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Financial statements and reports for the year ended  
30 June 2021

Ian Ditchfield Superannuation Fund

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Prepared for: Seamost Pty Limited

# Ian Ditchfield Superannuation Fund

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# Ian Ditchfield Superannuation Fund

## Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>Assets</b>			
<b>Investments</b>			
Plant and Equipment (at written down value) - Unitised	2	4,502.20	5,002.45
Real Estate Properties ( Australian - Residential)	3	655,497.80	579,997.55
Shares in Listed Companies (Australian)	4	1,151,731.51	969,156.93
Units in Listed Unit Trusts (Australian)	5	2,101.68	1,818.12
<b>Total Investments</b>		<u>1,813,833.19</u>	<u>1,555,975.05</u>
<b>Other Assets</b>			
Cash at Bank - CBA		734.63	538.75
Cash at Bank - Macquarie		1,041,777.44	948,445.32
Distributions Receivable		55.88	41.70
Income Tax Refundable		0.00	2,061.39
<b>Total Other Assets</b>		<u>1,042,567.95</u>	<u>951,087.16</u>
<b>Total Assets</b>		<u>2,856,401.14</u>	<u>2,507,062.21</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		484.99	0.00
Deferred Tax Liability		28,873.18	14,984.46
<b>Total Liabilities</b>		<u>29,358.17</u>	<u>14,984.46</u>
<b>Net assets available to pay benefits</b>		<u>2,827,042.97</u>	<u>2,492,077.75</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	7, 8		
Ditchfield, Diana Jane - Pension (Account Based Pension 6)		0.00	980,564.50
Ditchfield, Diana Jane - Pension (Account Based Pension 7)		1,173,710.90	0.00
Ditchfield, Ian - Pension (Transition to Retirement Pension 10)		0.00	1,490,206.10
Ditchfield, Ian - Accumulation		0.00	21,307.15
Ditchfield, Ian - Pension (Account Based Pension)		1,653,332.07	0.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>2,827,042.97</u>	<u>2,492,077.75</u>

# Ian Ditchfield Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
Shopping Centres Australasia Property Group	103.42	104.25
	<u>103.42</u>	<u>104.25</u>
Dividends Received		
Amcors Plc	9,501.79	10,460.59
Australia And New Zealand Banking Group Limited	2,140.20	5,707.20
Challenger Limited	1,210.40	2,879.76
Coles Group Limited.	363.00	393.00
Janus Henderson Group Plc	1,446.22	1,602.48
Medibank Private Limited	537.36	692.80
Orica Limited	995.12	1,621.18
Orora Limited	1,170.61	6,133.09
QBE Insurance Group Limited	362.52	4,526.51
RIO Tinto Limited	1,342.45	1,202.90
Santos Limited	937.88	1,670.95
Seven Network Limited	1,646.48	1,571.64
Telstra Corporation Limited.	3,648.00	3,648.00
Wesfarmers Limited	1,098.00	918.00
Woolworths Group Limited	5,587.58	5,544.10
	<u>31,987.61</u>	<u>48,572.20</u>
Interest Received		
Cash at Bank - CBA	0.00	0.09
Cash at Bank - Macquarie	117.55	3,907.81
Investment - Linked to Interest	0.00	6.67
	<u>117.55</u>	<u>3,914.57</u>
Property Income		
225 Anarel Rd, Sodwalls	15,615.60	13,356.00
	<u>15,615.60</u>	<u>13,356.00</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Diana Jane Ditchfield	195.88	219.68
Ian Ditchfield	8,614.21	16,127.74
	<u>8,810.09</u>	<u>16,347.42</u>
Personal Contributions - Concessional		
Ian Ditchfield	16,385.79	8,872.26
	<u>16,385.79</u>	<u>8,872.26</u>
Personal Contributions - Non Concessional		
Diana Jane Ditchfield	100,000.00	100,000.00
Ian Ditchfield	0.00	358.94
	<u>100,000.00</u>	<u>100,358.94</u>
Other Contributions		
Diana Jane Ditchfield	532.95	0.00
	<u>532.95</u>	<u>0.00</u>
<b>Investment Gains</b>		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Duluxgroup Limited	0.00	16,050.55

# Ian Ditchfield Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
	0.00	16,050.55
Unrealised Movements in Market Value		
Real Estate Properties ( Australian - Residential)		
225 Anarel Rd, Sodwalls	75,500.25	555.83
	<u>75,500.25</u>	<u>555.83</u>
Shares in Listed Companies (Australian)		
Amcors Plc	9,822.15	(25,839.81)
Australia And New Zealand Banking Group Limited	33,922.17	(34,136.19)
Challenger Limited	13,157.61	(18,089.76)
Coles Group Limited.	(48.00)	2,292.00
Duluxgroup Limited	0.00	(15,945.45)
Iron Road Limited	3,030.00	150.00
Janus Henderson Group Plc	15,176.92	501.16
Medibank Private Limited	754.97	(2,220.50)
Orica Limited	(10,281.68)	(11,055.37)
Orora Limited	9,632.47	(7,023.17)
Paladin Energy Limited	62.25	(3.75)
QBE Insurance Group Limited	17,528.30	(26,143.78)
RIO Tinto Limited	5,248.44	(1,061.40)
Santos Limited	18,188.19	(18,086.58)
Seven Network Limited	11,862.14	(4,902.02)
Telstra Corporation Limited.	14,364.00	(16,416.00)
Wesfarmers Limited	8,562.00	5,202.00
Woolworths Group Limited	4,650.15	21,661.92
	<u>155,632.08</u>	<u>(151,116.70)</u>
Units in Listed Unit Trusts (Australian)		
Shopping Centres Australasia Property Group	283.56	(175.14)
	<u>283.56</u>	<u>(175.14)</u>
<b>Changes in Market Values</b>	<u>231,415.89</u>	<u>(134,685.46)</u>
<b>Total Income</b>	<u>404,968.90</u>	<u>56,840.18</u>
<b>Expenses</b>		
Accountancy Fees	3,740.00	3,740.00
ASIC Fees	0.00	54.00
ATO Supervisory Levy	259.00	259.00
Bank Charges	12.50	30.00
	<u>4,011.50</u>	<u>4,083.00</u>
Depreciation		
225 Anarel Rd, Sodwalls	500.25	555.83
	<u>500.25</u>	<u>555.83</u>
Investment Expenses		
225 Anarel Rd, Sodwalls	1,295.28	1,640.66
	<u>1,295.28</u>	<u>1,640.66</u>
<b>Member Payments</b>		
Pensions Paid		
Ditchfield, Diana Jane - Pension (Account Based Pension 5)	0.00	18,500.00
Ditchfield, Diana Jane - Pension (Account Based Pension 6)	20,000.00	0.00
Ditchfield, Ian - Pension (Transition to Retirement Pension 10)	30,000.00	32,000.00

Ian Ditchfield Superannuation Fund  
**Detailed Operating Statement**

For the year ended 30 June 2021

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	<b>2021</b>	<b>2020</b>
	<b>\$</b>	<b>\$</b>
	<u>50,000.00</u>	<u>50,500.00</u>
<b>Total Expenses</b>	<u>55,807.03</u>	<u>56,779.49</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>349,161.87</u>	<u>60.69</u>
<b>Income Tax Expense</b>		
Income Tax Expense	14,196.65	13,458.01
<b>Total Income Tax</b>	<u>14,196.65</u>	<u>13,458.01</u>
<b>Benefits accrued as a result of operations</b>	<u>334,965.22</u>	<u>(13,397.32)</u>

# Notes to the Financial Statements

For the year ended 30 June 2021

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## Note 1: Summary of Significant Accounting Policies

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

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

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

### a. Measurement of Investments

The Fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

### b. Cash and Cash Equivalents

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

### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

# Notes to the Financial Statements

For the year ended 30 June 2021

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## Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

## Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

## Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

## Distribution revenue

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

## Remeasurement changes in market values

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

## Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## d. Liability for Accrued Benefits

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

## e. Income Tax

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

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

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

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

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

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

## f. Critical Accounting Estimates and Judgements

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



**Notes to the Financial Statements**

For the year ended 30 June 2021

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: Plant and Equipment (at written down value) - Unitised**

	2021 \$	2020 \$
225 Anarel Rd, Sodwalls	4,502.20	5,002.45
	4,502.20	5,002.45

**Note 3: Real Estate Properties ( Australian - Residential)**

	2021 \$	2020 \$
225 Anarel Rd, Sodwalls	655,497.80	579,997.55
	655,497.80	579,997.55

**Note 4: Shares in Listed Companies (Australian)**

	2021 \$	2020 \$
Amcor Plc	228,629.43	218,807.28
Australia And New Zealand Banking Group Limited	100,411.05	66,488.88
Challenger Limited	68,928.81	35,773.92
Coles Group Limited.	10,254.00	10,302.00
Iron Road Limited	3,975.00	945.00
Janus Henderson Group Plc	38,335.00	23,158.08
Medibank Private Limited	14,033.56	13,278.59
Orora Limited	40,602.69	30,970.22
Orica Limited	40,650.08	49,936.64
Paladin Energy Limited	77.25	15.00
QBE Insurance Group Limited	98,189.00	80,298.18
RIO Tinto Limited	23,175.12	17,926.68
Santos Limited	72,041.49	53,853.30
Seven Network Limited	76,149.70	64,287.56
Telstra Corporation Limited.	85,728.00	71,364.00
Wesfarmers Limited	35,460.00	26,898.00
Woolworths Group Limited	215,091.33	204,853.60
	1,151,731.51	969,156.93

**Notes to the Financial Statements**

For the year ended 30 June 2021

**Note 5: Units in Listed Unit Trusts (Australian)**

	2021 \$	2020 \$
Shopping Centres Australasia Property Group	2,101.68	1,818.12
	2,101.68	1,818.12

**Note 6: Banks and Term Deposits**

	2021 \$	2020 \$
<b>Banks</b>		
Cash at Bank - CBA	734.63	538.75
Cash at Bank - Macquarie	1,041,777.44	948,445.32
	1,042,512.07	948,984.07

**Note 7: Liability for Accrued Benefits**

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	2,492,077.75	2,505,475.07
Benefits accrued as a result of operations	334,965.22	(13,397.32)
Current year member movements	0.00	0.00
	2,827,042.97	2,492,077.75

**Note 8: Vested Benefits**

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

	2021 \$	2020 \$
Vested Benefits	2,827,042.97	2,492,077.75

**Note 9: Guaranteed Benefits**

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

**Note 10: Dividends**

	2021 \$	2020 \$
Ancor Plc	9,501.79	10,460.59
Australia And New Zealand Banking Group Limited	2,140.20	5,707.20

## Notes to the Financial Statements

For the year ended 30 June 2021

Challenger Limited	1,210.40	2,879.76
Coles Group Limited.	363.00	393.00
Janus Henderson Group Plc	1,446.22	1,602.48
Medibank Private Limited	537.36	692.80
Orica Limited	995.12	1,621.18
Orora Limited	1,170.61	6,133.09
QBE Insurance Group Limited	362.52	4,526.51
RIO Tinto Limited	1,342.45	1,202.90
Santos Limited	937.88	1,670.95
Seven Network Limited	1,646.48	1,571.64
Telstra Corporation Limited.	3,648.00	3,648.00
Wesfarmers Limited	1,098.00	918.00
Woolworths Group Limited	5,587.58	5,544.10
	31,987.61	48,572.20

### Note 11: Trust Distributions

	2021 \$	2020 \$
Shopping Centres Australasia Property Group	103.42	104.25
	103.42	104.25

### Note 12: Rental Income

	2021 \$	2020 \$
225 Anarel Rd, Sodwalls	15,615.60	13,356.00
	15,615.60	13,356.00

### Note 13: Changes in Market Values

#### Unrealised Movements in Market Value

	2021 \$	2020 \$
<b>Real Estate Properties ( Australian - Residential)</b>		
225 Anarel Rd, Sodwalls	75,500.25	555.83
	75,500.25	555.83
<b>Shares in Listed Companies (Australian)</b>		
Ancor Plc	9,822.15	(25,839.81)

Ian Ditchfield Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

Australia And New Zealand Banking Group Limited	33,922.17	(34,136.19)
Challenger Limited	13,157.61	(18,089.76)
Coles Group Limited.	(48.00)	2,292.00
Duluxgroup Limited	0.00	(15,945.45)
Iron Road Limited	3,030.00	150.00
Janus Henderson Group Plc	15,176.92	501.16
Medibank Private Limited	754.97	(2,220.50)
Orica Limited	(10,281.68)	(11,055.37)
Orora Limited	9,632.47	(7,023.17)
Paladin Energy Limited	62.25	(3.75)
QBE Insurance Group Limited	17,528.30	(26,143.78)
RIO Tinto Limited	5,248.44	(1,061.40)
Santos Limited	18,188.19	(18,086.58)
Seven Network Limited	11,862.14	(4,902.02)
Telstra Corporation Limited.	14,364.00	(16,416.00)
Wesfarmers Limited	8,562.00	5,202.00
Woolworths Group Limited	4,650.15	21,661.92
	155,632.08	(151,116.70)
<b>Units in Listed Unit Trusts (Australian)</b>		
Shopping Centres Australasia Property Group	283.56	(175.14)
	283.56	(175.14)
<b>Total Unrealised Movement</b>	231,415.89	(150,736.01)
<b>Realised Movements in Market Value</b>		
	<b>2021</b>	<b>2020</b>
	\$	\$
<b>Shares in Listed Companies (Australian)</b>		
Duluxgroup Limited	0.00	16,050.55
	0.00	16,050.55
<b>Total Realised Movement</b>	0.00	16,050.55
<b>Changes in Market Values</b>	231,415.89	(134,685.46)

Note 14: Income Tax Expense

**Notes to the Financial Statements**

For the year ended 30 June 2021

	2021 \$	2020 \$
The components of tax expense comprise		
Current Tax	307.93	(1,526.45)
Deferred Tax Liability/Asset	13,888.72	14,984.46
Income Tax Expense	14,196.65	13,458.01

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%	52,374.28	9.10
Less:		
Tax effect of:		
Non Taxable Contributions	15,079.94	0.00
Increase in MV of Investments	34,712.38	0.00
Exempt Pension Income	3,343.80	4,287.90
Realised Accounting Capital Gains	0.00	2,407.58
Accounting Trust Distributions	15.51	15.64
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	22,610.40
SMSF Non-Deductible Expenses	332.85	330.45
Pension Payments	7,500.00	7,575.00
Franking Credits	1,192.35	1,817.60
Taxable Trust Distributions	9.50	13.33
Rounding	(0.45)	(15,053.86)
Income Tax on Taxable Income or Loss	8,256.90	10,590.90
Less credits:		
Franking Credits	7,948.97	12,117.35
Current Tax or Refund	307.93	(1,526.45)

Ian Ditchfield Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2021

	<b>2021</b>
	<b>\$</b>
Benefits accrued as a result of operations	349,161.87
<b>Less</b>	
Increase in MV of investments	231,415.89
Exempt current pension income	22,292.00
Accounting Trust Distributions	103.42
Non Taxable Contributions	100,532.95
	<hr/> 354,344.26
<b>Add</b>	
SMSF non deductible expenses	2,219.00
Pension Payments	50,000.00
Franking Credits	7,948.97
Taxable Trust Distributions	63.30
	<hr/> 60,231.27
SMSF Annual Return Rounding	(2.88)
	<hr/> 55,046.00
<b>Taxable Income or Loss</b>	<hr/> 55,046.00
Income Tax on Taxable Income or Loss	8,256.90
<b>Less</b>	
Franking Credits	7,948.97
	<hr/>
<b>CURRENT TAX OR REFUND</b>	<hr/> 307.93
Supervisory Levy	259.00
	<hr/>
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> 566.93

Ian Ditchfield 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
<b>Diana Jane Ditchfield (Age: 65)</b>										
DITDIA00002A - Accumulation										
	100,728.83	1,039,611.53	120.77			29.38	22.64	1,140,409.11		
DITDIA00010P - Account Based Pension 6 - Tax Free: 67.23%										
980,564.50			79,047.03		20,000.00			1,039,611.53		
DITDIA00013P - Account Based Pension 7 - Tax Free: 70.12%										
		1,140,409.11	33,301.79							1,173,710.90
<b>980,564.50</b>	<b>100,728.83</b>	<b>2,180,020.64</b>	<b>112,469.59</b>		<b>20,000.00</b>	<b>29.38</b>	<b>22.64</b>	<b>2,180,020.64</b>		<b>1,173,710.90</b>
<b>Ian Ditchfield (Age: 65)</b>										
DITIAN00013P - Transition to Retirement Pension 10 - Tax Free: 14.84%										
1,490,206.10			108,248.48		30,000.00		18,012.03	1,550,442.55		
DITIAN00002A - Accumulation										
21,307.15	25,000.00	1,550,442.55	1,901.35			3,750.00	331.57	1,594,569.48		
DITIAN00015P - Account Based Pension - Tax Free: 14.45%										
		1,594,569.48	58,762.59							1,653,332.07
<b>1,511,513.25</b>	<b>25,000.00</b>	<b>3,145,012.03</b>	<b>168,912.42</b>		<b>30,000.00</b>	<b>3,750.00</b>	<b>18,343.60</b>	<b>3,145,012.03</b>		<b>1,653,332.07</b>
<b>2,492,077.75</b>	<b>125,728.83</b>	<b>5,325,032.67</b>	<b>281,382.01</b>		<b>50,000.00</b>	<b>3,779.38</b>	<b>18,366.24</b>	<b>5,325,032.67</b>		<b>2,827,042.97</b>

Ian Ditchfield Superannuation Fund

# Members Summary

As at 30 June 2021

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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	

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# Ian Ditchfield Superannuation Fund

## Members Statement

Diana Jane Ditchfield  
 23 Woodside Ave East  
 Burwood, New South Wales, 2134, Australia

### Your Details

Date of Birth : Provided  
 Age: 65  
 Tax File Number: Provided  
 Date Joined Fund: 26/06/1987  
 Service Period Start Date: 26/06/1987  
 Date Left Fund:  
 Member Code: DITDIA00002A  
 Account Start Date: 26/06/1987  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A

Vested Benefits

### Your Balance

#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free  
 Taxable

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	
<u>Increases to Member account during the period</u>	
Employer Contributions	195.88
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	100,000.00
Government Co-Contributions	500.00
Other Contributions	32.95
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	120.77
Internal Transfer In	1,039,611.53
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	29.38
Income Tax	22.64
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	1,140,409.11
Closing balance at 30/06/2021	0.00

# Ian Ditchfield Superannuation Fund

## Members Statement

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### 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

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Diana Jane Ditchfield  
Director

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Ian Ditchfield  
Director

# Ian Ditchfield Superannuation Fund

## Members Statement

Diana Jane Ditchfield  
 23 Woodside Ave East  
 Burwood, New South Wales, 2134, Australia

### Your Details

Date of Birth : Provided  
 Age: 65  
 Tax File Number: Provided  
 Date Joined Fund: 26/06/1987  
 Service Period Start Date: 26/06/1987  
 Date Left Fund: 30/06/2021  
 Member Code: DITDIA00010P  
 Account Start Date: 30/06/2020  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension 6

Nominated Beneficiaries N/A

Vested Benefits

### Your Balance

#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free (67.23%)  
 Taxable

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	980,564.50
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	79,047.03
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	20,000.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	1,039,611.53
Closing balance at 30/06/2021	0.00

# Ian Ditchfield Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

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Signed by all the trustees of the fund

---

Diana Jane Ditchfield  
Director

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Ian Ditchfield  
Director

# Ian Ditchfield Superannuation Fund

## Members Statement

Diana Jane Ditchfield  
 23 Woodside Ave East  
 Burwood, New South Wales, 2134, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	1,173,710.90
Age:	65		
Tax File Number:	Provided		
Date Joined Fund:	26/06/1987		
Service Period Start Date:	26/06/1987		
Date Left Fund:			
Member Code:	DITDIA00013P		
Account Start Date:	30/06/2021		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 7		

<b>Your Balance</b>	
<b>Total Benefits</b>	1,173,710.90
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,173,710.90
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (70.12%)	822,831.34
Taxable	350,879.56

Your Detailed Account Summary		This Year
Opening balance at 01/07/2020		
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		33,301.79
Internal Transfer In		1,140,409.11
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021		1,173,710.90

# Ian Ditchfield Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

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Signed by all the trustees of the fund

---

Diana Jane Ditchfield  
Director

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Ian Ditchfield  
Director

# Ian Ditchfield Superannuation Fund

## Members Statement

Ian Ditchfield  
 23 Woodside Ave East  
 Burwood, New South Wales, 2134, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	
Age:	65		
Tax File Number:	Provided		
Date Joined Fund:	26/06/1987		
Service Period Start Date:	26/06/1987		
Date Left Fund:	30/06/2021		
Member Code:	DITIAN00013P		
Account Start Date:	30/06/2019		
Account Phase:	Accumulation Phase		
Account Description:	Transition to Retirement Pension 10		

### Your Balance

#### Total Benefits

##### Preservation Components

##### Preserved

Unrestricted Non Preserved 2,186.01

Restricted Non Preserved

##### Tax Components

Tax Free (14.84%) 314.51

Taxable 1,871.50

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	1,490,206.10
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	108,248.48
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	30,000.00
Contributions Tax	
Income Tax	18,012.03
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	1,550,442.55
Closing balance at 30/06/2021	0.00

# Ian Ditchfield Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

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Signed by all the trustees of the fund

---

Diana Jane Ditchfield  
Director

---

Ian Ditchfield  
Director



# Ian Ditchfield Superannuation Fund

## Members Statement

Ian Ditchfield  
 23 Woodside Ave East  
 Burwood, New South Wales, 2134, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	
Age:	65		
Tax File Number:	Provided		
Date Joined Fund:	26/06/1987		
Service Period Start Date:	26/06/1987		
Date Left Fund:			
Member Code:	DITIAN00002A		
Account Start Date:	26/06/1987		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

#### Total Benefits

#### Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

#### Tax Components

Tax Free  
 Taxable

### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2020	21,307.15
<u>Increases to Member account during the period</u>	
Employer Contributions	8,614.21
Personal Contributions (Concessional)	16,385.79
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	1,901.35
Internal Transfer In	1,550,442.55
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,750.00
Income Tax	331.57
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	1,594,569.48
Closing balance at 30/06/2021	0.00

# Ian Ditchfield Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

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Signed by all the trustees of the fund

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Diana Jane Ditchfield  
Director

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Ian Ditchfield  
Director

# Ian Ditchfield Superannuation Fund

## Members Statement

Ian Ditchfield  
 23 Woodside Ave East  
 Burwood, New South Wales, 2134, Australia

<b>Your Details</b>		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	1,653,332.07
Age:	65		
Tax File Number:	Provided		
Date Joined Fund:	26/06/1987		
Service Period Start Date:	26/06/1987		
Date Left Fund:			
Member Code:	DITIAN00015P		
Account Start Date:	30/06/2021		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

<b>Your Balance</b>	
Total Benefits	1,653,332.07
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,653,332.07
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (14.45%)	238,970.33
Taxable	1,414,361.74

<b>Your Detailed Account Summary</b>		
		This Year
Opening balance at	01/07/2020	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		58,762.59
Internal Transfer In		1,594,569.48
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2021	1,653,332.07

# Ian Ditchfield Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

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Signed by all the trustees of the fund

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Diana Jane Ditchfield  
Director

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Ian Ditchfield  
Director

# Ian Ditchfield 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%
<b>Cash/Bank Accounts</b>								
Cash at Bank - CBA		734.630000	734.63	734.63	734.63			0.03 %
Cash at Bank - Macquarie		1,041,777.440000	1,041,777.44	1,041,777.44	1,041,777.44			36.53 %
			<b>1,042,512.07</b>		<b>1,042,512.07</b>			<b>36.56 %</b>
<b>Plant and Equipment (at written down value) - Unitised</b>								
DIAN_225AN 225 Anarel Rd, Sodwalls ARELRD,SO D	1.00	0.000000	0.00	9,413.00	9,413.00	(9,413.00)	(100.00) %	0.00 %
			<b>0.00</b>		<b>9,413.00</b>	<b>(9,413.00)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
<b>Real Estate Properties ( Australian - Residential)</b>								
ANAREL 225 Anarel Rd, Sodwalls	1.00	655,497.800000	655,497.80	601,452.00	601,452.00	54,045.80	8.99 %	22.99 %
			<b>655,497.80</b>		<b>601,452.00</b>	<b>54,045.80</b>	<b>8.99 %</b>	<b>22.99 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AMC.AX Amcor Plc	15,111.00	15.130000	228,629.43	6.68	101,003.18	127,626.25	126.36 %	8.02 %
ANZ.AX Australia And New Zealand Banking Group Limited	3,567.00	28.150000	100,411.05	20.51	73,157.50	27,253.55	37.25 %	3.52 %
CGF.AX Challenger Limited	12,741.00	5.410000	68,928.81	4.14	52,729.18	16,199.63	30.72 %	2.42 %
COL.AX Coles Group Limited.	600.00	17.090000	10,254.00	11.64	6,982.31	3,271.69	46.86 %	0.36 %
IRD.AX Iron Road Limited	15,000.00	0.265000	3,975.00	0.68	10,156.90	(6,181.90)	(60.86) %	0.14 %
JHG.AX Janus Henderson Group Plc	748.00	51.250000	38,335.00	25.75	19,259.35	19,075.65	99.05 %	1.34 %
MPL.AX Medibank Private Limited	4,441.00	3.160000	14,033.56	6.76	30,000.00	(15,966.44)	(53.22) %	0.49 %
ORI.AX Orica Limited	3,061.00	13.280000	40,650.08	17.42	53,337.42	(12,687.34)	(23.79) %	1.43 %
ORA.AX Orora Limited	12,193.00	3.330000	40,602.69	0.46	5,648.54	34,954.15	618.82 %	1.42 %
PDN.AX Paladin Energy Limited	150.00	0.515000	77.25	0.26	39.00	38.25	98.08 %	0.00 %
QBE.AX QBE Insurance Group Limited	9,100.00	10.790000	98,189.00	13.46	122,448.06	(24,259.06)	(19.81) %	3.44 %
RIO.AX RIO Tinto Limited	183.00	126.640000	23,175.12	96.50	17,660.17	5,514.95	31.23 %	0.81 %
STO.AX Santos Limited	10,161.00	7.090000	72,041.49	4.33	44,010.95	28,030.54	63.69 %	2.53 %
SVW.AX Seven Network Limited	3,742.00	20.350000	76,149.70	0.00	0.00	76,149.70	0.00 %	2.67 %
TLS.AX Telstra Corporation Limited.	22,800.00	3.760000	85,728.00	3.73	85,091.30	636.70	0.75 %	3.01 %

Ian Ditchfield 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%	
VID.AX	Videlli Limited	4,500.00	0.000000	0.00	0.00	0.00	0.00 %	0.00 %	
WES.AX	Wesfarmers Limited	600.00	59.100000	35,460.00	28.62	17,169.59	106.53 %	1.24 %	
WOW.AX	Woolworths Group Limited	5,641.00	38.130000	215,091.33	11.73	66,144.04	225.19 %	7.54 %	
			<b>1,151,731.51</b>		<b>704,837.49</b>	<b>446,894.02</b>	<b>63.40 %</b>	<b>40.39 %</b>	
<b>Units in Listed Unit Trusts (Australian)</b>									
SCP.AX	Shopping Centres Australasia Property Group	834.00	2.520000	2,101.68	1.44	1,200.69	900.99	75.04 %	0.07 %
			<b>2,101.68</b>		<b>1,200.69</b>	<b>900.99</b>	<b>75.04 %</b>	<b>0.07 %</b>	
			<b>2,851,843.06</b>		<b>2,359,415.25</b>	<b>492,427.81</b>	<b>20.87 %</b>	<b>100.00 %</b>	

# Ian Ditchfield Superannuation Fund

## Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
Cash at Bank - CBA		538.75		195.88					734.63	734.63
Cash at Bank - Macquarie		948,445.32		168,379.90		(75,047.78)			1,041,777.44	1,041,777.44
		<b>948,984.07</b>		<b>168,575.78</b>		<b>(75,047.78)</b>			<b>1,042,512.07</b>	<b>1,042,512.07</b>
<b>Plant and Equipment (at written down value) - Unitised</b>										
DIAN_225ANARIEGJ3pMu - 225 Anarel Rd, Sodwalls	1.00	9,413.00						1.00	9,413.00	0.00
		<b>9,413.00</b>							<b>9,413.00</b>	<b>0.00</b>
<b>Real Estate Properties ( Australian - Residential)</b>										
ANARELaxKJu6jW - 225 Anarel Rd, Sodwalls	1.00	601,452.00						1.00	601,452.00	655,497.80
		<b>601,452.00</b>							<b>601,452.00</b>	<b>655,497.80</b>
<b>Shares in Listed Companies (Australian)</b>										
AMC.AX - Amcor Plc	15,111.00	101,003.18						15,111.00	101,003.18	228,629.43
ANZ.AX - Australia And New Zealand Banking Group Limited	3,567.00	73,157.50						3,567.00	73,157.50	100,411.05
CGF.AX - Challenger Limited	8,112.00	32,731.90	4,629.00	20,000.00		(2.72)	0.00	12,741.00	52,729.18	68,928.81
COL.AX - Coles Group Limited.	600.00	6,982.31						600.00	6,982.31	10,254.00

# Ian Ditchfield Superannuation Fund

## Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
IRD.AX - Iron Road Limited	15,000.00	10,156.90						15,000.00	10,156.90	3,975.00
JHG.AX - Janus Henderson Group Plc	748.00	19,259.35						748.00	19,259.35	38,335.00
MPL.AX - Medibank Private Limited	4,441.00	30,000.00						4,441.00	30,000.00	14,033.56
ORI.AX - Orica Limited	3,001.00	52,342.30	60.00	995.12				3,061.00	53,337.42	40,650.08
ORA.AX - Orora Limited	12,193.00	5,648.54						12,193.00	5,648.54	40,602.69
PDN.AX - Paladin Energy Limited	150.00	39.00						150.00	39.00	77.25
QBE.AX - QBE Insurance Group Limited	9,063.00	122,085.54	37.00	362.52				9,100.00	122,448.06	98,189.00
RIO.AX - RIO Tinto Limited	183.00	17,660.17						183.00	17,660.17	23,175.12
STO.AX - Santos Limited	10,161.00	44,010.95						10,161.00	44,010.95	72,041.49
SVW.AX - Seven Network Limited	3,742.00	0.00						3,742.00	0.00	76,149.70
TLS.AX - Telstra Corporation Limited.	22,800.00	85,091.30						22,800.00	85,091.30	85,728.00
VID.AXbtrCmAGI - Videlli Limited	4,500.00	0.00						4,500.00	0.00	0.00



# Ian Ditchfield Superannuation Fund

## Investment Movement Report

As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
WES.AX - Wesfarmers Limited	600.00	17,169.59						600.00	17,169.59	35,460.00
WOW.AX - Woolworths Group Limited	5,495.00	60,556.46	146.00	5,587.58				5,641.00	66,144.04	215,091.33
		<b>677,894.99</b>		<b>26,945.22</b>		<b>(2.72)</b>	<b>0.00</b>		<b>704,837.49</b>	<b>1,151,731.51</b>
<b>Units in Listed Unit Trusts (Australian)</b>										
SCP.AX - Shopping Centres Australasia Property Group	834.00	1,200.69						834.00	1,200.69	2,101.68
		<b>1,200.69</b>							<b>1,200.69</b>	<b>2,101.68</b>
	<b>2,238,944.75</b>		<b>195,521.00</b>		<b>(75,050.50)</b>		<b>0.00</b>	<b>2,359,415.25</b>		<b>2,851,843.06</b>

# Ian Ditchfield 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 (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>													
	Cash at Bank - Macquarie	117.55			117.55	0.00	0.00	0.00	117.55			0.00	0.00
		<b>117.55</b>			<b>117.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>117.55</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties ( Australian - Residential)</b>													
ANAREL	225 Anarel Rd, Sodwalls	15,615.60							15,615.60				
		<b>15,615.60</b>							<b>15,615.60</b>				
<b>Shares in Listed Companies (Australian)</b>													
AMC.AX	Amcor Plc	9,501.79	0.00	9,501.79		0.00			9,501.79		0.00		
ANZ.AX	Australia And New Zealand Banking Group Limited	2,140.20	2,140.20	0.00				917.23	3,057.43		0.00		
CGF.AX	Challenger Limited	1,210.40	1,210.40	0.00				518.74	1,729.14		0.00		
COL.AX	Coles Group Limited.	363.00	363.00	0.00				155.57	518.57		0.00		
JHG.AX	Janus Henderson Group Plc	1,446.22	0.00	1,446.22				0.00	1,446.22		0.00		
MPL.AX	Medibank Private Limited	537.36	537.36	0.00				230.30	767.66		0.00		
ORI.AX	Orica Limited	995.12	0.00	995.12				0.00	995.12		0.00		
ORA.AX	Orora Limited	1,170.61		1,170.61					1,170.61		0.00		
QBE.AX	QBE Insurance Group Limited	362.52	36.25	326.27				15.54	378.06		0.00		
RIO.AX	RIO Tinto Limited	1,342.45	1,342.45	0.00				575.33	1,917.78		0.00		
STO.AX	Santos Limited	937.88	937.88	0.00				401.95	1,339.83		0.00		
SVW.AX	Seven Network Limited	1,646.48	1,646.48	0.00				705.63	2,352.11		0.00		
TLS.AX	Telstra Corporation Limited.	3,648.00	3,648.00	0.00				1,563.42	5,211.42		0.00		
WES.AX	Wesfarmers Limited	1,098.00	1,098.00	0.00				470.58	1,568.58		0.00		
WOW.AX	Woolworths Group Limited	5,587.58	5,587.58	0.00				2,394.68	7,982.26		0.00		
		<b>31,987.61</b>	<b>18,547.60</b>	<b>13,440.01</b>				<b>7,948.97</b>	<b>39,936.58</b>		<b>0.00</b>		
<b>Units in Listed Unit Trusts (Australian)</b>													
SCP.AX	Shopping Centres Australasia Property Group	103.42	0.00	0.00	63.30	0.00	0.00	0.00	63.30	0.00	0.00	2.58	37.54
		<b>103.42</b>	<b>0.00</b>	<b>0.00</b>	<b>63.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>63.30</b>	<b>0.00</b>	<b>0.00</b>	<b>2.58</b>	<b>37.54</b>

Ian Ditchfield 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				
	47,824.18	18,547.60	13,440.01	180.85	7,948.97	0.00	0.00	55,733.03	0.00	0.00	2.58	37.54

Assessable Income (Excl. Capital Gains) **55,733.03**

Net Capital Gain **1.72**

**Total Assessable Income 55,734.75**

\* 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.

Ian Ditchfield Superannuation Fund  
**Realised Capital Gains Report**

For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Units in Listed Unit Trusts (Australian)</b>												
SCP.AX - Shopping Centres Australasia Property Group												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.58	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.58</b>	<b>0.00</b>	<b>0.00</b>
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.58</b>	<b>0.00</b>	<b>0.00</b>
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.58</b>	<b>0.00</b>	<b>0.00</b>

# Ian Ditchfield Superannuation Fund

## Deferred Tax Reconciliation

For The Period 01 July 2020 - 30 June 2021

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
<b>Revaluations</b>					
JHG.AX	Janus Henderson Group Plc	15,176.92	5,058.97	10,117.95	6,070.77
TLS.AX	Telstra Corporation Limited.	14,364.00	4,788.00	9,576.00	5,745.60
ANZ.AX	Australia And New Zealand Banking Group Limited	33,922.17	11,307.39	22,614.78	13,568.87
WES.AX	Wesfarmers Limited	8,562.00	2,854.00	5,708.00	3,424.80
AMC.AX	Amcor Plc	9,822.15	3,274.05	6,548.10	3,928.86
QBE.AX	QBE Insurance Group Limited	17,528.30	5,842.77	11,685.53	7,011.32
ORI.AX	Orica Limited	(10,281.68)	(3,427.22)	(6,854.46)	(4,112.68)
PDN.AX	Paladin Energy Limited	62.25	20.75	41.50	24.90
STO.AX	Santos Limited	18,188.19	6,062.73	12,125.46	7,275.28
WOW.AX	Woolworths Group Limited	4,650.15	1,550.05	3,100.10	1,860.06
SCP.AX	Shopping Centres Australasia Property Group	283.56	94.52	189.04	113.42
MPL.AX	Medibank Private Limited	754.97	251.66	503.31	301.99
COL.AX	Coles Group Limited.	(48.00)	(16.00)	(32.00)	(19.20)
ORA.AX	Orora Limited	9,632.47	3,210.82	6,421.65	3,852.99
SVW.AX	Seven Network Limited	11,862.14	3,954.06	7,908.08	4,744.85
RIO.AX	RIO Tinto Limited	5,248.44	1,749.48	3,498.96	2,099.38
CGF.AX	Challenger Limited	13,157.61	4,385.87	8,771.74	5,263.04
IRD.AX	Iron Road Limited	3,030.00	1,010.00	2,020.00	1,212.00
ANARELaxKJu6jW	225 Anarel Rd, Sodwalls	75,500.25	25,166.75	50,333.50	30,200.10
		231,415.89	77,138.65	154,277.24	92,566.35

### Tax Deferred Distributions

**Ian Ditchfield Superannuation Fund**  
**Deferred Tax Reconciliation**

For The Period 01 July 2020 - 30 June 2021

Investment Code	Investment Name	Revaluation/Tax Deferred	Permanent Difference (Non-Assessable)	Temporary Difference (Assessable)	Temporary Difference (Accumulation Portion)
SCP.AX	Shopping Centres Australasia Property Group	37.54	0.00	37.54	22.53
		37.54	0.00	37.54	22.53
<b>Total</b>		231,453.43	77,138.65	154,314.78	92,588.88
<b>Deferred Tax Liability (Asset) Summary</b>					
<b>Opening Balance</b>		14,984.46			
Current Year Transactions		13,888.33			
Total Capital Losses		0.00			
Total Tax Losses		0.00			
Deferred Tax WriteBacks/Adjustment		0.00			
Capital Loss carried forward recouped		0.39			
Tax Loss carried forward recouped		0.00			
<b>Closing Balance</b>		28,873.18			

**Ian Ditchfield Superannuation Fund**  
**Trustees Declaration**

Seamost Pty Limited ACN: 003835845

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

The directors of the trustee company declare that:

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

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Diana Jane Ditchfield  
Seamost Pty Limited  
Director

.....  
Ian Ditchfield  
Seamost Pty Limited  
Director

21 April 2022

# Minutes of a meeting of the Director(s)

held on 21 April 2022 at 23 Woodside Ave East, Burwood, New South Wales 2134

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<b>PRESENT:</b>	Diana Jane Ditchfield and Ian Ditchfield
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>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.</p> <p>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.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2021, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	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.
<b>INVESTMENT STRATEGY:</b>	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.
<b>INSURANCE COVER:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2021.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2021.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>R.Koppers Accountants Pty Ltd</p>



# Minutes of a meeting of the Director(s)

held on 21 April 2022 at 23 Woodside Ave East, Burwood, New South Wales 2134

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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.

**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.

**PAYMENT OF BENEFITS:**

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

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

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

There being no further business the meeting then closed.

Signed as a true record –

.....

Diana Jane Ditchfield

Chairperson

# Ian Ditchfield Superannuation Fund

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the Ian Ditchfield 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 Ian Ditchfield 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 directors of the trustee company 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.

R.Koppers Accountants Pty Ltd

of

PO Box 595, West Ryde 1685

Signed:

Dated: 21/04/2022