

Financial statements and reports for the year ended
30 June 2021

McFarlane Super Fund

Prepared for: Cameron Douglas Mcfarlane and Kathleen Mary Mcfarlane

McFarlane Super Fund

Reports Index

Statement of Financial Position

Detailed Operating Statement

Notes to the Financial Statements

Trustees Declaration

Compilation Report

Statement of Taxable Income

SMSF Annual Return

Capital Gains Schedule

Lodgement Declaration

Trustee Minute / Resolution

Members Statement

Members Summary

Investment Summary

Contributions Summary

McFarlane Super Fund

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	1,462,250.00	896,557.97
Shares in Listed Companies (Overseas)	3	515,301.62	0.00
Shares in Unlisted Companies (Australian)	4	1,110,225.60	426,660.00
Units in Listed Unit Trusts (Australian)	5	0.00	89,800.00
Total Investments		<u>3,087,777.22</u>	<u>1,413,017.97</u>
Other Assets			
Sundry Debtors		250.00	0.00
CBA Business Transaction Account 10625437		19,951.09	56,327.58
ANZ Cash Investment Acct 4947-63525		9,265.12	570,444.19
CBA USD Business Foreign Currency Acc 10377978		920.54	1,008.39
Distributions Receivable		0.00	880.00
Income Tax Refundable		14,251.65	13,464.51
Deferred Tax Asset		30,027.76	53,475.11
Total Other Assets		<u>74,666.16</u>	<u>695,599.78</u>
Total Assets		<u>3,162,443.38</u>	<u>2,108,617.75</u>
Net assets available to pay benefits		<u>3,162,443.38</u>	<u>2,108,617.75</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
Mcfarlane, Cameron Douglas - Accumulation		1,579,409.85	1,035,559.93
Mcfarlane, Kathleen Mary - Accumulation		110,672.68	56,962.79
Mcfarlane, Kathleen Mary - Pension (Account Based Pension 2)		1,472,360.85	1,016,095.03
Total Liability for accrued benefits allocated to members' accounts		<u>3,162,443.38</u>	<u>2,108,617.75</u>

The accompanying notes form part of these financial statements.

McFarlane Super Fund

Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Investment Income		
Trust Distributions		
Ingenia Communities Group	0.00	880.00
	<u>0.00</u>	<u>880.00</u>
Dividends Received		
Activision Blizzard Inc	21.09	0.00
Apple Inc	77.07	0.00
ASML Holding NV - New York Shares	101.84	0.00
Austal Limited	1,000.00	0.00
Cadence Capital Limited	53,000.00	48,876.56
Cadence Opportunities Fund Limited	15,600.00	0.00
Fortescue Metals Group Ltd	0.00	2,280.00
Hansen Technologies Limited	700.00	0.00
Macquarie Group Limited	0.00	24,400.00
Mastercard Incorporated - Ordinary Shares - Class A	23.36	0.00
Microsoft Corporation	114.83	0.00
My Net Fone Limited - Ordinary Fully Paid	0.00	1,200.00
Qualcomm, Inc.	171.53	0.00
Select Harvests Limited	0.00	7,542.72
Tassal Group Limited	900.00	0.00
	<u>71,709.72</u>	<u>84,299.28</u>
Interest Received		
ANZ Cash Investment Acct 4947-63525	306.16	1,483.31
	<u>306.16</u>	<u>1,483.31</u>
Contribution Income		
Employer Contributions - Concessional		
Kathleen Mary Mcfarlane	25,000.00	25,000.00
	<u>25,000.00</u>	<u>25,000.00</u>
Personal Contributions - Concessional		
Cameron Douglas Mcfarlane	25,000.00	25,000.00
	<u>25,000.00</u>	<u>25,000.00</u>
Other Contributions		
Kathleen Mary Mcfarlane	500.00	500.00
	<u>500.00</u>	<u>500.00</u>
Other Income		
Forex Gains/(Losses) - Unrealised	(87.85)	21.57
	<u>(87.85)</u>	<u>21.57</u>
Investment Gains		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
ARQ Group Limited	0.00	(159,850.06)
Austal Limited	(4,301.39)	(2,814.69)
Ecofibre Limited	(13,598.65)	(4,093.13)
Fortescue Metals Group Ltd	0.00	(10,930.23)
Hansen Technologies Limited	11,116.62	0.00
Macquarie Group Limited	0.00	157,436.80
My Net Fone Limited - Ordinary Fully Paid	0.00	(22,531.18)
Select Harvests Limited	0.00	(174.78)
Tassal Group Limited	(1,182.39)	0.00

The accompanying notes form part of these financial statements.

McFarlane Super Fund

Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Webcentral Group Limited.	(303,569.33)	0.00
	<u>(311,535.14)</u>	<u>(42,957.27)</u>
Shares in Listed Companies (Overseas)		
Apple Inc	(798.53)	0.00
ASML Holding NV - New York Shares	2,111.42	0.00
Dexcom Inc	(1,865.60)	0.00
Mastercard Incorporated - Ordinary Shares - Class A	(1,673.41)	0.00
Microsoft Corporation	165.96	0.00
Monster Beverage Corp.	(594.37)	0.00
Netflix Inc	(53.10)	0.00
Sprouts Farmers Market Inc	(2,523.47)	0.00
Zynga Inc - Ordinary Shares - Class A	(594.40)	0.00
	<u>(5,825.50)</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
Ingenia Communities Group	9,163.55	0.00
	<u>9,163.55</u>	<u>0.00</u>
Unrealised Movements in Market Value		
Shares in Listed Companies (Australian)		
ARQ Group Limited	0.00	372,324.41
Austal Limited	3,474.80	(3,474.80)
Cadence Capital Limited	603,655.36	(177,177.53)
Ecofibre Limited	9,134.43	(9,134.43)
Hansen Technologies Limited	3,235.53	(3,235.53)
Macquarie Group Limited	0.00	(147,560.00)
My Net Fone Limited - Ordinary Fully Paid	0.00	44,275.56
Select Harvests Limited	0.00	(8,627.95)
Sheffield Resources Limited	470.05	0.00
Tassal Group Limited	3,541.80	(3,541.80)
Webcentral Group Limited.	306,444.30	(306,444.30)
	<u>929,956.27</u>	<u>(242,596.37)</u>
Shares in Listed Companies (Overseas)		
Activision Blizzard Inc	400.06	0.00
Advanced Micro Devices Inc.	6,556.35	0.00
Amazon.com Inc.	(144.95)	0.00
Appian Corp - Ordinary Shares - Class A	(1,232.94)	0.00
Apple Inc	1,559.25	0.00
ASML Holding NV - New York Shares	8,168.60	0.00
CuriosityStream Inc - Ordinary Shares- Class A	(588.21)	0.00
DocuSign Inc	1,799.22	0.00
Etsy Inc	8,198.10	0.00
Fiverr International Ltd	29,929.35	0.00
Globant S.A.	1,807.44	0.00
Intuitive Surgical Inc	3,811.88	0.00
MercadoLibre Inc	5,700.45	0.00
Microsoft Corporation	2,326.14	0.00
Mitek Systems Inc	75.85	0.00
Okta Inc - Ordinary Shares - Class A	(173.50)	0.00
Opendoor Technologies Inc	(1,069.42)	0.00
Pinterest Inc - Ordinary Shares - Class A	7,588.69	0.00
Qorvo Inc	7,813.43	0.00
Qualcomm, Inc.	437.21	0.00
Redfin Corp	2,110.46	0.00

The accompanying notes form part of these financial statements.

McFarlane Super Fund

Detailed Operating Statement

For the year ended 30 June 2021

	2021	2020
	\$	\$
Shift4 Payments Inc - Ordinary Shares - Class A	583.12	0.00
Skillz Inc - Ordinary Shares - Class A	(632.11)	0.00
Teladoc Health Inc	(2,114.91)	0.00
Upstart Holdings Inc	(12.62)	0.00
Veeva Systems Inc - Ordinary Shares - Class A	524.79	0.00
Veracyte Inc	(1,853.18)	0.00
Zendesk Inc	4,947.73	0.00
Zillow Group Inc - Ordinary Shares - Class A	12,465.43	0.00
Zoom Video Communications Inc - Ordinary Shares - Class A	(336.02)	0.00
Zscaler Inc	8,120.44	0.00
	<u>106,766.13</u>	<u>0.00</u>
Shares in Unlisted Companies (Australian)		
Cadence Opportunities Fund Limited	283,565.60	69,960.00
	<u>283,565.60</u>	<u>69,960.00</u>
Units in Listed Unit Trusts (Australian)		
Ingenia Communities Group	(4,806.61)	4,806.61
	<u>(4,806.61)</u>	<u>4,806.61</u>
Other Investment Gains/Losses	(0.00)	0.02
Changes in Market Values	<u>1,007,284.30</u>	<u>(210,787.01)</u>
Total Income	<u>1,129,712.33</u>	<u>(73,602.85)</u>
Expenses		
Accountancy Fees	990.00	770.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	450.00	450.00
Bank Charges	120.00	120.00
	<u>1,819.00</u>	<u>1,599.00</u>
Member Payments		
Pensions Paid		
McFarlane, Kathleen Mary - Pension (Account Based Pension 2)	64,872.00	64,872.00
	<u>64,872.00</u>	<u>64,872.00</u>
Total Expenses	<u>66,691.00</u>	<u>66,471.00</u>
Benefits accrued as a result of operations before income tax	<u>1,063,021.33</u>	<u>(140,073.85)</u>
Income Tax Expense		
Income Tax Expense	9,195.70	(66,939.62)
Total Income Tax	<u>9,195.70</u>	<u>(66,939.62)</u>
Benefits accrued as a result of operations	<u>1,053,825.63</u>	<u>(73,134.23)</u>

The accompanying notes form part of these financial statements.

McFarlane Super Fund**Notes to the Financial Statements**For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

McFarlane Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Interest revenue

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

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

Contributions

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

d. Liability for Accrued Benefits

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

e. Income Tax

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

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

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

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

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

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

f. Critical Accounting Estimates and Judgements

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

McFarlane Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

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

Note 2: Shares in Listed Companies (Australian)

	2021 \$	2020 \$
Austal Limited	0.00	64,600.00
Cadence Capital Limited	1,444,500.00	739,257.97
Ecofibre Limited	0.00	22,200.00
Hansen Technologies Limited	0.00	29,100.00
Sheffield Resources Limited	17,750.00	0.00
Tassal Group Limited	0.00	34,500.00
Webcentral Group Limited.	0.00	6,900.00
	1,462,250.00	896,557.97

Note 3: Shares in Listed Companies (Overseas)

	2021 \$	2020 \$
Apple Inc	14,574.09	0.00
Advanced Micro Devices Inc.	34,983.23	0.00
Amazon.com Inc.	13,727.69	0.00
Appian Corp - Ordinary Shares - Class A	2,198.72	0.00
ASML Holding NV - New York Shares	23,891.78	0.00
Activision Blizzard Inc	6,347.44	0.00
CuriosityStream Inc - Ordinary Shares- Class A	2,721.47	0.00
DocuSign Inc	11,156.03	0.00
Etsy Inc	27,379.62	0.00
Shift4 Payments Inc - Ordinary Shares - Class A	11,219.47	0.00
Fiverr International Ltd	58,058.26	0.00
Globant S.A.	14,577.02	0.00
Intuitive Surgical Inc	19,572.01	0.00
MercadoLibre Inc	26,937.04	0.00
Mitek Systems Inc	3,842.78	0.00
Microsoft Corporation	17,296.09	0.00
Okta Inc - Ordinary Shares - Class A	6,509.18	0.00
Opendoor Technologies Inc	5,188.35	0.00

McFarlane Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Pinterest Inc - Ordinary Shares - Class A	21,002.92	0.00
Qualcomm, Inc.	15,209.37	0.00
Qorvo Inc	26,024.21	0.00
Redfin Corp	16,868.84	0.00
Skillz Inc - Ordinary Shares - Class A	2,889.07	0.00
Teladoc Health Inc	6,635.67	0.00
Upstart Holdings Inc	3,322.69	0.00
Veracyte Inc	15,953.70	0.00
Veeva Systems Inc - Ordinary Shares - Class A	14,476.26	0.00
Zendesk Inc	23,039.11	0.00
Zillow Group Inc - Ordinary Shares - Class A	40,745.55	0.00
Zoom Video Communications Inc - Ordinary Shares - Class A	3,088.83	0.00
Zscaler Inc	25,865.13	0.00
	515,301.62	0.00

Note 4: Shares in Unlisted Companies (Australian)

	2021	2020
	\$	\$
Cadence Opportunities Fund Limited	1,110,225.60	426,660.00
	1,110,225.60	426,660.00

Note 5: Units in Listed Unit Trusts (Australian)

	2021	2020
	\$	\$
Ingenia Communities Group	0.00	89,800.00
	0.00	89,800.00

Note 6: Banks and Term Deposits

	2021	2020
	\$	\$
Banks		
ANZ Cash Investment Acct 4947-63525	9,265.12	570,444.19
CBA Business Transaction Account 10625437	19,951.09	56,327.58
CBA USD Business Foreign Currency Acc 10377978	920.54	1,008.39

McFarlane Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

30,136.75

627,780.16

Note 7: Liability for Accrued Benefits

	2021	2020
	\$	\$
Liability for accrued benefits at beginning of year	2,108,617.75	2,181,751.98
Benefits accrued as a result of operations	1,053,825.63	(73,134.23)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<u>3,162,443.38</u>	<u>2,108,617.75</u>

Note 8: Vested Benefits

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

	2021	2020
	\$	\$
Vested Benefits	<u>3,162,443.38</u>	<u>2,108,617.75</u>

Note 9: Guaranteed Benefits

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

Note 10: Dividends

	2021	2020
	\$	\$
ASML Holding NV - New York Shares	101.84	0.00
Activision Blizzard Inc	21.09	0.00
Apple Inc	77.07	0.00
Austal Limited	1,000.00	0.00
Cadence Capital Limited	53,000.00	48,876.56
Cadence Opportunities Fund Limited	15,600.00	0.00
Fortescue Metals Group Ltd	0.00	2,280.00
Hansen Technologies Limited	700.00	0.00
Macquarie Group Limited	0.00	24,400.00
Mastercard Incorporated - Ordinary Shares - Class A	23.36	0.00
Microsoft Corporation	114.83	0.00
My Net Fone Limited - Ordinary Fully Paid	0.00	1,200.00
Qualcomm, Inc.	171.53	0.00
Select Harvests Limited	0.00	7,542.72

McFarlane Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Tassal Group Limited	900.00	0.00
	71,709.72	84,299.28

Note 11: Trust Distributions

	2021	2020
	\$	\$
Ingenia Communities Group	0.00	880.00
	0.00	880.00

Note 12: Changes in Market Values**Unrealised Movements in Market Value**

	2021	2020
	\$	\$
Shares in Listed Companies (Australian)		
ARQ Group Limited	0.00	372,324.41
Austal Limited	3,474.80	(3,474.80)
Cadence Capital Limited	603,655.36	(177,177.53)
Ecofibre Limited	9,134.43	(9,134.43)
Hansen Technologies Limited	3,235.53	(3,235.53)
Macquarie Group Limited	0.00	(147,560.00)
My Net Fone Limited - Ordinary Fully Paid	0.00	44,275.56
Select Harvests Limited	0.00	(8,627.95)
Sheffield Resources Limited	470.05	0.00
Tassal Group Limited	3,541.80	(3,541.80)
Webcentral Group Limited.	306,444.30	(306,444.30)
	929,956.27	(242,596.37)
Shares in Listed Companies (Overseas)		
ASML Holding NV - New York Shares	8,168.60	0.00
Activision Blizzard Inc	400.06	0.00
Advanced Micro Devices Inc.	6,556.35	0.00
Amazon.com Inc.	(144.95)	0.00
Appian Corp - Ordinary Shares - Class A	(1,232.94)	0.00
Apple Inc	1,559.25	0.00
CuriosityStream Inc - Ordinary Shares- Class A	(588.21)	0.00

McFarlane Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

DocuSign Inc	1,799.22	0.00
Etsy Inc	8,198.10	0.00
Fiverr International Ltd	29,929.35	0.00
Globant S.A.	1,807.44	0.00
Intuitive Surgical Inc	3,811.88	0.00
MercadoLibre Inc	5,700.45	0.00
Microsoft Corporation	2,326.14	0.00
Mitek Systems Inc	75.85	0.00
Okta Inc - Ordinary Shares - Class A	(173.50)	0.00
Opendoor Technologies Inc	(1,069.42)	0.00
Pinterest Inc - Ordinary Shares - Class A	7,588.69	0.00
Qorvo Inc	7,813.43	0.00
Qualcomm, Inc.	437.21	0.00
Redfin Corp	2,110.46	0.00
Shift4 Payments Inc - Ordinary Shares - Class A	583.12	0.00
Skillz Inc - Ordinary Shares - Class A	(632.11)	0.00
Teladoc Health Inc	(2,114.91)	0.00
Upstart Holdings Inc	(12.62)	0.00
Veeva Systems Inc - Ordinary Shares - Class A	524.79	0.00
Veracyte Inc	(1,853.18)	0.00
Zendesk Inc	4,947.73	0.00
Zillow Group Inc - Ordinary Shares - Class A	12,465.43	0.00
Zoom Video Communications Inc - Ordinary Shares - Class A	(336.02)	0.00
Zscaler Inc	8,120.44	0.00
	106,766.13	0.00
Shares in Unlisted Companies (Australian)		
Cadence Opportunities Fund Limited	283,565.60	69,960.00
	283,565.60	69,960.00
Units in Listed Unit Trusts (Australian)		
Ingenia Communities Group	(4,806.61)	4,806.61
	(4,806.61)	4,806.61
Total Unrealised Movement	1,315,481.39	(167,829.76)

McFarlane Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Realised Movements in Market Value

	2021	2020
	\$	\$
Shares in Listed Companies (Australian)		
ARQ Group Limited	0.00	(159,850.06)
Austal Limited	(4,301.39)	(2,814.69)
Ecofibre Limited	(13,598.65)	(4,093.13)
Fortescue Metals Group Ltd	0.00	(10,930.23)
Hansen Technologies Limited	11,116.62	0.00
Macquarie Group Limited	0.00	157,436.80
My Net Fone Limited - Ordinary Fully Paid	0.00	(22,531.18)
Select Harvests Limited	0.00	(174.78)
Tassal Group Limited	(1,182.39)	0.00
Webcentral Group Limited.	(303,569.33)	0.00
	<u>(311,535.14)</u>	<u>(42,957.27)</u>
Shares in Listed Companies (Overseas)		
ASML Holding NV - New York Shares	2,111.42	0.00
Apple Inc	(798.53)	0.00
Dexcom Inc	(1,865.60)	0.00
Mastercard Incorporated - Ordinary Shares - Class A	(1,673.41)	0.00
Microsoft Corporation	165.96	0.00
Monster Beverage Corp.	(594.37)	0.00
Netflix Inc	(53.10)	0.00
Sprouts Farmers Market Inc	(2,523.47)	0.00
Zynga Inc - Ordinary Shares - Class A	(594.40)	0.00
	<u>(5,825.50)</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
Ingenia Communities Group	9,163.55	0.00
	<u>9,163.55</u>	<u>0.00</u>
Total Realised Movement	<u>(308,197.09)</u>	<u>(42,957.27)</u>
Changes in Market Values	<u>1,007,284.30</u>	<u>(210,787.03)</u>

McFarlane Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 13: Income Tax Expense

	2021	2020
	\$	\$
The components of tax expense comprise		
Current Tax	(14,251.65)	(13,464.51)
Deferred Tax Liability/Asset	23,447.35	(53,475.11)
Income Tax Expense	<u>9,195.70</u>	<u>(66,939.62)</u>

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

Prima facie tax payable on benefits accrued before income tax at 15%	159,453.20	(21,011.08)
Less:		
Tax effect of:		
Non Taxable Contributions	75.00	75.00
Increase in MV of Investments	197,322.21	0.00
Exempt Pension Income	7,184.25	8,857.20
Realised Accounting Capital Gains	(46,229.56)	(6,443.59)
Accounting Trust Distributions	0.00	132.00
Tax Adjustment – Investment Expenses (11)	0.00	0.00
Other Non-Taxable Income	(13.18)	3.24
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	25,174.46
SMSF Non-Deductible Expenses	73.50	71.55
Pension Payments	9,730.80	9,730.80
Franking Credits	4,428.96	4,377.81
Foreign Credits	28.92	0.00
Taxable Trust Distributions	0.00	1.09
Rounding	0.14	0.12
Income Tax on Taxable Income or Loss	15,376.80	15,720.90
Less credits:		
Franking Credits	29,526.43	29,185.41
Foreign Credits	102.02	0.00

McFarlane Super Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Current Tax or Refund

(14,251.65)

(13,464.51)

Note 14: Subsequent Event - COVID-19

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

McFarlane Super Fund Trustees Declaration

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

The trustees declare that:

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

Specifically, the trustees declare that:

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

Signed in accordance with a resolution of the trustees by:

DocuSigned by:

.....AFF24FEBA2E744E.....
Cameron Douglas Mcfarlane

Trustee

DocuSigned by:

.....F2902E5599163497.....
Kathleen Mary Mcfarlane

Trustee

Dated this day of

McFarlane Super Fund Compilation Report

We have compiled the accompanying special purpose financial statements of the McFarlane Super Fund which comprise the statement of financial position as at 30/06/2021 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

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

Our Responsibility

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

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

Assurance Disclaimer

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

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

Superhelp Australia Pty Ltd

of

PO Box 1906, Macquarie Centre, New South Wales 2113

Signed: 3037C2D0D09E471...

Dated: / /

McFarlane Super Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	1,063,021.33
Less	
Other Non Taxable Income	(87.85)
Increase in MV of investments	1,315,481.39
Exempt current pension income	47,895.00
Realised Accounting Capital Gains	(308,197.09)
Non Taxable Contributions	500.00
	<u>1,055,591.45</u>
Add	
SMSF non deductible expenses	490.00
Pension Payments	64,872.00
Franking Credits	29,526.43
Foreign Credits	192.78
	<u>95,081.21</u>
SMSF Annual Return Rounding	0.91
Taxable Income or Loss	<u>102,512.00</u>
Income Tax on Taxable Income or Loss	15,376.80
Less	
Franking Credits	29,526.43
Foreign Credits	102.02
	<u>(14,251.65)</u>
CURRENT TAX OR REFUND	<u>(14,251.65)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(13,992.65)</u>

* Distribution tax components review process has not been completed for the financial year.

Self-managed superannuation fund annual return **2021**

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 2021* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2021* (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 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 # [] 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)

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

- ❗ 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.

2 Name of self-managed superannuation fund (SMSF)

McFarlane Super Fund

3 Australian business number (ABN) (if applicable)

4 Current postal address

PO Box 1906

Suburb/town

Macquarie Centre

State/territory

NSW

Postcode

2113

5 Annual return status

Is this an amendment to the SMSF's 2021 return?

A No Yes

Is this the first required return for a newly registered SMSF?

B No Yes

Tax File Number **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** / / Was Part A of the audit report qualified? **B** No Yes Was Part B of the audit report qualified? **C** No Yes If 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.

Tax File Number

- 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.

Tax File Number **Provided**

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 2021*.

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 **D1** \$ Net foreign income **D** \$ Loss

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

Calculation of assessable contributions
Assessable employer contributions
R1 \$

plus Assessable personal contributions
R2 \$

plus ****No-TFN-quoted contributions**
R3 \$
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST
R6 \$

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

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

Assessable contributions
R1 plus R2 plus R3 less R6
R \$

Calculation of non-arm's length income
*Net non-arm's length private company dividends
U1 \$

plus *Net non-arm's length trust distributions
U2 \$

plus *Net other non-arm's length income
U3 \$

*Other income **S** \$ Code

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

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

#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.

GROSS INCOME
(Sum of labels A to U) **W** \$ Loss

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME **W less Y** **V** \$ Loss

Tax File Number Provided

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	A1 \$ <input style="width: 150px;" type="text"/>		A2 \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	B1 \$ <input style="width: 150px;" type="text"/>		B2 \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	D1 \$ <input style="width: 150px;" type="text"/>		D2 \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	E1 \$ <input style="width: 150px;" type="text"/>		E2 \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	F1 \$ <input style="width: 150px;" type="text"/>		F2 \$ <input style="width: 150px;" type="text"/>
SMSF auditor fee	H1 \$ <input style="width: 150px;" type="text" value="308"/>		H2 \$ <input style="width: 150px;" type="text" value="141"/>
Investment expenses	I1 \$ <input style="width: 150px;" type="text"/>		I2 \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	J1 \$ <input style="width: 150px;" type="text" value="1,019"/>		J2 \$ <input style="width: 150px;" type="text" value="349"/>
Forestry managed investment scheme expense	U1 \$ <input style="width: 150px;" type="text"/>		U2 \$ <input style="width: 150px;" type="text"/>
Other amounts	L1 \$ <input style="width: 150px;" type="text"/>	<input style="width: 20px; height: 15px;" type="text" value="Code"/>	L2 \$ <input style="width: 150px;" type="text"/>
Tax losses deducted	M1 \$ <input style="width: 150px;" type="text"/>		

TOTAL DEDUCTIONS

N \$

(Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES

Y \$

(Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS

O \$

(TOTAL ASSESSABLE INCOME *less* TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES

Z \$

(**N plus Y**)

#This is a mandatory label.

Tax File Number Provided**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 2021* on how to complete the calculation statement.

#Taxable income	A \$	<input type="text" value="102,512"/>
		<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	<input type="text" value="15,376.80"/>
		<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	<input type="text" value="0.00"/>
		<i>(an amount must be included even if it is zero)</i>

Gross tax **B \$**
(T1 plus J)

Foreign income tax offset	C1 \$	<input type="text" value="102.02"/>	
Rebates and tax offsets	C2 \$	<input type="text"/>	
			Non-refundable non-carry forward tax offsets
			C \$ <input type="text" value="102.02"/>
			<i>(C1 plus C2)</i>

SUBTOTAL 1

T2 \$
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1 \$	<input type="text" value="0.00"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	<input type="text" value="0.00"/>	
Early stage investor tax offset	D3 \$	<input type="text" value="0.00"/>	
Early stage investor tax offset carried forward from previous year	D4 \$	<input type="text" value="0.00"/>	
			Non-refundable carry forward tax offsets
			D \$ <input type="text" value="0.00"/>
			<i>(D1 plus D2 plus D3 plus D4)</i>
			SUBTOTAL 2
			T3 \$ <input type="text" value="15,274.78"/>
			<i>(T2 less D – cannot be less than zero)</i>

Complying fund's franking credits tax offset	E1 \$	<input type="text" value="29,526.43"/>	
No-TFN tax offset	E2 \$	<input type="text"/>	
National rental affordability scheme tax offset	E3 \$	<input type="text"/>	
Exploration credit tax offset	E4 \$	<input type="text" value="0.00"/>	
			Refundable tax offsets
			E \$ <input type="text" value="29,526.43"/>
			<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE T5 \$
(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

Tax File Number

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text" value="0.00"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text" value="0.00"/>
Eligible credits	
	H \$ <input type="text"/>
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="14,251.65"/>
	<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 \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="-13,992.65"/>
	<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 2021*.

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

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

Tax File Number

Section F: **Member information**

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name Other given names

Member's TFN Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! 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 Day / Month / Year
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

Accumulation phase account balance
S1 \$

Retirement phase account balance - Non CDBIS
S2 \$

Retirement phase account balance - CDBIS
S3 \$

TRIS Count

Allocated earnings or losses
O \$

Inward rollovers and transfers
P \$

Outward rollovers and transfers
Q \$

Lump Sum payments
R1 \$

Income stream payments
R2 \$

Loss

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** \$

Tax File Number

MEMBER 2

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 Day / Month / Year

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

Inward rollovers and transfers

P \$

Outward rollovers and transfers

Q \$

Lump Sum payments

R1 \$

Code

Income stream payments

R2 \$

Code

Accumulation phase account balance **S1** \$

Retirement phase account balance - Non CDBIS **S2** \$

Retirement phase account balance - CDBIS **S3** \$

TRIS Count

CLOSING ACCOUNT BALANCE S \$
(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Tax File Number **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**Cash and term deposits **E** \$ **Limited recourse borrowing arrangements**

Australian residential real property

J1 \$

Australian non-residential real property

J2 \$

Overseas real property

J3 \$

Australian shares

J4 \$

Overseas shares

J5 \$

Other

J6 \$

Property count

J7 Debt securities **F** \$ Loans **G** \$ Listed shares **H** \$ Unlisted shares **I** \$ Limited recourse borrowing arrangements **J** \$ Non-residential real property **K** \$ Residential real property **L** \$ Collectables and personal use assets **M** \$ Other assets **O** \$ **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** \$ **TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$
(Sum of labels **A** to **T**)**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 \$

Tax File Number

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	V1 \$ <input type="text"/>	
Permissible temporary borrowings	V2 \$ <input type="text"/>	
Other borrowings	V3 \$ <input type="text"/>	
	Borrowings	V \$ <input type="text"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="3,162,441"/>
	Reserve accounts	X \$ <input type="text"/>
	Other liabilities	Y \$ <input type="text"/>
TOTAL LIABILITIES		Z \$ <input type="text" value="3,162,441"/>

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 2020–21 income year, write **2021**). **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 2021*. **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 2021* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2021*. **D**

Tax File Number **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

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

DocuSigned by:

 AFF24FEBA2E744E...

Date / /

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 2021* 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

DocuSigned by:

 EE81ECCC5897486

Date / /

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

Capital gains tax (CGT) schedule

202%

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 202F* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

i We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value="11,117"/>	K \$ <input type="text" value="322,651"/>
Other shares	B \$ <input type="text" value="2,721"/>	L \$ <input type="text" value="8,546"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="10,036"/>	M \$ <input type="text"/>
Other units	D \$ <input type="text"/>	N \$ <input type="text"/>
Real estate situated in Australia	E \$ <input type="text"/>	O \$ <input type="text"/>
Other real estate	F \$ <input type="text"/>	P \$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text"/>	
Collectables	H \$ <input type="text"/>	Q \$ <input type="text"/>
Other CGT assets and any other CGT events	I \$ <input type="text"/>	R \$ <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0"/>	
Total current year capital gains	J \$ <input type="text" value="23,874"/>	

Add the amounts at labels **K** to **R** and write the total in item 2 label **A** – **Total current year capital losses**.

Tax File Number

Provided

2 Capital lossesTotal current year capital losses **A** \$ Total current year capital losses applied **B** \$ Total prior year net capital losses applied **C** \$ Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ Total capital losses applied **E** \$ Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ Other net capital losses carried forward to later income years **B** \$ Add amounts at **A** and **B** and transfer the total
to label **V** – **Net capital losses carried forward
to later income years** on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ **5 CGT concessions for small business**Small business active asset reduction **A** \$ Small business retirement exemption **B** \$ Small business rollover **C** \$ Total small business concessions applied **D** \$ **6 Net capital gain**Net capital gain **A** \$ **1J less 2E less 4A less 5D** (cannot be less than
zero). Transfer the amount at **A** to label **A** – **Net
capital gain** on your tax return.

Tax File Number

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer Yes, as a seller No
(Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ /

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ /

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ /

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Tax File Number

Taxpayer's declaration

! If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

I declare that the information on this form is true and correct.

Signature

DocuSigned by:
Cameron Douglas Mcfarlane
AFF24FEBA2E744F...

Date

Day / Month / Year
 / /

Contact name

Cameron Douglas Mcfarlane

Daytime contact number (include area code)

0404857174

.....**Electronic Lodgment Declaration (SMSF)**

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel.

It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information - it outlines our commitment to safeguarding your details.

Electronic funds transfer - direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax File Number	Name of Fund	Year
Provided	McFarlane Super Fund	2021

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration:

I declare that:

- ■ All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

DocuSigned by:
Cameron Douglas McFarlane
AFF24FEBA2E744F...

Date

/ /

ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

5 Wt i bhBUa Y	McFarlane Super Fund	
Account Number	062005 10625437	Client Reference MCFAS001

I authorise the refund to be deposited directly to the specified account

Signature

DocuSigned by:
Cameron Douglas McFarlane
AFF24FEBA2E744F...

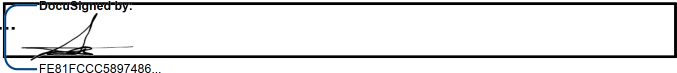
Date

/ /

.....Tax Agent's 8 YWUfUjcb

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct; and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature	 <small>DocuSigned by: FE81FCCC5897486...</small>	Date	<input type="text" value="/ /"/>
Contact name	<input type="text" value="Office Manager"/>	Client Reference	<input type="text" value="MCFAS001"/>
Agent's Phone Number	<input type="text" value="1300 736453"/>	HUI 5 [YbhBi a Vyf	<input type="text" value="72357001"/>

McFarlane Super Fund

Minutes of a meeting of the Trustee(s)

held on / / at 18 / 40 Barry Street, Neutral Bay, New South Wales 2089

PRESENT: Cameron Douglas Mcfarlane and Kathleen Mary Mcfarlane

MINUTES: The Chair reported that the minutes of the previous meeting had been signed as a true record.

TRUST DEED: The Chair tabled advice received from the Fund’s legal adviser confirming that the fund’s trust deed is consistent with all relevant superannuation and trust law.

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 –

DocuSigned by:
Cameron Douglas Mcfarlane
.....AFF24FEBA2E744F.....

Cameron Douglas Mcfarlane

Chairperson

McFarlane Super Fund

Members Statement

Cameron Douglas Mcfarlane
 18 / 40 Barry Street
 Neutral Bay, New South Wales, 2089, Australia

Your Details

Date of Birth : Provided
 Age: 60
 Tax File Number: Provided
 Date Joined Fund: 09/06/2006
 Service Period Start Date: 07/04/1997
 Date Left Fund:
 Member Code: MFCFAM00001A
 Account Start Date 09/06/2006
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 1,579,409.85
 Total Death Benefit 1,579,409.85
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 1,579,409.85

Preservation Components

Preserved 1,579,409.85
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 1,000.00
 Taxable 1,578,409.85

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	1,035,559.93	1,037,507.10
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	25,000.00	25,000.00
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	552,119.80	(46,959.62)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750.00	3,750.00
Income Tax	29,519.88	(23,762.45)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	1,579,409.85	1,035,559.93

McFarlane Super Fund Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

DocuSigned by:

Cameron Douglas Mcfarlane

AFF24FEBA2E744F...

Cameron Douglas Mcfarlane
Trustee

DocuSigned by:

Kathleen Mary Mcfarlane

E2902E559163497...

Kathleen Mary Mcfarlane
Trustee

McFarlane Super Fund

Members Statement

Kathleen Mary Mcfarlane
 18 / 40 Barry Street
 Neutral Bay, New South Wales, 2089, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	110,672.68
Age:	66	Total Death Benefit	110,672.68
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	09/06/2006	Previous Salary	0.00
Service Period Start Date:	27/06/1997	Disability Benefit	0.00
Date Left Fund:			
Member Code:	MCFKAT00002A		
Account Start Date	09/06/2006		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance	
Total Benefits	110,672.68
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	110,672.68
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	1,000.00
Taxable	109,672.68

Your Detailed Account Summary			
		This Year	Last Year
Opening balance at	01/07/2020	56,962.79	113,754.81
<u>Increases to Member account during the period</u>			
Employer Contributions		25,000.00	25,000.00
Personal Contributions (Concessional)			
Personal Contributions (Non Concessional)			
Government Co-Contributions			
Other Contributions		500.00	500.00
Proceeds of Insurance Policies			
Transfers In			
Net Earnings		33,764.16	13,721.03
Internal Transfer In			1,030,490.07
<u>Decreases to Member account during the period</u>			
Pensions Paid			
Contributions Tax		3,750.00	3,750.00
Income Tax		1,804.27	(21,491.76)
No TFN Excess Contributions Tax			
Excess Contributions Tax			
Refund Excess Contributions			
Division 293 Tax			
Insurance Policy Premiums Paid			
Management Fees			
Member Expenses			
Benefits Paid/Transfers Out			
Superannuation Surcharge Tax			
Internal Transfer Out			1,144,244.88
Closing balance at	30/06/2021	110,672.68	56,962.79

McFarlane Super Fund Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

DocuSigned by:

Cameron Douglas Mcfarlane

AFF24FEBA2E744F...

Cameron Douglas Mcfarlane

Trustee

DocuSigned by:

Kathleen Mary Mcfarlane

E2902E559163497...

Kathleen Mary Mcfarlane

Trustee

McFarlane Super Fund

Members Statement

Kathleen Mary Mcfarlane
 18 / 40 Barry Street
 Neutral Bay, New South Wales, 2089, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	Provided	Vested Benefits	
Age:	66	Total Death Benefit	0.00
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	09/06/2006	Previous Salary	0.00
Service Period Start Date:	27/06/1997	Disability Benefit	0.00
Date Left Fund:			
Member Code:	MCFKAT00003P		
Account Start Date	01/07/2019		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

Your Balance

Total Benefits

Preservation Components

Preserved

Unrestricted Non Preserved

Restricted Non Preserved

Tax Components

Tax Free (7.80%)

Taxable

Your Detailed Account Summary

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

McFarlane Super Fund Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

DocuSigned by:

Cameron Douglas Mcfarlane

AFF24FEBA2E744F...

Cameron Douglas Mcfarlane

Trustee

DocuSigned by:

Kathleen Mary Mcfarlane

E2902E559163497...

Kathleen Mary Mcfarlane

Trustee

McFarlane Super Fund

Members Statement

Kathleen Mary Mcfarlane
 18 / 40 Barry Street
 Neutral Bay, New South Wales, 2089, Australia

Your Details

Date of Birth : Provided
 Age: 66
 Tax File Number: Provided
 Date Joined Fund: 09/06/2006
 Service Period Start Date: 27/06/1997
 Date Left Fund:
 Member Code: MCFKAT00004P
 Account Start Date: 02/07/2019
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 2

Nominated Beneficiaries N/A
 Vested Benefits 1,472,360.85
 Total Death Benefit 1,472,360.85
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 1,472,360.85

Preservation Components
 Preserved
 Unrestricted Non Preserved 1,472,360.85
 Restricted Non Preserved

Tax Components
 Tax Free (7.80%) 114,884.08
 Taxable 1,357,476.77

Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	1,016,095.03	
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	521,137.82	(63,277.85)
Internal Transfer In		1,144,244.88
<u>Decreases to Member account during the period</u>		
Pensions Paid	64,872.00	64,872.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	1,472,360.85	1,016,095.03

McFarlane Super Fund Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

DocuSigned by:

Cameron Douglas Mcfarlane

AFF24FEBA2E744F...

Cameron Douglas Mcfarlane

Trustee

DocuSigned by:

Kathleen Mary Mcfarlane

E2902E559163497...

Kathleen Mary Mcfarlane

Trustee

McFarlane Super Fund Members Summary

As at 30 June 2021

Opening Balances	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
Cameron Douglas Mcfarlane (Age: 60)											
MFCFAM00001A - Accumulation											
1,035,559.93	25,000.00		552,119.80			3,750.00	29,519.88				1,579,409.85
1,035,559.93	25,000.00		552,119.80			3,750.00	29,519.88				1,579,409.85
Kathleen Mary Mcfarlane (Age: 66)											
MCFKAT00002A - Accumulation											
56,962.79	25,500.00		33,764.16			3,750.00	1,804.27				110,672.68
MCFKAT00003P - Account Based Pension - Tax Free: 7.80%											
MCFKAT00004P - Account Based Pension 2 - Tax Free: 7.80%											
1,016,095.03			521,137.82		64,872.00						1,472,360.85
1,073,057.82	25,500.00		554,901.98		64,872.00	3,750.00	1,804.27				1,583,033.53
2,108,617.75	50,500.00		1,107,021.78		64,872.00	7,500.00	31,324.15				3,162,443.38

McFarlane Super Fund

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
ANZ Cash Investment Acct 4947-63525		9,265.120000	9,265.12	9,265.12	9,265.12			0.30 %
CBA Business Transaction Account 10625437		19,951.090000	19,951.09	19,951.09	19,951.09			0.64 %
CBA USD Business Foreign Currency Acc 10377978		920.540000	920.54	920.54	920.54			0.03 %
			30,136.75		30,136.75		0.00 %	0.97 %
Shares in Listed Companies (Australian)								
CDM.AX Cadence Capital Limited	1,350,000.00	1.070000	1,444,500.00	1.21	1,635,872.89	(191,372.89)	(11.70) %	46.33 %
SFX.AX Sheffield Resources Limited	50,000.00	0.355000	17,750.00	0.35	17,279.95	470.05	2.72 %	0.57 %
			1,462,250.00		1,653,152.84	(190,902.84)	(11.55) %	46.90 %
Shares in Listed Companies (Overseas)								
ATVI.NDQ Activision Blizzard Inc	50.00	126.948700	6,347.44	118.95	5,947.38	400.06	6.73 %	0.20 %
AMD.NDQ Advanced Micro Devices Inc.	280.00	124.940100	34,983.23	101.52	28,426.88	6,556.35	23.06 %	1.12 %
AMZN.NDQ Amazon.com Inc.	3.00	4,575.897800	13,727.69	4,624.21	13,872.64	(144.95)	(1.04) %	0.44 %
APPN.NDQ Appian Corp - Ordinary Shares - Class A	12.00	183.226900	2,198.72	285.97	3,431.66	(1,232.94)	(35.93) %	0.07 %
AAPL.NDQ Apple Inc	80.00	182.176100	14,574.09	162.69	13,014.84	1,559.25	11.98 %	0.47 %
ASML.NDQ ASML Holding NV - New York Shares	26.00	918.914600	23,891.78	604.74	15,723.18	8,168.60	51.95 %	0.77 %
CURI.NDQ CuriosityStream Inc - Ordinary Shares- Class A	150.00	18.143100	2,721.47	22.06	3,309.68	(588.21)	(17.77) %	0.09 %
DOCU.NDQ DocuSign Inc	30.00	371.867500	11,156.03	311.89	9,356.81	1,799.22	19.23 %	0.36 %
ETSY.NDQ Etsy Inc	100.00	273.796200	27,379.62	191.82	19,181.52	8,198.10	42.74 %	0.88 %
FVRR.NYE Fiverr International Ltd	180.00	322.545900	58,058.26	156.27	28,128.91	29,929.35	106.40 %	1.86 %
GLOB.NYE Globant S.A.	50.00	291.540300	14,577.02	255.39	12,769.58	1,807.44	14.15 %	0.47 %
ISRG.NDQ Intuitive Surgical Inc	16.00	1,223.250900	19,572.01	985.01	15,760.13	3,811.88	24.19 %	0.63 %
MELI.NDQ MercadoLibre Inc	13.00	2,072.080300	26,937.04	1,633.58	21,236.59	5,700.45	26.84 %	0.86 %
MSFT.NDQ Microsoft Corporation	48.00	360.335200	17,296.09	311.87	14,969.95	2,326.14	15.54 %	0.55 %
MITK.NDQ Mitek Systems Inc	150.00	25.618500	3,842.78	25.11	3,766.93	75.85	2.01 %	0.12 %
OKTA.NDQ Okta Inc - Ordinary Shares -	20.00	325.458900	6,509.18	334.13	6,682.68	(173.50)	(2.60) %	0.21 %

McFarlane Super Fund

Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Class A									
OPEN.NDQ	Opendoor Technologies Inc	220.00	23.583400	5,188.35	28.44	6,257.77	(1,069.42)	(17.09) %	0.17 %
PINS.NYE	Pinterest Inc - Ordinary Shares - Class A	200.00	105.014600	21,002.92	67.07	13,414.23	7,588.69	56.57 %	0.67 %
QRVO.NDQ	Qorvo Inc	100.00	260.242100	26,024.21	182.11	18,210.78	7,813.43	42.91 %	0.83 %
QCOM.NDQ	Qualcomm, Inc.	80.00	190.117100	15,209.37	184.65	14,772.16	437.21	2.96 %	0.49 %
RDFN.NDQ	Redfin Corp	200.00	84.344200	16,868.84	73.79	14,758.38	2,110.46	14.30 %	0.54 %
FOUR.NYE	Shift4 Payments Inc - Ordinary Shares - Class A	90.00	124.660800	11,219.47	118.18	10,636.35	583.12	5.48 %	0.36 %
SKLZ.NYE	Skillz Inc - Ordinary Shares - Class A	100.00	28.890700	2,889.07	35.21	3,521.18	(632.11)	(17.95) %	0.09 %
TDOC.NYE	Teladoc Health Inc	30.00	221.189100	6,635.67	291.69	8,750.58	(2,114.91)	(24.17) %	0.21 %
UPST.NDQ	Upstart Holdings Inc	20.00	166.134600	3,322.69	166.77	3,335.31	(12.62)	(0.38) %	0.11 %
VEEV.NYE	Veeva Systems Inc - Ordinary Shares - Class A	35.00	413.607300	14,476.26	398.61	13,951.47	524.79	3.76 %	0.46 %
VCYT.NDQ	Veracyte Inc	300.00	53.179000	15,953.70	59.36	17,806.88	(1,853.18)	(10.41) %	0.51 %
ZEN.NYE	Zendesk Inc	120.00	191.992600	23,039.11	150.76	18,091.38	4,947.73	27.35 %	0.74 %
ZG.NDQ	Zillow Group Inc - Ordinary Shares - Class A	250.00	162.982200	40,745.55	113.12	28,280.12	12,465.43	44.08 %	1.31 %
ZM.NDQ	Zoom Video Communications Inc - Ordinary Shares - Class A	6.00	514.804500	3,088.83	570.81	3,424.85	(336.02)	(9.81) %	0.10 %
ZS.NDQ	Zscaler Inc	90.00	287.390300	25,865.13	197.16	17,744.69	8,120.44	45.76 %	0.83 %
			515,301.62		408,535.49	106,766.13	26.13 %	16.53 %	
Shares in Unlisted Companies (Australian)									
SHSACDOFL	Cadence Opportunities Fund Limited	454,080.00	2.445000	1,110,225.60	1.64	745,000.00	365,225.60	49.02 %	35.61 %
			1,110,225.60		745,000.00	365,225.60	49.02 %	35.61 %	
			3,117,913.97		2,836,825.08	281,088.89	9.91 %	100.00 %	

McFarlane Super Fund Contributions Summary Report

For The Period 01 July 2020 - 30 June 2021

Cameron Douglas Mcfarlane

Date of Birth:	Provided
Age:	60 (at year end)
Member Code:	MCFCAM00001A
Total Super Balance* ¹ as at 30/06/2020:	1,035,559.93

Contributions Summary	2021	2020
Concessional Contribution		
Personal - Concessional	25,000.00	25,000.00
	<hr/>	<hr/>
	25,000.00	25,000.00
Total Contributions	<hr/>	<hr/>
	25,000.00	25,000.00
	<hr/>	<hr/>

I, CAMERON DOUGLAS MCFARLANE, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2020 to 30/06/2021.

CAMERON DOUGLAS MCFARLANE

*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

McFarlane Super Fund**Contributions Summary Report**

For The Period 01 July 2020 - 30 June 2021

Kathleen Mary Mcfarlane

Date of Birth:	Provided
Age:	66 (at year end)
Member Code:	MCFKAT00002A
Total Super Balance* ¹ as at 30/06/2020:	1,073,057.82

Contributions Summary	2021	2020
Concessional Contribution		
Employer	25,000.00	25,000.00
	<u>25,000.00</u>	<u>25,000.00</u>
Other Contribution		
Any Other	500.00	500.00
	<u>500.00</u>	<u>500.00</u>
Total Contributions	<u>25,500.00</u>	<u>25,500.00</u>

I, KATHLEEN MARY MCFARLANE, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2020 to 30/06/2021.

KATHLEEN MARY MCFARLANE

*1 TSB can include information external to current fund's transaction records. The amount is per individual across all funds.

Certificate Of Completion

Envelope Id: F4FCC541F69D43E4B5338D5EB5F24ABD	Status: Completed
Subject: BGL SF360 McFarlane Super Fund Document Requiring Signature	
Source Envelope:	
Document Pages: 51	Signatures: 18
Certificate Pages: 5	Initials: 0
AutoNav: Enabled	Envelope Originator:
Envelopeld Stamping: Enabled	SuperHelp Australilla
Time Zone: (UTC-08:00) Pacific Time (US & Canada)	sandrilee@superhelp.com.au
	IP Address: 13.237.205.62

Record Tracking

Status: Original	Holder: SuperHelp Australilla	Location: DocuSign
10/17/2021 9:50:34 PM	sandrilee@superhelp.com.au	

Signer Events

Cameron Douglas Mcfarlane
cameron_mcfarlane@hotmail.com

Security Level:
.Email
ID: 19963661-6595-460a-a178-47aeb557e44f
10/18/2021 1:52:41 AM

Signature

DocuSigned by:
Cameron Douglas Mcfarlane
AFF24FEB2E744F...
Signature Adoption: Pre-selected Style
Using IP Address: 114.122.168.27

Timestamp

Sent: 10/17/2021 9:50:40 PM
Viewed: 10/18/2021 1:53:07 AM
Signed: 10/18/2021 1:59:55 AM

Electronic Record and Signature Disclosure:
Accepted: 10/18/2021 1:53:07 AM
ID: 1958fde2-65c1-4010-a44e-da953f3a5193

Kathleen Mary Mcfarlane
kathleen@kmm1.com.au

Security Level:
.Email
ID: e6d5f0d4-d8be-4ce3-b0a5-e23649097731
10/20/2021 9:04:55 PM

DocuSigned by:
Kathleen Mary Mcfarlane
E2902E559163497...
Signature Adoption: Pre-selected Style
Using IP Address: 1.158.95.151

Sent: 10/17/2021 9:50:40 PM
Viewed: 10/20/2021 9:05:13 PM
Signed: 10/20/2021 9:09:35 PM

Electronic Record and Signature Disclosure:
Accepted: 10/20/2021 9:05:13 PM
ID: 942cafdc-ed60-452a-847d-af60072a8c27

Office Manager
info@superhelp.com.au

Security Level:
.Email
ID: 5465ed7d-b353-42de-bbf9-97533c27fb27
10/18/2021 4:12:47 PM

DocuSigned by:
[Signature]
FE81FCCC5897486...
Signature Adoption: Drawn on Device
Using IP Address: 125.209.158.72

Sent: 10/17/2021 9:50:40 PM
Viewed: 10/18/2021 4:12:54 PM
Signed: 10/18/2021 4:13:15 PM

Electronic Record and Signature Disclosure:
Accepted: 10/18/2021 4:12:54 PM
ID: 840ffbf-b422-44a9-a1a0-7e9f60ef09ef

Sang-A Lee
sandrilee@superhelp.com.au

Security Level:
.Email
ID: 998415af-3339-4102-ae1e-0330da9fab6a
10/18/2021 4:18:27 PM

DocuSigned by:
Sang-A Lee
3037C2D0D09E471...
Signature Adoption: Pre-selected Style
Using IP Address: 125.209.158.72

Sent: 10/17/2021 9:50:40 PM
Viewed: 10/18/2021 4:18:33 PM
Signed: 10/18/2021 4:18:47 PM

Electronic Record and Signature Disclosure:
Accepted: 10/18/2021 4:18:33 PM
ID: 561f4bd0-408b-4077-a79b-da275596b3ec

In Person Signer Events

Signature

Timestamp

Editor Delivery Events	Status	Timestamp
Agent Delivery Events	Status	Timestamp
Intermediary Delivery Events	Status	Timestamp
Certified Delivery Events	Status	Timestamp
Carbon Copy Events	Status	Timestamp
Witness Events	Signature	Timestamp
Notary Events	Signature	Timestamp
Envelope Summary Events	Status	Timestamps
Envelope Sent	Hashed/Encrypted	10/17/2021 9:50:41 PM
Certified Delivered	Security Checked	10/18/2021 4:18:33 PM
Signing Complete	Security Checked	10/18/2021 4:18:47 PM
Completed	Security Checked	10/20/2021 9:09:35 PM
Payment Events	Status	Timestamps
Electronic Record and Signature Disclosure		

ELECTRONIC RECORD AND SIGNATURE DISCLOSURE

From time to time, SuperHelp Australia Pty Ltd (we, us or Company) may be required by law to provide to you certain written notices or disclosures. Described below are the terms and conditions for providing to you such notices and disclosures electronically through the DocuSign system. Please read the information below carefully and thoroughly, and if you can access this information electronically to your satisfaction and agree to this Electronic Record and Signature Disclosure (ERSD), please confirm your agreement by selecting the check-box next to 'I agree to use electronic records and signatures' before clicking 'CONTINUE' within the DocuSign system.

Getting paper copies

At any time, you may request from us a paper copy of any record provided or made available electronically to you by us. You will have the ability to download and print documents we send to you through the DocuSign system during and immediately after the signing session and, if you elect to create a DocuSign account, you may access the documents for a limited period of time (usually 30 days) after such documents are first sent to you. After such time, if you wish for us to send you paper copies of any such documents from our office to you, you will be charged a \$0.00 per-page fee. You may request delivery of such paper copies from us by following the procedure described below.

Withdrawing your consent

If you decide to receive notices and disclosures from us electronically, you may at any time change your mind and tell us that thereafter you want to receive required notices and disclosures only in paper format. How you must inform us of your decision to receive future notices and disclosure in paper format and withdraw your consent to receive notices and disclosures electronically is described below.

Consequences of changing your mind

If you elect to receive required notices and disclosures only in paper format, it will slow the speed at which we can complete certain steps in transactions with you and delivering services to you because we will need first to send the required notices or disclosures to you in paper format, and then wait until we receive back from you your acknowledgment of your receipt of such paper notices or disclosures. Further, you will no longer be able to use the DocuSign system to receive required notices and consents electronically from us or to sign electronically documents from us.

All notices and disclosures will be sent to you electronically

Unless you tell us otherwise in accordance with the procedures described herein, we will provide electronically to you through the DocuSign system all required notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you during the course of our relationship with you. To reduce the chance of you inadvertently not receiving any notice or disclosure, we prefer to provide all of the required notices and disclosures to you by the same method and to the same address that you have given us. Thus, you can receive all the disclosures and notices electronically or in paper format through the paper mail delivery system. If you do not agree with this process, please let us know as described below. Please also see the paragraph immediately above that describes the consequences of your electing not to receive delivery of the notices and disclosures electronically from us.

How to contact SuperHelp Australia Pty Ltd:

You may contact us to let us know of your changes as to how we may contact you electronically, to request paper copies of certain information from us, and to withdraw your prior consent to receive notices and disclosures electronically as follows:

To contact us by email send messages to: sandrilee@superhelp.com.au

To advise SuperHelp Australia Pty Ltd of your new email address

To let us know of a change in your email address where we should send notices and disclosures electronically to you, you must send an email message to us at sandrilee@superhelp.com.au and in the body of such request you must state: your previous email address, your new email address. We do not require any other information from you to change your email address.

If you created a DocuSign account, you may update it with your new email address through your account preferences.

To request paper copies from SuperHelp Australia Pty Ltd

To request delivery from us of paper copies of the notices and disclosures previously provided by us to you electronically, you must send us an email to sandrilee@superhelp.com.au and in the body of such request you must state your email address, full name, mailing address, and telephone number. We will bill you for any fees at that time, if any.

To withdraw your consent with SuperHelp Australia Pty Ltd

To inform us that you no longer wish to receive future notices and disclosures in electronic format you may:

- i. decline to sign a document from within your signing session, and on the subsequent page, select the check-box indicating you wish to withdraw your consent, or you may;
- ii. send us an email to sandralee@superhelp.com.au and in the body of such request you must state your email, full name, mailing address, and telephone number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

The minimum system requirements for using the DocuSign system may change over time. The current system requirements are found here: <https://support.docusign.com/guides/signer-guide-signing-system-requirements>.

Acknowledging your access and consent to receive and sign documents electronically

To confirm to us that you can access this information electronically, which will be similar to other electronic notices and disclosures that we will provide to you, please confirm that you have read this ERSD, and (i) that you are able to print on paper or electronically save this ERSD for your future reference and access; or (ii) that you are able to email this ERSD to an email address where you will be able to print on paper or save it for your future reference and access. Further, if you consent to receiving notices and disclosures exclusively in electronic format as described herein, then select the check-box next to ‘I agree to use electronic records and signatures’ before clicking ‘CONTINUE’ within the DocuSign system.

By selecting the check-box next to ‘I agree to use electronic records and signatures’, you confirm that:

- You can access and read this Electronic Record and Signature Disclosure; and
- You can print on paper this Electronic Record and Signature Disclosure, or save or send this Electronic Record and Disclosure to a location where you can print it, for future reference and access; and
- Until or unless you notify SuperHelp Australia Pty Ltd as described above, you consent to receive exclusively through electronic means all notices, disclosures, authorizations, acknowledgements, and other documents that are required to be provided or made available to you by SuperHelp Australia Pty Ltd during the course of your relationship with SuperHelp Australia Pty Ltd.