

Heggie Superannuation Fund

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23800	Distributions Received			
(3,519.99)	23800/AYF.AX	Australian Enhanced Income Fund			
(28,308.34)	23800/NTHHEG	North Investment Wrap			27,246.47
	23800/TCF.AX	360 Capital Enhanced Income Fund			2,353.68
	24200	Contributions			
(25,000.00)	24200/HEGJEN00001A	(Contributions) Heggie, Jennifer Elizabeth - Accumulation			50,000.00
(25,000.00)	24200/HEGWIL00001A	(Contributions) Heggie, William - Accumulation			50,000.00
55,839.97	24700	Changes in Market Values of Investments			63,977.37
	25000	Interest Received			
(98.07)	25000/002	JB Were Cash Trust			9.41
2,794.00	30100	Accountancy Fees		2,992.00	
132.00	30200	Administration Costs		132.00	
259.00	30400	ATO Supervisory Levy		259.00	
561.00	30700	Auditor's Remuneration		572.00	
	31500	Bank Charges		0.70	
	37500	Investment Expenses			
823.06	37500/AYF.AX	Australian Enhanced Income Fund			
5,834.16	37500/NTHHEG	North Investment Wrap		5,026.29	
	41600	Pensions Paid			
12,367.47	41600/HEGJEN00004P	(Pensions Paid) Heggie, Jennifer Elizabeth - Pension (1.7.18)			
	41600/HEGJEN00219P	(Pensions Paid) Heggie, Jennifer Elizabeth - Pension (1.7.2020)		25,000.00	
1,200.00	41600/HEGWIL00005P	(Pensions Paid) Heggie, William - Pension (8.4.2013)		1,130.00	
10,170.53	41600/HEGWIL00009P	(Pensions Paid) Heggie, William - Pension (1.7.18)			
12,960.83	41600/HEGWIL00010P	(Pensions Paid) Heggie, William - Pension (1.7.18)			
	41600/HEGWIL00112P	(Pensions Paid) Heggie, William - Pension (1.7.2020)		23,870.00	
	46000	Benefits Paid/Transfers Out			
21,819.21	46000/HEGJEN00001A	(Benefits Paid/Transfers Out) Heggie, Jennifer Elizabeth - Accumulation			
21,481.96	46000/HEGWIL00001A	(Benefits Paid/Transfers Out) Heggie, William - Accumulation			

Heggie Superannuation Fund

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
2,642.67	48500	Income Tax Expense		4,269.73	
(66,959.46)	49000	Profit/Loss Allocation Account		130,335.21	
	50010	Opening Balance			
(21,819.21)	50010/HEGJEN00001 A	(Opening Balance) Heggie, Jennifer Elizabeth - Accumulation			21,103.10
(428,214.82)	50010/HEGJEN00004 P	(Opening Balance) Heggie, Jennifer Elizabeth - Pension (1.7.18)			403,441.75
(21,481.96)	50010/HEGWIL00001A	(Opening Balance) Heggie, William - Accumulation			20,812.51
(47,927.47)	50010/HEGWIL00005P	(Opening Balance) Heggie, William - Pension (8.4.2013)			45,334.46
(10,170.53)	50010/HEGWIL00009P	(Opening Balance) Heggie, William - Pension (1.7.18)			0.00
(518,230.61)	50010/HEGWIL00010P	(Opening Balance) Heggie, William - Pension (1.7.18)			490,193.32
	52420	Contributions			
(25,000.00)	52420/HEGJEN00001 A	(Contributions) Heggie, Jennifer Elizabeth - Accumulation			50,000.00
(25,000.00)	52420/HEGWIL00001A	(Contributions) Heggie, William - Accumulation			50,000.00
	53100	Share of Profit/(Loss)			
556.37	53100/HEGJEN00001 A	(Share of Profit/(Loss)) Heggie, Jennifer Elizabeth - Accumulation			4,433.26
12,405.60	53100/HEGJEN00004 P	(Share of Profit/(Loss)) Heggie, Jennifer Elizabeth - Pension (1.7.18)			0.00
	53100/HEGJEN00219 P	(Share of Profit/(Loss)) Heggie, Jennifer Elizabeth - Pension (1.7.2020)			33,643.72
562.02	53100/HEGWIL00001A	(Share of Profit/(Loss)) Heggie, William - Accumulation			4,431.43
1,393.01	53100/HEGWIL00005P	(Share of Profit/(Loss)) Heggie, William - Pension (8.4.2013)			3,749.25
15,076.46	53100/HEGWIL00010P	(Share of Profit/(Loss)) Heggie, William - Pension (1.7.18)			0.00
	53100/HEGWIL00112P	(Share of Profit/(Loss)) Heggie, William - Pension (1.7.2020)			41,113.75
	53330	Income Tax			
(126.19)	53330/HEGJEN00001 A	(Income Tax) Heggie, Jennifer Elizabeth - Accumulation			120.29
(124.53)	53330/HEGWIL00001A	(Income Tax) Heggie, William - Accumulation			119.71
	53800	Contributions Tax			
3,466.72	53800/HEGJEN00001 A	(Contributions Tax) Heggie, Jennifer Elizabeth - Accumulation		3,526.20	
3,750.00	53800/HEGWIL00001A	(Contributions Tax) Heggie, William - Accumulation		3,750.00	

Heggie Superannuation Fund

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	54160	Pensions Paid			
12,367.47	54160/HEGJEN00004 P	(Pensions Paid) Heggie, Jennifer Elizabeth - Pension (1.7.18)			0.00
	54160/HEGJEN00219 P	(Pensions Paid) Heggie, Jennifer Elizabeth - Pension (1.7.2020)		25,000.00	
1,200.00	54160/HEGWIL00005P	(Pensions Paid) Heggie, William - Pension (8.4.2013)		1,130.00	
10,170.53	54160/HEGWIL00009P	(Pensions Paid) Heggie, William - Pension (1.7.18)			0.00
12,960.83	54160/HEGWIL00010P	(Pensions Paid) Heggie, William - Pension (1.7.18)			0.00
	54160/HEGWIL00112P	(Pensions Paid) Heggie, William - Pension (1.7.2020)		23,870.00	
	54500	Benefits Paid/Transfers Out			
21,819.21	54500/HEGJEN00001 A	(Benefits Paid/Transfers Out) Heggie, Jennifer Elizabeth - Accumulation			0.00
21,481.96	54500/HEGWIL00001A	(Benefits Paid/Transfers Out) Heggie, William - Accumulation			0.00
	56100	Internal Transfers In			
	56100/HEGJEN00001 A	(Internal Transfers In) Heggie, Jennifer Elizabeth - Accumulation			403,441.75
	56100/HEGJEN00219 P	(Internal Transfers In) Heggie, Jennifer Elizabeth - Pension (1.7.2020)			424,544.85
0.00	56100/HEGWIL00001A	(Internal Transfers In) Heggie, William - Accumulation			490,193.32
	56100/HEGWIL00112P	(Internal Transfers In) Heggie, William - Pension (1.7.2020)			511,005.83
	57100	Internal Transfers Out			
0.00	57100/HEGJEN00001 A	(Internal Transfers Out) Heggie, Jennifer Elizabeth - Accumulation		424,544.85	
	57100/HEGJEN00004 P	(Internal Transfers Out) Heggie, Jennifer Elizabeth - Pension (1.7.18)		403,441.75	
0.00	57100/HEGWIL00001A	(Internal Transfers Out) Heggie, William - Accumulation		511,005.83	
	57100/HEGWIL00010P	(Internal Transfers Out) Heggie, William - Pension (1.7.18)		490,193.32	
	60400	Bank Accounts			
	60400/001	Bank - Bendigo		106,475.55	
60,811.02	60400/002	JB Were Cash Trust			0.00
	61800	Distributions Receivable			
539.39	61800/AYF.AX	Australian Enhanced Income Fund			0.00
11,853.64	61800/NTHHEG	North Investment Wrap		13,644.22	

Heggie Superannuation Fund

Trial Balance

As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	61800/TCF.AX	360 Capital Enhanced Income Fund		588.42	
8.54	68000	Sundry Debtors			0.00
	74700	Managed Investments			
856,937.57	74700/NTHHEG	North Investment Wrap	1.0000	936,048.76	
	78200	Units in Listed Unit Trusts			
52,957.80	78200/AYF.AX	Australian Enhanced Income Fund	0.0000		0.00
	78200/TCF.AX	360 Capital Enhanced Income Fund	9,807.0000	58,253.58	
(2,222.82)	85000	Income Tax Payable/Refundable			3,790.18
				3,195,059.41	3,195,059.41

Current Year Profit/(Loss): 134,604.94

23800 NORTH
 DIST

2. Income details

The following is a summary of the income distributed/attributed by managed funds and dividends/interest received in relation to your investments for the financial year ended 30 June 2021.

Description	30 June 2021 (\$)
Franked dividends	\$6,118.95
Unfranked dividends	\$903.42
Capital gains - discounted (NTAP)	\$2,900.61
Capital gains - discounted (TAP)	\$75.50
Capital gains - NCMI discount (NTAP)	\$0.00
Capital gains - NCMI discount (TAP)	\$0.00
CGT concession amount	\$78.15
Capital gains - indexed (NTAP)	\$0.00
Capital gains - indexed (TAP)	\$0.00
Capital gains - other (NTAP)	\$0.00
Capital gains - other (TAP)	\$0.00
Capital gains - NCMI other (NTAP)	\$0.00
Capital gains - NCMI other (TAP)	\$0.00
Other Australian income	\$3,108.75
Other Australian income - NCMI	\$0.00
Foreign source income	\$4,181.31
Conduit foreign income	\$437.90
Tax deferred income	\$525.30 ✓
Tax free income	\$0.00
Non assessable amount	\$5,066.32 ✓
NANE (Non assessable non exempt)	\$0.00
Interest income	\$3,850.26
Deductions relating to trust distributions	\$0.00
Total income	\$27,246.47
Less	
TFN/ABN amounts deducted	\$0.00
Total income received	\$27,246.47
Franking credits	\$2,738.47 ✓
Foreign income tax offsets - income	\$213.25 ✓
Foreign income tax offsets - capital gains discounted (NTAP)	\$0.00
Foreign income tax offsets - capital gains indexed (NTAP)	\$0.00
Foreign income tax offsets - capital gains other (NTAP)	\$0.00
ESVCLP tax offset	\$0.00
Early stage investor tax offset	\$0.00
LIC attributable gains	\$0.00
AMIT cost base adjustment	\$(1,073.95) ✓

91.67

23800
TAX
NOEAT

1. Tax summary - Self Managed Superannuation Fund

This section summarises the references and amounts required to complete your 2021 tax return.

Questions in Fund income tax and regulatory return	Tax return reference	Amount (\$)
Question 11 – Income		
Net capital gain (a)	Item A	\$3,975.71 ✓
Gross Interest	Item C	\$156.40 ✓
Gross foreign income (refer to Section 2 of this report)	Item D1	\$4,394.56 ✓
Net foreign income (refer to Section 2 of this report)	Item D	\$4,394.56 ✓
Unfranked dividend amount	Item J	\$1,109.70 ✓
Franked dividend amount	Item K	\$3,574.42 ✓
Dividend franking credit	Item L	\$1,531.90 ✓
Gross trust distributions (refer to Section 2 of this report) Enter 'Q' for 'Public unit trust' in the code box to the right of 'X'	Item M	\$10,785.33 ✓
Other income (refer to Section 8 of this report)	Item S	\$0.00
Question 12 – Deductions (refer to Sections 3 and 8 of this report)		
Death or disability premiums (Deductions)	Item F1	\$0.00
Death or disability premiums (Non-Deductible)	Item F2	\$0.00
Management expenses (Deductions)	Item J1	\$5,026.29
Other deductions (Deductions)	Item L1	\$0.00
Question 13 – Calculation statement		
Foreign income tax offsets (refer to Section 2 of this report)	Item C1	\$213.25 ✓
No-TFN tax offset	Item E2	\$0.00
Complying fund's franking credit tax offsets	Item E1	\$2,738.47 ✓
Question 14 – Losses (refer to Section 7 of this report)		
Net capital losses carried forward to later income years	Item V	\$0.00

(a) Capital gains information shown above includes gains from distributions and from the sale of investments and assumes your Fund has complying status. If non-complying, a different level of CGT discount applies - please refer to your tax adviser.

NET CAP GAN 3975.71
 FOREIGN 4394.56
 TRUST 17157.75

23800
TCF
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Heggie Superannuation Fund
General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>360 Capital (TCF,AX)</u>					
13/11/2020	DIVIDEND From TCF PAYMENT, Ref: S00120955403			1,471.05	1,471.05 CR
07/05/2021	DIVIDEND From DISTRIBUTION ACC, Ref: S00120955403 [System Matched Income Data]			294.21	1,765.26 CR
30/06/2021	dist rcvd 7 jul and 13 jul			294.21	2,059.47 CR
30/06/2021	dist rcvd 7 jul and 13 jul			294.21	2,353.68 CR
30/06/2021	TCF.AX - 360 Capital - Generate Tax Data - 30/06/2021				2,353.68 CR
			0.00	2,353.68	2,353.68 CR

Total Debits: 0.00

Total Credits: 2,353.68

360 Capital



360 Capital Enhanced Income Fund (ARSN 115 632 990)



034_12109_253

MR WILLIAM HEGGIE &
MRS JENNIFER ELIZABETH HEGGIE
<HEGGIE SUPER FUND A/C>
82 NETHERCOTES ROAD
TAMBO UPPER
BRUTHEN VIC 3885

23800
TLF
②

All correspondence to:

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Fax: +61 2 9279 0664

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360capital@boardroomlimited.com.au

Fully Paid Ordinary Units

Investor Number: 000086084392

Investor Name: MR WILLIAM HEGGIE & MRS JENNIFER ELIZABETH HEGGIE

Annual Tax Statement for the year ended 30 June 2021

This statement assumes that you are an Australian resident individual unitholder. We recommend that if this is not applicable or your situation is unusual or complex that you seek professional advice.

Summary of 2021 Tax Return (supplementary section) Items

Tax Return (supplementary section)	Amount (\$) ¹	Tax Return Label
Share of non-primary production (NPP) income	855.66	13U
NPP income - Franked distributions from trusts	20.10	13C
Other deductions relating to NPP distributions	0.00	13Y
Share of franking credit from franked dividends	8.73	13Q
Share of credit for TFN amounts withheld	0.00	13R
Share of credit for non-resident withholding amounts withheld	0.00	13A
Total current year capital gains	0.00	18H
Net capital gain	0.00	18A
Assessable foreign source income	0.00	20E
Other net foreign source income	0.00	20M
Foreign income tax offsets	0.00	20O

CGT Information - Additional Information for Item 18

Capital gains – discount method (TAP)	0.00	(grossed up amount)
Capital gains – discount method (NTAP)	0.00	(grossed up amount)
Capital gains – other method (TAP)	0.00	
Capital gains – other method (NTAP)	0.00	
Total Current Year Capital Gains	0.00	
CGT concession amount (TAP)	0.00	
CGT concession amount (NTAP)	0.00	
Tax-deferred amounts	15.60	

Please see reverse for detailed components of the distribution.

23800
TCF (3)

Components of Distribution

	Cash Distribution (\$)	Tax Paid/Offsets (\$)	Taxable Amount (\$)
Australian Income			
		Franking Credits	
Dividends – Unfranked	0.00		0.00
Conduit Foreign Income	0.00		0.00
Interest	630.69		630.69
Other income	224.97		224.97
Less: Other allowable trust deductions	0.00		0.00
Non-Primary Production Income (A)	855.66		855.66
Dividend Franked amount (Franked Dist) (X)	11.37	8.73	20.10
Capital Gains			
		Foreign Income Tax Offset	
Discounted capital gain (TAP)	0.00	0.00	0.00
Discounted capital gain (NTAP)	0.00	0.00	0.00
CGT concession amount (TAP)	0.00		
CGT concession amount (NTAP)	0.00		
Capital gains – Other method (TAP)	0.00	0.00	0.00
Capital gains – Other method (NTAP)	0.00	0.00	0.00
Distributed Capital Gains (C)	0.00	0.00	
Net Capital Gain			0.00
Foreign Income			
Assessable foreign source income	0.00	0.00	0.00
Total foreign income (D)	0.00	0.00	
Cash Distribution Sub Total (A+X+C+D)	867.03		
Other Non-Assessable Amounts			
Tax-exempted amounts	0.00		
Tax-free amounts	0.00		
Tax-deferred amounts	15.60		
Return of Capital	0.00		
Gross Cash Distribution	882.63		
Less: TFN amounts withheld	0.00		
Less: Non-resident withholding tax	0.00		
Less: Other expenses	0.00		
Net Cash Distribution	882.63		

$\$294.21 \times 3 = 882.63 + 1471.05 = 2353.68$
Total Cash

Notes:

1. All amounts are in Australian dollars and withholding tax has been deducted where applicable.

Special Payment:

On 13 November 2020, a special payment of \$0.15 per unit was paid from 360 Capital Group (ASX: TGP) in relation to the appointment of 360 Capital FM Limited as the responsible entity of the Fund. This special payment is not included in the tax statement as it was paid directly from 360 Capital Group and did not relate to a distribution from the Fund. If you received this special payment, you should consider the impact of this on your tax position, and if appropriate seek your own professional taxation advice.

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES



All correspondence to:

BoardRoom
 Smart Business Solutions

Boardroom Pty Limited
 ABN 14 003 209 836

GPO Box 3993
 Sydney NSW 2001

Tel: 1300 737 760 (within Australia)
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 Fax: +61 2 9279 0664

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 enquiries@boardroomlimited.com.au



MR WILLIAM HEGGIE &
 MRS JENNIFER ELIZABETH HEGGIE
 <HEGGIE SUPER FUND A/C>
 82 NETHERCOTES ROAD
 TAMBO UPPER
 BRUTHEN VIC 3885

Reference Number: S00120955403

TFN/ABN Status: Quoted

Subregister: Issuer Sponsored

Record Date: 09/09/2020

Special Payment Condition Date: 21/10/2020

Payment Date: 13/11/2020

Special Payment Statement

Payment Description: Special Payment of \$0.15 per unit by 360 Capital Group to unitholders

Security Class: Fully Paid Ordinary Units

ASX Code: TCF

Number of units held at Special Payment Condition Date	Special Payment Rate per unit	Gross Special Payment ¹	Withholding Tax ²	Net Special Payment Credited
9,807	\$0.15	\$1,471.05	Nil	\$1,471.05

1. All special payments are in Australian dollars.

2. Withholding tax is deducted if your TFN or ABN has not been recorded or if non-resident withholding tax applies.

Please contact Boardroom Pty Limited on 1300 737 760 or enquiries@boardroomlimited.com.au to update your details. Alternatively, you may log onto www.investorserve.com.au to submit your details.

Direct Credit Instruction

The total net payment has been paid in accordance with your instructions as shown below:

Bank Domicile:	AUS	Receipt Currency:	AUD
Bank Account Type:	Domestic	Amount Deposited:	1,471.05
Bank Code:	083-847		
Account Number:	*****315		
Exchange Rate:	N/A		

Please check the above details are correct and the special payment has been credited to your account.

Please retain this statement for taxation purposes

360 Capital



360 Capital Enhanced Income Fund (ARSN 115 632 990)



MR WILLIAM HEGGIE &
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82 NETHERCOTES ROAD
TAMBO UPPER
BRUTHEN VIC 3885

23800

TCF (5)

All correspondence to:

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Sydney NSW 2001

Tel: 1300 737 760 (within Australia)

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www.boardroomlimited.com.au

enquiries@boardroomlimited.com.au

Reference Number: S00120955403

TFN/ABN Status: Quoted

Subregister: Issuer Sponsored

Record Date: 30/04/2021

Payment Date: 07/05/2021

INTO JB WOCG a/c

Distribution Statement

Payment Description: TCF April 2021 Monthly Distribution

Security Class: Fully Paid Ordinary Units

ASX Code: TCF

Number of units held at Record Date	Distribution Rate per unit	Gross Distribution ¹	Withholding Tax ²	Net Distribution Credited
9,807	3 cents	\$294.21	Nil	\$294.21

1. All distributions are in Australian dollars.

2. Withholding tax is deducted if your TFN or ABN has not been recorded or if non-resident withholding tax applies.

Please contact Boardroom Pty Limited on 1300 737 760 or enquiries@boardroomlimited.com.au to update your details. Alternatively, you may log onto www.investorserve.com.au to submit your details.

Direct Credit Instruction

The total net payment has been paid in accordance with your instructions as shown below:

Bank Domicile:	AUS	Receipt Currency:	AUD
Bank Account Type:	Domestic	Amount Deposited:	294.21
Bank Code:	083-847		
Account Number:	*****315		
Exchange Rate:	N/A		

Please check the above details are correct and the payment has been credited to your account.

Please retain this statement for taxation purposes

360 Capital



360 Capital Enhanced Income Fund (ARSN 115 632 990)

23800
TCF (6)

All correspondence to:

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82 NETHERCOTES ROAD
TAMBO UPPER
BRUTHEN VIC 3885

Reference Number: S00120955403

TFN/ABN Status: Quoted

Subregister: Issuer Sponsored

Record Date: 31/05/2021

Payment Date: 07/06/2021

DIST RECEIVED INTO BENDIGO a/c
7-7-21 \$294.21
23-7-21 \$294.21

Distribution Statement

Payment Description: TCF May 2021 Monthly Distribution

Security Class: Fully Paid Ordinary Units

ASX Code:

TCF

Number of units held at Record Date	Distribution Rate per unit	Gross Distribution ¹	Withholding Tax ²	Net Distribution Credited
9,807	3 cents	\$294.21	Nil	\$294.21

1. All distributions are in Australian dollars.

2. Withholding tax is deducted if your TFN or ABN has not been recorded or if non-resident withholding tax applies.

Please contact Boardroom Pty Limited on 1300 082 130 or 360capital@boardroomlimited.com.au to update your details. Alternatively, you may log onto www.investorserve.com.au to submit your details.

Direct Credit Instruction

The total net payment has been paid in accordance with your instructions as shown below:

Bank Domicile: AUS

Receipt Currency:

AUD

Bank Account Type: Domestic

Amount Deposited:

294.21

Bank Code: 083-847

Account Number: *****315

Exchange Rate: N/A

change Bank details
633 108 1832 74489

Please check the above details are correct and the payment has been credited to your account.

Please retain this statement for taxation purposes

Customer Name: W HEGGIE & J E HEGGIE Date: 28/07/2021
 Customer/Ledger Number: 0044063717/1201 From: 01/06/21 To: 28/07/21

Date/Transaction	Refer.	Withdrawals	Deposits	Balance
01/06/21				100,000.00
INTEREST				
01/06/21				100,000.00
NET TRANSACTION FEES	MONTHLY TRANSACTION SUMMARY			
01/06/21		0.70		100,000.00
COLLECTION ITEMS	COLLECTION ITEM (1 @ 0.70)			
01/06/21		0.70		100,000.00
NET TRANSACTION FEES	TOTAL TRANSACTION FEE			
01/06/21		0.70		99,999.30
TRANSACTION FEES CHARGED	TRANSACTION FEES CHARGED 05/21			
07/06/21	CTA		6,476.25	106,475.55
DIRECT CREDIT	JBW Cash Redempt	0056932925		
01/07/21				106,475.55
INTEREST				
07/07/21	S00120955403 N		294.21	106,769.76
DIVIDEND	DISTRIBUTION ACC	0063767664		
13/07/21	00000001 065057917	2,160.00		104,609.76
CHEQUE			908121	
23/07/21	S00120955403 N		294.21	104,903.97
DIVIDEND	DISTRIBUTION ACC	0067497968		

Bendigo Bank suggests you always carefully check all entries on your statements. Apparent errors or possible unauthorised transactions are to be promptly reported to the Bank.

If you have any enquiries concerning your account or wish to report an error in your statement please contact your local Bendigo Bank branch.

Operating Branch:
 Bairnsdale
 40-44 Nicholson St
 Bairnsdale VIC 3875
 Phone: 0351526449
 Fax: 0351521963

24200

①

Heggie Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Heggie, Jennifer Elizabeth - Accumulation (HEGJEN00001A)</u>					
03/05/2021				50,000.00	50,000.00 CR
				50,000.00	50,000.00 CR
<u>(Contributions) Heggie, William - Accumulation (HEGWIL00001A)</u>					
03/05/2021				50,000.00	50,000.00 CR
				50,000.00	50,000.00 CR
Total Debits:	0.00				
Total Credits:	100,000.00				

24200
②

Heggie Superannuation Fund Contributions Summary Report

For The Period 01 July 2020 - 30 June 2021

William Heggie

Date of Birth: Provided
Age: 73 (at year end)
Member Code: HEGWIL00001A
Total Super Balance*1 as at 30/06/2020: 556,340.29

Contributions Summary	2021	2020
Concessional Contribution		
Personal - Concessional	25,000.00	25,000.00
	<u>25,000.00</u>	<u>25,000.00</u>
Non-Concessional Contribution		
Personal - Non-Concessional	25,000.00	0.00
	<u>25,000.00</u>	<u>0.00</u>
Total Contributions	<u>50,000.00</u>	<u>25,000.00</u>

Jennifer Elizabeth Heggie

Date of Birth: Provided
Age: 68 (at year end)
Member Code: HEGJEN00001A
Total Super Balance*1 as at 30/06/2020: 424,544.85

Contributions Summary	2021	2020
Concessional Contribution		
Personal - Concessional	23,508.00	23,111.47
	<u>23,508.00</u>	<u>23,111.47</u>
Non-Concessional Contribution		
Spouse and Child	26,492.00	0.00
Personal - Non-Concessional	0.00	1,888.53
	<u>26,492.00</u>	<u>1,888.53</u>
Total Contributions	<u>50,000.00</u>	<u>25,000.00</u>



24200
3

Carry forward concessional contributions

Decisions made with this information can have tax consequences.

The contributions data that appears on this screen has been reported to us by your client's super fund (or funds), and we have determined them to be concessional contributions.

Your client's total superannuation balance affects their unused concessional contributions cap.

Financial year

2020-21

⊖ Your client has no unused concessional contributions cap

Total carry forward concessional contributions cap	\$50,000.00
Concessional contributions counting towards your client's cap	\$50,000.00
Unused concessional contributions cap available to carry forward	\$0.00

Key messages:

- > If your client's Total superannuation balance is:
 - > less than \$500,000 on 30 June of the previous financial year, they are eligible to carry forward their unused concessional contributions.
 - > \$500,000 or more on 30 June of the previous financial year, they are not eligible to carry forward their unused concessional contributions.
- > If your client makes concessional contributions in excess of their annual cap for the current year, they may be able to use their carry forward amounts (if they meet the eligibility criteria).
- > Concessional contributions made to a self-managed super fund will not be displayed until reported to us in the annual return.
- > Refer your client to their own records or contact their fund (or funds) (after 31 October) to obtain more up-to-date information. You may also like to recommend they seek professional advice.

Financial year period	Concessional contributions cap	Contributions counting towards your client's cap	Unused concessional contributions cap
01/07/2019 - 30/06/2020	\$25,000.00	\$25,000.00	\$0.00
01/07/2018 - 30/06/2019	\$25,000.00	\$25,000.00	\$0.00

Data last updated **22 May 2021**



2020
4

Concessional contributions

These are contributions that are made into the super fund **before tax**. They are taxed at a rate of 15% in the super fund.

Super funds report the contributions to us and we determine whether they are concessional contributions.

The decisions made with this information can have tax consequences. We recommend independent financial advice specific to individual circumstances is obtained.

Total superannuation balance at 30 June 2020

\$453,003.80

Visit [total superannuation balance](#) to learn more.

Financial year

2020-21

Current as at 14 March 2022

Remaining concessional contributions Cap available

\$23,508.06

Contributions are **within** the concessional contributions cap. If the concessional contributions cap is exceeded and the exceeded amount is not released, **more tax** may be due.

Description	Amount
Annual concessional contributions cap	\$25,000.00
Concessional contributions	\$1,491.94
Unused carry-forward concessional contributions applied from previous year(s)	\$0.00
Remaining concessional contributions cap	\$23,508.06

Further considerations

- > Concessional contributions may not be reported until 31 October for members of a defined benefit fund.
- > Concessional contributions made to a self-managed fund will not be displayed until we have received and processed the annual return.
- > Concessional contributions will affect additional tax on contributions under [Division 293](#).
- > Refer to previous records or contact the fund (or funds) after 31 October to obtain more up-to-date information.

Heggie Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
02/05/2021	Total Revaluation - 02/05/2021 @ \$0.000000 - 0.000000 Units on hand (AYF.AX)			27,042.20	27,042.20 CR
30/06/2021	Total Revaluation - 30/06/2021 @ \$5.940000 (System Price) - 9,807.000000 Units on hand (TCF.AX)		21,746.42		5,295.78 CR
30/06/2021	Total Revaluation - 30/06/2021 @ \$936,048.760000 (Exit) - 1.000000 Units on hand (NTHHEG)			58,681.59	63,977.37 CR
			21,746.42	85,723.79	63,977.37 CR
Total Debits:			21,746.42		
Total Credits:				85,723.79	

Heggie Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Interest Received (25000)					
<u>JB Were Cash Trust (002)</u>					
01/10/2020	JBWere Cash Trust Income Distribution			7.11	7.11 CR
01/01/2021	JBWere Cash Trust Income Distribution			1.86	8.97 CR
01/04/2021	JBWere Cash Trust Income Distribution			0.31	9.28 CR
07/06/2021	JBWere Cash Trust Income Distribution			0.13	9.41 CR
				9.41	9.41 CR

Total Debits: 0.00**Total Credits: 9.41**

30100- 31500

Heggie Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
09/04/2021	Cheque 0000208		2,992.00		2,992.00 DR
			2,992.00		2,992.00 DR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
15/03/2021	Cheque 0000206		132.00		132.00 DR
			132.00		132.00 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
09/04/2021	Cheque 0000207		259.00		259.00 DR
			259.00		259.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
09/04/2021	Cheque 0000209		572.00		572.00 DR
			572.00		572.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/06/2021			0.70		0.70 DR
			0.70		0.70 DR
Total Debits:	3,955.70				
Total Credits:	0.00				

37500
 North

3. Deductions

3a The following is a summary of deductible expenses paid by you

Description	30 June 2021 (\$)
Management charge	\$2,278.62
Client advice fee*	\$2,747.67
Total deductible expenses	\$5,026.29

3b The following is a summary of other deductible expenses relating to your investments

LIC capital gains information	30 June 2021 (\$)
Attributable part of dividend	\$0.00
LIC dividend deduction	\$0.00

* The deductibility of advice fees depends on your individual circumstances and whether the fees relate to initial up-front advice or ongoing advice.

Heggie Superannuation Fund
Pension Summary

As at 30 June 2021

Member Name : Heggie, William

Member Age : 72* (Date of Birth : Provided)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
HEGWIL00005P	Account Based Pension	08/04/2013	100.00 %	2.50%	\$1,130.00*	N/A	\$1,130.00	\$0.00	\$1,130.00	\$0.00

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

HEGWIL01112P	Account Based Pension	01/07/2020	29.58%	2.50%	\$12,780.00*	N/A	\$23,870.00	\$0.00	\$23,870.00	NIL
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*COVID-19 50% reduction has been applied to the minimum pension amount.

					\$13,910.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00
--	--	--	--	--	--------------------	---------------	--------------------	---------------	--------------------	---------------

Member Name : Heggie, Jennifer Elizabeth

Member Age : 67* (Date of Birth : Provided)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
HEGJEN00219P	Account Based Pension	01/07/2020	25.33%	2.50%	\$10,610.00*	N/A	\$25,000.00	\$0.00	\$25,000.00	NIL

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

					\$10,610.00	\$0.00	\$25,000.00	\$0.00	\$25,000.00	\$0.00
--	--	--	--	--	--------------------	---------------	--------------------	---------------	--------------------	---------------

Total :

					\$24,520.00	\$0.00	\$50,000.00	\$0.00	\$50,000.00	\$0.00
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*Age as at 01/07/2020 or pension start date for new pensions.

41600

Heggie Superannuation Fund
Members Summary

As at 30 June 2021

	Increases					Decreases					Closing Balance	
	Opening Balances	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
William Heggie (Age: 73)												
HEGWIL00001A - Accumulation	20,813	50,000	490,193	4,431			(120)	3,750	511,006			50,801
HEGWIL00005P - 8.4.2013 - Tax Free: 100.00%	45,334			3,750		1,130						47,954
HEGWIL00010P - 1.7.18 - Tax Free: 28.53%									490,193			
HEGWIL00112P - 1.7.2020 - Tax Free: 29.58%			511,006	41,114		23,870						528,250
	556,340	50,000	1,001,199	49,295		25,000	(120)	3,750	1,001,199			627,005
Jennifer Elizabeth Heggie (Age: 68)												
HEGJEN00001A - Accumulation	21,103	50,000	403,442	4,433			(120)	3,526	424,545			51,027
HEGJEN00004P - 1.7.18 - Tax Free: 22.89%	403,442								403,442			
HEGJEN00219P - 1.7.2020 - Tax Free: 25.33%			424,545	33,644		25,000						433,189

8100 →

Heggie Superannuation Fund
Members Summary

As at 30 June 2021

Opening Balances	Increases				Decreases				Closing Balance		
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out		Insurance Premiums	Member Expenses
424,545	50,000	827,987	38,077		25,000	3,526	(120)	827,987			484,216
980,885	100,000	1,829,186	87,372		50,000	7,276	(240)	1,829,186			1,111,221

Customer Name:	<input type="text" value="W HEGGIE & J E HEGGIE"/>	Date:	<input type="text" value="28/07/2021"/>
Customer/Ledger Number:	<input type="text" value="0044063717/1201"/>	From:	<input type="text" value="01/06/21"/>
		To:	<input type="text" value="28/07/21"/>

Date/Transaction	Refer.	Withdrawals	Deposits	Balance
3/5/21 01/06/21	CONTRIBUTION		100,000.00	100,000.00
INTEREST 01/06/21				100,000.00
NET TRANSACTION FEES 01/06/21	MONTHLY TRANSACTION SUMMARY	0.70		100,000.00
COLLECTION ITEMS 01/06/21	COLLECTION ITEM (1 @ 0.70)	0.70		100,000.00
NET TRANSACTION FEES 01/06/21	TOTAL TRANSACTION FEE	0.70		99,999.30
TRANSACTION FEES CHARGED 07/06/21	TRANSACTION FEES CHARGED 05/21		6,476.25	106,475.55
DIRECT CREDIT 01/07/21	JBW Cash Redempt	0056932925		106,475.55
INTEREST 07/07/21	S00120955403 N		294.21	106,769.76
DIVIDEND 13/07/21	DISTRIBUTION ACC	0063767664		104,609.76
CHEQUE 23/07/21	00000001 065057917	2,160.00		104,903.97
DIVIDEND	S00120955403 N		294.21	104,903.97
	DISTRIBUTION ACC	0067497968		

Bendigo Bank suggests you always carefully check all entries on your statements. Apparent errors or possible unauthorised transactions are to be promptly reported to the Bank.

If you have any enquiries concerning your account or wish to report an error in your statement please contact your local Bendigo Bank branch.

Operating Branch:
 Bairnsdale
 40-44 Nicholson St
 Bairnsdale VIC 3875
 Phone: 0351526449
 Fax: 0351521963

JBWERE CASH TRUST

60400
JBWere

Issued by: The Trustee, MLC Investments Limited
ABN 30 002 641 661 AFSL 230705

Administered by: JBWere Limited
ABN 68 137 978 360 AFSL 341162



R03

Mr William & Mrs Jennifer E Heggie
HEGGIE SUPER FUND
82 Nethercotes Road
TAMBO UPPER VIC 3885

Account Closure Statement

Account Details

Mr William & Mrs Jennifer E Heggie
HEGGIE SUPER FUND

INVESTOR REFERENCE: M3397159B
PRODUCT: JBWERE CASH TRUST
ACCOUNT NUMBER: 083847 - 100359315
DATE OF ISSUE: 7 June 2021
STATEMENT PERIOD: 1 July 2020 to
7 June 2021
NUMBER OF PAGES: 4

Account Summary

OPENING BALANCE	TOTAL DEPOSITS	TOTAL WITHDRAWALS	CLOSING BALANCE
\$ 60,811.02 CR	\$ 2,322.60 CR	\$ 63,133.62 DR	\$ 0.00 CR

Income Statement

Distributed by JBWere Cash Trust for the financial year ended 30 June 2021.

Paid as at	Income	Withholding Tax
30-Sep-2020	7.11	0.00
31-Dec-2020	1.86	0.00
31-Mar-2021	0.31	0.00
30-Jun-2021	0.00	0.00
Other*	0.13	0.00
Total	\$ 9.41	\$ 0.00

*Income paid on full withdrawal during the year.

Transaction Details

DATE	DESCRIPTION	\$ DEBIT	\$ CREDIT	\$ BALANCE
1 Jul	2020 - Opening Balance			60,811.02
1 Jul	JBWere Cash Trust Income Distribution		8.54	60,819.56
13 Jul	Cheque 0000202	50,000.00		10,819.56
15 Jul	INTERBANK CREDIT From AYF DISTRIBUTION, Ref: 88800511925		539.39	11,358.95
20 Jul	Cheque 0000203	140.00		11,218.95
1 Oct	JBWere Cash Trust Income Distribution		7.11	11,226.06
26 Oct	Cheque 0000204	160.00		11,066.06
13 Nov	DIVIDEND From TCF PAYMENT, Ref: S00120955403		1,471.05	12,537.11
1 Jan	JBWere Cash Trust Income Distribution		1.86	12,538.97

60400 2

10 Feb	Cheque 0000205	160.00	12,378.97
15 Mar	Cheque 0000206	132.00	12,246.97
1 Apr	JBWere Cash Trust Income Distribution		0.31 12,247.28
9 Apr	Cheque 0000207	2,341.37	9,905.91
9 Apr	Cheque 0000208	2,992.00	6,913.91
9 Apr	Cheque 0000209	572.00	6,341.91
20 Apr	Cheque 0000210	160.00	6,181.91
7 May	DIVIDEND From DISTRIBUTION ACC, Ref: S00120955403		294.21 6,476.12
7 Jun	JBWere Cash Trust Income Distribution		0.13 6,476.25
7 Jun	Heggie Superannuation Fund	6,476.25	0.00
7 Jun	2021 - Full Withdrawal and Account Closure		0.00

Please remember to cancel any existing Direct Credit or automatic bill paying arrangements you may have linked to your JBWere Cash Trust account. Any payments made into your closed JBWere Cash Trust account will be rejected.

Please see following pages for further information on fees you have been charged during the period and other important information.

Heggie Superannuation Fund

General Ledger

As at 30 June 2021

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Receivable (61800)					
<u>Australian Enhanced Income Fund (AYF.AX)</u>					
01/07/2020	Opening Balance				539.39 DR
15/07/2020	INTERBANK CREDIT From AYF DISTRIBUTION, Ref: 88800511925 [Amount Receivable]			539.39	0.00 DR
				539.39	0.00 DR
<u>North Wrap (NTHHEG)</u>					
01/07/2020	Opening Balance				11,853.64 DR
30/06/2021	north income, exp, dist rcvbl			11,853.64	0.00 DR
30/06/2021	north income, exp, dist rcvbl		13,644.22		13,644.22 DR
			13,644.22	11,853.64	13,644.22 DR
<u>360 Capital (TCF.AX)</u>					
30/06/2021	dist rcvd 7 jul and 13 jul		588.42		588.42 DR
			588.42		588.42 DR
Total Debits:			14,232.64		
Total Credits:				12,393.03	

5. Income

The following is a list of the income received in relation to your investments for the financial year ended 30 June 2021.

Fund name	Date received	Distribution period	Amount
Cash Account	1 July 2020	1 June 2020 - 30 June 2020	\$16.65
	1 August 2020	1 July 2020 - 31 July 2020	\$16.03
	1 September 2020	1 August 2020 - 31 August 2020	\$20.66
	1 October 2020	1 September 2020 - 30 September 2020	\$20.50
	1 November 2020	1 October 2020 - 31 October 2020	\$21.45
	1 December 2020	1 November 2020 - 30 November 2020	\$7.68
	1 January 2021	1 December 2020 - 31 December 2020	\$10.38
	1 February 2021	1 January 2021 - 31 January 2021	\$8.82
	1 March 2021	1 February 2021 - 28 February 2021	\$9.36
	1 April 2021	1 March 2021 - 31 March 2021	\$9.69
	1 May 2021	1 April 2021 - 30 April 2021	\$7.54
	1 June 2021	1 May 2021 - 31 May 2021	\$7.64
AGL Energy Limited, Ordinary Fully Paid	28 September	27 August 2020	\$248.37
	29 March 2021	25 February 2021	\$199.67
APA Group Fully Paid Units Stapled Securities	17 September	30 June 2020	\$238.03
	18 March 2021	31 December 2020	\$229.20
	16 September	30 June 2021	\$15.98
Asaleo Care Limited Ordinary Fully Paid	1 April 2021	16 March 2021	\$132.48
	22 June 2021	14 June 2021	\$88.32
ASX Limited Ordinary Fully Paid	1 October 2020	8 September 2020	\$191.10
	25 March 2021	5 March 2021	\$175.34
Atlas Arteria Fpo Stap US Prohibited Excluding Qup	6 October 2020	28 September 2020	\$246.18
	12 April 2021	31 March 2021	\$290.94
BHP Group Limited Ordinary Fully Paid	23 September	4 September 2020	\$262.59
	24 March 2021	5 March 2021	\$456.35
Brambles Limited Ordinary Fully Paid	9 October 2020	10 September 2020	\$98.82
	9 April 2021	11 March 2021	\$103.07
Coles Group Limited, Ordinary Fully Paid	30 September	28 August 2020	\$53.90
	29 March 2021	1 March 2021	\$64.68
Commonwealth Bank Of Australia Ordinary Fully	1 October 2020	20 August 2020	\$124.46
	31 March 2021	17 February 2021	\$190.50

North Investment Tax Report

Y03157435
North Investment
Bill Heggie
From 1/07/2020 to 30/06/2021

Fund name	Date received	Distribution period	Amount
First Sentier Wholesale Global Credit Income Fund	28 July 2020	1 July 2020 - 26 July 2020	\$20.50
	1 September 2020	27 July 2020 - 30 August 2020	\$4.10
	28 September	31 August 2020 - 27 September 2020	\$4.10
	26 October 2020	28 September 2020 - 25 October 2020	\$4.10
	1 December 2020	26 October 2020 - 29 November 2020	\$4.10
	14 December 2020	30 November 2020 - 13 December 2020	\$4.10
	2 February 2021	14 December 2020 - 31 January 2021	\$4.10
	2 March 2021	1 February 2021 - 28 February 2021	\$20.50
	29 March 2021	1 March 2021 - 28 March 2021	\$41.00
	26 April 2021	29 March 2021 - 25 April 2021	\$204.98
	1 June 2021	26 April 2021 - 31 May 2021	\$205.06
	5 July 2021	1 June 2021 - 30 June 2021	\$520.64
Goodman Group Fully Paid Ordinary/Units Stapled	31 August 2020	30 June 2020	\$50.92
	26 February 2021	31 December 2020	\$190.95
	27 August 2021	30 June 2021	\$114.57
Insurance Australia Group Limited Ordinary Fully Paid	31 March 2021	17 February 2021	\$128.87
loof Holdings Limited Ordinary Fully Paid	23 September	8 September 2020	\$76.13
	19 March 2021	4 March 2021	\$76.13
Legg Mason Western Asset Aust Bond Fund - Class A	10 August 2020	1 July 2020 - 31 July 2020	\$153.58
	7 September 2020	1 August 2020 - 31 August 2020	\$267.88
	7 October 2020	1 September 2020 - 30 September 2020	\$258.30
	6 November 2020	1 October 2020 - 30 October 2020	\$169.53
	7 December 2020	31 October 2020 - 30 November 2020	\$250.35
	8 January 2021	1 December 2020 - 31 December 2020	\$105.28
	8 February 2021	1 January 2021 - 29 January 2021	\$102.60
	5 March 2021	30 January 2021 - 26 February 2021	\$264.29
	12 April 2021	27 February 2021 - 31 March 2021	\$89.67
		7 May 2021	1 April 2021 - 30 April 2021
	7 June 2021	1 May 2021 - 31 May 2021	\$172.43
	13 July 2021	1 June 2021 - 30 June 2021	\$393.18
National Australia Bank Limited Ordinary Fully Paid	6 July 2020	4 May 2020	\$64.50
	11 December 2020	13 November 2020	\$64.50
North Index Balanced	14 January 2021	1 July 2020 - 31 December 2020	\$1,353.84
	8 July 2021	1 January 2021 - 30 June 2021	\$11,956.91
PIMCO Wholesale Australian Bond Fund	5 October 2020	1 July 2020 - 30 September 2020	\$947.85
	6 January 2021	1 October 2020 - 31 December 2020	\$776.79
	14 May 2021	1 January 2021 - 31 March 2021	\$0.00
	7 July 2021	1 April 2021 - 30 June 2021	\$58.95
Regis Healthcare Limited Ordinary Fully Paid	1 October 2020	12 March 2020	\$70.83
	9 April 2021	11 March 2021	\$35.24

NORTH WRAP 61800
3

North Investment Tax Report

Y03157435

North Investment

Bill Heggie

From 1/07/2020 to 30/06/2021

Fund name	Date received	Distribution period	Amount
Tabcorp Holdings Limited Ordinary Fully Paid	18 March 2021	23 February 2021	\$151.05
Telstra Corporation Limited. Ordinary Fully Paid	25 September	27 August 2020	\$72.45
	25 September	27 August 2020	\$43.47
	29 March 2021	25 February 2021	\$115.92
Transurban Group Fully Paid Ordinary/Units Stapled	17 February 2021	31 December 2020	\$187.95
	24 August 2021	30 June 2021	\$256.87
Vanguard Australian Shares High Yield Fund	7 October 2020	1 July 2020 - 30 September 2020	\$325.10
	11 January 2021	1 October 2020 - 31 December 2020	\$240.21
	9 April 2021	1 January 2021 - 31 March 2021	\$466.69
	8 July 2021	1 April 2021 - 30 June 2021	\$179.74
Vanguard Short Term Fixed Interest Fund	7 August 2020	1 July 2020 - 31 July 2020	\$47.66
	7 September 2020	1 August 2020 - 31 August 2020	\$14.19
	7 October 2020	1 September 2020 - 30 September 2020	\$19.50
	6 November 2020	1 October 2020 - 31 October 2020	\$15.06
	7 December 2020	1 November 2020 - 30 November 2020	\$34.50
	5 February 2021	1 December 2020 - 30 January 2021	\$95.52
	5 March 2021	31 January 2021 - 28 February 2021	\$29.04
	8 April 2021	1 March 2021 - 31 March 2021	\$14.59
	7 May 2021	1 April 2021 - 30 April 2021	\$20.05
	7 June 2021	1 May 2021 - 31 May 2021	\$10.75
Wesfarmers Limited Ordinary Fully Paid	2 October 2020	26 August 2020	\$150.92
	2 October 2020	26 August 2020	\$35.28
	1 April 2021	24 February 2021	\$172.48
Westpac Banking Corporation Ordinary Fully	21 December 2020	12 November 2020	\$116.56
	28 June 2021	14 May 2021	\$218.08
Woodside Petroleum Ltd Ordinary Fully Paid	21 September	25 August 2020	\$115.99
	25 March 2021	26 February 2021	\$48.95

15.98
520.64
114.57
393.18
11956.91
58.95
256.87
179.74
147.38

13644.22

Client details

Trust name: Heggie Superannuation Fund
Client reference number: P00125364S
Address:
Postal: 82 Nethercotes Road
TAMBO UPPER VIC 3885
Contacts:
A/H: 0351564436
B/H: Not supplied
M: 0428310675
Email: theheggies@wideband.net.au
Report period: 1 July 2020 to 30 June 2021
Date prepared: 28 July 2021
Adviser name: Stephen Shaw
Adviser phone: 03 5152 5125

Account summary

Opening account value as at 1 July 2020	\$856,937.57
ADD	
Income received	\$23,820.49
Fees and expenses	\$299.40
LESS	
Fees and expenses	\$(5,325.69)
Change in investment earnings	\$60,316.99
Closing account value as at 30 June 2021	\$936,048.76



ASX Release

REAL ASSETS
PRIVATE EQUITY
CREDIT

360 Capital Enhanced Income Fund (ASX:TCF) - FY2021 Results

30 July 2021

Delivering on investment growth objectives

Page 1 of 3

360 Capital FM Limited as Responsible Entity for the 360 Capital Enhanced Income Fund ("TCF" or "the Fund") is pleased to announce its financial results for the financial year ended 30 June 2021.

FY21 Key Highlights

On 9 September 2020, The Fund's responsible entity changed from Elstree Investment Management Pty Limited (EIML) to 360 Capital FM Limited (CFML) with 99.8% of unitholders voting in favour of the change.

On 28 September 2020 the Fund announced a change of name from Australian Enhanced Income Fund to 360 Capital Enhanced Income Fund with a change of ASX code from AYF to TCF.

In relation to the proposal by CFML to be appointed as responsible entity of the Fund, 360 Capital Group (ASX: TGP) made a special payment of \$0.15 per unit to all remaining unitholders who held units in the Fund at 21 October 2020. This payment was made by 360 Capital Group and not out of the assets of the Fund.

Since CFML assumed the role of responsible entity, the Fund has pivoted its investment focus from listed hybrid securities to investing in the growing private credit asset class. The Fund will now invest in a diverse range of senior and subordinated loans in both listed and unlisted middle market borrowers with the objective of continuing to deliver consistent monthly income to investors.

In December 2020, subsequent to the approval of CFML as the new responsible entity, new units were issued to re-capitalise the Fund. Under the re-capitalisation a total of \$12.1 million through the issue of 2,042,663 new units at \$5.94 per unit (the NTA of the Fund) was raised, taking the gross assets of the Fund to \$20.5m.

Investment Highlights

Following CFML's appointment as responsible entity, the Fund assessed and performed due diligence on a number of private credit opportunities. The Fund invested its available capital in March 2021 into a senior loan to a diversified consumer group based in Sydney with national operations.

The borrower has a demonstrated track record over 15 years of producing positive earnings growth and is a market leader in their field. The Fund provided the borrower with committed capital of \$20.4 million over a 48-month term to support its local and overseas expansionary aspirations.

The loan is secured by a general security agreement over the assets of the company and all its subsidiaries with the facility documentation containing appropriate risk controls in the form of financial and non-financial covenants. The borrower pays interest monthly and there is no capitalising component to the facility.



Accounts summary

Account	Payment reference number	Overdue	Balance
Income tax 551 HEGGIE SUPERANNUATION FUND	551008041252520221		\$0.00
Activity statement 001 HEGGIE SUPERANNUATION FUND	001254229268469560		\$660.00 CR
Superannuation 552 HEGGIE SUPERANNUATION FUND			
Co-Contributions Remittance	552008041252528521		\$0.00



Income tax 551

Date generated	03/02/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$0.00

Transactions

2 results found - from **01 July 2020** to **03 February 2022** sorted by **processed date** ordered **oldest to newest**

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
12 Apr 2021	9 Apr 2021	Payment received		\$2,341.37	\$2,341.37 CR
13 Apr 2021	17 May 2021	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 19 to 30 Jun 20	\$2,341.37		\$0.00



Activity statement 001

Date generated	03/02/2022
Overdue	\$0.00
Not yet due	\$0.00
Balance	\$660.00 CR

Transactions

11 results found - from 01 July 2020 to 30 August 2021 sorted by processed date ordered oldest to newest

Processed date	Effective date	Description	Debit (DR)	Credit (CR)	Balance
21 Jul 2020	20 Jul 2020	Payment received		\$140.00	\$140.00 CR
2 Aug 2020	28 Jul 2020	Original Activity Statement for the period ending 30 Jun 20 - PAYG Instalments	\$140.00		\$0.00
26 Oct 2020	26 Oct 2020	Payment received		\$160.00	\$160.00 CR
1 Nov 2020	28 Oct 2020	Original Activity Statement for the period ending 30 Sep 20 - PAYG Instalments	\$160.00		\$0.00
11 Feb 2021	10 Feb 2021	Payment received		\$160.00	\$160.00 CR
7 Mar 2021	2 Mar 2021	Original Activity Statement for the period ending 31 Dec 20 - PAYG Instalments	\$160.00		\$0.00
16 Apr 2021	15 Apr 2021	Payment received		\$160.00	\$160.00 CR
2 May 2021	28 Apr 2021	Original Activity Statement for the period ending 31 Mar 21 - PAYG Instalments	\$160.00		\$0.00
12 Jul 2021	9 Jul 2021	Payment received		\$2,160.00	\$2,160.00 CR
1 Aug 2021	28 Jul 2021	Original Activity Statement for the period ending 30 Jun 21 - PAYG Instalments	\$2,160.00		\$0.00
1 Aug 2021	1 Aug 2021	General interest charge			\$0.00



PAYG Instalments report 2021

Tax Agent 26665006

Last Updated 29/01/2022

TFN	Client Name	Quarter 1 (\$)	Quarter 2 (\$)	Quarter 3 (\$)	Quarter 4 (\$)	Total Instalment (\$)
804125252	HEGGIE SUPERANNUATION FUND	160.00	160.00	160.00	2,160.00	2,640.00

Total No of Clients: 1

3 February 2022

Reference number: 123783326

The Trustees
Heggie Superannuation Fund
c/o Eager and Partners
74 Main Street
Bairnsdale VIC 3875

Dear Trustees,

SECTION 295.390 ACTUARY'S CERTIFICATE OF EXEMPT INCOME

This certificate has been prepared for the Trustees of Heggie Superannuation Fund to certify the exempt income proportion in accordance with section 295.390 of the Income Tax Assessment Act ("ITAA") 1997 for the 2020/21 income year.

I hereby certify that the proportion of the applicable income of Heggie Superannuation Fund ("the Fund") for the year ending 30 June 2021 that should be exempt from income tax is: **90.961%**

This exempt income proportion does not apply to income earned on segregated current pension assets and segregated non-current assets. It therefore applies only to income earned in the following period(s):

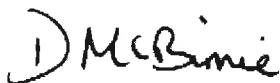
- 3 May 2021 to 30 June 2021

Further details of my calculation and the information on which it is based are contained in the appendices and covering email. These form part of my report and should be read in their entirety.

- Appendix A: Information used to calculate the exempt income proportion
- Appendix B: Fund liabilities
- Appendix C: Exempt current pension income result and adequacy opinion
- Appendix D: Apportioning expenses

I confirm that this actuarial certificate has been prepared in accordance with Professional Standard 406 issued by the Institute of Actuaries of Australia and other relevant professional standards and guidance notes.

Yours sincerely,



Doug McBirnie, B.Sc. (Hons), FIAA

Heggie Superannuation Fund
Exempt Current Pension Income Reconciliation

For The Period 01 July 2020 - 30 June 2021

	Date	Account Code	Account Description	Taxable Amount	Actuary/Pool %	Exempt Amount
Segment - 02 July 2020 to 02 May 2021						
<u>Label C</u>						
	01/10/2020	25000/002	JB Were Cash Trust	7.11		
	01/01/2021	25000/002	JB Were Cash Trust	1.86		
	01/04/2021	25000/002	JB Were Cash Trust	0.31		
			Total	9.28	100.000 %	9.28
					Total Segment ECPI *	9.28

Segment - 03 May 2021 to 30 June 2021

Label C

	07/06/2021	25000/002	JB Were Cash Trust	0.13		
			Total	0.13	90.961 %	0.12

Label D1

	30/06/2021	23800/NTHHEG	North Investment Wrap	4,394.56		
			Total	4,394.56	90.961 %	3,997.34

Label M

	30/06/2021	23800/NTHHEG	North Investment Wrap	17,157.75		
	30/06/2021	23800/TCF.AX	360 Capital Enhanced Income Fund	2,346.81		
			Total	19,504.56	90.961 %	17,741.55
					Total Segment ECPI *	21,739.01

Heggie Superannuation Fund
Exempt Current Pension Income Reconciliation
 For The Period 01 July 2020 - 30 June 2021

Date	Account Code	Account Description	Taxable Amount	Actuary/Pool %	Exempt Amount
				SMSF Annual Return Rounding	1.29
				Total ECPI	21,747.00

* Total Segment ECPI does not include ECPI amounts from Label A. The total ECPI from Label A is shown separately at the start of the report.

Heggie Superannuation Fund
Pension Non Deductible Expense Report

For The Period 01 July 2020 - 30 June 2021

	Date	Account Code	Account Description	Amount	Expense %	Deductible	Non Deductible
Segment - 02 July 2020 to 02 May 2021							
Label H							
Deemed Segregated							
	09/04/2021	30700	Auditor's Remuneration	572.00			
			Total	572.00	17.551 %	471.61	100.39
Label J							
Deemed Segregated							
	09/04/2021	30100	Accountancy Fees	2,992.00			
	15/03/2021	30200	Administration Costs	132.00			
			Total	3,124.00	17.551 %	2,575.70	548.30
Label L							
Deemed Segregated							
	09/04/2021	30400	ATO Supervisory Levy	259.00			
			Total	259.00	0.000 %	259.00	0.00
			Label Total			2,834.70	548.30
Label L							
Deemed Segregated							
	20/07/2020	85000	Income Tax Payable/Refundable	140.00			
	09/04/2021	85000	Income Tax Payable/Refundable	2,082.37			
			Total	2,222.37	0.000 %	0.00	2,222.37

Heggie Superannuation Fund
Pension Non Deductible Expense Report

For The Period 01 July 2020 - 30 June 2021

Label	Date	Account Code	Account Description	Amount	Expense %	Deductible	Non Deductible
Segment - 03 May 2021 to 30 June 2021							
				Total Segment Expenses		3,306.31	2,871.06
Unsegregated Pool							
	30/06/2021	37500/NTHHEG	North Investment Wrap	5,026.29			
			Total	5,026.29	90.965 %	454.13	4,572.16
Unsegregated Pool							
	01/06/2021	31500	Bank Charges	0.70			
			Total	0.70	17.551 %	0.58	0.12
			Total Segment Expenses	454.71		454.71	4,572.28
			Total Expenses *			3,761.02	7,443.34

* General expense percentage - 17.551 %

* Investment expense percentage - 90.965 %