



# Financial Statements

For the year ended 30 June 2021

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# Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>REVENUE</b>			
<b>Investment Revenue</b>			
Australian Listed Shares	2	3,278.51	4,350.75
Australian Listed Unit Trust	3	4,908.25	3,583.28
Unit Trusts (Unlisted)	4	1,900.72	1,228.98
Other Managed Investments	5	1,391.82	1,532.52
Overseas Listed Shares	6	1,467.84	1,444.34
Overseas Unit Trusts	7	3,673.88	3,558.73
		<b>16,621.02</b>	<b>15,698.60</b>
<b>Other Revenue</b>			
Cash at Bank	8	0.67	257.12
Market Movement Non-Realised	9	172,543.14	31,624.93
Market Movement Realised	10	6,962.19	(229.15)
Fund Miscellaneous Revenue	11	-	7,010.55
		<b>179,506.00</b>	<b>38,663.45</b>
<b>Total Revenue</b>		<b>196,127.02</b>	<b>54,362.05</b>
<b>EXPENSES</b>			
<b>General Expense</b>			
Fund Administration Expenses	12	3,914.85	4,261.95
Investment Expenses	13	4,886.00	4,467.00
Fund Lodgement Expenses	14	259.00	259.00
Member Insurance Premium Fully Deductible		3,011.44	2,549.46
		<b>12,071.29</b>	<b>11,537.41</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>		<b>184,055.73</b>	<b>42,824.64</b>
<b>Tax Expense</b>			
Fund Tax Expenses	15	5,325.92	(1,223.78)
		<b>5,325.92</b>	<b>(1,223.78)</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		<b>178,729.81</b>	<b>44,048.42</b>

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 \$
<b>INVESTMENTS</b>			
Mortgages & Loans	16	300,000.00	300,000.00
Australian Listed Shares	17	143,905.78	119,715.00
Australian Unlisted Shares	18	17,600.00	-
Australian Listed Unit Trust	19	137,814.27	107,464.76
Unit Trusts (Unlisted)	20	214,188.60	163,168.87
Other Managed Investments	21	137,640.15	127,937.69
Overseas Listed Shares	22	102,101.25	77,540.83
Overseas Unit Trusts	23	92,615.76	83,449.35
		<b>1,145,865.81</b>	<b>979,276.50</b>
<b>OTHER ASSETS</b>			
Cash at Bank	24	5,258.94	3,317.68
Accrued Income	25	6,965.85	5,173.61
		<b>12,224.79</b>	<b>8,491.29</b>
<b>TOTAL ASSETS</b>			
		<b>1,158,090.60</b>	<b>987,767.79</b>
<b>LIABILITIES</b>			
Provisions for Tax - Fund	26	2,641.92	1,719.92
Sundry Creditors	27	671.00	-
		<b>3,312.92</b>	<b>1,719.92</b>
<b>TOTAL LIABILITIES</b>			
		<b>3,312.92</b>	<b>1,719.92</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>			
		<b>1,154,777.68</b>	<b>986,047.87</b>
<b>REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS</b>			
Allocated to Members' Accounts	28	1,154,777.68	986,047.87
		<b>1,154,777.68</b>	<b>986,047.87</b>

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

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**Note 1: Summary of Significant Accounting Policies**

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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 Trust Deed and the needs of members.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments and financial liabilities, which have been measured at net 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 net market values, which is the amount that could be expected to be received from disposal of the investment in an orderly market after deducting costs expected to be incurred in realising the proceeds from disposal.

Net 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.

Remeasurement changes in the net market values of investments are recognised in the operating statement in the periods in which they occur.

Current assets, such as interest and distributions receivable, which are expected to be recovered within twelve months after the reporting period, are carried at the fair value of amounts due to be received.

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 Funds financial liabilities are equivalent to their net 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 fair value of the consideration received or receivable.

#### Interest revenue

Interest revenue is recognised as it accrues using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Interest revenue includes the amortisation of any discount or premium, transactions costs and any other differences between the initial carrying amount of the interest-bearing instrument to which it relates and the amount of the interest-bearing instrument at maturity calculated on an effective interest basis.

#### Dividend revenue

Revenue from dividends is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at net market value.

#### 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 at net market value.

#### Remeasurement changes in net market values

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

#### d. Liability for Accrued Benefits

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

#### e. Income Tax

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

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

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

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.

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

## Notes to the Financial Statements

For the year ended 30 June 2021

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(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.

### f. 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.

## Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
<b>Note 2: Australian Listed Shares</b>		
Amcor Limited - Dividends	164.99	-
BHP Billiton Limited - Dividends	581.02	877.99
Macquarie Group Ltd - Dividends	261.45	207.50
Magellan Fin Grp Ltd - Dividends	157.30	-
National Aust. Bank - Dividends	300.00	830.00
oOh!Media Ltd	-	220.00
QBE Insurance Group - Dividends	30.11	385.32
Santos Ltd - Dividends	-	111.84
Seek Limited - Dividends	131.95	223.30
Sonic Healthcare - Dividends	629.88	615.40
Wesfarmers Limited - Dividends	622.20	520.20
Westpac Banking Corp - Dividends	399.61	359.20
	<b>3,278.51</b>	<b>4,350.75</b>
<b>Note 3: Australian Listed Unit Trust</b>		
Betashares Aus Top 20 Equity Yield MAX Fund	1,007.21	1,170.83
Capital Group New Perspective (AU)	693.19	479.95
Pengana Global Small Companies	1,696.36	353.79
Rural Funds Group	1,165.00	1,120.20
Solaris Aust Equity Long Short Fund	245.89	307.29
SPDR S&P/ASX 200 Financials EX A-REIT	100.60	151.22
	<b>4,908.25</b>	<b>3,583.28</b>
<b>Note 4: Unit Trusts (Unlisted)</b>		
Jamus Henderson Tactical Income Trust	976.68	814.82
Kapstream Wholesale Absolute Ret Inc Fd - Distribution	924.04	414.16
	<b>1,900.72</b>	<b>1,228.98</b>
<b>Note 5: Other Managed Investments</b>		
Argyle Water Fund	1,391.82	1,532.52
	<b>1,391.82</b>	<b>1,532.52</b>
<b>Note 6: Overseas Listed Shares</b>		
Ishares MSCI Japan CDI 1:1 - Dividends	167.22	272.11
Ishares S&P 500 CDI 1:1 - Dividends	340.44	528.70
Ishares S&P EU 350 CDI 1:1 - Dividends	359.78	252.98
James Hardie Indust. CDI - Dividends	589.13	272.29
Oil Search Ltd FPO 10T - Dividends	11.27	118.26
	<b>1,467.84</b>	<b>1,444.34</b>

## Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
<b>Note 7: Overseas Unit Trusts</b>		
Bentham Wholesale Global Income Fund	1,554.21	1,029.89
Magellan Global - Distribution	985.58	1,036.93
Platinum International - Distribution	1,134.09	1,491.91
	<b>3,673.88</b>	<b>3,558.73</b>
<b>Note 8: Cash at Bank</b>		
Macquarie Consolidator Cash Account	0.67	257.12
	<b>0.67</b>	<b>257.12</b>
<b>Note 9: Market Movement Non-Realised</b>		
Market Movement Non-Realised - Other Managed Investments	9,702.46	78,233.55
Market Movement Non-Realised - Overseas Assets	9,166.41	(4,288.10)
Market Movement Non-Realised - Overseas Shares	24,560.42	(317.06)
Market Movement Non-Realised - Shares - Listed	30,144.61	(18,924.50)
Market Movement Non-Realised - Shares - Unlisted	17,600.00	-
Market Movement Non-Realised - Trusts - Non-Public & Non-PST	51,019.73	(13,072.07)
Market Movement Non-Realised - Trusts - Unit	30,349.51	(10,006.89)
	<b>172,543.14</b>	<b>31,624.93</b>
<b>Note 10: Market Movement Realised</b>		
Market Movement Realised - Overseas Shares	-	206.15
Market Movement Realised - Shares - Listed	6,962.19	(1,357.41)
Market Movement Realised - Trusts - Non-Public & Non-PST	-	922.11
	<b>6,962.19</b>	<b>(229.15)</b>
<b>Note 11: Fund Miscellaneous Revenue</b>		
Advisor Fee Rebate	-	8.85
Fund Miscellaneous Non-Taxable Revenue	-	7,001.70
	<b>-</b>	<b>7,010.55</b>
<b>Note 12: Fund Administration Expenses</b>		
Administration Fee	1,946.85	2,204.95
Audit Fees	1,913.00	1,913.00
Bank Fees	-	144.00
Filing Fees	55.00	-
	<b>3,914.85</b>	<b>4,261.95</b>
<b>Note 13: Investment Expenses</b>		
Bank Charges	10.00	10.00
Investment Advisor Fee	4,876.00	4,457.00
	<b>4,886.00</b>	<b>4,467.00</b>

## Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
<b>Note 14: Fund Lodgement Expenses</b>		
ATO Supervisory Levy	259.00	259.00
	<b>259.00</b>	<b>259.00</b>
<b>Note 15: Fund Tax Expenses</b>		
Income Tax Expense	(90.24)	(1,223.78)
Tax Accrued During Period (Deferred Tax)	5,416.16	-
	<b>5,325.92</b>	<b>(1,223.78)</b>
<b>Note 16: Mortgages &amp; Loans</b>		
Loan - Chino Hills Pty Ltd	50,000.00	50,000.00
Loan - Luhan Group Pty Ltd	250,000.00	250,000.00
	<b>300,000.00</b>	<b>300,000.00</b>
<b>Note 17: Australian Listed Shares</b>		
Amcor Limited	8,230.72	-
Aristocrat Leisure	10,600.14	-
BHP Billiton Limited	10,005.42	14,757.84
Electro Optic SYS.	9,270.81	10,066.68
Macquarie Group Ltd	12,983.69	9,843.80
Magellan Fin Grp Ltd	8,725.32	-
National Aust. Bank	13,110.00	9,110.00
oOh!Media Ltd	3,500.00	1,820.00
QBE Insurance Group	7,995.39	6,565.26
Seek Limited	-	22,218.35
Sonic Healthcare	27,801.60	22,031.32
Wesfarmers Limited	20,094.00	15,242.20
Westpac Banking Corp	11,588.69	8,059.55
	<b>143,905.78</b>	<b>119,715.00</b>
<b>Note 18: Australian Unlisted Shares</b>		
Road Runner Mobile Tyres Pty Ltd - Ordinary B Class	17,600.00	-
	<b>17,600.00</b>	<b>-</b>
<b>Note 19: Australian Listed Unit Trust</b>		
Betashares Aus Top 20 Equity Yield MAX Fund	14,066.25	12,207.80
Capital Group New Perspective (AU)	35,678.34	27,137.03
Pengana Global Small Companies	33,346.84	25,322.31
Rural Funds Group	27,366.55	19,827.84
Solaris Aust Equity Long Short Fund	22,636.57	19,519.90
SPDR S&P/ASX 200 Financials EX A-REIT	4,719.72	3,449.88
	<b>137,814.27</b>	<b>107,464.76</b>

## Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
<b>Note 20: Unit Trusts (Unlisted)</b>		
Alluvium Global Fund	133,843.26	102,085.49
Blue Sky Digital Outdoor Advertising	9,231.21	10,500.00
Jamus Henderson Tactical Income Trust	25,135.06	25,783.94
Kapstream Wholesale Absolute Ret Inc Fd	24,859.07	24,799.44
Road Runner Mobile Tyres Pty Ltd - Ordinary A Class	21,120.00	-
	<b>214,188.60</b>	<b>163,168.87</b>
<b>Note 21: Other Managed Investments</b>		
Akulaku Fund	79,235.03	75,107.30
Argyle Water Fund	58,405.12	52,830.39
	<b>137,640.15</b>	<b>127,937.69</b>
<b>Note 22: Overseas Listed Shares</b>		
Ishares MSCI Japan CDI 1:1	17,392.46	15,453.81
Ishares S&P 500 CDI 1:1	29,209.74	22,764.87
Ishares S&P EU 350 CDI 1:1	19,217.80	15,780.75
James Hardie Indust. CDI	29,651.85	18,025.60
Oil Search Ltd FPO 10T	6,629.40	5,515.80
	<b>102,101.25</b>	<b>77,540.83</b>
<b>Note 23: Overseas Unit Trusts</b>		
Bentham Wholesale Global Income Fund	26,281.72	24,926.89
Magellan Global	27,045.23	25,909.54
Platinum International	39,288.81	32,612.92
	<b>92,615.76</b>	<b>83,449.35</b>
<b>Note 24: Cash at Bank</b>		
Macquarie Consolidator Cash Account	5,258.94	3,317.68
	<b>5,258.94</b>	<b>3,317.68</b>
<b>Note 25: Accrued Income</b>		
Accrued Income	6,965.85	5,173.61
	<b>6,965.85</b>	<b>5,173.61</b>
<b>Note 26: Provisions for Tax - Fund</b>		
Provision for Deferred Tax (Fund)	5,416.16	-
Provision for Income Tax (Fund)	(2,774.24)	1,719.92
	<b>2,641.92</b>	<b>1,719.92</b>
<b>Note 27: Sundry Creditors</b>		
Sundry Creditors Number 1	671.00	-
	<b>671.00</b>	<b>-</b>

Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
<b>Note 28A: Movements in Members' Benefits</b>		
Liability for Members' Benefits Beginning:	986,047.87	951,999.45
Add: Increase (Decrease) in Members' Benefits	178,729.81	44,049.42
Less: Benefit Paid	10,000.00	10,000.00
<b>Liability for Members' Benefits End</b>	<b>1,154,777.68</b>	<b>986,047.87</b>

**Note 28B: Members' Other Details**

Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	1,154,777.68	986,047.87
Total Vested Benefits	1,154,777.68	986,047.87

# Member Statement

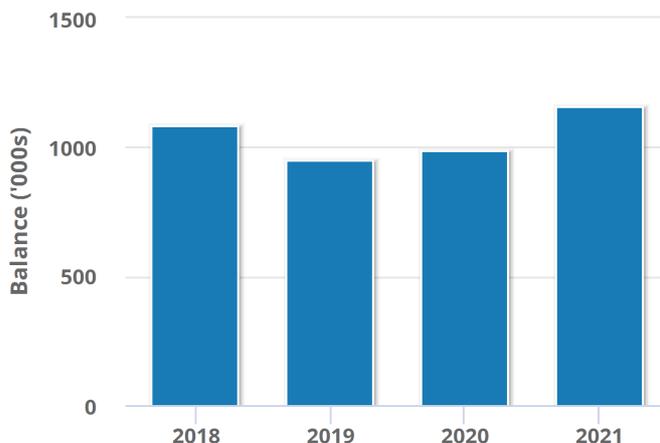
For the year ended 30 June 2021

## Member details

**Mr John Anthony Parker**  
**40 Peach Orchard Road**  
**FOUNTAINDALE NSW 2258**

Valid TFN Supplied: Yes  
 Date of Birth: 23/10/1962  
 Date Joined Fund: 22/03/2013  
 Date Employed:  
 Eligible Service Date: 07/10/1985

## Your recent balance history



**YOUR OPENING BALANCE**

**\$986,047.87**

**\$168,729.81**

**Balance Increase**

**YOUR CLOSING BALANCE**

**\$1,154,777.68**

**Your Net Fund Return**

**18.5310%**

## Your account at a glance

**Opening Balance as at 01/07/2020** **\$986,047.87**

### What has been deducted from your account

Insurance Premiums \$3,011.44

Withdrawals/Rollouts \$10,000.00

**New Earnings** **\$181,741.25**

**Closing Balance at 30/06/2021** **\$1,154,777.68**

# Member Statement

For the year ended 30 June 2021

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## Consolidated - Mr John Anthony Parker

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### ACCESS TO YOUR BENEFITS

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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)	\$1,154,777.68

### YOUR TAX COMPONENTS

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Tax Free Component	\$0.00
Taxable Component	\$1,154,777.68

### YOUR INSURANCE COVER

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

### YOUR TOTAL SUPERANNUATION BALANCE

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Your total superannuation balance	\$1,154,777.68
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NOTE: This amount does not include any entitlements from external super funds

### INVESTMENT RETURN

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The return on your investment for the year	18.53 %
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# Member Statement

For the year ended 30 June 2021

## Accumulation Account - Mr John Anthony Parker

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2020</b>	<b>\$986,047.87</b>
<b>What has been deducted from your account</b>	
Insurance Premiums	\$3,011.44
Withdrawals/Rollouts	\$10,000.00
<b>New Earnings</b>	<b>\$181,741.25</b>
<b>Closing Balance at 30/06/2021</b>	<b>\$1,154,777.68</b>

### 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)	\$1,154,777.68

### YOUR TAX COMPONENTS

Tax Free Component	\$0.00
Taxable Component	\$1,154,777.68

# Member Statement

For the year ended 30 June 2021

## YOUR BENEFICIARY(S) - Mr John Anthony Parker

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**Lee-Anne Parker (Spouse)**

100.00%

**Binding Non-Lapsing**

Nomination in effect from 5 April 2013

Email:

Phone:

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## FUND CONTACT DETAILS

**Jennifer Gibbon**

(02) 9987 1958

PO BOX 65

Mount Colah NSW 2079

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## ADMINISTRATOR CONTACT DETAILS

**Jennifer Gibbon**

PO BOX 65

Mount Colah NSW 2079

(02) 9987 1958

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# 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
<b>Parker, John (58)</b>									
<b>Accumulation</b>									
Accum (00001)	986,047.87	-	-	-	-	3,011.44	10,000.00	181,741.25	1,154,777.68
	<b>986,047.87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,011.44</b>	<b>10,000.00</b>	<b>181,741.25</b>	<b>1,154,777.68</b>
<b>Reserve</b>	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>986,047.87</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,011.44</b>	<b>10,000.00</b>	<b>181,741.25</b>	<b>1,154,777.68</b>

CALCULATED FUND EARNING RATE:

18.5310 %

APPLIED FUND EARNING RATE:

18.5310 %

## 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 %
<b>Cash</b>									
Macquarie Consolidator Cash Account	-	-	-	-	5,258.94	5,258.94	-	-	0.46
					<b>5,258.94</b>	<b>5,258.94</b>	<b>-</b>		<b>0.46</b>
<b>Domestic Shares</b>									
Amcor Limited	AMC	544.0000	14.5022	15.1300	7,889.20	8,230.72	341.52	4.33	0.72
Aristocrat Leisure	ALL	246.0000	32.0572	43.0900	7,886.06	10,600.14	2,714.08	34.42	0.92
BHP Billiton Limited	BHP	206.0000	31.8285	48.5700	6,556.67	10,005.42	3,448.75	52.60	0.87
Electro Optic SYS.	EOS	2,151.0000	6.9955	4.3100	15,047.24	9,270.81	(5,776.43)	(38.39)	0.81
Macquarie Group Ltd	MQG	83.0000	127.4996	156.4300	10,582.47	12,983.69	2,401.22	22.69	1.13
Magellan Fin Grp Ltd	MFG	162.0000	48.5690	53.8600	7,868.18	8,725.32	857.14	10.89	0.76
National Aust. Bank	NAB	500.0000	31.0443	26.2200	15,522.16	13,110.00	(2,412.16)	(15.54)	1.14
oOh!Media Ltd	OML	2,000.0000	5.0188	1.7500	10,037.50	3,500.00	(6,537.50)	(65.13)	0.30
QBE Insurance Group	QBE	741.0000	20.2600	10.7900	15,012.65	7,995.39	(7,017.26)	(46.74)	0.69
Sonic Healthcare	SHL	724.0000	18.0088	38.4000	13,038.40	27,801.60	14,763.20	113.23	2.42
Wesfarmers Limited	WES	340.0000	30.7791	59.1000	10,464.91	20,094.00	9,629.09	92.01	1.75
Westpac Banking Corp	WBC	449.0000	34.5882	25.8100	15,530.10	11,588.69	(3,941.41)	(25.38)	1.01
					<b>135,435.54</b>	<b>143,905.78</b>	<b>8,470.24</b>	<b>6.25</b>	<b>12.50</b>
<b>Foreign Assets</b>									
Bentham Wholesale Global Income Fund	CSA0038AU	24,768.3697	1.0185	1.0611	25,226.14	26,281.72	1,055.58	4.18	2.28
Magellan Global	MGE0001AU	9,875.5678	2.6989	2.7386	26,653.27	27,045.23	391.96	1.47	2.35
Platinum International	PLA0002AU	17,703.2462	1.9770	2.2193	35,000.00	39,288.81	4,288.81	12.25	3.41
					<b>86,879.41</b>	<b>92,615.76</b>	<b>5,736.35</b>	<b>6.60</b>	<b>8.05</b>
<b>Non-Public &amp; Non-PST Trusts</b>									
Alluvium Global Fund	ALU9386AU	107,617.0000	1.1615	1.2437	124,997.68	133,843.26	8,845.58	7.08	11.63
Blue Sky Digital Outdoor Advertising	BSP0033AU	50,000.0000	1.0000	0.1846	50,000.00	9,231.21	(40,768.79)	(81.54)	0.80
Jamus Henderson Tactical Income Trust	IOF0145AU	23,425.0353	1.0671	1.0730	24,996.51	25,135.06	138.55	0.55	2.18
Kapstream Wholesale Absolute Ret Inc F	HOW0052AU	20,559.9756	1.2063	1.2091	24,801.78	24,859.07	57.29	0.23	2.16
Road Runner Mobile Tyres Pty Ltd - Ordi	ROADA	48,000.0000	0.6250	0.4400	30,000.00	21,120.00	(8,880.00)	(29.60)	1.83
					<b>254,795.97</b>	<b>214,188.60</b>	<b>(40,607.37)</b>	<b>(15.94)</b>	<b>18.61</b>
<b>Other Investments</b>									
Akulaku Fund	AKULA	37,460.0000	1.3348	2.1152	50,000.00	79,235.03	29,235.03	58.47	6.88
Argyle Water Fund	BSP0005AU	23,402.3000	2.1365	2.4957	50,000.00	58,405.12	8,405.12	16.81	5.07
Loan - Chino Hills Pty Ltd	CHIN	-	-	-	50,000.00	50,000.00	-	-	4.34
Loan - Luhan Group Pty Ltd	LUH	-	-	-	250,000.00	250,000.00	-	-	21.72
					<b>400,000.00</b>	<b>437,640.15</b>	<b>37,640.15</b>	<b>9.41</b>	<b>38.02</b>
<b>Overseas Shares</b>									

## 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 %
Ishares MSCI Japan CDI 1:1	IJP	191.0000	52.1190	91.0600	9,954.72	17,392.46	7,437.74	74.72	1.51
Ishares S&P 500 CDI 1:1	IWV	51.0000	208.6988	572.7400	10,643.64	29,209.74	18,566.10	174.43	2.54
Ishares S&P EU 350 CDI 1:1	IEU	265.0000	57.0509	72.5200	15,118.50	19,217.80	4,099.30	27.11	1.67
James Hardie Indust. CDI	JHX	655.0000	22.8799	45.2700	14,986.35	29,651.85	14,665.50	97.86	2.58
Oil Search Ltd FPO 10T	OSH	1,740.0000	7.0669	3.8100	12,296.39	6,629.40	(5,666.99)	(46.09)	0.58
					<b>62,999.60</b>	<b>102,101.25</b>	<b>39,101.65</b>	<b>62.07</b>	<b>8.87</b>
<b>Unit Trusts</b>									
Betashares Aus Top 20 Equity Yield MAX	YMAX	1,705.0000	7.6632	8.2500	13,065.80	14,066.25	1,000.45	7.66	1.22
Capital Group New Perspective (AU)	CIM0006AU	17,001.0201	1.4705	2.0986	25,000.00	35,678.34	10,678.34	42.71	3.10
Pengana Global Small Companies	PCL0022AU	18,417.5630	1.3574	1.8106	25,000.00	33,346.84	8,346.84	33.39	2.90
Rural Funds Group	RFF	10,327.0000	1.6156	2.6500	16,684.35	27,366.55	10,682.20	64.03	2.38
Solaris Aust Equity Long Short Fund	WHT3859AU	16,173.5966	1.4771	1.3996	23,890.12	22,636.57	(1,253.55)	(5.25)	1.97
SPDR S&P/ASX 200 Financials EX A-REIT	OZF	222.0000	22.4682	21.2600	4,987.94	4,719.72	(268.22)	(5.38)	0.41
					<b>108,628.21</b>	<b>137,814.27</b>	<b>29,186.06</b>	<b>26.87</b>	<b>11.97</b>
<b>Unlisted Shares &amp; Equities</b>									
Road Runner Mobile Tyres Pty Ltd - Ordi	ROADB	40,000.0000	1.2500	0.4400	50,000.00	17,600.00	(32,400.00)	(64.80)	1.53
					<b>50,000.00</b>	<b>17,600.00</b>	<b>(32,400.00)</b>	<b>(64.80)</b>	<b>1.53</b>
<b>Total Investments</b>					<b>1,103,997.67</b>	<b>1,151,124.75</b>	<b>47,127.08</b>	<b>4.27</b>	<b>100.00</b>

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.

## Accrued Capital Gains

For the year ended 30 June 2021

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
<b>Capital Gains Tax Assets</b>								
205 0117 Amcor Limited (AMC)	3/02/2021	544.0000	8,230.72	7,889.20	-	Other	7,889.20	341.52
		<b>544.0000</b>	<b>8,230.72</b>	<b>7,889.20</b>	<b>-</b>		<b>7,889.20</b>	<b>341.52</b>
205 0180 Aristocrat Leisure (ALL)	3/02/2021	246.0000	10,600.14	7,886.06	-	Other	7,886.06	2,714.08
		<b>246.0000</b>	<b>10,600.14</b>	<b>7,886.06</b>	<b>-</b>		<b>7,886.06</b>	<b>2,714.08</b>
205 0380 BHP Billiton Limited (BHP)	15/11/2013	54.0000	2,622.78	1,925.81	-	Discount	1,925.81	696.97
	11/05/2015	152.0000	7,382.64	4,630.86	-	Discount	4,630.86	2,751.78
		<b>206.0000</b>	<b>10,005.42</b>	<b>6,556.67</b>	<b>-</b>		<b>6,556.67</b>	<b>3,448.75</b>
205 0857 Electro Optic SYS. (EOS)	3/10/2019	1,583.0000	6,822.73	12,547.24	-	Loss	12,547.24	(5,724.51)
	14/05/2020	568.0000	2,448.08	2,500.00	-	Loss	2,500.00	(51.92)
		<b>2,151.0000</b>	<b>9,270.81</b>	<b>15,047.24</b>	<b>-</b>		<b>15,047.24</b>	<b>(5,776.43)</b>
205 1480 Macquarie Group Ltd (MQG)	3/10/2019	83.0000	12,983.69	10,582.47	-	Discount	10,582.47	2,401.22
		<b>83.0000</b>	<b>12,983.69</b>	<b>10,582.47</b>	<b>-</b>		<b>10,582.47</b>	<b>2,401.22</b>
205 1492 Magellan Fin Grp Ltd (MFG)	3/02/2021	162.0000	8,725.32	7,868.18	-	Other	7,868.18	857.14
		<b>162.0000</b>	<b>8,725.32</b>	<b>7,868.18</b>	<b>-</b>		<b>7,868.18</b>	<b>857.14</b>
205 1671 National Aust. Bank (NAB)	3/12/2013	285.0000	7,472.70	9,675.74	-	Loss	9,675.74	(2,203.04)
	27/05/2015	23.0000	603.06	632.44	-	Loss	632.44	(29.38)
	14/04/2016	192.0000	5,034.24	5,213.98	-	Loss	5,213.98	(179.74)
		<b>500.0000</b>	<b>13,110.00</b>	<b>15,522.16</b>	<b>-</b>		<b>15,522.16</b>	<b>(2,412.16)</b>
205 1948 QBE Insurance Group (QBE)	15/11/0133	633.0000	6,830.07	9,986.98	-	N/A	13,921.85	-
	1/10/2014	108.0000	1,165.32	1,090.80	-	Discount	1,090.80	74.52
		<b>741.0000</b>	<b>7,995.39</b>	<b>11,077.78</b>	<b>-</b>		<b>15,012.65</b>	<b>74.52</b>
205 2216 Sonic Healthcare (SHL)	4/03/2014	570.0000	21,888.00	10,038.40	-	Discount	10,038.40	11,849.60
	12/02/2019	154.0000	5,913.60	3,000.00	-	Discount	3,000.00	2,913.60
		<b>724.0000</b>	<b>27,801.60</b>	<b>13,038.40</b>	<b>-</b>		<b>13,038.40</b>	<b>14,763.20</b>
205 2533 Wesfarmers Limited (WES)								

## Accrued Capital Gains

For the year ended 30 June 2021

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
	2/05/2014	340.0000	20,094.00	10,464.91	-	Discount	10,464.91	9,629.09
		<b>340.0000</b>	<b>20,094.00</b>	<b>10,464.91</b>	<b>-</b>		<b>10,464.91</b>	<b>9,629.09</b>
205 2553 Westpac Banking Corp (WBC)	2/05/2014	430.0000	11,098.30	15,045.60	-	Loss	15,045.60	(3,947.30)
	28/10/2015	19.0000	490.39	484.50	-	Discount	484.50	5.89
		<b>449.0000</b>	<b>11,588.69</b>	<b>15,530.10</b>	<b>-</b>		<b>15,530.10</b>	<b>(3,941.41)</b>
205 990 oOh!Media Ltd (OML)	14/04/2016	2,000.0000	3,500.00	10,037.50	-	Loss	10,037.50	(6,537.50)
		<b>2,000.0000</b>	<b>3,500.00</b>	<b>10,037.50</b>	<b>-</b>		<b>10,037.50</b>	<b>(6,537.50)</b>
206 0052 Road Runner Mobile Tyres Pty Ltd - Ordinary B Class (ROADB)	1/07/2013	40,000.0000	17,600.00	50,000.00	-	Loss	50,000.00	(32,400.00)
		<b>40,000.0000</b>	<b>17,600.00</b>	<b>50,000.00</b>	<b>-</b>		<b>50,000.00</b>	<b>(32,400.00)</b>
207 900 SPDR S&P/ASX 200 Financials EX A-REIT (OZF)	11/05/2015	222.0000	4,719.72	4,987.94	-	Loss	4,987.94	(268.22)
		<b>222.0000</b>	<b>4,719.72</b>	<b>4,987.94</b>	<b>-</b>		<b>4,987.94</b>	<b>(268.22)</b>
207 901 Rural Funds Group (RFF)	14/04/2016	6,500.0000	17,225.00	8,501.58	(925.71)	Discount	9,427.29	7,797.71
	22/06/2017	1,444.0000	3,826.60	2,205.65	(205.65)	Discount	2,411.30	1,415.30
	8/08/2018	2,383.0000	6,314.95	4,506.38	(339.38)	Discount	4,845.76	1,469.19
		<b>10,327.0000</b>	<b>27,366.55</b>	<b>15,213.61</b>	<b>(1,470.74)</b>		<b>16,684.35</b>	<b>10,682.20</b>
207 906 Solaris Aust Equity Long Short Fund (WHT3859AU)	16/12/2019	16,173.5966	22,636.57	24,000.00	109.88	Loss	23,890.12	(1,253.55)
		<b>16,173.5966</b>	<b>22,636.57</b>	<b>24,000.00</b>	<b>109.88</b>		<b>23,890.12</b>	<b>(1,253.55)</b>
207 908 Betashares Aus Top 20 Equity Yield MAX Fund (YMAX)	4/03/2014	855.0000	7,053.75	7,326.75	818.38	Discount	6,508.37	545.38
	2/05/2014	850.0000	7,012.50	7,371.04	813.61	Discount	6,557.43	455.07
		<b>1,705.0000</b>	<b>14,066.25</b>	<b>14,697.79</b>	<b>1,631.99</b>		<b>13,065.80</b>	<b>1,000.45</b>
207 989 Capital Group New Perspective (AU) (CIM0006AU)	11/10/2019	17,001.0201	35,678.34	25,000.00	-	Discount	25,000.00	10,678.34
		<b>17,001.0201</b>	<b>35,678.34</b>	<b>25,000.00</b>	<b>-</b>		<b>25,000.00</b>	<b>10,678.34</b>
207 995 Pengana Global Small Companies (PCL0022AU)	11/10/2019	18,417.5630	33,346.84	25,000.00	-	Discount	25,000.00	8,346.84
		<b>18,417.5630</b>	<b>33,346.84</b>	<b>25,000.00</b>	<b>-</b>		<b>25,000.00</b>	<b>8,346.84</b>
208 6851 Jamus Henderson Tactical Income Trust (IOF0145AU)	18/11/2013	4,697.0409	5,039.92	5,000.00	0.70	Discount	4,999.30	40.62

## Accrued Capital Gains

For the year ended 30 June 2021

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
	3/12/2013	4,694.3949	5,037.09	5,000.00	0.70	Discount	4,999.30	37.79
	21/01/2014	4,689.5517	5,031.89	5,000.00	0.70	Discount	4,999.30	32.59
	5/05/2014	9,344.0478	10,026.16	10,000.00	1.39	Discount	9,998.61	27.55
		<b>23,425.0353</b>	<b>25,135.06</b>	<b>25,000.00</b>	<b>3.49</b>		<b>24,996.51</b>	<b>138.55</b>
208 8305	Road Runner Mobile Tyres Pty Ltd - Ordinary A Class (ROADA)							
	1/07/2015	24,000.0000	10,560.00	15,000.00	-	Loss	15,000.00	(4,440.00)
	1/07/2015	24,000.0000	10,560.00	15,000.00	-	Loss	15,000.00	(4,440.00)
		<b>48,000.0000</b>	<b>21,120.00</b>	<b>30,000.00</b>	<b>-</b>		<b>30,000.00</b>	<b>(8,880.00)</b>
208 8306	Alluvium Global Fund (ALU9386AU)							
	1/11/2017	107,617.0000	133,843.26	124,997.68	-	Discount	124,997.68	8,845.58
		<b>107,617.0000</b>	<b>133,843.26</b>	<b>124,997.68</b>	<b>-</b>		<b>124,997.68</b>	<b>8,845.58</b>
208 8307	Blue Sky Digital Outdoor Advertising (BSP0033AU)							
	29/04/2016	50,000.0000	9,231.21	50,000.00	-	Loss	50,000.00	(40,768.79)
		<b>50,000.0000</b>	<b>9,231.21</b>	<b>50,000.00</b>	<b>-</b>		<b>50,000.00</b>	<b>(40,768.79)</b>
226 0051	Argyle Water Fund (BSP0005AU)							
	1/04/2019	23,402.3000	58,405.12	50,000.00	-	Discount	50,000.00	8,405.12
		<b>23,402.3000</b>	<b>58,405.12</b>	<b>50,000.00</b>	<b>-</b>		<b>50,000.00</b>	<b>8,405.12</b>
226 052	Akulaku Fund (AKULA)							
	1/07/2019	37,460.0000	79,235.03	50,000.00	-	Discount	50,000.00	29,235.03
		<b>37,460.0000</b>	<b>79,235.03</b>	<b>50,000.00</b>	<b>-</b>		<b>50,000.00</b>	<b>29,235.03</b>
227 0059	Ishares MSCI Japan CDI 1:1 (IJP)							
	4/03/2014	191.0000	17,392.46	9,954.72	-	Discount	9,954.72	7,437.74
		<b>191.0000</b>	<b>17,392.46</b>	<b>9,954.72</b>	<b>-</b>		<b>9,954.72</b>	<b>7,437.74</b>
227 0064	Ishares S&P 500 CDI 1:1 (IWV)							
	2/05/2014	50.0000	28,637.00	10,367.50	-	Discount	10,367.50	18,269.50
	11/05/2015	1.0000	572.74	276.14	-	Discount	276.14	296.60
		<b>51.0000</b>	<b>29,209.74</b>	<b>10,643.64</b>	<b>-</b>		<b>10,643.64</b>	<b>18,566.10</b>
227 0066	Ishares S&P EU 350 CDI 1:1 (IEU)							
	5/03/2014	185.0000	13,416.20	10,109.00	-	Discount	10,109.00	3,307.20
	30/07/2015	80.0000	5,801.60	5,009.50	-	Discount	5,009.50	792.10
		<b>265.0000</b>	<b>19,217.80</b>	<b>15,118.50</b>	<b>-</b>		<b>15,118.50</b>	<b>4,099.30</b>
227 0070	James Hardie Indust. CDI (JHX)							
	12/02/2018	655.0000	29,651.85	14,986.35	-	Discount	14,986.35	14,665.50
		<b>655.0000</b>	<b>29,651.85</b>	<b>14,986.35</b>	<b>-</b>		<b>14,986.35</b>	<b>14,665.50</b>
227 0092	Oil Search Ltd FPO 10T (OSH)							

# Accrued Capital Gains

For the year ended 30 June 2021

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
	3/10/2019	1,740.0000	6,629.40	12,296.39	-	Loss	12,296.39	(5,666.99)
		<b>1,740.0000</b>	<b>6,629.40</b>	<b>12,296.39</b>	<b>-</b>		<b>12,296.39</b>	<b>(5,666.99)</b>
229 0688 Bentham Wholesale Global Income Fund (CSA0038AU)	21/07/2014	24,768.3697	26,281.72	25,257.28	31.14	Discount	25,226.14	1,055.58
		<b>24,768.3697</b>	<b>26,281.72</b>	<b>25,257.28</b>	<b>31.14</b>		<b>25,226.14</b>	<b>1,055.58</b>
229 1288 Magellan Global (MGE0001AU)	11/10/2019	9,875.5678	27,045.23	25,000.00	(1,653.27)	Discount	26,653.27	391.96
		<b>9,875.5678</b>	<b>27,045.23</b>	<b>25,000.00</b>	<b>(1,653.27)</b>		<b>26,653.27</b>	<b>391.96</b>
229 1594 Platinum International (PLA0002AU)	18/11/2013	2,623.8455	5,823.10	5,000.00	-	Discount	5,000.00	823.10
	3/12/2013	2,509.2843	5,568.85	5,000.00	-	Discount	5,000.00	568.85
	21/01/2014	2,369.7805	5,259.25	5,000.00	-	Discount	5,000.00	259.25
	5/05/2014	5,051.2704	11,210.28	10,000.00	-	Discount	10,000.00	1,210.28
	8/07/2014	5,149.0655	11,427.32	10,000.00	-	Discount	10,000.00	1,427.32
		<b>17,703.2462</b>	<b>39,288.80</b>	<b>35,000.00</b>	<b>-</b>		<b>35,000.00</b>	<b>4,288.80</b>
Less Discounting								(18,053.85)
<b>TOTALS</b>			<b>821,006.73</b>	<b>768,654.57</b>	<b>(1,347.51)</b>		<b>773,936.95</b>	<b>36,107.71</b>
<b>GRAND TOTAL</b>								<b>36,107.71</b>

Provision for Deferred Income Tax = 36,107.71 x 0.15 = 5,416.16

## JAP62 Superannuation Fund

# Trustee Declaration

For the year ended 30 June 2021

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The director of the trustee company has determined that the fund is not a reporting entity. The director of the trustee company has 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 director of the trustee company:

- 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 director of the trustee company by:

\_\_\_\_\_  
John Anthony Parker

Date: \_\_/\_\_/\_\_\_\_

# **Minutes of Meeting of the Sole Director of Balian Pty Ltd (ACN 162 981 446) as Trustee for JAP62 Superannuation Fund**

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<b>Held at:</b>	40 Peach Orchard Road FOUNTAINDALE NSW 2258
<b>Held on:</b>	18/03/2022
<b>Present:</b>	John Anthony Parker
<b>Minutes:</b>	<p>The Chair reported that the minutes of the previous meeting had been signed as a true record.</p> <p>The company acts as trustee of JAP62 Superannuation Fund.</p>
<b>Financial Statements:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the sole director of the trustee company, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30th June 2021 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>Trustee Declaration:</b>	It was resolved that the trustee declaration included in the superannuation fund's financial statements be signed.
<b>Income Tax Return:</b>	Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30th June 2021, it was resolved that, once the audit has been finalised and the audit report issued, the annual return be approved and signed by the trustee and lodged with the Australian Taxation Office by Jennifer Gibbon.

**Investment Strategy:** The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments, the ability of the fund to discharge its existing liabilities and the provision of insurance cover for fund members, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes to the investment strategy were required.

**Allocation of Income:** It was resolved that the income of the fund would be allocated to the members in accordance with the fund's trust deed, on a fair and reasonable basis.

**Investment Acquisitions/Disposals:** It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2021.

03/02/2021	SELL	BHP Billiton Limited	8,954.00
03/02/2021	SELL	Seek Limited	27,605.46
03/02/2021	BUY	Magellan Fin Grp Ltd	7,868.18
03/02/2021	BUY	Aristocrat Leisure	7,886.06
03/02/2021	BUY	Amcor Limited	7,889.20
28/06/2021	BONUS	Road Runner Mobile Tyres Pty Ltd - Ordinary A Class	0.00
29/06/2021	BUY	Road Runner Mobile Tyres Pty Ltd - Ordinary A Class	0.00
29/06/2021	BUY	Road Runner Mobile Tyres Pty Ltd - Ordinary B Class	0.00

**Auditors and Tax Agents:** It was resolved that SuperAudits will continue acting as auditor and Jennifer Gibbon will continue as tax agent of the fund for the year ending 30th June 2022.

**Director's Status:** The sole director confirmed that they are qualified to act as a director of the trustee company and that they are not a disqualified person as defined by s120 of the SISA.

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting was closed.

**Signed as a true and correct record**

**Chairperson:**

**Date:**

# Investment Strategy

As at 30 June 2021

The following Investment Strategy was reviewed on 30 June 2021.

	Benchmark %	Minimum %	Maximum %
Cash	30.00	-	100.00
Australian Shares	30.00	-	100.00
Australian Fixed Interest	4.00	-	100.00
Mortgages	-	-	100.00
Direct Property	-	-	100.00
Listed Property	-	-	100.00
International Shares	19.00	-	100.00
International Fixed Interest	3.00	-	100.00
Other Assets	14.00	-	100.00

## Investment Aims and Objectives

### 1. General Objectives

To ensure that the Trustees' duties and powers are performed and exercised in the best interests of the beneficiaries, the following general objectives have been formulated:

The Trustees will:

- (a) act prudently to pursue maximum rates of return subject to acceptable risk parameters and maintenance of achievable diversification;
- (b) ensure sufficient liquidity is retained to meet benefit payments due; and
- (c) amend specific objectives in accordance with changing risk profiles.

### 2. Specific Objectives

The Trustees have adopted the following specific objectives for the investment of assets of the Fund:

- (a) to achieve a net (after tax and charges) rate of return that exceeds CPI by at least 3% per annum over a rolling 5 year period; and
- (b) to have a low expectation of negative returns in any 12 month period.

The Trustees will consider the implementation of these objectives through a single asset strategy if appropriate.

## Asset Allocation Strategy

When managers choose to deviate the actual asset mix away from the benchmark mix, they are taking active asset allocation decisions which may prove either beneficial or detrimental in terms of the final portfolio return relative to the passive benchmark return.

## Fund Circumstances

When devising an investment strategy, the trustee must first decide on how the moneys are to be invested so that the fund's investment objectives are best met. There are a multitude of ways to invest money that need to be considered even before the issue of what type of investment vehicle to choose is considered.

## Diversification

Diversification has been assessed by the Trustees after considering:

- a) existing Fund assets;
- b) existing and projected Fund membership;

# Investment Strategy

As at 30 June 2021

- c) ability of the Fund to discharge existing and prospective liabilities;
- d) liquidity of the funds investments having regard to expected cash flow requirements; and
- e) the decision not to implement a reserving policy.

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## Member Insurance

The Trustees have considered whether the fund should hold a contract of insurance that provides insurance cover for each member of the fund. After consultation with each member, the Trustees have taken any action necessary to obtain, update or cancel contracts of insurance.

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## Review and Performance Monitoring

### Review

The Trustees will review the objectives of the Fund annually and at any such other time as may be deemed necessary.

### Performance Monitoring

The Trustees will monitor the performance of the investment strategy and the ability of the strategy to achieve the Funds investment objectives by comparing returns with objectives annually.

The beneficiaries of the Fund will be allowed access to prescribed information and will be provided information regarding the performance of the Fund.

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## Risk

The Trustees have implemented the strategy taking into consideration the risk involved in making, holding and realising, and the likely return from the Funds investments in accordance with the investment objectives and the Funds expected cash flow requirements.

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## Life Insurance

The Trustee has given consideration to the current members' age, work status and their superannuation balances. The trustee will discuss with the members should insurance be considered appropriate or necessary and obtain relevant levels of insurance coverage.

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## Trustee(s) Signature

## Date

DD

MM

YYYY

## JAP62 Superannuation Fund

# Compilation Report

For the year ended 30 June 2021

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We have compiled the accompanying special purpose financial statements of JAP62 Superannuation 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 Director of the Trustee Company**

The Director of the Trustee Company of JAP62 Superannuation Fund is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Director of the Trustee Company, 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 Director of the Trustee Company who is 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: Jennifer Gibbon  
Address: PO BOX 65  
Mount Colah NSW 2079

Signature: \_\_\_\_\_

Date: \_\_\_\_\_