

# Operating Statement

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	10	10,948.08	7,958.74
Interest Received		1,209.47	856.92
Property Income	11	100,000.00	100,000.00
<b>Investment Gains</b>			
Changes in Market Values	12	55,002.09	34,563.77
<b>Contribution Income</b>			
Employer Contributions		27,083.29	24,999.96
<b>Other Income</b>			
Rebated Fees		14.70	0.00
<b>Total Income</b>		<u>194,257.63</u>	<u>168,379.39</u>
<b>Expenses</b>			
Accountancy Fees		3,193.00	2,992.25
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		550.00	563.75
ASIC Fees		54.00	53.00
Depreciation		8,869.71	11,825.62
Investment Expenses		4,292.01	4,412.74
		<u>17,217.72</u>	<u>20,106.36</u>
<b>Total Expenses</b>		<u>17,217.72</u>	<u>20,106.36</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>177,039.91</u>	<u>148,273.03</u>
Income Tax Expense	13	16,929.68	16,029.63
<b>Benefits accrued as a result of operations</b>		<u>160,110.23</u>	<u>132,243.40</u>

Refer to compilation report

**KELCAM SUPERANNUATION FUND**  
**Detailed Operating Statement**

For the year ended 30 June 2020

	2020	2019
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
Macquarie Investment Custodial Wrap	10,948.08	7,958.74
	<u>10,948.08</u>	<u>7,958.74</u>
Interest Received		
ING Bank Act #0643	0.00	0.07
Macquarie Bank Act #3969	1,209.47	856.85
	<u>1,209.47</u>	<u>856.92</u>
Property Income		
Buildings	100,000.00	100,000.00
	<u>100,000.00</u>	<u>100,000.00</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
KELLY CAMERON	27,083.29	24,999.96
	<u>27,083.29</u>	<u>24,999.96</u>
<b>Other Income</b>		
Rebated Fees	14.70	0.00
	<u>14.70</u>	<u>0.00</u>
<b>Investment Gains</b>		
Unrealised Movements in Market Value		
Plant and Equipment (at written down value) - Unitised		
Floor Covering Carpet ( Choices)	0.00	561.64
Vinyl ( Choices)	0.00	7.63
	<u>0.00</u>	<u>569.27</u>
Real Estate Properties (Australian - Non Residential)		
Buildings	75,051.03	6,594.00
	<u>75,051.03</u>	<u>6,594.00</u>
Shares in Listed Companies (Australian)		
Centrex Metals Limited	(50,797.27)	5,976.15
	<u>(50,797.27)</u>	<u>5,976.15</u>
Units in Listed Unit Trusts (Australian)		
Macquarie Investment Custodial Wrap	30,748.33	21,424.35
	<u>30,748.33</u>	<u>21,424.35</u>
<b>Changes in Market Values</b>	<u>55,002.09</u>	<u>34,563.77</u>
<b>Total Income</b>	<u>194,257.63</u>	<u>168,379.39</u>
<b>Expenses</b>		
Accountancy Fees	3,193.00	2,992.25
ASIC Fees	54.00	53.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	550.00	563.75
	<u>4,056.00</u>	<u>3,868.00</u>
Depreciation		

Refer to compilation report

**KELCAM SUPERANNUATION FUND**  
**Detailed Operating Statement**



For the year ended 30 June 2020

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
AIR CONDITIONER	920.53	1,150.66
Air Conditioner ( Aerfusion)	326.83	435.77
Building Works ( Jefferson )	47.18	47.18
Building Works (Jefferson Building)	79.50	79.50
Building Works (Jefferson Building)	125.00	125.00
Building Works (Jefferson Building)	125.00	125.00
Buildings	6,012.00	6,594.00
Cabinet ( Arcadian Cabinetworks)	132.84	166.05
Curtains (Curtain Wonderland)	27.59	36.79
Data Sockets Etc (System Require)	275.29	317.63
Desks (Kitchens By Kathie)	634.17	792.71
Floor Covering Carpet ( Choices)	0.00	1,735.68
Hot Water System	163.78	188.97
Vinyl ( Choices)	0.00	30.68
	<u>8,869.71</u>	<u>11,825.62</u>
<b>Investment Expenses</b>		
Macquarie Investment Custodial Wrap	4,292.01	4,412.74
	<u>4,292.01</u>	<u>4,412.74</u>
<b>Total Expenses</b>	<u>17,217.72</u>	<u>20,106.36</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>177,039.91</u>	<u>148,273.03</u>
<b>Income Tax Expense</b>		
Income Tax Expense	16,929.68	16,029.63
<b>Total Income Tax</b>	<u>16,929.68</u>	<u>16,029.63</u>
<b>Benefits accrued as a result of operations</b>	<u>160,110.23</u>	<u>132,243.40</u>

Refer to compilation report

**KELCAM SUPERANNUATION FUND**  
**Statement of Financial Position**

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Plant and Equipment (at written down value) - Unitised	2	80,960.97	83,818.68
Real Estate Properties (Australian - Non Residential)	3	1,319,039.03	1,250,000.00
Shares in Listed Companies (Australian)	4	14,940.38	65,737.65
Units in Listed Unit Trusts (Australian)	5	369,254.36	212,575.04
<b>Total Investments</b>		<u>1,784,194.74</u>	<u>1,612,131.37</u>
<b>Other Assets</b>			
Preliminary Expenses		1,772.73	1,772.73
Macquarie Bank Act #3969		119,656.88	130,053.66
Distributions Receivable		6,940.14	5,892.45
<b>Total Other Assets</b>		<u>128,369.75</u>	<u>137,718.84</u>
<b>Total Assets</b>		<u>1,912,564.49</u>	<u>1,749,850.21</u>
Less:			
<b>Liabilities</b>			
GST Payable		9,639.90	9,744.90
Income Tax Payable		100.68	546.63
PAYG Payable		5,327.00	2,172.00
<b>Total Liabilities</b>		<u>15,067.58</u>	<u>12,463.53</u>
<b>Net assets available to pay benefits</b>		<u>1,897,496.91</u>	<u>1,737,386.68</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	7, 8		
CAMERON, KELLY - Accumulation		1,897,496.91	1,737,386.68
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,897,496.91</u>	<u>1,737,386.68</u>

Refer to compilation report

# KELCAM SUPERANNUATION FUND

## Detailed Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Plant and Equipment (at written down value) - Unitised	2		
AIR CONDITIONER		3,682.12	4,602.65
Air Conditioner ( Aerfusion)		980.47	1,307.30
Building Works ( Jefferson )		1,637.76	1,684.94
Building Works (Jefferson Building)		4,335.00	4,460.00
Building Works (Jefferson Building)		2,757.50	2,837.00
Building Works (Jefferson Building)		4,335.00	4,460.00
Cabinet ( Arcadian Cabinetnetworks)		531.37	664.21
Capital Improvements - At Cost		57,227.56	57,227.56
Curtains (Curtain Wonderland)		82.78	110.37
Data Sockets Etc (System Require)		1,789.87	2,065.16
Desks (Kitchens By Kathie)		2,536.68	3,170.85
Hot Water System		1,064.86	1,228.64
Real Estate Properties (Australian - Non Residential)	3		
Buildings		1,319,039.03	1,250,000.00
Shares in Listed Companies (Australian)	4		
Centrex Metals Limited		14,940.38	65,737.65
Units in Listed Unit Trusts (Australian)	5		
Macquarie Investment Custodial Wrap		369,254.36	212,575.04
<b>Total Investments</b>		<u>1,784,194.74</u>	<u>1,612,131.37</u>
<b>Other Assets</b>			
Bank Accounts	6		
Macquarie Bank Act #3969		119,656.88	130,053.66
Distributions Receivable			
Macquarie Investment Custodial Wrap		6,940.14	5,892.45
Preliminary Expenses		1,772.73	1,772.73
<b>Total Other Assets</b>		<u>128,369.75</u>	<u>137,718.84</u>
<b>Total Assets</b>		<u>1,912,564.49</u>	<u>1,749,850.21</u>
Less:			
<b>Liabilities</b>			
GST Payable		9,639.90	9,744.90
Income Tax Payable		100.68	546.63
PAYG Payable		5,327.00	2,172.00
<b>Total Liabilities</b>		<u>15,067.58</u>	<u>12,463.53</u>
<b>Net assets available to pay benefits</b>		<u>1,897,496.91</u>	<u>1,737,386.68</u>

Refer to compilation report

**Detailed Statement of Financial Position**

As at 30 June 2020

	Note	2020	2019
		\$	\$
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	7, 8		
CAMERON, KELLY - Accumulation		1,897,496.91	1,737,386.68
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,897,496.91</u>	<u>1,737,386.68</u>

*Refer to compilation report*

## KELCAM SUPERANNUATION FUND

## General Ledger

As at 30 June 2020



Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Macquarie Investment Custodial Wrap (KELCAMMCQ)</u>					
02/07/2019	Aristocrat div			33.00	33.00 CR
02/08/2019	James Hardie Div			92.16	125.16 CR
09/08/2019	Distribution Bentham Wholesale			22.33	147.49 CR
09/08/2019	Distribution Legg Mason			16.28	163.77 CR
14/08/2019	Distribution Macquarie Income Opportunities			15.83	179.60 CR
29/08/2019	Magellan			44.76	224.36 CR
29/08/2019	Magellan			104.52	328.88 CR
30/08/2019	GUD Holdings			89.59	418.47 CR
05/09/2019	Dividend Visa			20.38	438.85 CR
10/09/2019	Distribution			23.27	462.12 CR
11/09/2019	Distribution			22.31	484.43 CR
12/09/2019	Distribution			15.83	500.26 CR
16/09/2019	Distribution - Microsoft			47.25	547.51 CR
16/09/2019	SIQ Itm Div			70.31	617.82 CR
25/09/2019	BHP Div			171.69	789.51 CR
30/09/2019	OML Div			26.00	815.51 CR
03/10/2019	SEK Div			51.04	866.55 CR
03/10/2019	Cleanaway div			54.00	920.55 CR
04/10/2019	WTC div			11.10	931.65 CR
08/10/2019	Amcor div			54.06	985.71 CR
10/10/2019	Brambles div			60.03	1,045.74 CR
11/10/2019	Bentham			22.22	1,067.96 CR
11/10/2019	Legg Mason			24.50	1,092.46 CR
11/10/2019	Kapstream			38.52	1,130.98 CR
11/10/2019	RWC Div			46.90	1,177.88 CR
11/10/2019	CSL			40.73	1,218.61 CR
14/10/2019	distribution macquarie income opportunities			15.83	1,234.44 CR
14/10/2019	IVV			72.67	1,307.11 CR
21/10/2019	ORA div			80.47	1,387.58 CR
22/10/2019	brambles			120.06	1,507.64 CR
11/11/2019	dist bentham			22.22	1,529.86 CR
12/11/2019	Macquarie income opp			15.83	1,545.69 CR
12/11/2019	Legg mason			14.77	1,560.46 CR
20/11/2019	NST div			24.75	1,585.21 CR
05/12/2019	Dividend			23.94	1,609.15 CR
09/12/2019	MXT dist			59.98	1,669.13 CR
10/12/2019	legg mason			9.98	1,679.11 CR
10/12/2019	Dist Bentham			22.14	1,701.25 CR
12/12/2019	Dist Macquarie			15.83	1,717.08 CR
16/12/2019	div microsoft			52.36	1,769.44 CR
17/12/2019	Amcor div			50.94	1,820.38 CR
17/12/2019	Aristocrat div			51.00	1,871.38 CR
20/12/2019	James Hardie div			36.30	1,907.68 CR
08/01/2020	IVV payment			100.15	2,007.83 CR

## KELCAM SUPERANNUATION FUND

## General Ledger



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
09/01/2020	MXT			57.79	2,065.62 CR
14/01/2020	dist bentham			22.19	2,087.81 CR
15/01/2020	Dist Kapstream			39.61	2,127.42 CR
16/01/2020	Magellan dist			225.00	2,352.42 CR
20/01/2020	Dist Macquarie			15.83	2,368.25 CR
22/01/2020	Dist Legg mason			18.11	2,386.36 CR
10/02/2020	Dist			76.81	2,463.17 CR
11/02/2020	Dist Bentham			22.32	2,485.49 CR
12/02/2020	Dist Legg Mason			18.25	2,503.74 CR
14/02/2020	Dist Macquarie			19.79	2,523.53 CR
27/02/2020	Magellan			124.49	2,648.02 CR
05/03/2020	Visa			25.01	2,673.03 CR
09/03/2020	MCP Master			62.18	2,735.21 CR
10/03/2020	Distribution legg mason			24.18	2,759.39 CR
12/03/2020	Dist Bentham Wholesale			22.27	2,781.66 CR
13/03/2020	Dist Macquarie			11.87	2,793.53 CR
16/03/2020	Miscrosoft div			55.80	2,849.33 CR
16/03/2020	SIQ Fnl div			70.31	2,919.64 CR
24/03/2020	Amcor			52.16	2,971.80 CR
24/03/2020	BHP			150.10	3,121.90 CR
03/04/2020	WTC div			9.67	3,131.57 CR
03/04/2020	Cleanaway div			56.84	3,188.41 CR
09/04/2020	Ora div			80.47	3,268.88 CR
09/04/2020	Brambles			55.39	3,324.27 CR
09/04/2020	CSL			41.20	3,365.47 CR
09/04/2020	MCP master			62.91	3,428.38 CR
15/04/2020	Bentham wholesale			25.33	3,453.71 CR
15/04/2020	IVV			87.91	3,541.62 CR
16/04/2020	Kapstream			39.29	3,580.91 CR
17/04/2020	Legg mason			39.06	3,619.97 CR
20/04/2020	Macquarie income opp			3.96	3,623.93 CR
08/05/2020	MCP Master			65.10	3,689.03 CR
11/05/2020	bentham			22.89	3,711.92 CR
13/05/2020	Legg mason			38.43	3,750.35 CR
13/05/2020	Macquare income opp			7.92	3,758.27 CR
04/06/2020	Dividend visa			24.12	3,782.39 CR
09/06/2020	MCP master			57.79	3,840.18 CR
15/06/2020	Bentham			23.42	3,863.60 CR
15/06/2020	Legg mason			22.53	3,886.13 CR
15/06/2020	Macquare income opp			15.83	3,901.96 CR
15/06/2020	Microsoft			51.99	3,953.95 CR
17/06/2020	Amcor div			53.99	4,007.94 CR
30/06/2020	30 June Distributions Receivable			6,940.14	10,948.08 CR
30/06/2020	Annual Tax Statement - Macquarie Wrap				10,948.08 CR
			<b>0.00</b>	<b>10,948.08</b>	<b>10,948.08 CR</b>

**Contributions (24200)**



**KELCAM SUPERANNUATION FUND**

**General Ledger**



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Contributions) CAMERON, KELLY - Accumulation (CAMKEL00002A)</u>					
25/07/2019	SuperChoice			2,083.33	2,083.33 CR
30/08/2019	SuperChoice			2,083.33	4,166.66 CR
25/09/2019	SuperChoice			2,083.33	6,249.99 CR
25/10/2019	Superchoice			2,083.33	8,333.32 CR
20/11/2019	SuperChoice			2,083.33	10,416.65 CR
24/12/2019	SuperChoice			2,083.33	12,499.98 CR
20/01/2020	SuperChoice			2,083.33	14,583.31 CR
20/02/2020	Superchoice			2,083.33	16,666.64 CR
19/03/2020	SuperChoice			2,083.33	18,749.97 CR
08/04/2020	SuperChoice			2,083.33	20,833.30 CR
22/04/2020	SuperChoice			2,083.33	22,916.63 CR
18/06/2020	SuperChoie			4,166.66	27,083.29 CR
				<b>27,083.29</b>	<b>27,083.29 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/04/2020	Revaluation - 28/04/2020 @ \$0.030000 (System Price) - 597,615.000000 Units on hand (CXM.AX)		47,809.20		47,809.20 DR
31/05/2020	Revaluation - 29/05/2020 @ \$0.026000 (System Price) - 597,615.000000 Units on hand (CXM.AX)		2,390.46		50,199.66 DR
30/06/2020	Revaluation - 29/06/2020 @ \$0.028000 (System Price) - 597,615.000000 Units on hand (CXM.AX)			1,195.23	49,004.43 DR
30/06/2020	Revaluation - 30/06/2020 @ \$369,254.360000 (Net Asset Value) - 1.000000 Units on hand (KELCAMMCQ)			30,748.33	18,256.10 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.025000 (System Price) - 597,615.000000 Units on hand (CXM.AX)		1,792.84		20,048.94 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1,319,039.030000 (Net Asset Value) - 1.000000 Units on hand (BUILDINGSATCOST)			75,051.03	55,002.09 CR
				<b>51,992.50</b>	<b>106,994.59</b>
					<b>55,002.09 CR</b>
<b>Interest Received (25000)</b>					
<u>Macquarie Bank Act #3969 (MBL961003969)</u>					
02/07/2019	Rebate of adviser commission			8.08	8.08 CR
11/07/2019	Interest			273.40	281.48 CR
11/07/2019	Interest			797.58	1,079.06 CR
31/07/2019	Interest			48.85	1,127.91 CR
02/08/2019	Rebate of adviser commission			24.42	1,152.33 CR
30/08/2019	Interest			23.12	1,175.45 CR
03/09/2019	Rebate of Adviser Commission			11.55	1,187.00 CR
30/09/2019	Interest			2.73	1,189.73 CR
02/10/2019	Rebate of adviser commission			2.67	1,192.40 CR
31/10/2019	Interest			0.30	1,192.70 CR

KELCAM SUPERANNUATION FUND

General Ledger



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
04/11/2019	Rebated commission			3.28	1,195.98 CR
03/12/2019	Rebate of advisor commission			3.31	1,199.29 CR
03/01/2020	Rebated commission			1.33	1,200.62 CR
04/02/2020	Rebated commission			1.23	1,201.85 CR
03/03/2020	Rebate adviser commission			1.64	1,203.49 CR
02/04/2020	Rebated fees			1.83	1,205.32 CR
04/05/2020	Rebated fees			2.08	1,207.40 CR
02/06/2020	Rebated fees			2.07	1,209.47 CR
				<b>1,209.47</b>	<b>1,209.47 CR</b>
<b>Rebated Fees (26002)</b>					
<u>Rebated Fees (26002)</u>					
05/07/2019	Admin Fee Rebate			0.63	0.63 CR
10/10/2019	Admin fee rebate			0.64	1.27 CR
17/12/2019	admin fee rebate			3.12	4.39 CR
17/12/2019	admin fee rebate			0.64	5.03 CR
18/12/2019	Admin fee rebate			3.15	8.18 CR
19/06/2020	rebate			3.18	11.36 CR
22/06/2020	rebate			3.34	14.70 CR
				<b>14.70</b>	<b>14.70 CR</b>
<b>Property Income (28000)</b>					
<u>Buildings (BUILDINGSATCOST)</u>					
26/06/2020	Rent 54A Hynes			55,000.00	55,000.00 CR
29/06/2020	cBA Rent 54B Hynes			45,000.00	100,000.00 CR
				<b>100,000.00</b>	<b>100,000.00 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
27/08/2019	Cleave Accounting		143.00		143.00 DR
28/05/2020	Cleave ACcounting		3,050.00		3,193.00 DR
			<b>3,193.00</b>		<b>3,193.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
28/05/2020	ATO payments		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
28/05/2020	Cleave ACcounting		550.00		550.00 DR
			<b>550.00</b>		<b>550.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
27/08/2019	ASIC		54.00		54.00 DR
			<b>54.00</b>		<b>54.00 DR</b>
<b>Depreciation (33400)</b>					
<u>Air Conditioner ( Aerfusion) (BUILDING-ACA)</u>					
30/06/2020	Depreciation for the period {2020}		326.83		326.83 DR

**KELCAM SUPERANNUATION FUND**  
**General Ledger**



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
			<b>326.83</b>		<b>326.83 DR</b>
<u>AIR CONDITIONER (BUILDING-AIRCON)</u>					
30/06/2020	Depreciation for the period {2020}		920.53		920.53 DR
			<b>920.53</b>		<b>920.53 DR</b>
<u>Building Works ( Jefferson ) (BUILDING-BWJ)</u>					
30/06/2020	Depreciation for the period {2020}		47.18		47.18 DR
			<b>47.18</b>		<b>47.18 DR</b>
<u>Building Works (Jefferson Building) (BUILDING-BWJB)</u>					
30/06/2020	Depreciation for the period {2020}		79.50		79.50 DR
			<b>79.50</b>		<b>79.50 DR</b>
<u>Building Works (Jefferson Building) (BUILDING-BWJB1)</u>					
30/06/2020	Depreciation for the period {2020}		125.00		125.00 DR
			<b>125.00</b>		<b>125.00 DR</b>
<u>Building Works (Jefferson Building) (BUILDING-BWJB2)</u>					
30/06/2020	Depreciation for the period {2020}		125.00		125.00 DR
			<b>125.00</b>		<b>125.00 DR</b>
<u>Cabinet ( Arcadian Cabinetworks) (BUILDING-CAC)</u>					
30/06/2020	Depreciation for the period {2020}		132.84		132.84 DR
			<b>132.84</b>		<b>132.84 DR</b>
<u>Curtains (Curtain Wonderland) (BUILDING-CCW)</u>					
30/06/2020	Depreciation for the period {2020}		27.59		27.59 DR
			<b>27.59</b>		<b>27.59 DR</b>
<u>Desks (Kitchens By Kathie) (BUILDING-DKKBK)</u>					
30/06/2020	Depreciation for the period {2020}		634.17		634.17 DR
			<b>634.17</b>		<b>634.17 DR</b>
<u>Data Sockets Etc (System Require) (BUILDING-DSESR)</u>					
30/06/2020	Depreciation for the period {2020}		275.29		275.29 DR
			<b>275.29</b>		<b>275.29 DR</b>
<u>Hot Water System (BUILDING-HWS)</u>					
30/06/2020	Depreciation for the period {2020}		163.78		163.78 DR
			<b>163.78</b>		<b>163.78 DR</b>
<u>Buildings (BUILDINGSATCOST)</u>					
30/06/2020	Depreciation per QS Report		6,012.00		6,012.00 DR
			<b>6,012.00</b>		<b>6,012.00 DR</b>
<b>Investment Expenses (37500)</b>					
<u>Macquarie Investment Custodial Wrap (KELCAMMCQ)</u>					
03/07/2019	Admin Fees		54.05		54.05 DR
03/07/2019	Adviser Fee		168.10		222.15 DR
05/08/2019	Admin Fee		243.79		465.94 DR
05/08/2019	Adviser Fee		247.35		713.29 DR
04/09/2019	Admin Fee		204.75		918.04 DR
04/09/2019	Adviser fee		242.33		1,160.37 DR
03/10/2019	Admin fee		104.12		1,264.49 DR
03/10/2019	Adviser fee		230.65		1,495.14 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
05/11/2019	Admin Fee		105.88		1,601.02 DR
05/11/2019	Adviser fee		236.06		1,837.08 DR
04/12/2019	Admin fee		105.30		1,942.38 DR
04/12/2019	Adviser fee		236.48		2,178.86 DR
06/01/2020	Admin fee		110.39		2,289.25 DR
06/01/2020	Adviser fee		248.45		2,537.70 DR
05/02/2020	Admin fee		113.44		2,651.14 DR
05/02/2020	Adviser fee		259.17		2,910.31 DR
04/03/2020	Admin fee		107.13		3,017.44 DR
04/03/2020	Adviser fee		252.72		3,270.16 DR
03/04/2020	Admin Fee		98.36		3,368.52 DR
03/04/2020	Advisor fee		235.01		3,603.53 DR
05/05/2020	Admin fee		97.52		3,701.05 DR
05/05/2020	Adviser		233.85		3,934.90 DR
03/06/2020	Admin fee		101.47		4,036.37 DR
03/06/2020	Adviser fee		255.64		4,292.01 DR
			<b>4,292.01</b>		<b>4,292.01 DR</b>

**Income Tax Expense (48500)**

Income Tax Expense (48500)

30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020			519.96	519.96 CR
30/06/2020	Create Entries - Foreign Credits Adjustment - 30/06/2020			329.71	849.67 CR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020		17,779.35		16,929.68 DR
			<b>17,779.35</b>	<b>849.67</b>	<b>16,929.68 DR</b>

**Profit/Loss Allocation Account (49000)**

Profit/Loss Allocation Account (49000)

25/07/2019	System Member Journals		1,770.83		1,770.83 DR
30/08/2019	System Member Journals		1,770.83		3,541.66 DR
25/09/2019	System Member Journals		1,770.83		5,312.49 DR
25/10/2019	System Member Journals		1,770.83		7,083.32 DR
20/11/2019	System Member Journals		1,770.83		8,854.15 DR
24/12/2019	System Member Journals		1,770.83		10,624.98 DR
20/01/2020	System Member Journals		1,770.83		12,395.81 DR
20/02/2020	System Member Journals		1,770.83		14,166.64 DR
19/03/2020	System Member Journals		1,770.83		15,937.47 DR
08/04/2020	System Member Journals		1,770.83		17,708.30 DR
22/04/2020	System Member Journals		1,770.83		19,479.13 DR
18/06/2020	System Member Journals		3,541.66		23,020.79 DR
30/06/2020	Annual Tax Statement - Macquarie Wrap				23,020.79 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020		150,806.29		173,827.08 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020			13,716.85	160,110.23 DR
			<b>173,827.08</b>	<b>13,716.85</b>	<b>160,110.23 DR</b>

**Opening Balance (50010)**

(Opening Balance) CAMERON, KELLY - Accumulation (CAMKEL00002A)

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Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	Opening Balance				1,605,143.27 CR
01/07/2019	Close Period Journal			132,243.40	1,737,386.67 CR
				<b>132,243.40</b>	<b>1,737,386.67 CR</b>
<u>(Opening Balance) TULL, BRETT - Accumulation (TULBRE00002A)</u>					
01/07/2019	Opening Balance				0.01 CR
					<b>0.01 CR</b>
<b>Contributions (52420)</b>					
<u>(Contributions) CAMERON, KELLY - Accumulation (CAMKEL00002A)</u>					
01/07/2019	Opening Balance				24,999.96 CR
01/07/2019	Close Period Journal		24,999.96		0.00 DR
25/07/2019	System Member Journals			2,083.33	2,083.33 CR
30/08/2019	System Member Journals			2,083.33	4,166.66 CR
25/09/2019	System Member Journals			2,083.33	6,249.99 CR
25/10/2019	System Member Journals			2,083.33	8,333.32 CR
20/11/2019	System Member Journals			2,083.33	10,416.65 CR
24/12/2019	System Member Journals			2,083.33	12,499.98 CR
20/01/2020	System Member Journals			2,083.33	14,583.31 CR
20/02/2020	System Member Journals			2,083.33	16,666.64 CR
19/03/2020	System Member Journals			2,083.33	18,749.97 CR
08/04/2020	System Member Journals			2,083.33	20,833.30 CR
22/04/2020	System Member Journals			2,083.33	22,916.63 CR
18/06/2020	System Member Journals			4,166.66	27,083.29 CR
			<b>24,999.96</b>	<b>27,083.29</b>	<b>27,083.29 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) CAMERON, KELLY - Accumulation (CAMKEL00002A)</u>					
01/07/2019	Opening Balance				123,874.84 CR
01/07/2019	Close Period Journal		123,874.84		0.00 DR
30/06/2020	Create Entries - Profit/Loss Allocation - 30/06/2020			150,806.29	150,806.29 CR
			<b>123,874.84</b>	<b>150,806.29</b>	<b>150,806.29 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) CAMERON, KELLY - Accumulation (CAMKEL00002A)</u>					
01/07/2019	Opening Balance				12,881.40 DR
01/07/2019	Close Period Journal			12,881.40	0.00 DR
30/06/2020	Create Entries - Income Tax Expense Allocation - 30/06/2020		13,716.85		13,716.85 DR
			<b>13,716.85</b>	<b>12,881.40</b>	<b>13,716.85 DR</b>
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) CAMERON, KELLY - Accumulation (CAMKEL00002A)</u>					
01/07/2019	Opening Balance				3,750.00 DR
01/07/2019	Close Period Journal			3,750.00	0.00 DR
25/07/2019	System Member Journals		312.50		312.50 DR
30/08/2019	System Member Journals		312.50		625.00 DR
25/09/2019	System Member Journals		312.50		937.50 DR
25/10/2019	System Member Journals		312.50		1,250.00 DR
20/11/2019	System Member Journals		312.50		1,562.50 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
24/12/2019	System Member Journals		312.50		1,875.00 DR
20/01/2020	System Member Journals		312.50		2,187.50 DR
20/02/2020	System Member Journals		312.50		2,500.00 DR
19/03/2020	System Member Journals		312.50		2,812.50 DR
08/04/2020	System Member Journals		312.50		3,125.00 DR
22/04/2020	System Member Journals		312.50		3,437.50 DR
18/06/2020	System Member Journals		625.00		4,062.50 DR
			<b>4,062.50</b>	<b>3,750.00</b>	<b>4,062.50 DR</b>

**Internal Transfers In (56100)**(Internal Transfers In) CAMERON, KELLY - Accumulation (CAMKEL00002A)

01/07/2019	Opening Balance				0.01 CR
					<b>0.01 CR</b>

**Internal Transfers Out (57100)**(Internal Transfers Out) TULL, BRETT - Accumulation (TULBRE00002A)

01/07/2019	Opening Balance				0.01 DR
					<b>0.01 DR</b>

**Bank Accounts (60400)**Macquarie Bank Act #3969 (MBL961003969)

01/07/2019	Opening Balance				130,053.66 DR
02/07/2019	Rebate of adviser commission		8.08		130,061.74 DR
02/07/2019	Aristocrat div		33.00		130,094.74 DR
03/07/2019	Admin Fees			54.05	130,040.69 DR
03/07/2019	Adviser Fee			168.10	129,872.59 DR
05/07/2019	Admin Fee Rebate		0.63		129,873.22 DR
11/07/2019	Interest		797.58		130,670.80 DR
11/07/2019	Interest		273.40		130,944.20 DR
11/07/2019	IVV payment July 19		90.89		131,035.09 DR
12/07/2019	Distribution Macquarie Income Opportunites Fund		149.43		131,184.52 DR
15/07/2019	Distribution T Rowe Price Global Equity Fund		2,254.79		133,439.31 DR
16/07/2019	Distribution Lazard Global Small Cap Fund		334.95		133,774.26 DR
16/07/2019	Distribution MFS Global Equity Trust		2,967.50		136,741.76 DR
18/07/2019	Distribution Bentham Wholesale Global Income Fund		25.54		136,767.30 DR
18/07/2019	Distribution Kapstream Absolute Return Income Fund		37.94		136,805.24 DR
19/07/2019	Distribution Legg Mason		31.41		136,836.65 DR
22/07/2019	Buy Alibaba Group			19,782.32	117,054.33 DR
22/07/2019	Buy Service Now			19,852.19	97,202.14 DR
22/07/2019	Buy Visa Inc			19,858.06	77,344.08 DR
25/07/2019	SuperChoice		2,083.33		79,427.41 DR
31/07/2019	Interest		48.85		79,476.26 DR
02/08/2019	Rebate of adviser commission		24.42		79,500.68 DR
02/08/2019	James Hardie Div		92.16		79,592.84 DR
05/08/2019	Admin Fee			243.79	79,349.05 DR
05/08/2019	Adviser Fee			247.35	79,101.70 DR
09/08/2019	Distribution Bentham Wholesale		22.33		79,124.03 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
09/08/2019	Distribution Legg Mason		16.28		79,140.31 DR
09/08/2019	Buy Microsoft			20,087.51	59,052.80 DR
14/08/2019	Distribution Macquarie Income Opportunities		15.83		59,068.63 DR
23/08/2019	Buy Amazon			21,458.91	37,609.72 DR
26/08/2019	BPAY To ATO			11,917.00	25,692.72 DR
27/08/2019	Cleave Accounting			143.00	25,549.72 DR
27/08/2019	ASIC			54.00	25,495.72 DR
29/08/2019	Magellan		44.76		25,540.48 DR
29/08/2019	Magellan		104.52		25,645.00 DR
29/08/2019	Buy Magellan			15,000.00	10,645.00 DR
30/08/2019	Interest		23.12		10,668.12 DR
30/08/2019	GUD Holdings		89.59		10,757.71 DR
30/08/2019	SuperChoice		2,083.33		12,841.04 DR
03/09/2019	Rebate of Adviser Commission		11.55		12,852.59 DR
04/09/2019	Admin Fee			204.75	12,647.84 DR
04/09/2019	Adviser fee			242.33	12,405.51 DR
05/09/2019	Dividend Visa		20.38		12,425.89 DR
10/09/2019	Distribution		23.27		12,449.16 DR
11/09/2019	Distribution		22.31		12,471.47 DR
12/09/2019	Distribution		15.83		12,487.30 DR
16/09/2019	Distribution - Microsoft		47.25		12,534.55 DR
16/09/2019	SIQ Itm Div		70.31		12,604.86 DR
25/09/2019	BHP Div		171.69		12,776.55 DR
25/09/2019	SuperChoice		2,083.33		14,859.88 DR
30/09/2019	Interest		2.73		14,862.61 DR
30/09/2019	OML Div		26.00		14,888.61 DR
02/10/2019	Rebate of adviser commission		2.67		14,891.28 DR
03/10/2019	SEK Div		51.04		14,942.32 DR
03/10/2019	Cleanaway div		54.00		14,996.32 DR
03/10/2019	Admin fee			104.12	14,892.20 DR
03/10/2019	Adviser fee			230.65	14,661.55 DR
04/10/2019	WTC div		11.10		14,672.65 DR
08/10/2019	Amcor div		54.06		14,726.71 DR
10/10/2019	Admin fee rebate		0.64		14,727.35 DR
10/10/2019	Brambles div		60.03		14,787.38 DR
11/10/2019	Bentham		22.22		14,809.60 DR
11/10/2019	Legg Mason		24.50		14,834.10 DR
11/10/2019	Kapstream		38.52		14,872.62 DR
11/10/2019	RWC Div		46.90		14,919.52 DR
11/10/2019	CSL		40.73		14,960.25 DR
14/10/2019	distribution macquarie income opportunities		15.83		14,976.08 DR
14/10/2019	IVV		72.67		15,048.75 DR
21/10/2019	ORA div		80.47		15,129.22 DR
22/10/2019	brambles		120.06		15,249.28 DR
25/10/2019	Superchoice		2,083.33		17,332.61 DR
31/10/2019	Interest		0.30		17,332.91 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
04/11/2019	Rebated commission		3.28		17,336.19 DR
05/11/2019	Admin Fee			105.88	17,230.31 DR
05/11/2019	Adviser fee			236.06	16,994.25 DR
11/11/2019	dist bentham		22.22		17,016.47 DR
12/11/2019	Macquarie income opp		15.83		17,032.30 DR
12/11/2019	Legg mason		14.77		17,047.07 DR
20/11/2019	NST div		24.75		17,071.82 DR
20/11/2019	SuperChoice		2,083.33		19,155.15 DR
25/11/2019	ATO payments			3,834.00	15,321.15 DR
25/11/2019			3,311.94		18,633.09 DR
28/11/2019	Sell Ooh media		2,206.71		20,839.80 DR
28/11/2019	Buy MCP			14,995.75	5,844.05 DR
03/12/2019	Rebate of advisor commission		3.31		5,847.36 DR
04/12/2019	Admin fee			105.30	5,742.06 DR
04/12/2019	Adviser fee			236.48	5,505.58 DR
05/12/2019	Dividend		23.94		5,529.52 DR
09/12/2019	MXT dist		59.98		5,589.50 DR
10/12/2019	legg mason		9.98		5,599.48 DR
10/12/2019	Dist Bentham		22.14		5,621.62 DR
12/12/2019	Dist Macquarie		15.83		5,637.45 DR
16/12/2019	div microsoft		52.36		5,689.81 DR
17/12/2019	admin fee rebate		3.12		5,692.93 DR
17/12/2019	admin fee rebate		0.64		5,693.57 DR
17/12/2019	Amcor div		50.94		5,744.51 DR
17/12/2019	Aristocrat div		51.00		5,795.51 DR
18/12/2019	Admin fee rebate		3.15		5,798.66 DR
20/12/2019	James Hardie div		36.30		5,834.96 DR
24/12/2019	SuperChoice		2,083.33		7,918.29 DR
03/01/2020	Rebated commission		1.33		7,919.62 DR
06/01/2020	Admin fee			110.39	7,809.23 DR
06/01/2020	Adviser fee			248.45	7,560.78 DR
08/01/2020	IVV payment		100.15		7,660.93 DR
09/01/2020	MXT		57.79		7,718.72 DR
14/01/2020	dist bentham		22.19		7,740.91 DR
14/01/2020	Buy northern star			5,000.00	2,740.91 DR
15/01/2020	Dist Kapstream		39.61		2,780.52 DR
16/01/2020	Magellan dist		225.00		3,005.52 DR
20/01/2020	Dist Macquarie		15.83		3,021.35 DR
20/01/2020	SuperChoice		2,083.33		5,104.68 DR
22/01/2020	Dist Legg mason		18.11		5,122.79 DR
04/02/2020	Rebated commission		1.23		5,124.02 DR
04/02/2020	NST SPP Refund		4,595.00		9,719.02 DR
05/02/2020	Admin fee			113.44	9,605.58 DR
05/02/2020	Adviser fee			259.17	9,346.41 DR
10/02/2020	Dist		76.81		9,423.22 DR
11/02/2020	Dist Bentham		22.32		9,445.54 DR
12/02/2020	Dist Legg Mason		18.25		9,463.79 DR



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Transaction Date	Description	Units	Debit	Credit	Balance \$
14/02/2020	Dist Macquarie		19.79		9,483.58 DR
19/02/2020	ATO payments			3,834.00	5,649.58 DR
20/02/2020	Superchoice		2,083.33		7,732.91 DR
27/02/2020	Magellan		124.49		7,857.40 DR
03/03/2020	Rebate adviser commission		1.64		7,859.04 DR
04/03/2020	Admin fee			107.13	7,751.91 DR
04/03/2020	Adviser fee			252.72	7,499.19 DR
05/03/2020	Visa		25.01		7,524.20 DR
09/03/2020	MCP Master		62.18		7,586.38 DR
10/03/2020	Distribution legg mason		24.18		7,610.56 DR
12/03/2020	Dist Bentham Wholesale		22.27		7,632.83 DR
13/03/2020	Dist Macquarie		11.87		7,644.70 DR
16/03/2020	Miscrosoft div		55.80		7,700.50 DR
16/03/2020	SIQ Fnl div		70.31		7,770.81 DR
19/03/2020	SuperChoice		2,083.33		9,854.14 DR
24/03/2020	Amcor		52.16		9,906.30 DR
24/03/2020	BHP		150.10		10,056.40 DR
02/04/2020	Rebated fees		1.83		10,058.23 DR
03/04/2020	WTC div		9.67		10,067.90 DR
03/04/2020	Cleanaway div		56.84		10,124.74 DR
03/04/2020	Admin Fee			98.36	10,026.38 DR
03/04/2020	Advisor fee			235.01	9,791.37 DR
08/04/2020	SuperChoice		2,083.33		11,874.70 DR
09/04/2020	Ora div		80.47		11,955.17 DR
09/04/2020	Brambles		55.39		12,010.56 DR
09/04/2020	CSL		41.20		12,051.76 DR
09/04/2020	MCP master		62.91		12,114.67 DR
14/04/2020	ATO payments			3,834.00	8,280.67 DR
15/04/2020	Bentham wholesale		25.33		8,306.00 DR
15/04/2020	IVV		87.91		8,393.91 DR
16/04/2020	Kapstream		39.29		8,433.20 DR
17/04/2020	Legg mason		39.06		8,472.26 DR
20/04/2020	Macquarie income opp		3.96		8,476.22 DR
22/04/2020	SuperChoice		2,083.33		10,559.55 DR
04/05/2020	Rebated fees		2.08		10,561.63 DR
05/05/2020	Admin fee			97.52	10,464.11 DR
05/05/2020	Adviser			233.85	10,230.26 DR
08/05/2020	MCP Master		65.10		10,295.36 DR
11/05/2020	bentham		22.89		10,318.25 DR
13/05/2020	Legg mason		38.43		10,356.68 DR
13/05/2020	Macquare income opp		7.92		10,364.60 DR
28/05/2020	Cleave ACcounting			3,960.00	6,404.60 DR
28/05/2020	ATO payments			805.63	5,598.97 DR
02/06/2020	Rebated fees		2.07		5,601.04 DR
03/06/2020	Admin fee			101.47	5,499.57 DR
03/06/2020	Adviser fee			255.64	5,243.93 DR
04/06/2020	Dividend visa		24.12		5,268.05 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
09/06/2020	MCP master		57.79		5,325.84 DR
15/06/2020	Bentham		23.42		5,349.26 DR
15/06/2020	Legg mason		22.53		5,371.79 DR
15/06/2020	Macquarie income opp		15.83		5,387.62 DR
15/06/2020	Microsoft		51.99		5,439.61 DR
16/06/2020	Sell orora		3,243.56		8,683.17 DR
16/06/2020	Buy amcor			3,253.46	5,429.71 DR
17/06/2020	Amcor div		53.99		5,483.70 DR
18/06/2020	SuperChoie		4,166.66		9,650.36 DR
19/06/2020	rebate		3.18		9,653.54 DR
22/06/2020	rebate		3.34		9,656.88 DR
26/06/2020	Rent 54A Hynes		60,500.00		70,156.88 DR
29/06/2020	cBA Rent 54B Hynes		49,500.00		119,656.88 DR
			<b>161,565.06</b>	<b>171,961.84</b>	<b>119,656.88 DR</b>

**Distributions Receivable (61800)**

Macquarie Investment Custodial Wrap (KELCMMCQ)

01/07/2019	Opening Balance				5,892.45 DR
11/07/2019	IVV payment July 19			90.89	5,801.56 DR
12/07/2019	Distribution Macquarie Income Opportunites Fund			149.43	5,652.13 DR
15/07/2019	Distribution T Rowe Price Global Equity Fund			2,254.79	3,397.34 DR
16/07/2019	Distribution MFS Global Equity Trust			2,967.50	429.84 DR
16/07/2019	Distribution Lazard Global Small Cap Fund			334.95	94.89 DR
18/07/2019	Distribution Bentham Wholesale Global Income Fund			25.54	69.35 DR
18/07/2019	Distribution Kapstream Absolute Return Income Fund			37.94	31.41 DR
19/07/2019	Distribution Legg Mason			31.41	0.00 DR
30/06/2020	30 June Distributions Receivable		6,940.14		6,940.14 DR
			<b>6,940.14</b>	<b>5,892.45</b>	<b>6,940.14 DR</b>

**Preliminary Expenses (67000)**

Preliminary Expenses (67000)

01/07/2019	Opening Balance				1,772.73 DR
					<b>1,772.73 DR</b>

**Plant and Equipment (at written down value) - Unitised (76550)**

Air Conditioner ( Aerfusion ) (BUILDING-ACA)

01/07/2019	Opening Balance	1.00			1,307.30 DR
30/06/2020	Depreciation for the period {2020}			326.83	980.47 DR
		<b>1.00</b>		<b>326.83</b>	<b>980.47 DR</b>

AIR CONDITIONER (BUILDING-AIRCON)

01/07/2019	Opening Balance	1.00			4,602.65 DR
30/06/2020	Depreciation for the period {2020}			920.53	3,682.12 DR
		<b>1.00</b>		<b>920.53</b>	<b>3,682.12 DR</b>

Building Works ( Jefferson ) (BUILDING-BWJ)

01/07/2019	Opening Balance	1.00			1,684.94 DR
30/06/2020	Depreciation for the period {2020}			47.18	1,637.76 DR

**KELCAM SUPERANNUATION FUND**

**General Ledger**



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
		<b>1.00</b>		<b>47.18</b>	<b>1,637.76 DR</b>
<u>Building Works (Jefferson Building) (BUILDING-BWJB)</u>					
01/07/2019	Opening Balance	1.00			2,837.00 DR
30/06/2020	Depreciation for the period {2020}			79.50	2,757.50 DR
		<b>1.00</b>		<b>79.50</b>	<b>2,757.50 DR</b>
<u>Building Works (Jefferson Building) (BUILDING-BWJB1)</u>					
01/07/2019	Opening Balance	1.00			4,460.00 DR
30/06/2020	Depreciation for the period {2020}			125.00	4,335.00 DR
		<b>1.00</b>		<b>125.00</b>	<b>4,335.00 DR</b>
<u>Building Works (Jefferson Building) (BUILDING-BWJB2)</u>					
01/07/2019	Opening Balance	1.00			4,460.00 DR
30/06/2020	Depreciation for the period {2020}			125.00	4,335.00 DR
		<b>1.00</b>		<b>125.00</b>	<b>4,335.00 DR</b>
<u>Cabinet ( Arcadian Cabinetworks) (BUILDING-CAC)</u>					
01/07/2019	Opening Balance	1.00			664.21 DR
30/06/2020	Depreciation for the period {2020}			132.84	531.37 DR
		<b>1.00</b>		<b>132.84</b>	<b>531.37 DR</b>
<u>Curtains (Curtain Wonderland) (BUILDING-CCW)</u>					
01/07/2019	Opening Balance	1.00			110.37 DR
30/06/2020	Depreciation for the period {2020}			27.59	82.78 DR
		<b>1.00</b>		<b>27.59</b>	<b>82.78 DR</b>
<u>Desks (Kitchens By Kathie) (BUILDING-DKBK)</u>					
01/07/2019	Opening Balance	1.00			3,170.85 DR
30/06/2020	Depreciation for the period {2020}			634.17	2,536.68 DR
		<b>1.00</b>		<b>634.17</b>	<b>2,536.68 DR</b>
<u>Data Sockets Etc (System Require) (BUILDING-DSESR)</u>					
01/07/2019	Opening Balance	1.00			2,065.16 DR
30/06/2020	Depreciation for the period {2020}			275.29	1,789.87 DR
		<b>1.00</b>		<b>275.29</b>	<b>1,789.87 DR</b>
<u>Floor Covering Carpet ( Choices) (BUILDING-FCCC)</u>					
01/07/2019	Opening Balance	1.00			0.00 DR
		<b>1.00</b>			<b>0.00 DR</b>
<u>Hot Water System (BUILDING-HWS)</u>					
01/07/2019	Opening Balance	1.00			1,228.64 DR
30/06/2020	Depreciation for the period {2020}			163.78	1,064.86 DR
		<b>1.00</b>		<b>163.78</b>	<b>1,064.86 DR</b>
<u>Vinyl ( Choices) (BUILDING-VC)</u>					
01/07/2019	Opening Balance	1.00			0.00 DR
		<b>1.00</b>			<b>0.00 DR</b>
<u>Capital Improvements - At Cost (CAPIMPAC)</u>					
01/07/2019	Opening Balance	1.00			57,227.56 DR
		<b>1.00</b>			<b>57,227.56 DR</b>

**Real Estate Properties (Australian - Non Residential) (77250)**

Buildings (BUILDINGSATCOST)

**KELCAM SUPERANNUATION FUND**

**General Ledger**



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2019	Opening Balance	1.00			1,250,000.00 DR
30/06/2020	Depreciation per QS Report	0.00		6,012.00	1,243,988.00 DR
30/06/2020	Revaluation - 30/06/2020 @ \$1,319,039.030000 (Net Asset Value) - 1.000000 Units on hand		75,051.03		1,319,039.03 DR
		<b>1.00</b>	<b>75,051.03</b>	<b>6,012.00</b>	<b>1,319,039.03 DR</b>

**Shares in Listed Companies (Australian) (77600)**

Centrex Metals Limited (CXM.AX)

01/07/2019	Opening Balance	597,615.00			65,737.65 DR
30/04/2020	Revaluation - 28/04/2020 @ \$0.030000 (System Price) - 597,615.000000 Units on hand			47,809.20	17,928.45 DR
31/05/2020	Revaluation - 29/05/2020 @ \$0.026000 (System Price) - 597,615.000000 Units on hand			2,390.46	15,537.99 DR
30/06/2020	Revaluation - 29/06/2020 @ \$0.028000 (System Price) - 597,615.000000 Units on hand		1,195.23		16,733.22 DR
30/06/2020	Revaluation - 30/06/2020 @ \$0.025000 (System Price) - 597,615.000000 Units on hand			1,792.84	14,940.38 DR
		<b>597,615.00</b>	<b>1,195.23</b>	<b>51,992.50</b>	<b>14,940.38 DR</b>

**Units in Listed Unit Trusts (Australian) (78200)**

Macquarie Investment Custodial Wrap (KELCAMMCQ)

01/07/2019	Opening Balance	1.00			212,575.04 DR
22/07/2019	Buy Alibaba Group	0.00	19,782.32		232,357.36 DR
22/07/2019	Buy Service Now	0.00	19,852.19		252,209.55 DR
22/07/2019	Buy Visa Inc	0.00	19,858.06		272,067.61 DR
09/08/2019	Buy Microsoft	0.00	20,087.51		292,155.12 DR
23/08/2019	Buy Amazon	0.00	21,458.91		313,614.03 DR
29/08/2019	Buy Magellan	0.00	15,000.00		328,614.03 DR
25/11/2019		0.00		3,311.94	325,302.09 DR
28/11/2019	Sell Ooh media	0.00		2,206.71	323,095.38 DR
28/11/2019	Buy MCP	0.00	14,995.75		338,091.13 DR
14/01/2020	Buy northern star	0.00	5,000.00		343,091.13 DR
04/02/2020	NST SPP Refund	0.00		4,595.00	338,496.13 DR
16/06/2020	Sell orora	0.00		3,243.56	335,252.57 DR
16/06/2020	Buy amcor	0.00	3,253.46		338,506.03 DR
30/06/2020	Revaluation - 30/06/2020 @ \$369,254.360000 (Net Asset Value) - 1.000000 Units on hand		30,748.33		369,254.36 DR
		<b>1.00</b>	<b>170,036.53</b>	<b>13,357.21</b>	<b>369,254.36 DR</b>

**GST Payable/Refundable (84000)**

GST Payable/Refundable (84000)

01/07/2019	Opening Balance				9,744.90 CR
26/08/2019	BPAY To ATO		9,745.00		0.10 DR
28/05/2020	Cleave ACcounting		360.00		360.10 DR
26/06/2020	Rent 54A Hynes			5,500.00	5,139.90 CR
29/06/2020	cBA Rent 54B Hynes			4,500.00	9,639.90 CR
			<b>10,105.00</b>	<b>10,000.00</b>	<b>9,639.90 CR</b>

**Income Tax Payable/Refundable (85000)**

KELCAM SUPERANNUATION FUND

General Ledger



As at 30 June 2020

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2019	Opening Balance				546.63 CR
25/11/2019	ATO payments		3,834.00		3,287.37 DR
19/02/2020	ATO payments		3,834.00		7,121.37 DR
14/04/2020	ATO payments		3,834.00		10,955.37 DR
28/05/2020	ATO payments		546.63		11,502.00 DR
30/06/2020	June PAYG Instalment payable		5,327.00		16,829.00 DR
30/06/2020	Create Entries - Franking Credits Adjustment - 30/06/2020		519.96		17,348.96 DR
30/06/2020	Create Entries - Foreign Credits Adjustment - 30/06/2020		329.71		17,678.67 DR
30/06/2020	Create Entries - Income Tax Expense - 30/06/2020			17,779.35	100.68 CR
			<b>18,225.30</b>	<b>17,779.35</b>	<b>100.68 CR</b>
<u>PAYG Payable (86000)</u>					
<u>PAYG Payable (86000)</u>					
01/07/2019	Opening Balance				2,172.00 CR
26/08/2019	BPAY To ATO		2,172.00		0.00 DR
30/06/2020	June PAYG Instalment payable			5,327.00	5,327.00 CR
			<b>2,172.00</b>	<b>5,327.00</b>	<b>5,327.00 CR</b>

**Total Debits: 872,761.09**

**Total Credits: 872,761.09**

# KELCAM SUPERANNUATION FUND

## Investment Income Report

As at 30 June 2020

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>												
Macquarie Bank Act #3969	1,209.47			1,209.47	0.00	0.00	0.00	1,209.47			0.00	0.00
	<b>1,209.47</b>			<b>1,209.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,209.47</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties (Australian - Non Residential)</b>												
BUILDINGS Buildings TCOST	100,000.00							100,000.00				
	<b>100,000.00</b>							<b>100,000.00</b>				
<b>Units in Listed Unit Trusts (Australian)</b>												
KELCAM Macquarie Investment Custodial Q Wrap	10,948.08	1,204.54	414.20	1,219.89	519.96	1,687.52	329.71	5,375.82		0.00	5,872.21	549.72
	<b>10,948.08</b>	<b>1,204.54</b>	<b>414.20</b>	<b>1,219.89</b>	<b>519.96</b>	<b>1,687.52</b>	<b>329.71</b>	<b>5,375.82</b>		<b>0.00</b>	<b>5,872.21</b>	<b>549.72</b>
	<b>112,157.55</b>	<b>1,204.54</b>	<b>414.20</b>	<b>2,429.36</b>	<b>519.96</b>	<b>1,687.52</b>	<b>329.71</b>	<b>106,585.29</b>		<b>0.00</b>	<b>5,872.21</b>	<b>549.72</b>

Assessable Income (Excl. Capital Gains) **106,585.29**

Net Capital Gain **3,914.82**

**Total Assessable Income 110,500.11**

\* 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.

**KELCAM SUPERANNUATION FUND**  
**Interest Reconciliation Report**

For The Period 01 July 2019 - 30 June 2020

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
<b>Bank Accounts</b>					
MBL961003969 Macquarie Bank Act #3969					
02/07/2019	8.08	8.08			
11/07/2019	273.40	273.40			
11/07/2019	797.58	797.58			
31/07/2019	48.85	48.85			
02/08/2019	24.42	24.42			
30/08/2019	23.12	23.12			
03/09/2019	11.55	11.55			
30/09/2019	2.73	2.73			
02/10/2019	2.67	2.67			
31/10/2019	0.30	0.30			
04/11/2019	3.28	3.28			
03/12/2019	3.31	3.31			
03/01/2020	1.33	1.33			
04/02/2020	1.23	1.23			
03/03/2020	1.64	1.64			
02/04/2020	1.83	1.83			
04/05/2020	2.08	2.08			
02/06/2020	2.07	2.07			
	1,209.47	1,209.47			

**KELCAM SUPERANNUATION FUND**  
**Interest Reconciliation Report**



For The Period 01 July 2019 - 30 June 2020

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<b>Date</b>	<b>Payment Amount</b>	<b>Gross Interest</b>	<b>TFN Withheld</b>	<b>Foreign Income</b>	<b>Foreign Credits</b>
	1,209.47	1,209.47			
<b>TOTAL</b>	<b>1,209.47</b>	<b>1,209.47</b>			

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**Tax Return Reconciliation**

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	<b>Totals</b>	<b>Tax Return Label</b>
<b>Gross Interest</b>	1,209.47	11C

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KELCAM SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2019 - 30 June 2020



Date	Payment Received	Non Primary Production Income (A) * <sub>1</sub>			Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
		Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	
<b>Units in Listed Unit Trusts (Australian)</b>														
KELCAMMCQ Macquarie Investment Custodial Wrap														
02/07/2019	33.00							S						0.00
02/08/2019	92.16							S						0.00
09/08/2019	22.33							S						0.00
09/08/2019	16.28							S						0.00
14/08/2019	15.83							S						0.00
29/08/2019	44.76							S						0.00
29/08/2019	104.52							S						0.00
30/08/2019	89.59							S						0.00
05/09/2019	20.38							S						0.00
10/09/2019	23.27							S						0.00
11/09/2019	22.31							S						0.00
12/09/2019	15.83							S						0.00
16/09/2019	47.25							S						0.00
16/09/2019	70.31							S						0.00
25/09/2019	171.69							S						0.00
30/09/2019	26.00							S						0.00

KELCAM SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2019 - 30 June 2020



Date	Payment Received	Non Primary Production Income (A) * <sub>1</sub>				Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
		Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	
03/10/2019	51.04					S									0.00
03/10/2019	54.00					S									0.00
04/10/2019	11.10					S									0.00
08/10/2019	54.06					S									0.00
10/10/2019	60.03					S									0.00
11/10/2019	22.22					S									0.00
11/10/2019	24.50					S									0.00
11/10/2019	38.52					S									0.00
11/10/2019	46.90					S									0.00
11/10/2019	40.73					S									0.00
14/10/2019	15.83					S									0.00
14/10/2019	72.67					S									0.00
21/10/2019	80.47					S									0.00
22/10/2019	120.06					S									0.00
11/11/2019	22.22					S									0.00
12/11/2019	15.83					S									0.00
12/11/2019	14.77					S									0.00
20/11/2019	24.75					S									0.00

**KELCAM SUPERANNUATION FUND**

**Distribution Reconciliation Report**

For The Period 01 July 2019 - 30 June 2020



Date	Payment Received	Non Primary Production Income (A) * <sub>1</sub>				Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
		Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	
05/12/2019	23.94							S							0.00
09/12/2019	59.98							S							0.00
10/12/2019	9.98							S							0.00
10/12/2019	22.14							S							0.00
12/12/2019	15.83							S							0.00
16/12/2019	52.36							S							0.00
17/12/2019	50.94							S							0.00
17/12/2019	51.00							S							0.00
20/12/2019	36.30							S							0.00
08/01/2020	100.15							S							0.00
09/01/2020	57.79							S							0.00
14/01/2020	22.19							S							0.00
15/01/2020	39.61							S							0.00
16/01/2020	225.00							S							0.00
20/01/2020	15.83							S							0.00
22/01/2020	18.11							S							0.00
10/02/2020	76.81							S							0.00
11/02/2020	22.32							S							0.00

KELCAM SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2019 - 30 June 2020



Date	Payment Received	Non Primary Production Income (A) * <sub>1</sub>				Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
		Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	
12/02/2020	18.25					S									0.00
14/02/2020	19.79					S									0.00
27/02/2020	124.49					S									0.00
05/03/2020	25.01					S									0.00
09/03/2020	62.18					S									0.00
10/03/2020	24.18					S									0.00
12/03/2020	22.27					S									0.00
13/03/2020	11.87					S									0.00
16/03/2020	55.80					S									0.00
16/03/2020	70.31					S									0.00
24/03/2020	52.16					S									0.00
24/03/2020	150.10					S									0.00
03/04/2020	9.67					S									0.00
03/04/2020	56.84					S									0.00
09/04/2020	80.47					S									0.00
09/04/2020	55.39					S									0.00
09/04/2020	41.20					S									0.00
09/04/2020	62.91					S									0.00

**KELCAM SUPERANNUATION FUND**

**Distribution Reconciliation Report**

For The Period 01 July 2019 - 30 June 2020



Date	Payment Received	Non Primary Production Income (A) * <sub>1</sub>				Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income
		Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	
15/04/2020	25.33							S							0.00
15/04/2020	87.91							S							0.00
16/04/2020	39.29							S							0.00
17/04/2020	39.06							S							0.00
20/04/2020	3.96							S							0.00
08/05/2020	65.10							S							0.00
11/05/2020	22.89							S							0.00
13/05/2020	38.43							S							0.00
13/05/2020	7.92							S							0.00
04/06/2020	24.12							S							0.00
09/06/2020	57.79							S							0.00
15/06/2020	23.42							S							0.00
15/06/2020	22.53							S							0.00
15/06/2020	15.83							S							0.00
15/06/2020	51.99							S							0.00
17/06/2020	53.99							S							0.00
30/06/2020	6,940.14							S							0.00
30/06/2020	0.00	1,204.54	414.20	1,219.89	519.96	2,936.09	I	2,936.09		0.03	1,687.52	329.71		549.72	8,311.94

KELCAM SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2019 - 30 June 2020



Date	Non Primary Production Income (A) * <sub>1</sub>			Distributed Capital Gains (B) * <sub>2</sub>				Foreign Income * <sub>3</sub>		Non-Assessable			Taxable Income			
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits		Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>
	10,948.08	1,204.54	414.20	1,219.89	519.96	2,936.09		2,936.09		0.03	1,687.52	329.71			549.72	8,311.94
<i>Net Cash Distribution:</i>		<i>10,948.08</i>														
	<b>10,948.08</b>	<b>1,204.54</b>	<b>414.20</b>	<b>1,219.89</b>	<b>519.96</b>	<b>2,936.09</b>		<b>2,936.09</b>		<b>0.03</b>	<b>1,687.52</b>	<b>329.71</b>			<b>549.72</b>	<b>8,311.94</b>
<b>TOTAL</b>	<b>10,948.08</b>	<b>1,204.54</b>	<b>414.20</b>	<b>1,219.89</b>	<b>519.96</b>	<b>2,936.09</b>		<b>2,936.09</b>		<b>0.03</b>	<b>1,687.52</b>	<b>329.71</b>			<b>549.72</b>	<b>8,311.94</b>

Total Distributed Gains

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	2,936.09	5,872.21
<b>Total</b>	<b>2,936.09</b>	<b>5,872.21</b>

\*<sub>1</sub> Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * <sub>7</sub>	Franking Credits	Total Including Credits
11M Gross trust distributions	1,204.54	414.20	1,219.89		2,838.63	519.96	<b>3,358.59</b>

\*<sub>2</sub> Forms part of the Net Capital Gains calculation for Tax Label 11A.

\*<sub>3</sub> Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

\*<sub>4</sub> Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

\*<sub>5</sub> This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

\*<sub>6</sub> AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

\*<sub>7</sub> Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.

KELCAM SUPERANNUATION FUND

Investment Summary with Market Movement



As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
<b>Cash/Bank Accounts</b>								
Macquarie Bank Act #3969		119,656.880000	119,656.88	119,656.88	119,656.88			
			<b>119,656.88</b>		<b>119,656.88</b>			
<b>Plant and Equipment (at written down value) - Unitised</b>								
BUILDING- AIR CONDITIONER	1.00	3,682.120000	3,682.12	14,793.64	14,793.64	(11,111.52)	0.00	0.00
BUILDING- Air Conditioner ( Aerfusion)	1.00	980.470000	980.47	4,479.09	4,479.09	(3,498.62)	0.00	0.00
BUILDING- Building Works ( Jefferson )	1.00	1,637.760000	1,637.76	1,887.30	1,887.30	(249.54)	0.00	0.00
BUILDING- Building Works (Jefferson Building)	1.00	2,757.500000	2,757.50	3,180.00	3,180.00	(422.50)	0.00	0.00
BUILDING- Building Works (Jefferson Building)	1.00	4,335.000000	4,335.00	5,000.00	5,000.00	(665.00)	0.00	0.00
BUILDING- Building Works (Jefferson Building)	1.00	4,335.000000	4,335.00	5,000.00	5,000.00	(665.00)	0.00	0.00
BUILDING- Cabinet ( Arcadian Cabinetworks)	1.00	531.370000	531.37	1,681.82	1,681.82	(1,150.45)	0.00	0.00
CAPIMPAC Capital Improvements - At Cost	1.00	57,227.560000	57,227.56	57,227.56	57,227.56	0.00	0.00	0.00
BUILDING- Curtains (Curtain Wonderland)	1.00	82.780000	82.78	494.22	494.22	(411.44)	0.00	0.00
BUILDING- Data Sockets Etc (System Require)	1.00	1,789.870000	1,789.87	3,807.27	3,807.27	(2,017.40)	0.00	0.00
BUILDING- Desks (Kitchens By Kathie)	1.00	2,536.680000	2,536.68	8,275.45	8,275.45	(5,738.77)	0.00	0.00
BUILDING- Floor Covering Carpet ( Choices)	1.00	0.000000	0.00	6,942.72	6,942.72	(6,942.72)	0.00	0.00
BUILDING- Hot Water System	1.00	1,064.860000	1,064.86	2,363.64	2,363.64	(1,298.78)	0.00	0.00
BUILDING- Vinyl ( Choices)	1.00	0.000000	0.00	122.73	122.73	(122.73)	0.00	0.00
			<b>80,960.97</b>		<b>115,255.44</b>	<b>(34,294.47)</b>	<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties (Australian - Non Residential)</b>								
BUILDINGSA Buildings	1.00	1,319,039.030000	1,319,039.03	929,181.80	929,181.80	389,857.23	75,051.03	0.00
TCOST								
			<b>1,319,039.03</b>		<b>929,181.80</b>	<b>389,857.23</b>	<b>75,051.03</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>								
CXM.AX Centrex Metals Limited	597,615.00	0.025000	14,940.38	0.19	114,628.21	(99,687.83)	(50,797.27)	0.00

KELCAM SUPERANNUATION FUND

Investment Summary with Market Movement



As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
<b>Units in Listed Unit Trusts (Australian)</b>			<b>14,940.38</b>		<b>114,628.21</b>	<b>(99,687.83)</b>	<b>(50,797.27)</b>	<b>0.00</b>
KELCAMMC Macquarie Investment Custodial Wrap Q	1.00	369,254.360000	369,254.36	317,081.68	317,081.68	52,172.68	30,748.33	0.00
			<b>369,254.36</b>		<b>317,081.68</b>	<b>52,172.68</b>	<b>30,748.33</b>	<b>0.00</b>
			<b>1,903,851.62</b>		<b>1,595,804.01</b>	<b>308,047.61</b>	<b>55,002.09</b>	<b>0.00</b>



# KELCAM SUPERANNUATION FUND

## Detailed Schedule of Fund Assets

As at 30 June 2020

Transaction Date	Description	Units	Amount \$
<b>Plant and Equipment (at written down value) - Unitised (76550)</b>			
<u>Air Conditioner ( Aerfusion ) (BUILDING-ACA)</u>			
30/06/2017	Investment	1.00	4,479.09
30/06/2017	NMV		(2,155.00)
30/06/2018	Depreciation for the period {2018}		(581.02)
30/06/2019	Depreciation for the period {2019}		(435.77)
30/06/2019	Revaluation - 30/06/2017 @ \$2,324.090000 (Exit) - 1.000000 Units on hand		1,016.79
30/06/2019	Revaluation - 30/06/2019 @ \$1,307.300000 (Exit) - 1.000000 Units on hand		(1,016.79)
30/06/2020	Depreciation for the period {2020}		(326.83)
		1.00	980.47
<u>AIR CONDITIONER (BUILDING-AIRCON)</u>			
30/06/2017	Investment	1.00	14,793.64
30/06/2017	NMV		(7,602.00)
30/06/2018	Depreciation for the period {2018}		(1,438.33)
30/06/2019	Depreciation for the period {2019}		(1,150.66)
30/06/2019	Revaluation - 30/06/2017 @ \$7,191.640000 (Exit) - 1.000000 Units on hand		2,588.99
30/06/2019	Revaluation - 30/06/2019 @ \$4,602.650000 (Exit) - 1.000000 Units on hand		(2,588.99)
30/06/2020	Depreciation for the period {2020}		(920.53)
		1.00	3,682.12
<u>Building Works ( Jefferson ) (BUILDING-BWJ)</u>			
30/06/2017	Investment	1.00	1,887.30
30/06/2017	NMV		(108.00)
30/06/2018	Depreciation for the period {2018}		(47.18)
30/06/2019	Depreciation for the period {2019}		(47.18)
30/06/2019	Revaluation - 30/06/2017 @ \$1,779.300000 (Exit) - 1.000000 Units on hand		94.36
30/06/2019	Revaluation - 30/06/2019 @ \$1,684.940000 (Exit) - 1.000000 Units on hand		(94.36)
30/06/2020	Depreciation for the period {2020}		(47.18)
		1.00	1,637.76
<u>Building Works (Jefferson Building) (BUILDING-BWJB)</u>			
30/06/2017	Investment	1.00	3,180.00
30/06/2017	NMV		(184.00)
30/06/2018	Depreciation for the period {2018}		(79.50)
30/06/2019	Depreciation for the period {2019}		(79.50)
30/06/2019	Revaluation - 30/06/2017 @ \$2,996.000000 (Exit) - 1.000000 Units on hand		159.00
30/06/2019	Revaluation - 30/06/2019 @ \$2,837.000000 (Exit) - 1.000000 Units on hand		(159.00)
30/06/2020	Depreciation for the period {2020}		(79.50)
		1.00	2,757.50
<u>Building Works (Jefferson Building) (BUILDING-BWJB1)</u>			
30/06/2017	Investment	1.00	5,000.00
30/06/2017	NMV		(290.00)
30/06/2018	Depreciation for the period {2018}		(125.00)
30/06/2019	Depreciation for the period {2019}		(125.00)
30/06/2019	Revaluation - 30/06/2017 @ \$4,710.000000 (Exit) - 1.000000 Units		250.00

# KELCAM SUPERANNUATION FUND

## Detailed Schedule of Fund Assets

As at 30 June 2020

Transaction Date	Description	Units	Amount \$
	on hand		
30/06/2019	Revaluation - 30/06/2019 @ \$4,460.000000 (Exit) - 1.000000 Units on hand		(250.00)
30/06/2020	Depreciation for the period {2020}		(125.00)
		1.00	4,335.00
<u>Building Works (Jefferson Building) (BUILDING-BWJB2)</u>			
30/06/2017	Investment	1.00	5,000.00
30/06/2017	NMV		(290.00)
30/06/2018	Depreciation for the period {2018}		(125.00)
30/06/2019	Depreciation for the period {2019}		(125.00)
30/06/2019	Revaluation - 30/06/2017 @ \$4,710.000000 (Exit) - 1.000000 Units on hand		250.00
30/06/2019	Revaluation - 30/06/2019 @ \$4,460.000000 (Exit) - 1.000000 Units on hand		(250.00)
30/06/2020	Depreciation for the period {2020}		(125.00)
		1.00	4,335.00
<u>Cabinet ( Arcadian Cabinetworks) (BUILDING-CAC)</u>			
30/06/2017	Investment	1.00	1,681.82
30/06/2017	NMV		(644.00)
30/06/2018	Depreciation for the period {2018}		(207.56)
30/06/2019	Depreciation for the period {2019}		(166.05)
30/06/2019	Revaluation - 30/06/2017 @ \$1,037.820000 (Exit) - 1.000000 Units on hand		373.61
30/06/2019	Revaluation - 30/06/2019 @ \$664.210000 (Exit) - 1.000000 Units on hand		(373.61)
30/06/2020	Depreciation for the period {2020}		(132.84)
		1.00	531.37
<u>Curtains (Curtain Wonderland) (BUILDING-CCW)</u>			
30/06/2017	Investment	1.00	494.22
30/06/2017	NMV		(298.00)
30/06/2018	Depreciation for the period {2018}		(49.06)
30/06/2019	Depreciation for the period {2019}		(36.79)
30/06/2019	Revaluation - 30/06/2017 @ \$196.220000 (Exit) - 1.000000 Units on hand		85.85
30/06/2019	Revaluation - 30/06/2019 @ \$110.370000 (Exit) - 1.000000 Units on hand		(85.85)
30/06/2020	Depreciation for the period {2020}		(27.59)
		1.00	82.78
<u>Desks (Kitchens By Kathie) (BUILDING-DKKBK)</u>			
30/06/2017	Investment	1.00	8,275.45
30/06/2017	NMV		(3,321.00)
30/06/2018	Depreciation for the period {2018}		(990.89)
30/06/2019	Depreciation for the period {2019}		(792.71)
30/06/2019	Revaluation - 30/06/2017 @ \$4,954.450000 (Exit) - 1.000000 Units on hand		1,783.60
30/06/2019	Revaluation - 30/06/2019 @ \$3,170.850000 (Exit) - 1.000000 Units on hand		(1,783.60)
30/06/2020	Depreciation for the period {2020}		(634.17)
		1.00	2,536.68
<u>Data Sockets Etc (System Require) (BUILDING-DSESR)</u>			
30/06/2017	Investment	1.00	3,807.27
30/06/2017	NMV		(1,058.00)

# KELCAM SUPERANNUATION FUND

## Detailed Schedule of Fund Assets

As at 30 June 2020

Transaction Date	Description	Units	Amount \$
30/06/2018	Depreciation for the period {2018}		(366.48)
30/06/2019	Depreciation for the period {2019}		(317.63)
30/06/2019	Revaluation - 30/06/2017 @ \$2,749.270000 (Exit) - 1.000000 Units on hand		684.11
30/06/2019	Revaluation - 30/06/2019 @ \$2,065.160000 (Exit) - 1.000000 Units on hand		(684.11)
30/06/2020	Depreciation for the period {2020}		(275.29)
		1.00	1,789.87
<u>Floor Covering Carpet ( Choices) (BUILDING-FCCC)</u>			
30/06/2017	Investment	1.00	6,942.72
30/06/2017	NMV		(4,033.00)
30/06/2018	Depreciation for the period {2018}		(1,735.68)
30/06/2019	Depreciation for the period {2019}		(1,735.68)
30/06/2019	Revaluation - 30/06/2017 @ \$2,909.720000 (Exit) - 1.000000 Units on hand		3,471.36
30/06/2019	Revaluation - 30/06/2019 @ \$0.000000 (Exit) - 1.000000 Units on hand		(2,909.72)
		1.00	0.00
<u>Hot Water System (BUILDING-HWS)</u>			
30/06/2017	Investment	1.00	2,363.64
30/06/2017	NMV		(728.00)
30/06/2018	Depreciation for the period {2018}		(218.03)
30/06/2019	Depreciation for the period {2019}		(188.97)
30/06/2019	Revaluation - 30/06/2017 @ \$1,635.640000 (Exit) - 1.000000 Units on hand		407.00
30/06/2019	Revaluation - 30/06/2019 @ \$1,228.640000 (Exit) - 1.000000 Units on hand		(407.00)
30/06/2020	Depreciation for the period {2020}		(163.78)
		1.00	1,064.86
<u>Vinyl ( Choices) (BUILDING-VC)</u>			
30/06/2017	Investment	1.00	122.73
30/06/2017	NMV		(69.00)
30/06/2018	Depreciation for the period {2018}		(30.68)
30/06/2019	Depreciation for the period {2019}		(30.68)
30/06/2019	Revaluation - 30/06/2017 @ \$53.730000 (Exit) - 1.000000 Units on hand		61.36
30/06/2019	Revaluation - 30/06/2019 @ \$0.000000 (Exit) - 1.000000 Units on hand		(53.73)
		1.00	0.00
<u>Capital Improvements - At Cost (CAPIMPAC)</u>			
30/06/2017	Investment	1.00	57,227.56
		1.00	57,227.56
<b><u>Real Estate Properties (Australian - Non Residential) (77250)</u></b>			
<u>Buildings (BUILDINGSATCOST)</u>			
30/06/2017	Investment	1.00	941,787.80
30/06/2017	NMV		255,524.56
30/06/2017	Investment		(41,787.80)
30/06/2018	Depn per QS report		(7,284.00)
30/06/2018	Revaluation - 30/06/2018 @ \$1,250,000.000000 (Exit) - 1.000000 Units on hand		101,759.44
30/06/2019	Depreciation per QS report	0.00	(6,594.00)

# KELCAM SUPERANNUATION FUND

## Detailed Schedule of Fund Assets

As at 30 June 2020

Transaction Date	Description	Units	Amount \$
30/06/2019	Revaluation - 30/06/2018 @ \$1,250,000.000000 (Exit) - 1.000000 Units on hand		6,594.00
30/06/2020	Depreciation per QS Report	0.00	(6,012.00)
30/06/2020	Revaluation - 30/06/2020 @ \$1,319,039.030000 (Net Asset Value) - 1.000000 Units on hand		75,051.03
		1.00	1,319,039.03

### Shares in Listed Companies (Australian) (77600)

#### Centrex Metals Limited (CXM.AX)

30/06/2017	Investment	150,000.00	30,050.00
30/06/2017	Investment	187,500.00	37,500.00
30/06/2017	Investment	260,115.00	47,078.21
30/06/2017	NMV		(79,966.54)
30/06/2018	Revaluation - 29/06/2018 @ \$0.100000 (System Price) - 597,615.000000 Units on hand		25,099.83
30/06/2019	Revaluation - 28/06/2019 @ \$0.110000 (System Price) - 597,615.000000 Units on hand		5,976.15
30/04/2020	Revaluation - 28/04/2020 @ \$0.030000 (System Price) - 597,615.000000 Units on hand		(47,809.20)
31/05/2020	Revaluation - 29/05/2020 @ \$0.026000 (System Price) - 597,615.000000 Units on hand		(2,390.46)
30/06/2020	Revaluation - 29/06/2020 @ \$0.028000 (System Price) - 597,615.000000 Units on hand		1,195.23
30/06/2020	Revaluation - 30/06/2020 @ \$0.025000 (System Price) - 597,615.000000 Units on hand		(1,792.84)
		597,615.00	14,940.38

### Units in Listed Unit Trusts (Australian) (78200)

#### Macquarie Investment Custodial Wrap (KELCAMMCQ)

23/10/2018	All purchases on 23 Oct - into Macq Wrap	1.00	104,000.00
24/10/2018	Share Purchases into Macq Wrap on 24/10/2018	0.00	95,623.36
18/01/2019	macquarie	0.00	(2,785.28)
18/01/2019	Buy corporate travel management in wrap	0.00	1,357.00
18/01/2019	Buy James hardie in wrap	0.00	1,502.88
10/04/2019	Sell bingo industries in wrap	0.00	(2,372.28)
10/04/2019	Sell Corporate travel management in wrap	0.00	(5,631.35)
10/04/2019	Buy Wisetech in wrap	0.00	6,500.00
12/04/2019	Buy northern star in wrap	0.00	3,029.40
03/06/2019	Redemption Winton fund	0.00	(10,073.04)
30/06/2019	Revaluation - 30/06/2019 @ \$212,575.040000 (Exit) - 1.000000 Units on hand		21,424.35
22/07/2019	Buy Alibaba Group	0.00	19,782.32
22/07/2019	Buy Service Now	0.00	19,852.19
22/07/2019	Buy Visa Inc	0.00	19,858.06
09/08/2019	Buy Microsoft	0.00	20,087.51
23/08/2019	Buy Amazon	0.00	21,458.91
29/08/2019	Buy Magellan	0.00	15,000.00
25/11/2019		0.00	(3,311.94)
28/11/2019	Sell Ooh media	0.00	(2,206.71)
28/11/2019	Buy MCP	0.00	14,995.75
14/01/2020	Buy northern star	0.00	5,000.00
04/02/2020	NST SPP Refund	0.00	(4,595.00)
16/06/2020	Sell orora	0.00	(3,243.56)
16/06/2020	Buy amcor	0.00	3,253.46

**KELCAM SUPERANNUATION FUND**  
**Detailed Schedule of Fund Assets**



As at 30 June 2020

Transaction Date	Description	Units	Amount \$
30/06/2020	Revaluation - 30/06/2020 @ \$369,254.360000 (Net Asset Value) - 1.000000 Units on hand		30,748.33
		1.00	369,254.36

**KELCAM SUPERANNUATION FUND**  
**Realised Capital Gains Report**



For The Period 01 July 2019 - 30 June 2020

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>												
Macquarie Investment Custodial Wrap		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,872.18	0.03	(2,774.11)
		<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>5,872.18</b>	<b>0.03</b>	<b>(2,774.11)</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>5,872.18</b>	<b>0.03</b>	<b>(2,774.11)</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>5,872.18</b>	<b>0.03</b>	<b>(2,774.11)</b>

KELCAM SUPERANNUATION FUND

# Unrealised Capital Gains Report



As at 30 June 2020

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Plant and Equipment (at written down value) - Unitised</b>									
Air Conditioner ( Aerfusion)	1.00	4,479.09	3,498.62	980.47	980.4700	0.00	0.00	0.00	0.00
AIR CONDITIONER	1.00	14,793.64	11,111.52	3,682.12	3,682.1200	0.00	0.00	0.00	0.00
Building Works ( Jefferson )	1.00	1,887.30	249.54	1,637.76	1,637.7600	0.00	0.00	0.00	0.00
Building Works (Jefferson Building)	1.00	3,180.00	422.50	2,757.50	2,757.5000	0.00	0.00	0.00	0.00
Building Works (Jefferson Building)	1.00	5,000.00	665.00	4,335.00	4,335.0000	0.00	0.00	0.00	0.00
Building Works (Jefferson Building)	1.00	5,000.00	665.00	4,335.00	4,335.0000	0.00	0.00	0.00	0.00
Cabinet ( Arcadian Cabinetworks)	1.00	1,681.82	1,150.45	531.37	531.3700	0.00	0.00	0.00	0.00
Curtains (Curtain Wonderland)	1.00	494.22	411.44	82.78	82.7800	0.00	0.00	0.00	0.00
Desks (Kitchens By Kathie)	1.00	8,275.45	5,738.77	2,536.68	2,536.6800	0.00	0.00	0.00	0.00
Data Sockets Etc (System Require)	1.00	3,807.27	2,017.40	1,789.87	1,789.8700	0.00	0.00	0.00	0.00
Floor Covering Carpet ( Choices)	1.00	6,942.72	7,504.36	(561.64)	0.0000	561.64	0.00	374.43	0.00
Hot Water System	1.00	2,363.64	1,298.78	1,064.86	1,064.8600	0.00	0.00	0.00	0.00
Vinyl ( Choices)	1.00	122.73	130.36	(7.63)	0.0000	7.63	0.00	5.09	0.00
Capital Improvements - At Cost	1.00	57,227.56	0.00	57,227.56	57,227.5600	0.00	0.00	0.00	0.00
		<b>115,255.44</b>	<b>34,863.74</b>	<b>80,391.70</b>	<b>80,960.9700</b>	<b>569.27</b>	<b>0.00</b>	<b>379.51</b>	<b>0.00</b>
<b>Real Estate Properties (Australian - Non Residential)</b>									
Buildings	1.00	929,181.80	90,844.00	838,337.80	1,319,039.0300	480,701.23	0.00	320,467.49	0.00
		<b>929,181.80</b>	<b>90,844.00</b>	<b>838,337.80</b>	<b>1,319,039.0300</b>	<b>480,701.23</b>	<b>0.00</b>	<b>320,467.49</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>									
Centrex Metals Limited	597,615.00	114,628.21	0.00	114,628.21	14,940.3750	(99,687.84)	0.00	0.00	0.00

KELCAM SUPERANNUATION FUND

# Unrealised Capital Gains Report



As at 30 June 2020

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Shares in Listed Companies (Australian)</b>									
		<b>114,628.21</b>	<b>0.00</b>	<b>114,628.21</b>	<b>14,940.3750</b>	<b>(99,687.84)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
Macquarie Investment Custodial Wrap	1.00	317,081.68	549.72	316,531.96	369,254.3600	52,722.40	0.00	35,148.27	0.00
		<b>317,081.68</b>	<b>549.72</b>	<b>316,531.96</b>	<b>369,254.3600</b>	<b>52,722.40</b>	<b>0.00</b>	<b>35,148.27</b>	<b>0.00</b>
		<b>1,476,147.13</b>	<b>126,257.46</b>	<b>1,349,889.67</b>	<b>1,784,194.7350</b>	<b>434,305.06</b>	<b>0.00</b>	<b>355,995.27</b>	<b>0.00</b>



**KELCAM SUPERANNUATION FUND**  
**Contributions Summary Report**



For The Period 01 July 2019 - 30 June 2020

**KELLY CAMERON**

Date of Birth: 15/08/1975  
Age: 44 (at year end)  
Member Code: CAMKEL00002A  
Total Super Balance\*1 as at 30/06/2019: 1,737,386.68

<b>Contributions Summary</b>	<b>2020</b>	<b>2019</b>
<b>Concessional Contribution</b>		
Employer	27,083.29	24,999.96
	<hr/>	<hr/>
	27,083.29	24,999.96
	<hr/>	<hr/>
<b>Total Contributions</b>	<hr/>	<hr/>
	27,083.29	24,999.96
	<hr/>	<hr/>

I, KELLY CAMERON, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2019 to 30/06/2020.

\_\_\_\_\_  
KELLY CAMERON

\*1 Total Super Balance is per individual across funds within a firm.

# KELCAM SUPERANNUATION FUND

## Members Statement

KELLY LYNETTE CAMERON  
54A HYNES STREET  
FORTITUDE VALLEY, Queensland, 4006, Australia

### Your Details

Date of Birth : 15/08/1975  
Age: 44  
Tax File Number: Provided  
Date Joined Fund: 14/01/2004  
Service Period Start Date: 19/05/1998  
Date Left Fund:  
Member Code: CAMKEL00002A  
Account Start Date: 14/01/2004  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits 1,897,496.91  
Total Death Benefit 1,897,496.91

### Your Balance

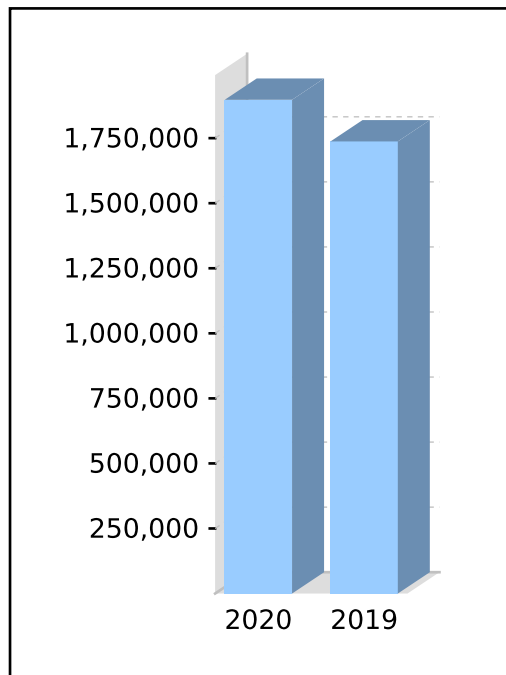
Total Benefits 1,897,496.91

#### Preservation Components

Preserved 1,897,496.91  
Unrestricted Non Preserved  
Restricted Non Preserved

#### Tax Components

Tax Free 205,524.38  
Taxable 1,691,972.53



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	1,737,386.67	1,605,143.27
<u>Increases to Member account during the period</u>		
Employer Contributions	27,083.29	24,999.96
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	150,806.29	123,874.84
Internal Transfer In	0.01	0.01
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	4,062.50	3,750.00
Income Tax	13,716.85	12,881.40
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 30/06/2020	1,897,496.91	1,737,386.68

# KELCAM SUPERANNUATION FUND

## Members Statement

KELLY LYNETTE CAMERON  
54A HYNES STREET  
FORTITUDE VALLEY, Queensland, 4006, Australia

### Your Details

Date of Birth :	15/08/1975	Vested Benefits	1,897,496.91
Age:	44	Total Death Benefit	1,897,496.91
Tax File Number:	Provided	Nominated Beneficiaries	N/A
Date Joined Fund:	14/01/2004		
Service Period Start Date:	19/05/1998		
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date	14/01/2004		
Account Type:	Consolidated		
Account Description:	Consolidated		

### Your Balance

Total Benefits 1,897,496.91

#### Preservation Components

Preserved 1,897,496.91

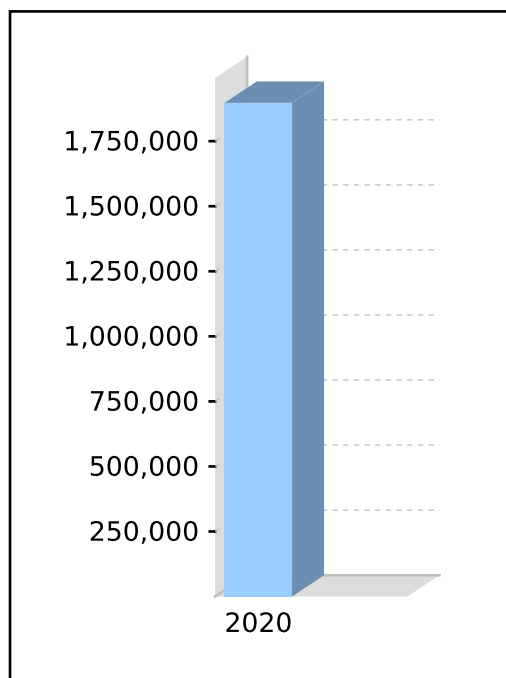
Unrestricted Non Preserved

Restricted Non Preserved

#### Tax Components

Tax Free 205,524.38

Taxable 1,691,972.53



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2019	1,737,386.67
<u>Increases to Member account during the period</u>	
Employer Contributions	27,083.29
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	150,806.29
Internal Transfer In	0.01
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	4,062.50
Income Tax	13,716.85
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 30/06/2020	1,897,496.91

**KELCAM SUPERANNUATION FUND**  
**Members Summary Report**

As at 30 June 2020



Opening Balance	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
<b>KELLY LYNETTE CAMERON (Age: 44)</b>											
CAMKEL00002A - Accumulation											
1,737,386.67	27,083.29	0.01	150,806.29			4,062.50	13,716.85				1,897,496.91
<b>1,737,386.67</b>	<b>27,083.29</b>	<b>0.01</b>	<b>150,806.29</b>			<b>4,062.50</b>	<b>13,716.85</b>				<b>1,897,496.91</b>
<b>1,737,386.67</b>	<b>27,083.29</b>	<b>0.01</b>	<b>150,806.29</b>			<b>4,062.50</b>	<b>13,716.85</b>				<b>1,897,496.91</b>

## Minutes of a meeting of the Director(s)

held on 30 June 2020 at 54A HYNES STREET, FORTITUDE VALLEY, Queensland 4006

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<b>PRESENT:</b>	KELLY CAMERON
<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 2020 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 2020, 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 this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return 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 2020.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2020.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Super Audits Pty Ltd</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>	It was resolved that

## Minutes of a meeting of the Director(s)

held on 30 June 2020 at 54A HYNES STREET, FORTITUDE VALLEY, Queensland 4006

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Cleave Accounting Pty Ltd

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.

**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 –

.....

KELLY CAMERON

Chairperson

13/01/2021

To the trustee of the  
KELCAM SUPERANNUATION FUND  
54A HYNES STREET,  
FORTITUDE VALLEY  
Queensland, 4006

Dear Trustee,

### **The Objective and Scope of the Audit**

You have requested that we audit the KELCAM SUPERANNUATION FUND (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2020 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

### **The Responsibilities of the Auditor**

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

### **Financial Audit**

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a trustee letter.

### **Compliance Engagement**

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

### **The Responsibilities of the Trustees**

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances; and
- Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit.

Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

### **Independence**

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

### **Report on Matters Identified**

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.



You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

### **Compliance Program**

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

### **Limitation of Liability**

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

### **Fees**

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

**We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our financial audit and compliance engagement of the Fund for the year ended 30/06/2020.**

Yours sincerely

Super Audits Pty Ltd

Acknowledged on behalf of the Trustee of the KELCAM SUPERANNUATION FUND by:

(Signed) .....  
(dated)            /    /

13 January 2021

PO Box 3376, Rundle Mall, South Australia 5000

Dear Sir/Madam,

**Re: KELCAM SUPERANNUATION FUND  
Trustee Representation Letter**

This representation letter is provided in connection with your audit of the financial report of the KELCAM SUPERANNUATION FUND (the Fund) and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR), for the year ended 30/06/2020, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2020 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the Fund. Accordingly, the financial report prepared is a special purpose financial report which is for distribution to members of the Fund and to satisfy the requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

**1. Sole Purpose Test**

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

**2. Trustees are not disqualified**

No disqualified person acts as a director of the trustee company/an individual trustee.

**3. Fund's Governing Rules, Trustees' Responsibilities and Fund Conduct**

The Fund meets the definition of a self-managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee/director of the corporate trustee, receives any remuneration for any duties or services performed by the trustee/director in relation to the fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The Trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The Trustees are not subject to any contract or obligation which would prevent or hinder the Trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with the SISA, the SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report *or we have disclosed to you all*

*known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary contravention report.*

#### **4. Investment Strategy**

The investment strategy has been determined and reviewed with due regard to risk, including recoverability of investments, return, liquidity, diversity and the insurance needs of Fund members, and the assets of the Fund are in line with this strategy.

#### **5. Accounting Policies**

All the significant accounting policies of the Fund are adequately described in the Financial Report and the Notes attached thereto. These policies are consistent with the policies adopted last year.

#### **6. Fund Books and Records**

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the Trustees.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Fund and involves the Trustees or others.

In instances where the fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected misstatements that would affect the financial report of the fund.

Information retention obligations have been complied with, including:

- Accounting records and financial reports are being kept for five (5) years,
- Minutes and records of trustees'/directors of the corporate trustee meetings/decisions are being kept for ten (10) years;
- Records of trustees'/directors of the corporate trustees' changes and trustees' consents are being kept for at least ten (10) years;
- Copies of all member or beneficiary reports are being kept for ten (10) years; and
- Trustee declarations in the approved form have been signed and are being kept for each Trustee appointed after 30 June 2007.

#### **7. Fraud, error and non-compliance**

There have been no:

- a) Frauds, error or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure that could have a material effect on the financial report.
- b) Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- c) Violations or possible violations of laws or regulations whose effects should have been considered for disclosure in the financial report or as a basis for recording an expense.

#### **8. Asset Form and Valuation**

The assets of the Fund are being held in a form suitable for the benefit of the Members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at their net market value. Such amounts are considered reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

We have assessed their recoverability and we are comfortable that the fund will be able, if needed, to realise these assets.

There are no commitments, fixed or contingent, for the purchase or sale of long term investments.

## **9. Safeguarding Assets**

We have considered the importance of safeguarding the assets of the fund, and we confirm we have the following procedures in place to achieve this:

- Authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- Tangible assets are, where appropriate, adequately insured and appropriately stored.

## **10. Significant Assumptions**

We believe that significant assumptions used by us in making accounting estimates are reasonable.

## **11. Ownership and Pledging of Assets**

The Fund has satisfactory title to all assets appearing in the Statement of Financial Position. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective Trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the Trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

## **12. Payment of benefits**

Benefits have been calculated and provided to members in accordance with the provisions of the Fund's governing rules and the relevant legislation.

The Trustee has revalued Member/s benefits to market value just prior to paying out a portion or all of a member's account balance.

## **13. Related Parties**

We have disclosed to you the identity of the Fund's related parties and all related party transactions and relationships. Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report.

*[Delete this paragraph if not applicable]*

Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

If the Fund owns residential property the members of the Fund or associates or other related parties do not lease, or use the property for personal use.

## **14. Acquisitions from related parties**

No assets have been acquired by the Fund from members or associates or other related parties of the Fund other than those assets specifically exempted by Section 66 of SISA.

## **15. Borrowings**

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

## **16. Subsequent Events**

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of such significance in relation to the Fund as to require mention in the notes to the Financial Statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

## **17. Outstanding Legal Action**

*[Delete this paragraph if not applicable]*

We confirm that you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for, and been appropriately disclosed in the financial report. There have been no communications from the ATO concerning a contravention of the SISA or SISR which has occurred, is occurring or is about to occur.

## **18. Going Concern**

We confirm we have no knowledge of any event or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

## **19. Residency**

The Trustees declare that the Fund was a resident Australian superannuation fund at all times during the year of income.

## **20. Investment Returns**

Investment returns of the Fund have been allocated to members in a manner that is fair and reasonable.

## **21. Insurance**

Where the Fund has taken out a life insurance policy on behalf of a member, the Trustee confirms that the Fund is the beneficial owner.

The Trustee also confirms that the Fund has not purchased a policy over the life of a member, where the purchase is a condition and consequence of a buy-sell agreement the member has entered into with another individual.

## **22. Limiting powers of Trustees**

The Trustees have not entered into a contract or done anything else, that would prevent the Trustees from, or hinder the Trustees in, properly performing or exercising the Trustees' functions and powers.

## **23. Collectables and Personal Use Assets**

If the Trustees own collectables and/or personal use assets these assets are not being used for personal use.

## **24. Uncorrected misstatements**

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. A summary of such items is attached.

## **25. Additional Matters**

Include any additional matters relevant to the particular circumstances of the audit, for example:

- The work of an expert has been used; or
- Justification for a change in accounting policy

We understand that your examination was made in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the Fund taken as a whole, and on the compliance of the Fund with specified requirements of SISA and SISR, and that your tests of the financial and compliance records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours sincerely,  
**For and on behalf of the Trustee(s)**

.....  
KELLY CAMERON  
KELCAM SUPER PTY LTD  
Director  
13 January 2021

# Self-managed superannuation fund annual return **2020**

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2020* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2020* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.
 

S	M	I	T	H		S	T				
---	---	---	---	---	--	---	---	--	--	--	--
- Place  in ALL applicable boxes.

- Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

➤ To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

### 2 Name of self-managed superannuation fund (SMSF)

### 3 Australian business number (ABN) (if applicable)

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- |  |             |     |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2020 return?                | <b>A</b> No | Yes |
| Is this the first required return for a newly registered SMSF? | <b>B</b> No | Yes |

**6 SMSF auditor**

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / YearWas Part A of the audit report qualified?      **B** No      YesWas Part B of the audit report qualified?      **C** No      YesIf Part B of the audit report was qualified,  
have the reported issues been rectified?      **D** No      Yes**7 Electronic funds transfer (EFT)**

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

**A Fund's financial institution account details**

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account.      **▶** Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

**C Electronic service address alias**Provide the electronic service address alias (ESA) issued by your SMSF messaging provider.  
(For example, SMSFdataESAAlias). See instructions for more information.



- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Amounts? **C** No Yes

**9 Was the fund wound up during the income year?**

No Yes **▶** If yes, provide the date on which the fund was wound up Day / Month / Year **▶** Have all tax lodgment and payment obligations been met? No Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No **▶** Go to Section B: Income.

Yes **▶** Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** **▶** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** Yes **▶** Go to Section B: Income.

No **▶** Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

## Section B: Income

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

### 11 Income

Did you have a capital gains tax (CGT) event during the year?

**G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2020*.

Have you applied an exemption or rollover?

**M** No Yes

Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income	<b>D</b> \$

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$

Number

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$

Loss

<b>Calculation of assessable contributions</b>	
Assessable employer contributions	
<b>R1</b> \$	
plus Assessable personal contributions	
<b>R2</b> \$	
plus <sup>#</sup> No-TFN-quoted contributions	
<b>R3</b> \$	(an amount must be included even if it is zero)
less Transfer of liability to life insurance company or PST	
<b>R6</b> \$	

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

Code

**Assessable contributions**  
**R** \$  
(**R1** plus **R2** plus **R3** less **R6**)

<b>Calculation of non-arm's length income</b>	
*Net non-arm's length private company dividends	
<b>U1</b> \$	
plus *Net non-arm's length trust distributions	
<b>U2</b> \$	
plus *Net other non-arm's length income	
<b>U3</b> \$	

\*Other income **S** \$

\*Assessable income due to changed tax status of fund **T** \$

**Net non-arm's length income**  
**U** \$  
(subject to 45% tax rate)  
(**U1** plus **U2** plus **U3**)

Code

#This is a mandatory label.  
\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

<b>GROSS INCOME</b> (Sum of labels <b>A</b> to <b>U</b> )	<b>W</b> \$	Loss
--	-------------	------

Exempt current pension income **Y** \$

<b>TOTAL ASSESSABLE INCOME</b> ( <b>W</b> less <b>Y</b> )	<b>V</b> \$	Loss
--	-------------	------

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1 \$</b>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
SMSF auditor fee	<b>H1 \$</b>		<b>H2 \$</b>
Investment expenses	<b>I1 \$</b>		<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>		<b>J2 \$</b>
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>
Other amounts	<b>L1 \$</b>	Code	<b>L2 \$</b>
Tax losses deducted	<b>M1 \$</b>		

**TOTAL DEDUCTIONS**  
**N \$**  
 (Total **A1** to **M1**)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y \$**  
 (Total **A2** to **L2**)

**#TAXABLE INCOME OR LOSS** Loss  
**O \$**  
**(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)**

**TOTAL SMSF EXPENSES**  
**Z \$**  
 (**N plus Y**)

#This is a mandatory label.

## Section D: Income tax calculation statement

### #Important:

Section B label **R3**, Section C label **O** and Section D labels **A, T1, J, T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2020* on how to complete the calculation statement.

#Taxable income	<b>A \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	<b>T1 \$</b>	<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	<b>J \$</b>	<i>(an amount must be included even if it is zero)</i>

Gross tax **B \$**

*(T1 plus J)*

Foreign income tax offset	
<b>C1 \$</b>	
Rebates and tax offsets	Non-refundable non-carry forward tax offsets
<b>C2 \$</b>	<b>C \$</b>
	<i>(C1 plus C2)</i>

SUBTOTAL 1

**T2 \$**

*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset	
<b>D1 \$</b>	
Early stage venture capital limited partnership tax offset carried forward from previous year	Non-refundable carry forward tax offsets
<b>D2 \$</b>	<b>D \$</b>
Early stage investor tax offset	<i>(D1 plus D2 plus D3 plus D4)</i>
<b>D3 \$</b>	
Early stage investor tax offset carried forward from previous year	SUBTOTAL 2
<b>D4 \$</b>	<b>T3 \$</b>
	<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	
<b>E1 \$</b>	
No-TFN tax offset	
<b>E2 \$</b>	
National rental affordability scheme tax offset	Refundable tax offsets
<b>E3 \$</b>	<b>E \$</b>
Exploration credit tax offset	<i>(E1 plus E2 plus E3 plus E4)</i>
<b>E4 \$</b>	

#TAX PAYABLE **T5 \$**

*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge

**G \$**

Credit for interest on early payments – amount of interest	
<b>H1 \$</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	
	<b>Eligible credits</b>
	<b>H \$</b>
	(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds (Remainder of refundable tax offsets)	<b>I \$</b>	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
--	-------------	---

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#This is a mandatory label.

**Section E: Losses****14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a Losses schedule 2020.

Tax losses carried forward to later income years **U \$**  
 Net capital losses carried forward to later income years **V \$**

**Section F: Member information**

**MEMBER 1**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth  /  /

**Contributions**

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date  /  /

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

Contributions from non-complying funds and previously non-complying funds

**T** \$

Any other contributions (including Super Co-contributions and Low Income Super Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance – Non CDBIS

**S2** \$

Retirement phase account balance – CDBIS

**S3** \$

TRIS Count

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

---

## Section H: Assets and liabilities

### 15 ASSETS

15a Australian managed investments

Listed trusts **A** \$

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

---

15b Australian direct investments

<p><b>Limited recourse borrowing arrangements</b></p> <p>Australian residential real property <b>J1</b> \$</p> <p>Australian non-residential real property <b>J2</b> \$</p> <p>Overseas real property <b>J3</b> \$</p> <p>Australian shares <b>J4</b> \$</p> <p>Overseas shares <b>J5</b> \$</p> <p>Other <b>J6</b> \$</p> <p>Property count <b>J7</b> \$</p>	<p>Cash and term deposits <b>E</b> \$</p> <p>Debt securities <b>F</b> \$</p> <p style="padding-left: 40px;">Loans <b>G</b> \$</p> <p>Listed shares <b>H</b> \$</p> <p>Unlisted shares <b>I</b> \$</p> <p style="text-align: right;"><b>Limited recourse borrowing arrangements</b> <b>J</b> \$</p> <p style="padding-left: 40px;">Non-residential real property <b>K</b> \$</p> <p style="padding-left: 40px;">Residential real property <b>L</b> \$</p> <p style="padding-left: 40px;">Collectables and personal use assets <b>M</b> \$</p> <p style="padding-left: 40px;">Other assets <b>O</b> \$</p>
---	--

---

15c Other investments

Crypto-Currency **N** \$

---

15d Overseas direct investments

Overseas shares **P** \$

Overseas non-residential real property **Q** \$

Overseas residential real property **R** \$

Overseas managed investments **S** \$

Other overseas assets **T** \$

<p><b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b> <b>U</b> \$</p> <p><small>(Sum of labels <b>A</b> to <b>T</b>)</small></p>
---

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### 15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** No      Yes    **B** \$

**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements <b>V1 \$</b>	
Permissible temporary borrowings <b>V2 \$</b>	
Other borrowings <b>V3 \$</b>	
	Borrowings <b>V \$</b>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G) <b>W \$</b>	
	Reserve accounts <b>X \$</b>
	Other liabilities <b>Y \$</b>
	<b>TOTAL LIABILITIES Z \$</b>

**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H \$**

Total TOFA losses **I \$**

**Section J: Other information**

**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2019-20 income year, write **2020**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2020*. **B**

**Interposed entity election status**

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2020* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2020*. **D**



## Section K: Declarations

 Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

### Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

### Privacy

The ATO is authorised by the **Taxation Administration Act 1953** to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

Authorised trustee's, director's or public officer's signature

Date      Day      /      Month      /      Year

### Preferred trustee or director contact details:

Title:   Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs

 The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

### TAX AGENT'S DECLARATION:

I declare that the Self-managed superannuation fund annual return 2020 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date      Day      /      Month      /      Year

### Tax agent's contact details

Title:   Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Cannot generate Dividend Reconciliation report. ERROR - There is no data. Dividend Reconciliation Report cannot be displayed.

Cannot generate Pension Summary report, no pension member accounts available for the report in selected period.

Cannot generate Projected Pension Calculation report. ERROR - There is no data. Projected Pension Calculation cannot be displayed.