
Financial statements and reports for the year ended
30 June 2021

Levingston Sproule Superannuation Fund

Levingston Sproule Superannuation Fund

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Levingston Sproule Superannuation Fund
Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	87,716.09	44,376.45
Shares in Listed Companies (Overseas)	3	101,803.91	61,491.87
Units in Listed Unit Trusts (Australian)	4	7,329.00	0.00
Total Investments		<u>196,849.00</u>	<u>105,868.32</u>
Other Assets			
NABTrade - 9354		3,411.04	92.78
NABTrade- 005		0.14	6,249.31
Distributions Receivable		609.73	270.51
Commonwealth Bank#1913		50.00	0.00
Total Other Assets		<u>4,070.91</u>	<u>6,612.60</u>
Total Assets		<u>200,919.91</u>	<u>112,480.92</u>
Less:			
Liabilities			
Income Tax Payable		4,969.50	711.95
PAYG Payable		0.00	885.00
Total Liabilities		<u>4,969.50</u>	<u>1,596.95</u>
Net assets available to pay benefits		<u>195,950.41</u>	<u>110,883.97</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Levingston, Oliver - Accumulation		133,848.15	85,473.65
Sproule, Sarah - Accumulation		62,102.26	25,410.32
Total Liability for accrued benefits allocated to members' accounts		<u>195,950.41</u>	<u>110,883.97</u>

Levingston Sproule Superannuation Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Income			
Trust Distributions	10	1,780.38	311.40
Dividends Received	9	1,035.49	1,891.07
Interest Received		12.12	226.61
Investment Gains			
Changes in Market Values	11	58,373.66	(5,667.93)
Contribution Income			
Employer Contributions		28,030.65	1,940.16
Personal Non Concessional		2,147.76	0.00
Other Contributions		344.88	400.20
Total Income		<u>91,724.94</u>	<u>(898.49)</u>
Expenses			
Accountancy Fees		990.00	990.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		440.00	440.00
Amortisation		0.00	120.00
Investment Expenses		0.00	3.50
		<u>1,689.00</u>	<u>1,812.50</u>
Total Expenses		<u>1,689.00</u>	<u>1,812.50</u>
Benefits accrued as a result of operations before income tax			
		<u>90,035.94</u>	<u>(2,710.99)</u>
Income Tax Expense	12	4,969.50	711.95
Benefits accrued as a result of operations		<u>85,066.44</u>	<u>(3,422.94)</u>

Levingston Sproule Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	90,035.94
Less	
Increase in MV of investments	48,987.57
Realised Accounting Capital Gains	9,386.09
Accounting Trust Distributions	1,780.38
Non Taxable Contributions	2,492.64
	<hr/> 62,646.68
Add	
Franking Credits	163.17
Foreign Credits	210.63
Net Capital Gains	6,607.00
Taxable Trust Distributions	614.32
Distributed Foreign income	641.64
	<hr/> 8,236.76
SMSF Annual Return Rounding	(4.02)
	<hr/> 35,622.00
Taxable Income or Loss	<hr/> 35,622.00
Income Tax on Taxable Income or Loss	5,343.30
Less	
Franking Credits	163.17
Foreign Credits	210.63
	<hr/> 4,969.50
CURRENT TAX OR REFUND	<hr/> 4,969.50
Supervisory Levy	259.00
	<hr/> 5,228.50
AMOUNT DUE OR REFUNDABLE	<hr/> 5,228.50

Levingston Sproule Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standard AASB 1056: Superannuation Entities, other applicable Accounting Standards, the provisions of the trust deed and the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations. The Fund is a for-profit entity for financial reporting purposes under Australian Accounting Standards.

International Financial Reporting Standards (IFRSs) form the basis of Australian Accounting Standards adopted by the Australian Accounting Standards Board. The financial statements of the Fund do not comply with IFRSs due to the requirements of AASB 1056.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are presented in Australian dollars, being the functional currency of the Fund. The amounts presented in the financial statements have been rounded to the nearest dollar. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

a. Fair Value of Assets and Liabilities

The Fund measures its assets and liabilities (except tax and insurance-related items, employer-sponsor receivables and member benefits) at fair value through profit and loss on a recurring basis.

Fair value is the price the Fund would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

Based on the above approach, fair values of investments have been determined as follows:

- (i) shares in listed companies, government securities and corporate bonds by reference to the relevant market quotations at the end of the reporting period;
- (ii) mortgage bonds through the income approach using the discounted cash flow techniques; and
- (iii) units in managed funds by reference to the unit redemption price at the end of the reporting period.

Other assets and liabilities, which are all current in nature, are carried at the gross value of the outstanding balances of amounts due to be received or paid, which represents their fair value.

b. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Levingston Sproule Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Derecognition of financial instruments

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

c. Liability for Members' Accrued Benefits

The liability for members' accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been measured as the amount of member account balances as at the reporting date.

d. Members' Vested Benefits

Members' Vested benefits are benefits that are not conditional upon continued membership of the Fund and include benefits that members are entitled to receive had they terminated their membership of the Fund at the end of the reporting period.

e. Other Payables

Other payables include trade debtors and benefits payable. Other payables are payable on demand or within a short timeframe of less than 60 days.

f. No Tax File Number (TFN) Contributions Tax

Where a member's TFN is not provided to the Fund, the Fund may be required to pay no-TFN contributions tax at a rate of 32% on contributions received from and on behalf of the member. The no-TFN contributions tax applies in addition to the concessional contributions tax rate of 15% applicable to such contributions.

A no-TFN contributions tax liability recognised by the Fund will be charged to the relevant member's account. Where a tax offset is obtained by the Fund in relation to the member's no-TFN contributions tax liability, the tax offset will be included in the relevant member's account.

g. Cash and Cash Equivalents

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

h. Revenue

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

Interest revenue

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

Interest income includes the amortisation of any discount or premium, transaction 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 rate basis.

Levingston Sproule Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Dividend revenue

Dividend revenue 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 fair value.

Distribution revenue

Distributions from managed investment schemes 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 fair value.

i. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Fund retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statement, is presented.

j. Critical Accounting Estimates and Judgements

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

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

Note 2: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Afterpay Limited	5,199.48	0.00
Airtasker Limited	9,928.60	0.00
Clearview Wealth Limited	5,000.00	2,700.00
Estia Health Limited	1,235.00	767.50
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	4,762.51	4,878.60
Ishares Msci Japan Etf	0.00	2,831.85
Maca Limited	4,073.98	1,816.50
Pilbara Minerals Limited	32,706.20	1,733.25
Etf's ROBO Global Robotics And Automation Etf	4,312.36	774.00
Vanguard Australian Shares Index Etf	11,096.72	4,581.71
Vanguard Ftse Europe Shares Etf	0.00	7,134.75
Vanguard Msci Index International Shares (hedged) Etf	0.00	2,774.40
Vanguard Ftse Emerging Markets Shares Etf	0.00	10,002.30

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

Vanguard Msci Index International Shares Etf	9,401.24	4,381.59
	87,716.09	44,376.45

Note 3: Shares in Listed Companies (Overseas)

	2021	2020
	\$	\$
BAIC Motor Corporation Ltd	0.00	944.70
Great Wall Motor Co Ltd	0.00	909.90
Tencent Holdings Ltd	0.00	9,373.77
Aptiv PLC	0.00	1,703.05
Avantor Inc.	5,904.16	0.00
Bumble Inc - Ordinary Shares - Class A	7,661.61	0.00
Bayerische Motoren Werke AG	0.00	1,112.04
Gbl X China Con Shs Global X China Consumer	6,718.02	4,322.48
Crowdstrike Holdings Inc - Ordinary Shares - Class A	5,014.17	0.00
DBXT MSCI Mexico ETF	0.00	930.00
Decarbonization Plus Acquisition Corp III - Ordinary Shares - Class A	2,758.72	0.00
Global X Funds - Global X Autonomous & Electric Vehicles ETF	3,012.50	0.00
DBXT CAC ETF (DR) 1D Exchange Traded Fund	0.00	1,409.30
VanEck Vct JPM Shs	0.00	1,343.70
Etsy Inc	12,868.42	0.00
ISHARES STOXX EU.600 UTILITIES U.E.(DE)	0.00	1,420.50
Experian Plc	0.00	966.24
iShSTE600B(DE) Anteile	0.00	774.69
Global X Funds - Global X Funds Global X FinTech ETF	8,560.05	0.00
Fiverr International Ltd	4,838.19	0.00
Gilead Sciences Inc	0.00	1,681.63
Gibl X MSCI Grc Shs	0.00	2,015.30
Goldman Sachs Group Inc	0.00	3,743.35
Helmerich & Payne Inc	0.00	426.42
iSh Nasdaq Biot Shs	1,741.42	1,593.36
BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	5,336.07	3,119.52

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

ICON plc	0.00	2,209.15
KT Shs Sponsored American Depositary Receipt Repr. 1/2 Sh	0.00	3,363.50
Glb X Lth&Battr Shs	1,921.48	922.40
Match Group Inc	214.49	5,615.33
Nordson Corp.	0.00	2,764.24
NIO Inc - ADR	3,538.18	0.00
Prologis Inc	2,384.88	0.00
QuantumScape Corp - Ordinary Shares - Class A	3,502.79	0.00
Roblox Corporation - Ordinary Shares - Class A	5,385.87	0.00
ALPS Md Brkthgh Shs	0.00	1,523.75
Sea Ltd - ADR	3,652.57	0.00
Sealed Air Corp	0.00	1,148.77
Ship Finance International LTD	0.00	1,218.28
Shopify Inc - Ordinary Shares - Class A	3,886.62	0.00
BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF	4,833.41	0.00
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	25.01	547.81
TE Connectivity Ltd.	1,438.79	950.60
iShs MSCI ThInd Shs	0.00	926.37
Unity Software Inc	3,652.24	0.00
iShares MSCI Gbl Agriculture Producers	0.00	978.48
SPDR S&P Ars Df Shs	0.00	1,533.24
XPeng Inc - ADR	2,954.25	0.00
	101,803.91	61,491.87

Note 4: Units in Listed Unit Trusts (Australian)

	2021	2020
	\$	\$
Betashares ASIA Technology Tigers Etf	4,816.00	0.00
Vaneck Ftse China A50 Etf	2,513.00	0.00
	7,329.00	0.00

Note 5: Banks and Term Deposits

2021

2020

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

	\$	\$
Banks		
Commonwealth Bank#1913	50.00	0.00
NABTrade - 9354	3,411.04	92.78
NABTrade- 005	0.14	6,249.31
	3,461.18	6,342.09

Note 6: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	110,883.97	114,306.91
Benefits accrued as a result of operations	85,066.44	(3,422.94)
Current year member movements	0.00	0.00
	195,950.41	110,883.97

Note 7: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2021 \$	2020 \$
Vested Benefits	195,950.41	110,883.97

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2021 \$	2020 \$
ALPS Md Brkthgh Shs	0.00	0.48
ARK ETF Shs Genomic Revolution Multi-Sector ETF	7.18	41.51
Aptiv PLC	0.00	11.42
BAIC Motor Corporation Ltd	44.22	53.80
Bayerische Motoren Werke AG	26.19	36.66
BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	31.88	11.12
BlackRock Institutional Trust Company N.A. - BTC iShares J.P. Morgan USD Emerging Markets Bond ETF	0.00	13.69

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF	4.55	0.00
Col IN Infra Shs	0.00	0.78
DBXT CAC ETF (DR) 1D Exchange Traded Fund	0.00	55.38
EnLink Midstream LLC	70.83	77.06
Estia Health Limited	0.00	66.00
EtfS ROBO Global Robotics And Automation Etf	0.00	2.30
Experian Plc	28.37	41.35
Fisher & Paykel Healthcare Corporation Limited	0.00	24.45
Gbl X China Con Shs Global X China Consumer	6.49	33.72
Gilead Sciences Inc	47.69	48.80
Glb X Lth&Battr Shs	5.81	12.35
Gbl X MSCI Grc Shs	52.19	58.64
Goldman Sachs Group Inc	57.10	75.40
Great Wall Motor Co Ltd	44.23	54.20
HDFC Bank Shs Sponsored American Depository Receipt Repr 3 Shs	0.00	32.39
Helmerich & Payne Inc	16.76	53.46
ICICI Bank Shs Sponsored American Depository Receipt Repr 2 Shs	0.00	4.13
ISHARES STOXX EU.600 UTILITIES U.E.(DE)	36.82	45.06
Inve ChYuan Dim Shs	0.84	1.56
J P Morgan Chase & Co	0.00	9.87
KT Shs Sponsored American Depository Receipt Repr. 1/2 Sh	143.25	127.16
Maca Limited	187.40	105.00
Match Group Inc	0.00	14.82
Nordson Corp.	4.57	18.88
Prologis Inc	30.37	0.00
SPDR S&P Ars Df Shs	12.67	16.82
Sealed Air Corp	12.94	19.87
Ship Finance International LTD	97.60	189.90
TE Connectivity Ltd.	20.47	21.73
Telefonica Shs Sponsored American Depository Receipt Repr 1 Sh	16.44	40.56
Tencent Holdings Ltd	0.00	22.91
Thred Limited	17.28	22.24
Vanguard Australian Shares Index Etf	0.00	62.45
Vanguard Ftse Emerging Markets Shares Etf	0.00	172.61
Vanguard Ftse Europe Shares Etf	0.00	46.64
Vanguard Msci Index International Shares Etf	0.00	72.67
iSh Nasdaq Biot Shs	2.55	3.12

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

iShSTE600B(DE) Anteile	0.00	51.59
iShares MSCI Gbl Agriculture Producers	8.80	16.52
	1,035.49	1,891.07

Note 10: Trust Distributions

	2021	2020
	\$	\$
Vanguard Msci Index International Shares (hedged) Etf	250.21	0.00
Ishares Msci Japan Etf	41.30	0.00
Vanguard Ftse Emerging Markets Shares Etf	228.85	0.00
EtfS ROBO Global Robotics And Automation Etf	406.21	0.00
Vanguard Msci Index International Shares Etf	218.30	0.00
Vanguard Ftse Europe Shares Etf	202.15	0.00
Vanguard Australian Shares Index Etf	254.99	0.00
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	178.37	311.40
	1,780.38	311.40

Note 11: Changes in Market Values

Unrealised Movements in Market Value

	2021	2020
	\$	\$
Shares in Listed Companies (Australian)		
Afterpay Limited	1,168.69	0.00
Airtasker Limited	(377.22)	0.00
Clearview Wealth Limited	2,300.00	(3,900.00)
Estia Health Limited	467.50	(552.50)
EtfS ROBO Global Robotics And Automation Etf	783.41	77.28
Fisher & Paykel Healthcare Corporation Limited	0.00	(484.75)
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	(116.09)	(123.51)
Ishares Msci Japan Etf	44.00	(44.00)
Maca Limited	(853.47)	(73.50)
Pilbara Minerals Limited	24,638.77	(1,685.19)
Telstra Corporation Limited.	0.00	(417.05)
Vanguard Australian Shares Index Etf	1,604.90	50.44

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

Vanguard Ftse Emerging Markets Shares Etf	391.75	(352.80)
Vanguard Ftse Europe Shares Etf	518.50	(518.50)
Vanguard Msci Index International Shares (hedged) Etf	256.55	(256.55)
Vanguard Msci Index International Shares Etf	1,894.30	(36.61)
	32,721.59	(8,317.24)
Shares in Listed Companies (Overseas)		
ALPS Md Brkthgh Shs	(423.43)	319.46
ARK ETF Shs Genomic Revolution Multi-Sector ETF	0.00	(444.75)
Aptiv PLC	(35.93)	(25.81)
Avantor Inc.	1,342.54	0.00
BAIC Motor Corporation Ltd	1,382.37	(394.27)
Bayerische Motoren Werke AG	520.03	(151.03)
BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	2,216.55	188.39
BlackRock Institutional Trust Company N.A. - BTC iShares J.P. Morgan USD Emerging Markets Bond ETF	0.00	(85.17)
BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF	692.37	0.00
Bumble Inc - Ordinary Shares - Class A	320.66	0.00
CME Group Inc	0.00	(500.39)
Crowdstrike Holdings Inc - Ordinary Shares - Class A	680.56	0.00
DBXT CAC ETF (DR) 1D Exchange Traded Fund	80.29	(180.19)
DBXT MSCI Mexico ETF	351.92	(318.87)
Decarbonization Plus Acquisition Corp III - Ordinary Shares - Class A	(182.68)	0.00
Etsy Inc	1,862.49	0.00
Experian Plc	1,059.04	(1,661.12)
Fiverr International Ltd	792.57	0.00
Gbl X China Con Shs Global X China Consumer	2,395.54	1,364.82
Gilead Sciences Inc	(253.39)	236.60
Glb X Lth&Battr Shs	999.08	203.83
Gbl X MSCI Grc Shs	704.42	(686.75)
Global X Funds - Global X Autonomous & Electric Vehicles ETF	223.41	0.00

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

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Global X Funds - Global X Funds Global X FinTech ETF	1,213.17	0.00
Goldman Sachs Group Inc	342.81	(49.32)
Great Wall Motor Co Ltd	552.59	(108.44)
HDFC Bank Shs Sponsored American Depositary Receipt Repr 3 Shs	0.00	(1,380.85)
Helmerich & Payne Inc	874.60	(656.28)
ICICI Bank Shs Sponsored American Depositary Receipt Repr 2 Shs	0.00	(424.81)
ICON plc	(288.85)	233.21
ISHARES STOXX EU.600 UTILITIES U.E.(DE)	(333.92)	120.98
J P Morgan Chase & Co	0.00	(164.80)
KT Shs Sponsored American Depositary Receipt Repr. 1/2 Sh	982.69	(816.87)
Match Group Inc	(4,002.92)	2,258.06
NIO Inc - ADR	408.21	0.00
Nordson Corp.	(774.43)	749.27
Novo Nordisk A/S	0.00	(156.53)
Per Squ Hol Accum.Shs Public Class USD	0.00	(491.74)
Prologis Inc	299.02	0.00
QuantumScape Corp - Ordinary Shares - Class A	(2,151.36)	0.00
Roblox Corporation - Ordinary Shares - Class A	899.64	0.00
SPDR S&P Ars Df Shs	(207.83)	(214.37)
Sea Ltd - ADR	369.89	0.00
Sealed Air Corp	379.49	(315.25)
Ship Finance International LTD	551.48	(387.17)
Shopify Inc - Ordinary Shares - Class A	777.05	0.00
TE Connectivity Ltd.	488.19	(142.00)
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	436.97	(374.22)
Tencent Holdings Ltd	(2,183.01)	2,950.36
Unity Software Inc	417.53	0.00
VanEck Vct JPM Shs	116.14	(71.87)
XPeng Inc - ADR	(52.51)	0.00
alstria office REIT-Aktiengesellschaft	0.00	(197.80)

Levingston Sproule Superannuation Fund
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For the year ended 30 June 2021

iSh Nasdaq Biot Shs	148.06	348.81
iShSTE600B(DE) Anteile	690.18	(335.04)
iShares MSCI Gbl Agriculture Producers	64.04	(108.51)
iShares MSCI Israel Capped Investable Market Index Fund	0.00	(133.38)
iShs MSCI ThInd Shs	190.55	(238.87)
iShsMSCI Russia Shs	0.00	(144.62)
	<u>14,935.88</u>	<u>(2,387.30)</u>
Units in Listed Unit Trusts (Australian)		
Betashares ASIA Technology Tigers Etf	1,037.05	0.00
Vaneck Ftse China A50 Etf	293.05	0.00
	<u>1,330.10</u>	<u>0.00</u>
Total Unrealised Movement	<u>48,987.57</u>	<u>(10,704.54)</u>

Realised Movements in Market Value

	2021	2020
	\$	\$
Shares in Listed Companies (Australian)		
Fisher & Paykel Healthcare Corporation Limited	0.00	460.30
Ishares Msci Japan Etf	476.93	0.00
Telstra Corporation Limited.	0.00	567.10
Vanguard Ftse Emerging Markets Shares Etf	1,051.98	0.00
Vanguard Ftse Europe Shares Etf	796.47	0.00
Vanguard Msci Index International Shares (hedged) Etf	1,065.11	0.00
	<u>3,390.49</u>	<u>1,027.40</u>
Shares in Listed Companies (Overseas)		
ALPS Md Brkthgh Shs	379.96	0.00
ARK ETF Shs Genomic Revolution Multi-Sector ETF	0.00	533.58
Aptiv PLC	197.86	0.00
BAIC Motor Corporation Ltd	(1,542.03)	0.00
Bayerische Motoren Werke AG	(8.27)	0.00
BlackRock Institutional Trust Company N.A. - BTC	0.00	146.27
iShares J.P. Morgan USD Emerging Markets Bond ETF		
CME Group Inc	0.00	523.57

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

DBXT CAC ETF (DR) 1D Exchange Traded Fund	54.70	0.00
DBXT MSCI Mexico ETF	8.65	0.00
Experian Plc	1,053.41	0.00
Gilead Sciences Inc	(130.77)	0.00
Gibl X MSCI Grc Shs	(35.48)	0.00
Goldman Sachs Group Inc	41.65	0.00
Great Wall Motor Co Ltd	110.93	0.00
HDFC Bank Shs Sponsored American Depository Receipt Repr 3 Shs	0.00	864.57
Helmerich & Payne Inc	(680.38)	0.00
ICICI Bank Shs Sponsored American Depository Receipt Repr 2 Shs	0.00	390.70
ICON plc	482.71	0.00
ISHARES STOXX EU.600 UTILITIES U.E.(DE)	434.25	0.00
J P Morgan Chase & Co	0.00	271.24
KT Shs Sponsored American Depository Receipt Repr. 1/2 Sh	156.41	0.00
Match Group Inc	3,419.70	0.00
Nordson Corp.	575.32	0.00
Novo Nordisk A/S	0.00	90.51
Per Squ Hol Accum.Shs Public Class USD	0.00	547.53
SPDR S&P Ars Df Shs	620.59	0.00
Sealed Air Corp	181.68	0.00
Ship Finance International LTD	(778.97)	0.00
Telefonica Shs Sponsored American Depository Receipt Repr 1 Sh	(553.23)	0.00
Tencent Holdings Ltd	2,431.55	0.00
VanEck Vct JPM Shs	(242.61)	0.00
alstria office REIT-Aktiengesellschaft	0.00	239.10
iShSTE600B(DE) Anteile	(379.80)	0.00
iShares MSCI Gbl Agriculture Producers	379.57	0.00
iShares MSCI Israel Capped Investable Market Index Fund	0.00	177.64
iShs MSCI ThInd Shs	(181.80)	0.00
iShsMSCI Russia Shs	0.00	224.50

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

	5,995.60	4,009.21
Total Realised Movement	9,386.09	5,036.61
Changes in Market Values	58,373.66	(5,667.93)

Note 12: Income Tax Expense

	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	4,969.50	711.95
Income Tax Expense	4,969.50	711.95

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	13,505.39	(406.65)
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Less:

Tax effect of:

Non Taxable Contributions	373.90	60.03
Increase in MV of Investments	7,348.14	0.00
Realised Accounting Capital Gains	1,407.91	755.49
Accounting Trust Distributions	267.06	46.71

Add:

Tax effect of:

Other Non-Deductible Expenses	0.00	18.00
Decrease in MV of Investments	0.00	1,605.68
Franking Credits	24.48	14.08
Foreign Credits	31.59	0.00
Net Capital Gains	991.05	532.65
Credit for Tax Withheld - Foreign resident	0.00	25.06
Taxable Trust Distributions	92.15	0.04
Distributed Foreign Income	96.25	46.67
Rounding	(0.60)	(0.40)

Income Tax on Taxable Income or Loss	5,343.30	972.90
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Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2021

Less credits:

Franking Credits	163.17	93.88
Foreign Credits	210.63	0.00
Credit for Tax Withheld - Foreign resident withholding	0.00	167.07
	<hr/>	<hr/>
Current Tax or Refund	4,969.50	711.95
	<hr/>	<hr/>

Levingston Sproule Superannuation Fund Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
Commonwealth Bank#1913		50.000000	50.00	50.00	50.00			0.02 %	
NABTrade - 9354		3,411.040000	3,411.04	3,411.04	3,411.04			1.70 %	
NABTrade- 005		0.140000	0.14	0.14	0.14			0.00 %	
			3,461.18		3,461.18		0.00 %	1.73 %	
Shares in Listed Companies (Australian)									
APT.AX	Afterpay Limited	44.00	118.170000	5,199.48	91.61	4,030.79	1,168.69	28.99 %	2.60 %
ART.AX	Airtasker Limited	9,026.00	1.100000	9,928.60	1.14	10,305.82	(377.22)	(3.66) %	4.96 %
CVW.AX	Clearview Wealth Limited	10,000.00	0.500000	5,000.00	1.41	14,139.50	(9,139.50)	(64.64) %	2.50 %
EHE.AX	Estia Health Limited	500.00	2.470000	1,235.00	3.43	1,714.95	(479.95)	(27.99) %	0.62 %
ROBO.AX	Etf's ROBO Global Robotics And Automation Etf	52.00	82.930000	4,312.36	65.94	3,428.63	883.73	25.78 %	2.15 %
IHEB.AX	Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	47.00	101.330000	4,762.51	105.54	4,960.60	(198.09)	(3.99) %	2.38 %
MLD.AX	Maca Limited	5,396.00	0.755000	4,073.98	1.12	6,057.32	(1,983.34)	(32.74) %	2.03 %
PLS.AX	Pilbara Minerals Limited	22,556.00	1.450000	32,706.20	0.47	10,686.79	22,019.41	206.04 %	16.33 %
VAS.AX	Vanguard Australian Shares Index Etf	118.00	94.040000	11,096.72	79.22	9,348.03	1,748.69	18.71 %	5.54 %
VGS.AX	Vanguard Msci Index International Shares Etf	97.00	96.920000	9,401.24	77.77	7,543.55	1,857.69	24.63 %	4.69 %
			87,716.09		72,215.98	15,500.11	21.46 %	43.79 %	
Shares in Listed Companies (Overseas)									
AVTR.NYE	Avantor Inc.	125.00	47.233300	5,904.16	36.49	4,561.62	1,342.54	29.43 %	2.95 %
ICLN.NDQ	BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	171.00	31.205100	5,336.07	17.14	2,931.13	2,404.94	82.05 %	2.66 %
SOXX.NDQ	BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF	8.00	604.176600	4,833.41	517.63	4,141.04	692.37	16.72 %	2.41 %
BMBL.NDQ	Bumble Inc - Ordinary Shares - Class A	100.00	76.616100	7,661.61	73.41	7,340.95	320.66	4.37 %	3.82 %
CRWD.NDQ	Crowdstrike Holdings Inc - Ordinary Shares - Class A	15.00	334.277700	5,014.17	288.91	4,333.61	680.56	15.70 %	2.50 %

Levingston Sproule Superannuation Fund Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
DCRC.NDQ	Decarbonization Plus Acquisition Corp III - Ordinary Shares - Class A	200.00	13.793600	2,758.72	14.71	2,941.40	(182.68)	(6.21) %	1.38 %
ETSY.NDQ	Etsy Inc	47.00	273.796200	12,868.42	234.17	11,005.93	1,862.49	16.92 %	6.42 %
FVRR.NYE	Fiverr International Ltd	15.00	322.545900	4,838.19	269.71	4,045.62	792.57	19.59 %	2.42 %
CHIQ.NYE	Gbl X China Con Shs Global X China Consumer	142.00	47.310000	6,718.02	24.27	3,446.34	3,271.68	94.93 %	3.35 %
LIT.NYE	Glb X Lth&Battr Shs	20.00	96.074000	1,921.48	51.51	1,030.28	891.20	86.50 %	0.96 %
DRIV.NDQ	Global X Funds - Global X Autonomous & Electric Vehicles ETF	80.00	37.656300	3,012.50	34.86	2,789.09	223.41	8.01 %	1.50 %
FINX.NDQ	Global X Funds - Global X Funds Global X FinTech ETF	135.00	63.407800	8,560.05	54.42	7,346.88	1,213.17	16.51 %	4.27 %
IBB.NDQ	iSh Nasdaq Biot Shs	8.00	217.677600	1,741.42	142.11	1,136.87	604.55	53.18 %	0.87 %
MTCH.NDQ	Match Group Inc	1.00	214.485200	214.49	38.85	38.85	175.64	452.10 %	0.11 %
NIO.NYE	NIO Inc - ADR	50.00	70.763500	3,538.18	62.60	3,129.97	408.21	13.04 %	1.77 %
PLD.NYE	Prologis Inc	15.00	158.991800	2,384.88	139.06	2,085.86	299.02	14.34 %	1.19 %
QS.NYE	QuantumScape Corp - Ordinary Shares - Class A	90.00	38.919900	3,502.79	62.82	5,654.15	(2,151.36)	(38.05) %	1.75 %
RBLX.NYE	Roblox Corporation - Ordinary Shares - Class A	45.00	119.686100	5,385.87	99.69	4,486.23	899.64	20.05 %	2.69 %
SE.NYE	Sea Ltd - ADR	10.00	365.256700	3,652.57	328.27	3,282.68	369.89	11.27 %	1.82 %
SHOP.NYE	Shopify Inc - Ordinary Shares - Class A	2.00	1,943.309400	3,886.62	1,554.79	3,109.57	777.05	24.99 %	1.94 %
TEL.NYE	TE Connectivity Ltd.	8.00	179.848400	1,438.79	126.77	1,014.13	424.66	41.87 %	0.72 %
TEF.NYE	Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	4.00	6.251700	25.01	12.97	51.88	(26.87)	(51.79) %	0.01 %
U.NYE	Unity Software Inc	25.00	146.089400	3,652.24	129.39	3,234.71	417.53	12.91 %	1.82 %
XPEV.NYE	XPeng Inc - ADR	50.00	59.084900	2,954.25	60.14	3,006.76	(52.51)	(1.75) %	1.47 %
				101,803.91		86,145.55	15,658.36	18.18 %	50.82 %
Units in Listed Unit Trusts (Australian)									
ASIA.AX	Betashares ASIA Technology Tigers Etf	400.00	12.040000	4,816.00	9.45	3,778.95	1,037.05	27.44 %	2.40 %
CETF.AX	Vaneck Ftse China A50 Etf	35.00	71.800000	2,513.00	63.43	2,219.95	293.05	13.20 %	1.25 %

Levingston Sproule Superannuation Fund
Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			7,329.00		5,998.90	1,330.10	22.17 %	3.66 %
			200,310.18		167,821.61	32,488.57	19.36 %	100.00 %

Levingston Sproule Superannuation Fund
Market Movement Report

As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
1958.HKX - BAIC Motor Corporation Ltd										
	01/07/2020	Opening Balance	1,500.00	0.00	0.00	0.00	944.70	0.00	0.00	0.00
	13/01/2021	Purchase	7,000.00	3,543.07	0.00	0.00	4,487.77	0.00	0.00	0.00
	23/06/2021	Disposal	(8,500.00)	(5,870.14)	0.00	0.00	(1,382.37)	4,328.11	5,870.14	(1,542.03)
	23/06/2021	Writeback	0.00	0.00	1,382.37	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(2,327.07)	1,382.37	0.00	0.00	4,328.11	5,870.14	(1,542.03)
2333.HKX1 - Great Wall Motor Co Ltd										
	01/07/2020	Opening Balance	1,000.00	0.00	0.00	0.00	909.90	0.00	0.00	0.00
	04/09/2020	Disposal	(1,000.00)	(1,462.49)	0.00	0.00	(552.59)	1,573.42	1,462.49	110.93
	04/09/2020	Writeback	0.00	0.00	552.59	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,462.49)	552.59	0.00	0.00	1,573.42	1,462.49	110.93
700.HKX - Tencent Holdings Ltd										
	01/07/2020	Opening Balance	100.00	0.00	0.00	0.00	9,373.77	0.00	0.00	0.00
	31/07/2020	Disposal	(100.00)	(7,190.76)	0.00	0.00	2,183.01	9,622.31	7,190.76	2,431.55
	31/07/2020	Writeback	0.00	0.00	(2,183.01)	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(7,190.76)	(2,183.01)	0.00	0.00	9,622.31	7,190.76	2,431.55
APT.AX - Afterpay Limited										
	24/05/2021	Purchase	44.00	4,030.79	0.00	0.00	4,030.79	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,168.69	0.00	5,199.48	0.00	0.00	0.00
	30/06/2021		44.00	4,030.79	1,168.69	0.00	5,199.48	0.00	0.00	0.00
APTV.NYE - Aptiv PLC										
	01/07/2020	Opening Balance	15.00	0.00	0.00	0.00	1,703.05	0.00	0.00	0.00
	01/10/2020	Disposal	(15.00)	(1,667.12)	0.00	0.00	35.93	1,864.98	1,667.12	197.86
	01/10/2020	Writeback	0.00	0.00	(35.93)	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,667.12)	(35.93)	0.00	0.00	1,864.98	1,667.12	197.86
ART.AX - Airtasker Limited										
	26/03/2021	Purchase	2,300.00	3,050.95	0.00	0.00	3,050.95	0.00	0.00	0.00
	14/05/2021	Purchase	4,000.00	4,254.95	0.00	0.00	7,305.90	0.00	0.00	0.00
	30/06/2021	Purchase	2,726.00	2,999.92	0.00	0.00	10,305.82	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(377.22)	0.00	9,928.60	0.00	0.00	0.00
	30/06/2021		9,026.00	10,305.82	(377.22)	0.00	9,928.60	0.00	0.00	0.00

Levingston Sproule Superannuation Fund

Market Movement Report

As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
ASIA.AX1 - Betashares ASIA Technology Tigers Etf										
	18/08/2020	Purchase	400.00	3,778.95	0.00	0.00	3,778.95	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,037.05	0.00	4,816.00	0.00	0.00	0.00
	30/06/2021		400.00	3,778.95	1,037.05	0.00	4,816.00	0.00	0.00	0.00
AVTR.NYE - Avantor Inc.										
	17/12/2020	Purchase	125.00	4,561.62	0.00	0.00	4,561.62	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,342.54	0.00	5,904.16	0.00	0.00	0.00
	30/06/2021		125.00	4,561.62	1,342.54	0.00	5,904.16	0.00	0.00	0.00
BMBL.NDQ - Bumble Inc - Ordinary Shares - Class A										
	18/02/2021	Purchase	40.00	3,974.42	0.00	0.00	3,974.42	0.00	0.00	0.00
	17/05/2021	Purchase	60.00	3,366.53	0.00	0.00	7,340.95	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	320.66	0.00	7,661.61	0.00	0.00	0.00
	30/06/2021		100.00	7,340.95	320.66	0.00	7,661.61	0.00	0.00	0.00
BMW.L - Bayerische Motoren Werke AG										
	01/07/2020	Opening Balance	12.00	0.00	0.00	0.00	1,112.04	0.00	0.00	0.00
	31/05/2021	Disposal	(12.00)	(1,632.07)	0.00	0.00	(520.03)	1,623.80	1,632.07	(8.27)
	31/05/2021	Writeback	0.00	0.00	520.03	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,632.07)	520.03	0.00	0.00	1,623.80	1,632.07	(8.27)
CETF.AX - Vaneck Ftse China A50 Etf										
	07/09/2020	Purchase	35.00	2,219.95	0.00	0.00	2,219.95	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	293.05	0.00	2,513.00	0.00	0.00	0.00
	30/06/2021		35.00	2,219.95	293.05	0.00	2,513.00	0.00	0.00	0.00
CHIQ.NYE1 - Gbl X China Con Shs Global X China Consumer										
	01/07/2020	Opening Balance	142.00	0.00	0.00	0.00	4,322.48	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(1,811.92)	0.00	2,510.56	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	4,207.46	0.00	6,718.02	0.00	0.00	0.00
	30/06/2021		142.00	0.00	2,395.54	0.00	6,718.02	0.00	0.00	0.00
CRWD.NDQ - CrowdStrike Holdings Inc - Ordinary Shares - Class A										
	04/06/2021	Purchase	15.00	4,333.61	0.00	0.00	4,333.61	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	680.56	0.00	5,014.17	0.00	0.00	0.00
	30/06/2021		15.00	4,333.61	680.56	0.00	5,014.17	0.00	0.00	0.00

Levingston Sproule Superannuation Fund

Market Movement Report

As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
CVW.AX - Clearview Wealth Limited										
	01/07/2020	Opening Balance	10,000.00	0.00	0.00	0.00	2,700.00	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	2,300.00	0.00	5,000.00	0.00	0.00	0.00
	30/06/2021		10,000.00	0.00	2,300.00	0.00	5,000.00	0.00	0.00	0.00
D5BI.L - DBXT MSCI Mexico ETF										
	01/07/2020	Opening Balance	200.00	0.00	0.00	0.00	930.00	0.00	0.00	0.00
	15/06/2021	Disposal	(200.00)	(1,281.92)	0.00	0.00	(351.92)	1,290.57	1,281.92	8.65
	15/06/2021	Writeback	0.00	0.00	351.92	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,281.92)	351.92	0.00	0.00	1,290.57	1,281.92	8.65
DCRC.NDQ - Decarbonization Plus Acquisition Corp III - Ordinary Shares - Class A										
	17/06/2021	Purchase	200.00	2,941.40	0.00	0.00	2,941.40	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(182.68)	0.00	2,758.72	0.00	0.00	0.00
	30/06/2021		200.00	2,941.40	(182.68)	0.00	2,758.72	0.00	0.00	0.00
DRIV.NDQ - Global X Funds - Global X Autonomous & Electric Vehicles ETF										
	26/02/2021	Purchase	80.00	2,789.09	0.00	0.00	2,789.09	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	223.41	0.00	3,012.50	0.00	0.00	0.00
	30/06/2021		80.00	2,789.09	223.41	0.00	3,012.50	0.00	0.00	0.00
DX2G.ETR.L - DBXT CAC ETF (DR) 1D Exchange Traded Fund										
	01/07/2020	Opening Balance	17.00	0.00	0.00	0.00	1,409.30	0.00	0.00	0.00
	16/12/2020	Disposal	(17.00)	(1,489.59)	0.00	0.00	(80.29)	1,544.29	1,489.59	54.70
	16/12/2020	Writeback	0.00	0.00	80.29	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,489.59)	80.29	0.00	0.00	1,544.29	1,489.59	54.70
EHE.AX - Estia Health Limited										
	01/07/2020	Opening Balance	500.00	0.00	0.00	0.00	767.50	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	467.50	0.00	1,235.00	0.00	0.00	0.00
	30/06/2021		500.00	0.00	467.50	0.00	1,235.00	0.00	0.00	0.00
EMLC.NYE1 - VanEck Vct JPM Shs										
	01/07/2020	Opening Balance	30.00	0.00	0.00	0.00	1,343.70	0.00	0.00	0.00
	16/06/2021	Disposal	(30.00)	(1,459.84)	0.00	0.00	(116.14)	1,217.23	1,459.84	(242.61)
	16/06/2021	Writeback	0.00	0.00	116.14	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,459.84)	116.14	0.00	0.00	1,217.23	1,459.84	(242.61)

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Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
ETSY.NDQ - Etsy Inc										
	05/05/2021	Purchase	15.00	3,900.28	0.00	0.00	3,900.28	0.00	0.00	0.00
	03/06/2021	Purchase	17.00	3,688.32	0.00	0.00	7,588.60	0.00	0.00	0.00
	22/06/2021	Purchase	15.00	3,417.33	0.00	0.00	11,005.93	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,862.49	0.00	12,868.42	0.00	0.00	0.00
	30/06/2021		47.00	11,005.93	1,862.49	0.00	12,868.42	0.00	0.00	0.00
EXH9.L - ISHARES STOXX EU.600 UTILITIES U.E.(DE)										
	01/07/2020	Opening Balance	25.00	0.00	0.00	0.00	1,420.50	0.00	0.00	0.00
	27/05/2021	Disposal	(25.00)	(1,086.58)	0.00	0.00	333.92	1,520.83	1,086.58	434.25
	27/05/2021	Writeback	0.00	0.00	(333.92)	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,086.58)	(333.92)	0.00	0.00	1,520.83	1,086.58	434.25
EXP.N.L - Experian Plc										
	01/07/2020	Opening Balance	61.00	0.00	0.00	0.00	966.24	0.00	0.00	0.00
	20/08/2020	Disposal	(61.00)	(2,025.28)	0.00	0.00	(1,059.04)	3,078.69	2,025.28	1,053.41
	20/08/2020	Writeback	0.00	0.00	1,059.04	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(2,025.28)	1,059.04	0.00	0.00	3,078.69	2,025.28	1,053.41
EXV1.L - iShSTE600B(DE) Anteile										
	01/07/2020	Opening Balance	51.00	0.00	0.00	0.00	774.69	0.00	0.00	0.00
	16/06/2021	Disposal	(51.00)	(1,464.87)	0.00	0.00	(690.18)	1,085.07	1,464.87	(379.80)
	16/06/2021	Writeback	0.00	0.00	690.18	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,464.87)	690.18	0.00	0.00	1,085.07	1,464.87	(379.80)
FINX.NDQ - Global X Funds - Global X Funds Global X FinTech ETF										
	13/08/2020	Purchase	75.00	3,817.68	0.00	0.00	3,817.68	0.00	0.00	0.00
	03/06/2021	Purchase	60.00	3,529.20	0.00	0.00	7,346.88	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,213.17	0.00	8,560.05	0.00	0.00	0.00
	30/06/2021		135.00	7,346.88	1,213.17	0.00	8,560.05	0.00	0.00	0.00
FVRR.NYE - Fiverr International Ltd										
	17/06/2021	Purchase	15.00	4,045.62	0.00	0.00	4,045.62	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	792.57	0.00	4,838.19	0.00	0.00	0.00
	30/06/2021		15.00	4,045.62	792.57	0.00	4,838.19	0.00	0.00	0.00

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			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
GILD.NDQ - Gilead Sciences Inc										
	01/07/2020	Opening Balance	15.00	0.00	0.00	0.00	1,681.63	0.00	0.00	0.00
	16/06/2021	Disposal	(15.00)	(1,428.24)	0.00	0.00	253.39	1,297.47	1,428.24	(130.77)
	16/06/2021	Writeback	0.00	0.00	(253.39)	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,428.24)	(253.39)	0.00	0.00	1,297.47	1,428.24	(130.77)
GREK.NYE - Gbl X MSCI Grc Shs										
	01/07/2020	Opening Balance	70.00	0.00	0.00	0.00	2,015.30	0.00	0.00	0.00
	15/06/2021	Disposal	(70.00)	(2,719.72)	0.00	0.00	(704.42)	2,684.24	2,719.72	(35.48)
	15/06/2021	Writeback	0.00	0.00	704.42	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(2,719.72)	704.42	0.00	0.00	2,684.24	2,719.72	(35.48)
GS.NYE - Goldman Sachs Group Inc										
	01/07/2020	Opening Balance	13.00	0.00	0.00	0.00	3,743.35	0.00	0.00	0.00
	16/12/2020	Disposal	(13.00)	(4,086.16)	0.00	0.00	(342.81)	4,127.81	4,086.16	41.65
	16/12/2020	Writeback	0.00	0.00	342.81	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(4,086.16)	342.81	0.00	0.00	4,127.81	4,086.16	41.65
HP.NYE - Helmerich & Payne Inc										
	01/07/2020	Opening Balance	15.00	0.00	0.00	0.00	426.42	0.00	0.00	0.00
	15/06/2021	Disposal	(15.00)	(1,301.02)	0.00	0.00	(874.60)	620.64	1,301.02	(680.38)
	15/06/2021	Writeback	0.00	0.00	874.60	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,301.02)	874.60	0.00	0.00	620.64	1,301.02	(680.38)
IBB.NDQ - iSh Nasdaq Biot Shs										
	01/07/2020	Opening Balance	8.00	0.00	0.00	0.00	1,593.36	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	148.06	0.00	1,741.42	0.00	0.00	0.00
	30/06/2021		8.00	0.00	148.06	0.00	1,741.42	0.00	0.00	0.00
ICLN.NDQ - BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF										
	01/07/2020	Opening Balance	171.00	0.00	0.00	0.00	3,119.52	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	2,216.55	0.00	5,336.07	0.00	0.00	0.00
	30/06/2021		171.00	0.00	2,216.55	0.00	5,336.07	0.00	0.00	0.00
ICLR.NDQ - ICON plc										
	01/07/2020	Opening Balance	9.00	0.00	0.00	0.00	2,209.15	0.00	0.00	0.00
	23/07/2020	Disposal	(9.00)	(1,920.30)	0.00	0.00	288.85	2,403.01	1,920.30	482.71
	23/07/2020	Writeback	0.00	0.00	(288.85)	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,920.30)	(288.85)	0.00	0.00	2,403.01	1,920.30	482.71

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			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
IHEB.AX - Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf										
	01/07/2020	Opening Balance	47.00	0.00	0.00	0.00	4,878.60	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(116.09)	0.00	4,762.51	0.00	0.00	0.00
	30/06/2021		47.00	0.00	(116.09)	0.00	4,762.51	0.00	0.00	0.00
IJP.AX - Ishares Msci Japan Etf										
	01/07/2020	Opening Balance	35.00	0.00	0.00	0.00	2,831.85	0.00	0.00	0.00
	28/07/2020	Purchase	26.00	2,061.15	0.00	0.00	4,893.00	0.00	0.00	0.00
	15/06/2021	Disposal	(61.00)	(4,937.00)	0.00	0.00	(44.00)	5,413.93	4,937.00	476.93
	15/06/2021	Writeback	0.00	0.00	44.00	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(2,875.85)	44.00	0.00	0.00	5,413.93	4,937.00	476.93
KT.NYE - KT Shs Sponsored American Depository Receipt Repr. 1/2 Sh										
	01/07/2020	Opening Balance	237.00	0.00	0.00	0.00	3,363.50	0.00	0.00	0.00
	01/06/2021	Disposal	(237.00)	(4,346.19)	0.00	0.00	(982.69)	4,502.60	4,346.19	156.41
	01/06/2021	Writeback	0.00	0.00	982.69	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(4,346.19)	982.69	0.00	0.00	4,502.60	4,346.19	156.41
LIT.NYE - Glb X Lth&Battr Shs										
	01/07/2020	Opening Balance	20.00	0.00	0.00	0.00	922.40	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	999.08	0.00	1,921.48	0.00	0.00	0.00
	30/06/2021		20.00	0.00	999.08	0.00	1,921.48	0.00	0.00	0.00
MLD.AX - Maca Limited										
	01/07/2020	Opening Balance	2,100.00	0.00	0.00	0.00	1,816.50	0.00	0.00	0.00
	18/09/2020	Purchase	2,216.00	2,009.35	0.00	0.00	3,825.85	0.00	0.00	0.00
	15/01/2021	Purchase	1,080.00	1,101.60	0.00	0.00	4,927.45	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(853.47)	0.00	4,073.98	0.00	0.00	0.00
	30/06/2021		5,396.00	3,110.95	(853.47)	0.00	4,073.98	0.00	0.00	0.00
MTCH.NDQ - Match Group Inc										
	01/07/2020	Opening Balance	36.00	0.00	0.00	0.00	5,615.33	0.00	0.00	0.00
	28/07/2020	Return Of Capital	0.00	(1.06)	0.00	0.00	5,614.27			
	31/07/2020	Disposal	(35.00)	(1,396.86)	0.00	0.00	4,217.41	4,816.56	1,396.86	3,419.70
	31/07/2020	Writeback	0.00	0.00	(4,062.49)	0.00	154.92	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	59.57	0.00	214.49	0.00	0.00	0.00
	30/06/2021		1.00	(1,397.92)	(4,002.92)	0.00	214.49	4,816.56	1,396.86	3,419.70

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			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
NDSN.NDQ - Nordson Corp.										
	01/07/2020	Opening Balance	10.00	0.00	0.00	0.00	2,764.24	0.00	0.00	0.00
	14/09/2020	Disposal	(10.00)	(1,989.81)	0.00	0.00	774.43	2,565.13	1,989.81	575.32
	14/09/2020	Writeback	0.00	0.00	(774.43)	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,989.81)	(774.43)	0.00	0.00	2,565.13	1,989.81	575.32
NIO.NYE - NIO Inc - ADR										
	23/06/2021	Purchase	50.00	3,129.97	0.00	0.00	3,129.97	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	408.21	0.00	3,538.18	0.00	0.00	0.00
	30/06/2021		50.00	3,129.97	408.21	0.00	3,538.18	0.00	0.00	0.00
PLD.NYE - Prologis Inc										
	10/07/2020	Purchase	15.00	2,085.86	0.00	0.00	2,085.86	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	299.02	0.00	2,384.88	0.00	0.00	0.00
	30/06/2021		15.00	2,085.86	299.02	0.00	2,384.88	0.00	0.00	0.00
PLS.AX - Pilbara Minerals Limited										
	01/07/2020	Opening Balance	6,933.00	0.00	0.00	0.00	1,733.25	0.00	0.00	0.00
	24/07/2020	Purchase	7,000.00	2,464.95	0.00	0.00	4,198.20	0.00	0.00	0.00
	12/11/2020	Purchase	6,000.00	2,924.95	0.00	0.00	7,123.15	0.00	0.00	0.00
	18/01/2021	Purchase	2,623.00	944.28	0.00	0.00	8,067.43	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	24,638.77	0.00	32,706.20	0.00	0.00	0.00
	30/06/2021		22,556.00	6,334.18	24,638.77	0.00	32,706.20	0.00	0.00	0.00
QS.NYE - QuantumScape Corp - Ordinary Shares - Class A										
	12/04/2021	Purchase	90.00	5,654.15	0.00	0.00	5,654.15	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(2,151.36)	0.00	3,502.79	0.00	0.00	0.00
	30/06/2021		90.00	5,654.15	(2,151.36)	0.00	3,502.79	0.00	0.00	0.00
RBLX.NYE - Roblox Corporation - Ordinary Shares - Class A										
	20/04/2021	Purchase	45.00	4,486.23	0.00	0.00	4,486.23	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	899.64	0.00	5,385.87	0.00	0.00	0.00
	30/06/2021		45.00	4,486.23	899.64	0.00	5,385.87	0.00	0.00	0.00
ROBO.AX - Etf's ROBO Global Robotics And Automation Etf										
	01/07/2020	Opening Balance	12.00	0.00	0.00	0.00	774.00	0.00	0.00	0.00
	21/08/2020	Purchase	40.00	2,754.95	0.00	0.00	3,528.95	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	783.41	0.00	4,312.36	0.00	0.00	0.00
	30/06/2021		52.00	2,754.95	783.41	0.00	4,312.36	0.00	0.00	0.00

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			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
SBIO.NYE - ALPS Md Brkthgh Shs										
	01/07/2020	Opening Balance	25.00	0.00	0.00	0.00	1,523.75	0.00	0.00	0.00
	01/06/2021	Disposal	(25.00)	(1,100.32)	0.00	0.00	423.43	1,480.28	1,100.32	379.96
	01/06/2021	Writeback	0.00	0.00	(423.43)	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,100.32)	(423.43)	0.00	0.00	1,480.28	1,100.32	379.96
SE.NYE - Sea Ltd - ADR										
	27/05/2021	Purchase	10.00	3,282.68	0.00	0.00	3,282.68	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	369.89	0.00	3,652.57	0.00	0.00	0.00
	30/06/2021		10.00	3,282.68	369.89	0.00	3,652.57	0.00	0.00	0.00
SEE.NYE1 - Sealed Air Corp										
	01/07/2020	Opening Balance	24.00	0.00	0.00	0.00	1,148.77	0.00	0.00	0.00
	17/05/2021	Disposal	(24.00)	(1,528.26)	0.00	0.00	(379.49)	1,709.94	1,528.26	181.68
	17/05/2021	Writeback	0.00	0.00	379.49	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,528.26)	379.49	0.00	0.00	1,709.94	1,528.26	181.68
SFL.NYE - Ship Finance International LTD										
	01/07/2020	Opening Balance	90.00	0.00	0.00	0.00	1,218.28	0.00	0.00	0.00
	15/06/2021	Disposal	(90.00)	(1,769.76)	0.00	0.00	(551.48)	990.79	1,769.76	(778.97)
	15/06/2021	Writeback	0.00	0.00	551.48	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,769.76)	551.48	0.00	0.00	990.79	1,769.76	(778.97)
SHOP.NYE2 - Shopify Inc - Ordinary Shares - Class A										
	09/06/2021	Purchase	2.00	3,109.57	0.00	0.00	3,109.57	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	777.05	0.00	3,886.62	0.00	0.00	0.00
	30/06/2021		2.00	3,109.57	777.05	0.00	3,886.62	0.00	0.00	0.00
SOXX.NDQ - BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF										
	17/05/2021	Purchase	8.00	4,141.04	0.00	0.00	4,141.04	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	692.37	0.00	4,833.41	0.00	0.00	0.00
	30/06/2021		8.00	4,141.04	692.37	0.00	4,833.41	0.00	0.00	0.00
TEF.NYE - Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh										
	01/07/2020	Opening Balance	78.00	0.00	0.00	0.00	547.81	0.00	0.00	0.00
	16/12/2020	Purchase	4.00	51.88	0.00	0.00	599.69	0.00	0.00	0.00
	29/01/2021	Return Of Capital	0.00	(0.01)	0.00	0.00	599.68			
	06/06/2021	Purchase	4.00	53.83	0.00	0.00	653.51	0.00	0.00	0.00
	15/06/2021	Disposal	(82.00)	(1,065.47)	0.00	0.00	(411.96)	512.24	1,065.47	(553.23)

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			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
	15/06/2021	Writeback	0.00	0.00	442.27	0.00	30.31	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(5.30)	0.00	25.01	0.00	0.00	0.00
	30/06/2021		4.00	(959.77)	436.97	0.00	25.01	512.24	1,065.47	(553.23)
TEL.NYE1 - TE Connectivity Ltd.										
	01/07/2020	Opening Balance	8.00	0.00	0.00	0.00	950.60	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	488.19	0.00	1,438.79	0.00	0.00	0.00
	30/06/2021		8.00	0.00	488.19	0.00	1,438.79	0.00	0.00	0.00
THD.NYE - iShs MSCI ThInd Shs										
	01/07/2020	Opening Balance	9.00	0.00	0.00	0.00	926.37	0.00	0.00	0.00
	16/06/2021	Disposal	(9.00)	(1,116.92)	0.00	0.00	(190.55)	935.12	1,116.92	(181.80)
	16/06/2021	Writeback	0.00	0.00	190.55	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,116.92)	190.55	0.00	0.00	935.12	1,116.92	(181.80)
U.NYE - Unity Software Inc										
	15/06/2021	Purchase	25.00	3,234.71	0.00	0.00	3,234.71	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	417.53	0.00	3,652.24	0.00	0.00	0.00
	30/06/2021		25.00	3,234.71	417.53	0.00	3,652.24	0.00	0.00	0.00
VAS.AX - Vanguard Australian Shares Index Etf										
	01/07/2020	Opening Balance	61.00	0.00	0.00	0.00	4,581.71	0.00	0.00	0.00
	21/12/2020	Purchase	57.00	4,910.11	0.00	0.00	9,491.82	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,604.90	0.00	11,096.72	0.00	0.00	0.00
	30/06/2021		118.00	4,910.11	1,604.90	0.00	11,096.72	0.00	0.00	0.00
VEGI.NYE - iShares MSCI Gbl Agriculture Producers										
	01/07/2020	Opening Balance	27.00	0.00	0.00	0.00	978.48	0.00	0.00	0.00
	17/05/2021	Disposal	(27.00)	(1,042.52)	0.00	0.00	(64.04)	1,422.09	1,042.52	379.57
	17/05/2021	Writeback	0.00	0.00	64.04	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,042.52)	64.04	0.00	0.00	1,422.09	1,042.52	379.57
VEQ.AX - Vanguard Ftse Europe Shares Etf										
	01/07/2020	Opening Balance	135.00	0.00	0.00	0.00	7,134.75	0.00	0.00	0.00
	05/08/2020	Purchase	60.00	3,166.88	0.00	0.00	10,301.63	0.00	0.00	0.00
	23/02/2021	Disposal	(50.00)	(2,934.29)	0.00	0.00	7,367.34	2,849.55	2,934.29	(84.74)
	23/02/2021	Writeback	0.00	0.00	132.95	0.00	7,500.29	0.00	0.00	0.00
	12/04/2021	Disposal	(145.00)	(7,885.84)	0.00	0.00	(385.55)	8,767.05	7,885.84	881.21
	12/04/2021	Writeback	0.00	0.00	385.55	0.00	0.00	0.00	0.00	0.00

Levingston Sproule Superannuation Fund
Market Movement Report

As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
	30/06/2021		0.00	(7,653.25)	518.50	0.00	0.00	11,616.60	10,820.13	796.47
VGAD.AX - Vanguard Msci Index International Shares (hedged) Etf										
	01/07/2020	Opening Balance	40.00	0.00	0.00	0.00	2,774.40	0.00	0.00	0.00
	04/11/2020	Purchase	42.00	3,054.07	0.00	0.00	5,828.47	0.00	0.00	0.00
	24/05/2021	Disposal	(82.00)	(6,085.02)	0.00	0.00	(256.55)	7,150.13	6,085.02	1,065.11
	24/05/2021	Writeback	0.00	0.00	256.55	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(3,030.95)	256.55	0.00	0.00	7,150.13	6,085.02	1,065.11
VGE.AX - Vanguard Ftse Emerging Markets Shares Etf										
	01/07/2020	Opening Balance	154.00	0.00	0.00	0.00	10,002.30	0.00	0.00	0.00
	28/07/2020	Purchase	31.00	2,111.17	0.00	0.00	12,113.47	0.00	0.00	0.00
	14/05/2021	Disposal	(185.00)	(12,505.22)	0.00	0.00	(391.75)	13,557.20	12,505.22	1,051.98
	14/05/2021	Writeback	0.00	0.00	391.75	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(10,394.05)	391.75	0.00	0.00	13,557.20	12,505.22	1,051.98
VGS.AX1 - Vanguard Msci Index International Shares Etf										
	01/07/2020	Opening Balance	57.00	0.00	0.00	0.00	4,381.59	0.00	0.00	0.00
	05/08/2020	Purchase	40.00	3,125.35	0.00	0.00	7,506.94	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	1,894.30	0.00	9,401.24	0.00	0.00	0.00
	30/06/2021		97.00	3,125.35	1,894.30	0.00	9,401.24	0.00	0.00	0.00
XAR.NYE1 - SPDR S&P Ars Df Shs										
	01/07/2020	Opening Balance	12.00	0.00	0.00	0.00	1,533.24	0.00	0.00	0.00
	01/06/2021	Disposal	(12.00)	(1,325.41)	0.00	0.00	207.83	1,946.00	1,325.41	620.59
	01/06/2021	Writeback	0.00	0.00	(207.83)	0.00	0.00	0.00	0.00	0.00
	30/06/2021		0.00	(1,325.41)	(207.83)	0.00	0.00	1,946.00	1,325.41	620.59
XPEV.NYE - XPeng Inc - ADR										
	23/06/2021	Purchase	50.00	3,006.76	0.00	0.00	3,006.76	0.00	0.00	0.00
	30/06/2021	Revaluation	0.00	0.00	(52.51)	0.00	2,954.25	0.00	0.00	0.00
	30/06/2021		50.00	3,006.76	(52.51)	0.00	2,954.25	0.00	0.00	0.00
Total Market Movement					48,987.57				9,386.09	58,373.66

Levingston Sproule Superannuation Fund

Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Accounts												
NAB # 9354	1.60			1.60	0.00	0.00	0.00	1.60			0.00	0.00
NABTrade- 005	10.52			10.52	0.00	0.00	0.00	10.52			0.00	0.00
	12.12			12.12	0.00	0.00	0.00	12.12			0.00	0.00
Shares in Listed Companies (Australian)												
ROBO.AX	Etfs ROBO Global Robotics And Automation Etf	406.21			0.00	6.38	3.70	10.08		0.00	399.83	0.00
IHEB.AX	Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	178.37			0.00	178.37	0.00	178.37		0.00	0.00	0.00
IJP.AX	Ishares Msci Japan Etf	41.30			25.87	15.43	2.59	43.89		0.00	0.00	0.00
MLD.AX	Maca Limited	187.40	187.40		80.31			267.71		0.00		
THD.AX	Thred Limited	17.28		4.52	3.24	12.76		20.52		0.00		
VAS.AX	Vanguard Australian Shares Index Etf	254.99	176.16	27.57	31.38	79.62	7.33	322.31		0.00	12.55	0.00
VGE.AX	Vanguard Ftse Emerging Markets Shares Etf	228.85			59.08	147.67	33.54	240.29		0.00	22.10	0.00
VEQ.AX	Vanguard Ftse Europe Shares Etf	202.15			76.02	114.67	24.04	214.73		0.00	11.46	0.00
VGAD.AX	Vanguard Msci Index International Shares (hedged) Etf	250.21			181.81	45.64	4.98	232.43		0.00	22.76	0.00
VGS.AX	Vanguard Msci Index International Shares Etf	218.30			36.43	126.15	18.76	181.34		0.00	55.72	0.00
		1,985.06	363.56	32.09	410.59	654.40	87.86	1,711.67		0.00	524.42	0.00
Shares in Listed Companies (Overseas)												
ARKG.NYE	ARK ETF Shs Genomic Revolution Multi-Sector ETF	7.18				7.18	3.56	10.74		0.00		
1958.HKX	BAIC Motor Corporation Ltd	44.22				44.22	4.91	49.13		0.00		
BMW.L	Bayerische Motoren Werke AG	26.19				26.19	9.37	35.56		0.00		
ICLN.NDQ	BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	31.88				31.88	5.62	37.50		0.00		
SOXX.NDQ	BlackRock Institutional Trust Company N.A. - iShares Semiconductor ETF	4.55				4.55	0.79	5.34		0.00		

Levingston Sproule Superannuation Fund

Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
EMLC.NYE EnLink Midstream LLC	70.83					70.83	8.71	79.54		0.00		
EXP.NL Experian Plc	28.37					28.37		28.37		0.00		
CHIQ.NYE Gbl X China Con Shs Global X China Consumer	6.49					6.49	0.87	7.36		0.00		
GILD.NDQ Gilead Sciences Inc	47.69					47.69	8.40	56.09		0.00		
LIT.NYE Glb X Lth&Battr Shs	5.81					5.81	0.66	6.47		0.00		
GREK.NYE Gbl X MSCI Grc Shs	52.19					52.19	8.21	60.40		0.00		
GS.NYE Goldman Sachs Group Inc	57.10					57.10	10.07	67.17		0.00		
2333.HKX Great Wall Motor Co Ltd	44.23					44.23	4.91	49.14		0.00		
HP.NYE Helmerich & Payne Inc	16.76					16.76	2.94	19.70		0.00		
DSUM.NYE Inve ChYuan Dim Shs	0.84					0.84	0.41	1.25		0.00		
IBB.NDQ iSh Nasdaq Biot Shs	2.55					2.55	0.80	3.35		0.00		
VEGI.NYE iShares MSCI Gbl Agriculture Producers	8.80					8.80	1.54	10.34		0.00		
EXH9.L ISHARES STOXX EU.600 UTILITIES U.E.(DE)	36.82					36.82		36.82		0.00		
KT.NYE KT Shs Sponsored American Depositary Receipt Repr. 1/2 Sh	143.25					143.25	40.41	183.66		0.00		
NDSN.NDQ Nordson Corp.	4.57					4.57	0.79	5.36		0.00		
PLD.NYE Prologis Inc	30.37					30.37	5.35	35.72		0.00		
SEE.NYE Sealed Air Corp	12.94					12.94	2.24	15.18		0.00		
SFL.NYE Ship Finance International LTD	97.60					97.60		97.60		0.00		
XAR.NYE SPDR S&P Ars Df Shs	12.67					12.67	2.21	14.88		0.00		
TEL.NYE TE Connectivity Ltd.	20.47					20.47		20.47		0.00		
TEF.NYE Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	16.44					16.44		16.44		0.00		
	830.81					830.81	122.77	953.58		0.00		

Levingston Sproule Superannuation Fund
Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
	2,827.99	363.56	32.09	422.71	163.17	1,485.21	210.63	2,677.37		0.00	524.42	0.00

Assessable Income (Excl. Capital Gains) **2,677.37**

Net Capital Gain **367.06**

Total Assessable Income 3,044.43

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Levingston Sproule Superannuation Fund

Members Statement

Oliver Levingston
 25 Hegarty Street
 Glebe, New South Wales, 2037, Australia

Your Details

Date of Birth : 04/03/1987
 Age: 34
 Tax File Number: 820836866
 Date Joined Fund: 05/11/2017
 Service Period Start Date: 01/06/2005
 Date Left Fund:
 Member Code: LEVOLI00002A
 Account Start Date: 05/11/2017
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries Sarah Sproule
 Vested Benefits 133,848.15
 Total Death Benefit 133,848.15

Your Balance

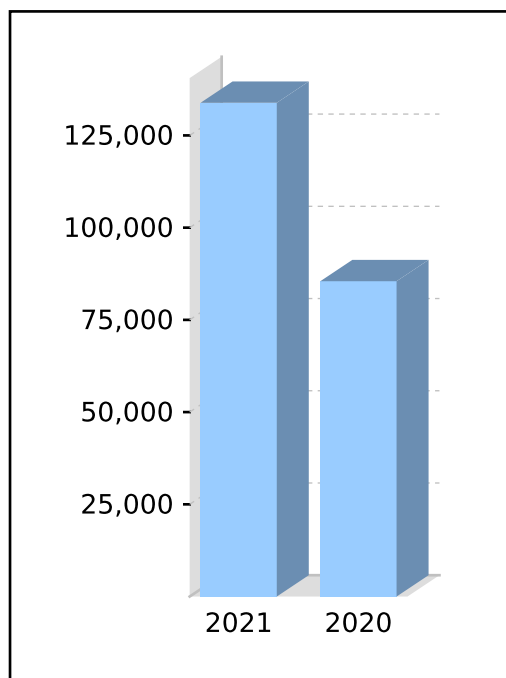
Total Benefits 133,848.15

Preservation Components

Preserved 133,783.05
 Unrestricted Non Preserved 65.10
 Restricted Non Preserved

Tax Components

Tax Free 3,567.81
 Taxable 130,280.34
 Investment Earnings Rate 48.19%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	85,473.65	88,530.72
<u>Increases to Member account during the period</u>		
Employer Contributions	3,625.84	1,367.12
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	2,147.76	
Government Co-Contributions		
Other Contributions	258.93	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	43,717.11	(3,693.40)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	543.88	205.07
Income Tax	831.26	525.72
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	133,848.15	85,473.65

Levingston Sproule Superannuation Fund
Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Oliver Llewellyn Levingston
Trustee

Sarah Sproule
Trustee

Levingston Sproule Superannuation Fund

Members Statement

Sarah Sproule
 25 Hegarty Street
 Glebe, New South Wales, 2037, Australia

Your Details

Date of Birth : 22/04/1987
 Age: 34
 Tax File Number: 802194148
 Date Joined Fund: 05/11/2017
 Service Period Start Date: 30/01/2006
 Date Left Fund:
 Member Code: SPRSAR00002A
 Account Start Date: 05/11/2017
 Account Phase: Accumulation Phase
 Account Description: Accumulation

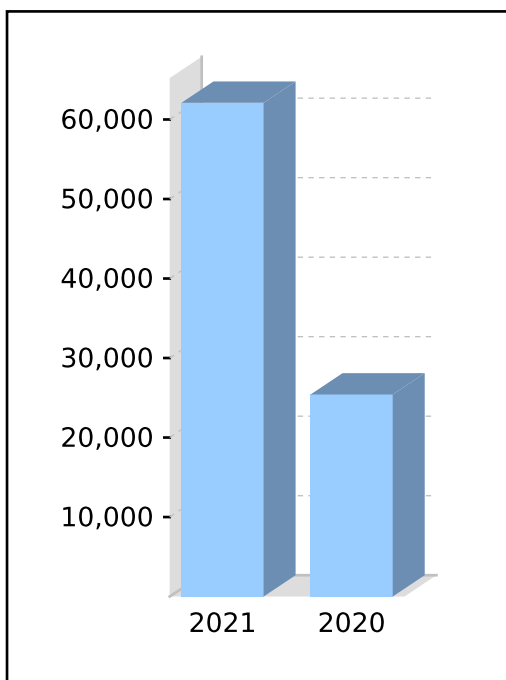
Nominated Beneficiaries Oliver Levingston
 Vested Benefits 62,102.26
 Total Death Benefit 62,102.26

Your Balance

Total Benefits 62,102.26

Preservation Components
 Preserved 62,102.26
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free 809.25
 Taxable 61,293.01
 Investment Earnings Rate 48.18%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	25,410.32	25,776.19
<u>Increases to Member account during the period</u>		
Employer Contributions	24,404.81	573.04
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions	85.95	400.20
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	16,169.34	(1,097.00)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,660.71	85.96
Income Tax	307.45	156.15
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	62,102.26	25,410.32

Levingston Sproule Superannuation Fund
Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Oliver Llewellyn Levingston
Trustee

Sarah Sproule
Trustee

Levingston Sproule Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Levingston Sproule Superannuation Fund which comprise the statement of financial position as at 30/06/2021 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 Trustee(s)

The Trustee(s) of Levingston Sproule Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

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

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

Assurance Disclaimer

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

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

Mahesh Agarwal

of

C/O Taxgain Level 6 60 York Street Rd Sydney, ROSE BAY, New South Wales 2000

Signed:

Dated: 03/03/2022

Levingston Sproule Superannuation Fund Trustees Declaration

The trustees declare that:

- (i) the financial statements and notes to the financial statements present fairly the financial position of the Fund as at 30 June 2021, and the results of its operations for the year then ended;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with applicable Australian Accounting Standards, other mandatory reporting requirements and the provisions of the trust deed, as amended; and
- (iii) the operation of the Fund has been carried out in accordance with its trust deed, as amended, and in compliance with:
 - a. the requirements of the Superannuation Industry (Supervision) Act 1993 and Regulations, including applicable Superannuation Prudential Standards;
 - b. applicable sections of the Corporations Act 2001 and Regulations; and
 - c. the requirements under s13 of the Financial Sector (Collection of Data) Act 2001;during the year ended 30 June 2021.

This declaration is made in accordance with a resolution of the trustees.

.....
Oliver Levingston

Trustee

.....
Sarah Sproule

Trustee

03 March 2022

Minutes of a meeting of the Trustee(s)

held on 03 March 2022 at 25 Hegarty Street, Glebe, New South Wales 2037

- PRESENT:** Oliver Levingston and Sarah Sproule
- MINUTES:** The Chair reported that the minutes of the previous meeting had been signed as a true record.
- FINANCIAL STATEMENTS OF SUPERANNUATION FUND:** It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.
- The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2021 and it was resolved that such statements be and are hereby adopted as tabled.
- TRUSTEE'S DECLARATION:** It was resolved that the trustee's declaration of the Superannuation Fund be signed.
- ANNUAL RETURN:** Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
- TRUST DEED:** The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
- 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 and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
- INSURANCE COVER:** The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
- ALLOCATION OF INCOME:** It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
- AUDITORS:** It was resolved that
- Anthony Boys
- of
- Box 3376, Rundle Mall, South Australia 5000
- act as auditors of the Fund for the next financial year.
- TAX AGENTS:** It was resolved that
- Mahesh Agarwal
- act as tax agents of the Fund for the next financial year.
- TRUSTEE STATUS:** Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

Minutes of a meeting of the Trustee(s)

held on 03 March 2022 at 25 Hegarty Street, Glebe, New South Wales 2037

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

CLOSURE:

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

There being no further business the meeting then closed.

Signed as a true record –

.....
Oliver Levingston

Chairperson