

Financial Report

for the year ended
30 June 2021

JWL Superannuation Fund



JWL Superannuation Fund

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Managed Investments & ETFs	2	352,479.97	263,288.64
Shares in Listed Companies (Australian)	3	280,166.63	298,069.39
Stapled Securities	4	24,957.12	38,651.70
Total Investments		<u>657,603.72</u>	<u>600,009.73</u>
Other Assets			
Distributions Receivable		4,889.96	4,496.79
Macquarie CMA 8388 (Elston)		15,382.16	44,845.44
BOQ 7417 (DDH Graham)		95,492.06	95,064.64
Macquarie CMA 2662		545.86	1,466.84
GST Refundable		638.16	828.40
Income Tax Refundable		5,224.54	5,079.73
Total Other Assets		<u>122,172.74</u>	<u>151,781.84</u>
Total Assets		<u>779,776.46</u>	<u>751,791.57</u>
Net assets available to pay benefits		<u>779,776.46</u>	<u>751,791.57</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6		
Larsson, John - Pension (001 (Grandfathered))		779,776.46	751,791.57
Total Liability for accrued benefits allocated to members' accounts		<u>779,776.46</u>	<u>751,791.57</u>

JWL Superannuation Fund
Operating Statement
For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
Income			
Investment Income			
Trust Distributions		10,545.20	8,629.48
Dividends Received		13,895.68	13,338.08
Interest Received		449.41	1,596.01
Other Investment Income		0.00	1,700.65
Investment Gains			
Changes in Market Values		74,385.31	(56,162.39)
Other Income			
Rebate of Adviser Commission		45.67	78.46
Total Income		<u>99,321.27</u>	<u>(30,819.71)</u>
Expenses			
Accountancy Fees		1,142.50	1,142.50
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		395.00	395.00
Adviser Fees		7,792.92	10,394.88
Bank Charges		0.00	5.10
Investment Expenses		676.50	22.93
		<u>10,265.92</u>	<u>12,219.41</u>
Member Payments			
Pensions Paid		66,295.00	66,000.00
Total Expenses		<u>76,560.92</u>	<u>78,219.41</u>
Benefits accrued as a result of operations before income tax		<u>22,760.35</u>	<u>(109,039.12)</u>
Income Tax Expense		(5,224.54)	(5,079.73)
Benefits accrued as a result of operations		<u>27,984.89</u>	<u>(103,959.39)</u>

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

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. Goods and Services Tax (GST)

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

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

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.

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: Managed Investments & ETFs

	2021 \$	2020 \$
BetaShares Australian High Interest Cash ETF	13,023.40	18,036.00
AB Global Equities Fund	35,943.16	0.00

Notes to the Financial Statements

For the year ended 30 June 2021

4D Global Infrastructure	34,171.24	23,783.62
GQG Partners Global Eq AUD Hedged	14,643.39	0.00
Franklin Global Growth Fund	13,963.70	0.00
Ardea Real Outcome Fund	49,222.03	0.00
iShares S&P 500 AUD Hedged ETF	0.00	39,119.85
Janus Henderson Tactical Income	55,690.97	46,831.97
Macquarie Income Opportunities Fund	55,820.97	67,518.84
Macq Asia New Stars No.1 Fd	0.00	34,678.97
Vaneck Vectors Australian Property Etf	30,240.00	0.00
UBS Emerging Markets Equity	21,321.71	12,707.89
Vanguard Ftse Europe Shares Etf	0.00	20,611.50
Vanguard MSCI Index International Shares (Hedged) ETF	28,439.40	0.00
	352,479.97	263,288.64

Note 3: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
The A2 Milk Company Limited	8,280.00	0.00
Ampol Limited	10,719.80	14,953.20
Aristocrat Leisure Limited	13,357.90	14,280.00
Amcor Limited	10,137.10	0.00
AMP Limited	12,206.25	20,126.75
Australia And New Zealand Banking Group Limited	20,268.00	13,420.80
BHP Group Limited	13,842.45	13,253.40
Beach Energy Limited	8,618.00	10,564.00
Brambles Limited	12,584.00	11,957.00
Endeavour Group Limited	2,289.56	0.00
Flight Centre Travel Group Limited	10,098.00	14,389.28
Macquarie Group Limited	16,425.15	18,976.00
Origin Energy Limited	12,853.50	16,644.00
Pendal Group Limited	0.00	12,895.20
Ramsay Health Care Limited	12,904.75	0.00
RIO Tinto Limited	0.00	11,167.44
Seek Limited	0.00	14,447.40

Notes to the Financial Statements

For the year ended 30 June 2021

Telstra Corporation Limited	35,814.00	33,804.00
Treasury Wine Estates Limited	10,628.80	9,536.80
Virgin Money Uk Plc	13,524.00	11,585.00
Westpac Banking Corporation	20,260.85	17,591.00
Wesfarmers Limited	0.00	13,000.70
Woolworths Group Limited	13,879.32	13,569.92
Woodside Petroleum Limited	12,215.50	11,907.50
Wisetech Global Limited	9,259.70	0.00
	<hr/> 280,166.63	<hr/> 298,069.39

Note 4: Stapled Securities

	2021 \$	2020 \$
Lendlease Group	9,741.00	30,430.20
Sydney Airport	15,216.12	8,221.50
	<hr/> 24,957.12	<hr/> 38,651.70

Note 5: Banks and Term Deposits

	2021 \$	2020 \$
Banks		
BOQ 7417 (DDH Graham)	95,492.06	95,064.64
Macquarie CMA 2662	545.86	1,466.84
Macquarie CMA 8388 (Elston)	15,382.16	44,845.44
	<hr/> 111,420.08	<hr/> 141,376.92

Note 6: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	751,791.57	855,750.96
Benefits accrued as a result of operations	27,984.89	(103,959.39)
Current year member movements	0.00	0.00
	<hr/> 779,776.46	<hr/> 751,791.57

Note 7: Subsequent Event - COVID-19

JWL Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.

Trustees Declaration

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

In the opinion of the trustees:

- (i) the financial statements 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 then ended 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.

Signed in accordance with a resolution of the trustees by:

.....
John Larsson

Trustee

.....
Dellene Larsson

Trustee

DATED:

JWL Superannuation Fund**Statement of Taxable Income**

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	22,760.35
Less	
Increase in MV of investments	48,150.07
Exempt current pension income	28,797.00
Realised Accounting Capital Gains	26,235.24
Accounting Trust Distributions	10,545.20
	<u>113,727.51</u>
Add	
Other Non Deductible Expenses	676.50
SMSF non deductible expenses	9,588.00
Pension Payments	66,295.00
Franking Credits	5,224.54
Foreign Credits	286.52
Taxable Trust Distributions	7,093.62
Distributed Foreign income	1,805.25
	<u>90,969.43</u>
SMSF Annual Return Rounding	(2.27)
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	5,224.54
CURRENT TAX OR REFUND	<u>(5,224.54)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(4,965.54)</u>

JWL Superannuation Fund

Members Statement

John William Larsson
11 Marina Place Ballina Quays
West Ballina, New South Wales, 2478, Australia

Your Details

Date of Birth : Provided
Age: 75
Tax File Number: Provided
Date Joined Fund: 15/07/2010
Service Period Start Date: 15/07/2010
Date Left Fund:
Member Code: LARJOH00001P
Account Start Date: 01/07/2012
Account Phase: Retirement Phase
Account Description: 001 (Grandfathered)

Nominated Beneficiaries N/A
Vested Benefits 779,776.46

Your Balance

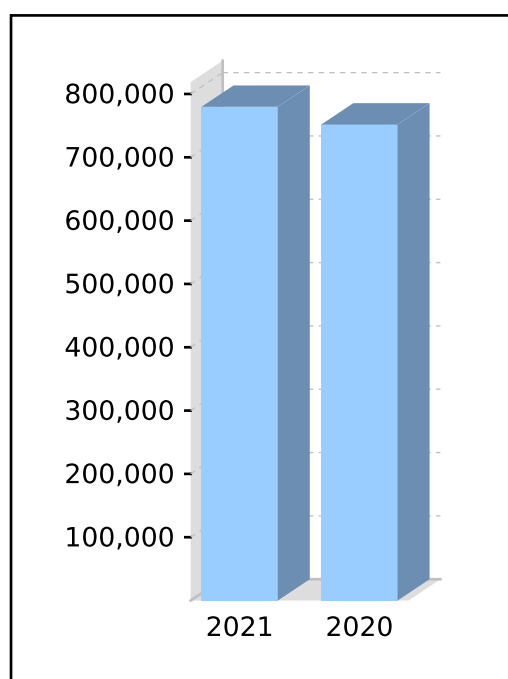
Total Benefits 779,776.46

Preservation Components

Preserved
Unrestricted Non Preserved 779,776.46
Restricted Non Preserved

Tax Components

Tax Free (29.27%) 228,286.70
Taxable 551,489.76



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	751,791.57	855,750.96
<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	94,279.89	(37,959.39)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	66,295.00	66,000.00
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		
Closing balance at 30/06/2021	779,776.46	751,791.57

JWL Superannuation Fund

Members Summary

As at 30 June 2021

Opening Balances	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
John William Larsson (Age: 75)											
LARJOH00001P - 001 (Grandfathered) - Tax Free: 29.27%											
751,791.57			94,279.89		66,295.00						779,776.46
751,791.57			94,279.89		66,295.00						779,776.46
751,791.57			94,279.89		66,295.00						779,776.46

JWL 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									
	BOQ 7417 (DDH Graham)	95,492.060000	95,492.06	95,492.06	95,492.06			12.42 %	
	Macquarie CMA 2662	545.860000	545.86	545.86	545.86			0.07 %	
	Macquarie CMA 8388 (Elston)	15,382.160000	15,382.16	15,382.16	15,382.16			2.00 %	
			111,420.08		111,420.08		0.00 %	14.49 %	
Managed Investments & ETFs									
BFL0019AU	4D Global Infrastructure	22,543.37	1.515800	34,171.24	1.51	34,055.37	115.87	0.34 %	4.44 %
ACM0009AU	AB Global Equities Fund	19,851.52	1.810600	35,943.16	1.57	31,249.05	4,694.11	15.02 %	4.67 %
HOW0098AU	Ardea Real Outcome Fund	51,998.76	0.946600	49,222.03	0.97	50,300.00	(1,077.97)	(2.14) %	6.40 %
AAA.AX	BetaShares Australian High Interest Cash ETF	260.00	50.090000	13,023.40	50.18	13,047.32	(23.92)	(0.18) %	1.69 %
FRT0010AU	Franklin Global Growth Fund	5,172.89	2.699400	13,963.70	2.51	13,000.00	963.70	7.41 %	1.82 %
ETL0666AU	GQG Partners Global Eq AUD Hedged	12,359.38	1.184800	14,643.39	1.06	13,077.10	1,566.29	11.98 %	1.90 %
IOF0145AU	Janus Henderson Tactical Income	52,737.66	1.056000	55,690.97	1.07	56,441.86	(750.89)	(1.33) %	7.24 %
MAQ0277AU	Macquarie Income Opportunities Fund	57,761.76	0.966400	55,820.97	1.00	57,537.69	(1,716.72)	(2.98) %	7.26 %
UBS8018AU	UBS Emerging Markets Equity	16,346.20	1.304383	21,321.71	1.15	18,805.16	2,516.55	13.38 %	2.77 %
MVA.AX	Vaneck Vectors Australian Property Etf	1,260.00	24.000000	30,240.00	20.44	25,756.85	4,483.15	17.41 %	3.93 %
VGAD.AX	Vanguard MSCI Index International Shares (Hedged) ETF	310.00	91.740000	28,439.40	83.34	25,834.20	2,605.20	10.08 %	3.70 %
			352,479.97		339,104.60	13,375.37	3.94 %	45.83 %	
Shares in Listed Companies (Australian)									
AMC.AX	Amcor Limited	670.00	15.130000	10,137.10	14.52	9,729.83	407.27	4.19 %	1.32 %
AMP.AX	AMP Limited	10,850.00	1.125000	12,206.25	2.40	26,050.05	(13,843.80)	(53.14) %	1.59 %
ALD.AX	Ampol Limited	380.00	28.210000	10,719.80	25.42	9,658.11	1,061.69	10.99 %	1.39 %
ALL.AX	Aristocrat Leisure Limited	310.00	43.090000	13,357.90	21.71	6,730.50	6,627.40	98.47 %	1.74 %
ANZ.AX	Australia And New Zealand	720.00	28.150000	20,268.00	23.51	16,927.34	3,340.66	19.74 %	2.64 %

JWL 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%
	Banking Group Limited								
BPT.AX	Beach Energy Limited	6,950.00	1.240000	8,618.00	1.41	9,770.74	(1,152.74)	(11.80) %	1.12 %
BHP.AX	BHP Group Limited	285.00	48.570000	13,842.45	16.17	4,609.29	9,233.16	200.32 %	1.80 %
BXB.AX	Brambles Limited	1,100.00	11.440000	12,584.00	5.58	6,143.03	6,440.97	104.85 %	1.64 %
EDV.AX	Endeavour Group Limited	364.00	6.290000	2,289.56	3.19	1,161.10	1,128.46	97.19 %	0.30 %
FLT.AX	Flight Centre Travel Group Limited	680.00	14.850000	10,098.00	8.47	5,759.68	4,338.32	75.32 %	1.31 %
MQG.AX	Macquarie Group Limited	105.00	156.430000	16,425.15	87.77	9,216.20	7,208.95	78.22 %	2.14 %
ORG.AX	Origin Energy Limited	2,850.00	4.510000	12,853.50	6.72	19,146.06	(6,292.56)	(32.87) %	1.67 %
RHC.AX	Ramsay Health Care Limited	205.00	62.950000	12,904.75	68.53	14,048.01	(1,143.26)	(8.14) %	1.68 %
TLS.AX	Telstra Corporation Limited	9,525.00	3.760000	35,814.00	4.30	40,995.47	(5,181.47)	(12.64) %	4.66 %
A2M.AX	The A2 Milk Company Limited	1,380.00	6.000000	8,280.00	7.45	10,283.67	(2,003.67)	(19.48) %	1.08 %
TWE.AX	Treasury Wine Estates Limited	910.00	11.680000	10,628.80	9.62	8,751.01	1,877.79	21.46 %	1.38 %
VUK.AX	Virgin Money Uk Plc	3,675.00	3.680000	13,524.00	1.89	6,937.03	6,586.97	94.95 %	1.76 %
WBC.AX	Westpac Banking Corporation	785.00	25.810000	20,260.85	22.80	17,899.60	2,361.25	13.19 %	2.63 %
WTC.AX	Wisetech Global Limited	290.00	31.930000	9,259.70	28.61	8,295.49	964.21	11.62 %	1.20 %
WPL.AX	Woodside Petroleum Limited	550.00	22.210000	12,215.50	26.79	14,735.33	(2,519.83)	(17.10) %	1.59 %
WOW.AX	Woolworths Group Limited	364.00	38.130000	13,879.32	19.29	7,021.44	6,857.88	97.67 %	1.80 %
				280,166.63		253,868.98	26,297.65	10.36 %	36.43 %
Stapled Securities									
LLC.AX	Lendlease Group	850.00	11.460000	9,741.00	8.66	7,357.41	2,383.59	32.40 %	1.27 %
SYD.AX	Sydney Airport	2,628.00	5.790000	15,216.12	5.65	14,848.64	367.48	2.47 %	1.98 %
				24,957.12		22,206.05	2,751.07	12.39 %	3.25 %
				769,023.80		726,599.71	42,424.09	5.84 %	100.00 %

JWL 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
Bank Accounts													
	BOQ 7417 (DDH Graham)	296.90			296.90	0.00	0.00	0.00	296.90			0.00	0.00
	Macquarie CMA 2662	0.97			0.97	0.00	0.00	0.00	0.97			0.00	0.00
	Macquarie CMA 8388 (Elston)	21.02			21.02	0.00	0.00	0.00	21.02			0.00	0.00
		318.89			318.89	0.00	0.00	0.00	318.89			0.00	0.00
Managed Investments & ETFs													
BFL0019AU	4D Global Infrastructure	565.23	0.00	0.00	115.37	0.00	399.10	87.10	601.57	0.00	0.00	50.72	0.04
ACM0009AU	AB Global Equities Fund	174.10			9.06	0.00	165.04	55.54	229.64		0.00	0.00	0.00
HOW0098AU	Ardea Real Outcome Fund	1,307.26			793.86	0.00	4.82	0.00	798.68		0.00	0.00	508.58
AAA.AX	BetaShares Australian High Interest Cash ETF	76.45	0.00	0.00	75.69	0.00	0.00	0.00	75.69	0.00	0.00	0.00	0.76
ETL0666AU	GQG Partners Global Eq AUD Hedged	87.82			0.72	0.00	87.10	19.32	107.14		0.00	0.00	0.00
IOF0145AU	Janus Henderson Tactical Income	2,144.00	24.88	2.70	1,556.71	11.42	356.73	2.52	1,954.96		0.00	195.70	7.28
MAQ0640AU	Macq Asia New Stars No.1 Fd	58.14			58.14	0.00	0.00	0.00	58.14		0.00	0.00	0.00
MAQ0277AU	Macquarie Income Opportunities Fund	2,177.31	9.64	0.00	1,882.90	5.08	235.89	1.01	2,134.52		0.00	48.88	0.00
UBS8018AU	UBS Emerging Markets Equity	257.00			21.34	0.00	30.40	44.93	96.67		0.00	205.26	0.00
MVA.AX	Vaneck Vectors Australian Property Etf	1,331.70	31.03	3.73	735.90	14.78	9.72	2.67	797.83	0.00	0.00	0.00	551.32
VEQ.AX	Vanguard Ftse Europe Shares Etf	186.78	0.00	0.00	2.91	0.00	182.81	37.41	223.13	0.00	0.00	1.06	0.00
VGAD.AX	Vanguard MSCI Index International Shares (Hedged) ETF	2,017.41	0.00	0.00	1,524.77	0.00	319.86	34.45	1,879.08	0.00	0.00	1,226.65	(1,053.86)
		10,383.20	65.55	6.43	6,777.37	31.28	1,791.47	284.95	8,957.05	0.00	0.00	1,728.27	14.12
Shares in Listed Companies (Australian)													
AMC.AX	Amcor Limited	421.30	0.00	421.30		0.00			421.30		0.00		
AMP.AX	AMP Limited	1,085.00	1,085.00	0.00		465.00			1,550.00		0.00		
ALD.AX	Ampol Limited	5,202.55	5,202.55	0.00		2,229.66			7,432.21		0.00		
ALL.AX	Aristocrat Leisure Limited	40.00	40.00	0.00		17.14			57.14		0.00		

JWL 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
ANZ.AX	Australia And New Zealand Banking Group Limited	432.00	432.00	0.00		185.14			617.14		0.00		
BPT.AX	Beach Energy Limited	139.00	139.00	0.00		59.58			198.58		0.00		
BHP.AX	BHP Group Limited	652.92	652.92	0.00		279.82			932.74		0.00		
BXB.AX	Brambles Limited	281.82	84.54	197.28		36.23			318.05		0.00		
MQG.AX	Macquarie Group Limited	456.75	182.70	274.05		78.30			535.05		0.00		
ORG.AX	Origin Energy Limited	641.25	0.00	641.25		0.00			641.25		0.00		
PDL.AX	Pendal Group Limited	324.00	32.40	291.60		13.89			337.89		0.00		
RHC.AX	Ramsay Health Care Limited	99.43	99.43	0.00		42.61			142.04		0.00		
RIO.AX	RIO Tinto Limited	686.33	686.33	0.00		294.14			980.47		0.00		
SEK.AX	Seek Limited	85.80	85.80	0.00		36.77			122.57		0.00		
TLS.AX	Telstra Corporation Limited	1,728.00	1,728.00	0.00		740.56			2,468.56		0.00		
TWE.AX	Treasury Wine Estates Limited	209.30	209.30	0.00		89.70			299.00		0.00		
WBC.AX	Westpac Banking Corporation	759.10	759.10	0.00		325.33			1,084.43		0.00		
WPL.AX	Woodside Petroleum Limited	283.49	283.49	0.00		121.50			404.99		0.00		
WOW.AX	Woolworths Group Limited	367.64	367.64	0.00		157.56			525.20		0.00		
		13,895.68	12,070.20	1,825.48		5,172.93			19,068.61		0.00		
Stapled Securities													
LLC.AX	Lendlease Group	162.00	47.44	47.43	38.46	20.33	13.78	1.57	169.01	0.00	0.00	0.00	14.89
SYD.AX	Sydney Airport	0.00			110.94	0.00	0.00	0.00	110.94		0.00	0.00	(110.94)
		162.00	47.44	47.43	149.40	20.33	13.78	1.57	279.95	0.00	0.00	0.00	(96.05)
Term Deposits													
	Members Equity Bank TD	130.52			130.52	0.00	0.00	0.00	130.52			0.00	0.00
		130.52			130.52	0.00	0.00	0.00	130.52			0.00	0.00

JWL 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				
	24,890.29	12,183.19	1,879.34	7,376.18	5,224.54	1,805.25	286.52	28,755.02	0.00	0.00	1,728.27	(81.93)

Assessable Income (Excl. Capital Gains) 28,755.02

Net Capital Gain 1,152.95

Total Assessable Income 29,907.97

* 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.