustees' compliance, in all material respects, with the listed provisions for the year ended 30 June 2021. ASAE 3100 Compliance Engagements requires that I plan and perform my procedures to obtain reasonable assurance about whether the trustee(s) has / have complied, in all material respects, with the listed provisions for the year ended 30 June 2021.

An assurance engagement to report on the trustees' compliance with the listed provisions involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the listed provisions for the year ended 30 June 2021.

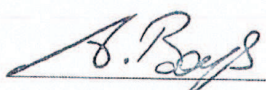
These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance and have not covered any other provisions of the SISA and the SISR apart from those specified.

Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected.

A reasonable assurance engagement for the year ended 30 June 2021 does not provide assurance on whether compliance with the listed provisions will continue in the future.

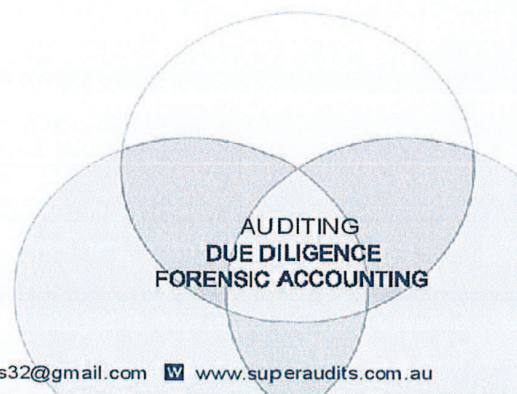
SMSF Auditor: A.W. Boys



SMSF Auditor's signature

SMSF Auditor's signature

Date: 29th April 2022



Investment Summary

As at 30 June 2021

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
ANZ - Cash Investment	-	-	-	-	40,757.14	40,757.14	-	-	8.37
ANZ - Premium Saver	-	-	-	-	31,430.25	31,430.25	-	-	6.46
Cointree - Cash Transaction	-	-	-	-	140.89	140.89	-	-	0.03
HUB24 - Cash Transactions	-	-	-	-	911.29	911.29	-	-	0.19
					73,239.57	73,239.57	-	-	15.05
Crypto Currency									
Binance Coin	-	2.5000	869.2360	398.0720	2,173.09	995.18	(1,177.91)	(54.20)	0.20
Ethereum	-	3.3820	3,093.8587	2,918.9410	10,463.43	9,871.86	(591.57)	(5.65)	2.03
Litecoin	-	1.0000	261.8500	190.0400	261.85	190.04	(71.81)	(27.42)	0.04
					12,898.37	11,057.08	(1,841.29)	(14.28)	2.27
Domestic Shares									
Adelaide Brighton	ABC	2,280.0000	2.1988	3.4700	5,013.15	7,911.60	2,898.45	57.82	1.63
Amerpacboo Ordinary Fully Paid	ABR	3,320.0000	1.7156	1.1400	5,695.90	3,784.80	(1,911.10)	(33.55)	0.78
ANZ Banking Grp Ltd	ANZ	1,880.0000	21.4868	28.1500	40,395.16	52,922.00	12,526.84	31.01	10.87
Austal Limited	ASB	3,731.0000	2.0253	2.0500	7,556.57	7,648.55	91.98	1.22	1.57
Boral Limited	BLD	2,146.0000	4.9171	7.3500	10,552.08	15,773.10	5,221.02	49.48	3.24
Commonwealth Bank	CBA	101.0000	63.0193	99.8700	6,364.95	10,086.87	3,721.92	58.48	2.07
CSL Limited	CSL	20.0000	313.3475	285.1900	6,266.95	5,703.80	(563.15)	(8.99)	1.17
ETP. ETFS Physical GOLD	GOLD	19.0000	257.7500	218.7300	4,897.25	4,155.87	(741.38)	(15.14)	0.85
Link Admin Ordinary Fully Paid	LNK	2,298.0000	4.8040	5.0400	11,039.56	11,581.92	542.36	4.91	2.38
Mach7 Ordinary Fully Paid	M7T	3,521.0000	1.4307	1.0650	5,037.38	3,749.87	(1,287.52)	(25.56)	0.77
Macquarie Group Ltd	MQG	464.0000	91.5272	156.4300	42,468.60	72,583.52	30,114.92	70.91	14.91
Nextdc Ordinary Fully Paid	NXT	914.0000	10.9718	11.8600	10,028.25	10,840.04	811.79	8.10	2.23
Nuix Limited	NXL	1,538.0000	8.3782	2.2100	12,885.72	3,398.98	(9,486.74)	(73.62)	0.70
Pure Foods Tasmania Limited	PFT	7,692.0000	0.6426	0.6800	4,942.83	5,230.56	287.73	5.82	1.07
Qantas Airways	QAN	1,912.0000	5.2681	4.6600	10,072.62	8,909.92	(1,162.70)	(11.54)	1.83
RIO Tinto Limited	RIO	258.0000	88.8015	126.6400	22,910.79	32,673.12	9,762.33	42.61	6.71
Siren Gold Limited	SNG	4,464.0000	0.5645	0.2450	2,519.79	1,093.68	(1,426.11)	(56.60)	0.22
Technology One	TNE	594.0000	8.4424	9.3100	5,014.77	5,530.14	515.37	10.28	1.14
The Reject Shop	TRS	850.0000	6.8635	5.5800	5,833.95	4,743.00	(1,090.95)	(18.70)	0.97
Volt Resources Limited	VRC	223,000.0000	0.0151	0.0350	3,358.77	7,805.00	4,446.23	132.38	1.60
Wesfarmers Limited	WES	172.0000	36.2706	59.1000	6,238.55	10,165.20	3,926.65	62.94	2.09
Woolworths Limited	WOW	458.0000	41.2158	38.1300	18,876.84	17,463.54	(1,413.30)	(7.49)	3.59
Xref Ordinary Fully Paid	XFT	12,000.0000	0.2917	0.3050	3,499.95	3,660.00	160.05	4.57	0.75
					251,470.38	307,415.08	55,944.70	22.25	63.17
Foreign Assets									

Fund: 200177

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Investment Summary

As at 30 June 2021

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
AMP Capital Global Property Securities A	AMP0974AU	9,710.0000	1.1628	1.2541	11,291.01	12,177.31	886.30	7.85	2.50
BT Platinum International	WFS0092AU	20,177.5600	1.9960	1.1731	40,274.74	23,670.30	(16,604.44)	(41.23)	4.86
					51,565.75	35,847.61	(15,718.14)	(30.48)	7.37
LRBA Australian Shares									
ETP ETFs Physical Silver	ETPMAG	148.0000	34.0248	32.2000	5,035.67	4,765.60	(270.07)	(5.36)	0.98
					5,035.67	4,765.60	(270.07)	(5.36)	0.98
Overseas Shares									
iShares Russell 2000 Value ETF	IWN	43.0000	220.0435	221.3670	9,461.87	9,518.78	56.91	0.60	1.96
James Hardie Indust. CDI	JHX	174.0000	40.6714	45.2700	7,076.82	7,876.98	800.16	11.31	1.62
					16,538.69	17,395.76	857.07	5.18	3.57
Unit Trusts									
Betashares FTSE 100 ETF	F100	1,658.0000	9.2939	10.0000	15,409.24	16,580.00	1,170.76	7.60	3.41
Betashares Global Banks ETF - Currency	BNKS	1,350.0000	6.5648	6.7300	8,862.45	9,085.50	223.05	2.52	1.87
SydAirport Fully Paid Stapled Securities U	SYD	1,036.0000	5.8226	5.7900	6,032.25	5,998.44	(33.81)	(0.56)	1.23
Vaneck Video Gaming And Esports ETF A	ESPO	450.0000	11.2243	11.7700	5,050.95	5,296.50	245.55	4.86	1.09
					35,354.89	36,960.44	1,605.55	4.54	7.59
Total Investments					446,103.32	486,681.13	40,577.81	9.10	100.00

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

Member Account Balances

For the year ended 30 June 2021

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Gamble, Adam (50)									
Accumulation									
Accum (00001)	196,933.93	19,925.00	32,900.00	-	3,441.70	9,955.32	2,565.00	11,356.80	245,153.71
	196,933.93	19,925.00	32,900.00	-	3,441.70	9,955.32	2,565.00	11,356.80	245,153.71
Gamble, Lisa (46)									
Accumulation									
Accum (00002)	175,611.71	-	50,000.00	-	7,245.23	1,698.45	-	10,350.92	227,018.95
	175,611.71	-	50,000.00	-	7,245.23	1,698.45	-	10,350.92	227,018.95
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	372,545.64	19,925.00	82,900.00	-	10,686.93	11,653.77	2,565.00	21,707.72	472,172.66

CALCULATED FUND EARNING RATE: APPLIED FUND EARNING RATE:

5.1511 %

5.1511 %

Member Statement

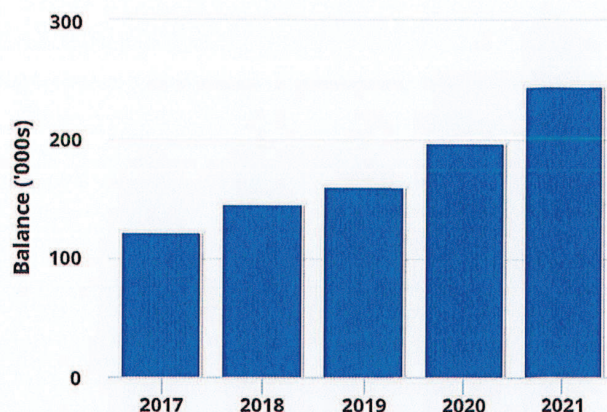
For the year ended 30 June 2021

Member details

Mr Adam Benjamin Gamble
41 Ti Tree Road
STIRLING SA 5152
AUSTRALIA

Valid TFN Supplied: Yes
Date of Birth: 15/10/1970
Date Joined Fund: 25/05/2004
Date Employed:
Eligible Service Date: 06/08/1994

Your recent balance history



YOUR OPENING BALANCE

\$196,933.93**\$48,219.78**

Balance Increase

YOUR CLOSING BALANCE

\$245,153.71

Your Net Fund Return

5.1511%

Your account at a glance

Opening Balance as at 01/07/2020 **\$196,933.93**

What has been added to your account

Employer Concessional Contributions	\$17,100.00
Self-Employed Concessional Contributions	\$15,800.00
Self-Employed Non-Concessional Contributions	\$19,925.00

What has been deducted from your account

Contribution Tax	\$3,441.70
Insurance Premiums	\$9,955.32
Withdrawals/Rollouts	\$2,565.00

New Earnings **\$11,356.80**

Closing Balance at 30/06/2021 **\$245,153.71**

Member Statement

For the year ended 30 June 2021

Consolidated - Mr Adam Benjamin Gamble

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$245,153.71

YOUR TAX COMPONENTS

Tax Free Component	\$19,925.00
Taxable Component	\$225,228.71

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$245,153.71
-----------------------------------	--------------

NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	5.15 %
--	--------

Member Statement

For the year ended 30 June 2021

Accumulation Account - Mr Adam Benjamin Gamble

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$196,933.93
----------------------------------	--------------

What has been added to your account

Employer Concessional Contributions	\$17,100.00
Self-Employed Concessional Contributions	\$15,800.00
Self-Employed Non-Concessional Contributions	\$19,925.00

What has been deducted from your account

Contribution Tax	\$3,441.70
Insurance Premiums	\$9,955.32
Withdrawals/Rollouts	\$2,565.00

New Earnings	\$11,356.80
--------------	-------------

Closing Balance at 30/06/2021	\$245,153.71
-------------------------------	--------------

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$245,153.71

YOUR TAX COMPONENTS

Tax Free Component	\$19,925.00
Taxable Component	\$225,228.71

Member Statement

For the year ended 30 June 2021

YOUR BENEFICIARY(s) - Mr Adam Benjamin Gamble

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Adam Benjamin Gamble

ADMINISTRATOR CONTACT DETAILS

Adam Benjamin Gamble

Member Statement

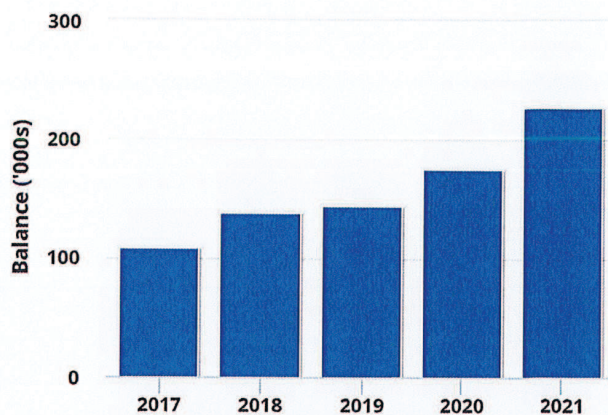
For the year ended 30 June 2021

Member details

Ms Lisa Jane Gamble
41 Ti Tree Road
STIRLING SA 5152
AUSTRALIA

Valid TFN Supplied: Yes
Date of Birth: 26/03/1975
Date Joined Fund: 25/05/2004
Date Employed:
Eligible Service Date: 25/05/2004

Your recent balance history



YOUR OPENING BALANCE

\$175,611.71**\$51,407.24**

Balance Increase

YOUR CLOSING BALANCE

\$227,018.95

Your Net Fund Return

5.1511%

Your account at a glance

Opening Balance as at 01/07/2020	\$175,611.71
----------------------------------	--------------

What has been added to your account

Self-Employed Concessional Contributions	\$50,000.00
--	-------------

What has been deducted from your account

Contribution Tax	\$7,245.23
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Insurance Premiums	\$1,698.45
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New Earnings	\$10,350.92
--------------	-------------

Closing Balance at 30/06/2021	\$227,018.95
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Member Statement

For the year ended 30 June 2021

Consolidated - Ms Lisa Jane Gamble

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$227,018.95

YOUR TAX COMPONENTS

Tax Free Component	\$20,502.23
Taxable Component	\$206,516.72

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$227,018.95
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	5.15 %
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Member Statement

For the year ended 30 June 2021

Accumulation Account - Ms Lisa Jane Gamble

ACCOUNT SUMMARY

Opening Balance as at 01/07/2020	\$175,611.71
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What has been added to your account

Self-Employed Concessional Contributions	\$50,000.00
--	-------------

What has been deducted from your account

Contribution Tax	\$7,245.23
Insurance Premiums	\$1,698.45

New Earnings	\$10,350.92
--------------	-------------

Closing Balance at 30/06/2021	\$227,018.95
-------------------------------	--------------

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$227,018.95

YOUR TAX COMPONENTS

Tax Free Component	\$20,502.23
Taxable Component	\$206,516.72

Member Statement

For the year ended 30 June 2021

YOUR BENEFICIARY(s) - Ms Lisa Jane Gamble

No beneficiaries have been recorded.

FUND CONTACT DETAILS

Adam Benjamin Gamble

ADMINISTRATOR CONTACT DETAILS

Adam Benjamin Gamble
