

Fleming Super Fund

Financial Statements and Reports
For the period 30 June 2021

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Fleming Super Fund
Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Member Receipts			
Contributions			
Member		117,500	57,334
Member Insurance Premium Rebate		-	177
Investment Gains			
Realised Capital Gains	8A	-	8,433
Increase in Market Value	8B	245,518	(14,763)
Investment Income			
Distributions	7A	-	107
Dividends	7B	5,018	3,549
General Taxable Income	7C	-	5
Interest	7D	4	199
Rent	7E	17,393	45,284
		385,433	100,325
Expenses			
Member Payments			
Lump Sums Paid		-	3,500
Pensions Paid		210,014	-
Insurance Premiums		2,715	2,080
Other Expenses			
Accountancy Fee		5,903	1,375
Administration Expense		-	150
Bank Fees		420	420
Borrowing Expenses		649	651
Depreciation		778	1,031
Filing Fees		54	53
Fine		-	80
Interest Paid		6,501	11,404
Property Expenses		6,520	25,383
SMSF Supervisory Levy		518	-
		234,073	46,126
Benefits Accrued as a Result of Operations before Income Tax		151,360	54,199
Income Tax			
Income Tax Expense		2,746	5,693
		2,746	5,693
Benefits Accrued as a Result of Operations		148,614	48,505

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Fleming Super Fund
Detailed Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Member Receipts			
Contributions			
Member			
Personal Concessional			
Mr Paul Fleming		25,000	25,000
Personal Non-Concessional			
Mr Paul Fleming		92,500	32,334
Member Insurance Premium Rebate			
Mr Paul Fleming			
Accumulation		-	177
Investment Gains			
Realised Capital Gains	8A		
Direct Property			
453/11 Mooloolaba Esp, Mooloolaba		-	8,433
Increase in Market Value	8B		
Direct Property			
25 Webster Rd, Nambour		218,278	(3,961)
453/11 Mooloolaba Esp, Mooloolaba		-	7,273
Shares in Listed Companies			
AGL Energy Limited.		(2,213)	(847)
Coles Group Limited.		(20)	456
Commonwealth Bank Of Australia.		14,616	(3,102)
Macquarie Group Limited		2,724	(1,330)
Medibank Private Limited		531	(551)
Wesfarmers Limited		3,596	1,124
Westpac Banking Corporation		7,758	(10,084)
Woodside Petroleum Ltd		81	(1,861)
Stapled Securities			
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities		167	(1,879)
Investment Income			
Distributions	7A		
Stapled Securities			
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities		-	107
Dividends	7B		
Shares in Listed Companies			
AGL Energy Limited.		274	158
Coles Group Limited.		218	-
Commonwealth Bank Of Australia.		1,701	1,884
Macquarie Group Limited		266	-
Medibank Private Limited		540	254
Wesfarmers Limited		659	-
Westpac Banking Corporation		1,255	1,080
Woodside Petroleum Ltd		107	172
General Taxable Income	7C		
Cash At Bank			
Westpac Cash Investment a/c 498166		-	5
Interest	7D		
Cash At Bank			
CBA Direct Investment Account 1464		4	194
Westpac Cash Investment a/c 498166		-	5

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Fleming Super Fund
Detailed Operating Statement
For the period 1 July 2020 to 30 June 2021

Rent	7E		
Direct Property			
25 Webster Rd, Nambour		17,393	19,109
453/11 Mooloolaba Esp, Mooloolaba		-	26,175
		<u>385,433</u>	<u>100,325</u>

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Fleming Super Fund
Detailed Operating Statement
For the period 1 July 2020 to 30 June 2021

Expenses		
Member Payments		
Lump Sums Paid		
Mr Paul Fleming		
Accumulation	-	3,500
Pensions Paid		
Mr Paul Fleming		
ABP 20.892% tax free	210,014	-
Insurance Premiums		
Mr Paul Fleming		
Accumulation	2,715	2,080
Other Expenses		
Accountancy Fee	5,903	1,375
Administration Expense	-	150
Bank Fees		
Limited Recourse Borrowing Arrangement		
CBA SuperGear Home Loan 6730	420	420
Borrowing Expenses	649	651
Depreciation		
Capital Allowances		
Direct Property		
25 Webster Rd, Nambour	778	762
453/11 Mooloolaba Esp, Mooloolaba	-	269
Filing Fees	54	53
Fine	-	80
Interest Paid		
Limited Recourse Borrowing Arrangement		
CBA SuperGear Home Loan 6730	6,501	11,404
Property Expenses		
Advertising		
Direct Property		
453/11 Mooloolaba Esp, Mooloolaba	-	450
Agents Management Fee		
Direct Property		
25 Webster Rd, Nambour	1,187	1,505
Body Corporate		
Direct Property		
453/11 Mooloolaba Esp, Mooloolaba	(965)	6,765
Council Rates		
Direct Property		
25 Webster Rd, Nambour	2,081	2,073
453/11 Mooloolaba Esp, Mooloolaba	50	2,957
Electricity		
Direct Property		
453/11 Mooloolaba Esp, Mooloolaba	54	1,425
Garden and Lawn		
Direct Property		
25 Webster Rd, Nambour	-	120
Insurance Premium		
Direct Property		
25 Webster Rd, Nambour	842	797
453/11 Mooloolaba Esp, Mooloolaba	(38)	-
Letting Fee		
Direct Property		
25 Webster Rd, Nambour	-	418

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Fleming Super Fund
Detailed Operating Statement
For the period 1 July 2020 to 30 June 2021

Repairs Maintenance		
Direct Property		
25 Webster Rd, Nambour	1,186	3,083
453/11 Mooloolaba Esp, Mooloolaba	-	753
Sundry Expenses		
Direct Property		
25 Webster Rd, Nambour	44	66
453/11 Mooloolaba Esp, Mooloolaba	211	2,900
Water Rates		
Direct Property		
25 Webster Rd, Nambour	1,307	1,224
453/11 Mooloolaba Esp, Mooloolaba	562	846
SMSF Supervisory Levy	518	-
	234,073	46,126
Benefits Accrued as a Result of Operations before Income Tax	151,360	54,199
Income Tax		
Income Tax Expense		
Income Tax Expense	2,746	5,693
	2,746	5,693
Benefits Accrued as a Result of Operations	148,614	48,505

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Fleming Super Fund
Fund ABN: 96 680 125 931
Rental Property Schedule
For the Period From 1 July 2020 to 30 June 2021

Property Account Name **25 Webster Rd, Nambour**
Property Type Residential
Address of the Property 0/25 WEBSTER ROAD
 NAMBOUR, QLD 4560
 Australia

Description	Tax Return Label	Amount
Income		
Rent from Property	B	17,393
Gross Rent		<u>17,393</u>
Expenses		
Agents Management Fee	I	1,187
Capital Allowances	E	778
Capital Work Deduction - Tax Only	D	1,111
Council Rates	I	2,081
Insurance Premium	I	842
Repairs Maintenance	I	1,186
Sundry Expenses	I	44
Water Rates	I	1,307
Total Expenses		<u>8,535</u>
Net Rent		<u><u>8,858</u></u>

Property Account Name **453/11 Mooloolaba Esp, Mooloolaba**
Property Type Residential
Address of the Property Landmark Mooloolaba 453/11 Mooloolaba Esplanade
 Mooloolaba, QLD 4557
 Australia

Description	Tax Return Label	Amount
Expenses		
Body Corporate	I1	(965)
Council Rates	I	50
Electricity	I1	54
Insurance Premium	I	(38)
Sundry Expenses	I	211
Water Rates	I	562
Total Expenses		<u>(126)</u>
Net Rent		<u><u>126</u></u>

Fleming Super Fund
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Direct Property	6A	590,000	372,500
Shares in Listed Companies	6B	119,020	91,947
Stapled Securities	6C	3,185	3,119
Other Assets			
Cash At Bank		9,895	7,279
Sundry Assets		292	941
Unsettled Trades		-	208,389
Receivables		-	199
Total Assets		<u>722,392</u>	<u>684,373</u>
Liabilities			
Borrowings		107,063	215,455
Income Tax Payable		1,319	3,522
Total Liabilities		<u>108,382</u>	<u>218,978</u>
Net Assets Available to Pay Benefits		<u>614,009</u>	<u>465,395</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Paul Fleming		614,009	465,395
Total Liability for Accrued Benefits		<u>614,009</u>	<u>465,395</u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

Fleming Super Fund
Detailed Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Direct Property	6A		
25 Webster Rd, Nambour		590,000	372,500
Shares in Listed Companies	6B		
AGL Energy Limited.		2,050	4,263
Coles Group Limited.		4,307	4,327
Commonwealth Bank Of Australia.		47,938	33,322
Macquarie Group Limited		11,263	8,539
Medibank Private Limited		9,875	9,344
Wesfarmers Limited		14,893	11,297
Westpac Banking Corporation		25,474	17,717
Woodside Petroleum Ltd		3,220	3,139
Stapled Securities	6C		
Sydney Airport - Fully Paid Ordinary/Units Stapled		3,185	3,119
Securities			
Other Assets			
Cash At Bank			
CBA Direct Investment Account 1464		9,272	7,098
Westpac Cash Investment a/c 498166		623	181
Sundry Assets			
Borrowing Costs		292	941
Unsettled Trades			
Disposals			
Direct Property			
453/11 Mooloolaba Esp, Mooloolaba		-	208,389
Receivables			
Investment Income Receivable			
Rent			
Direct Property			
25 Webster Rd, Nambour		-	199
Total Assets		722,392	684,373
Liabilities			
Borrowings			
Limited Recourse Borrowing Arrangement			
CBA SuperGear Home Loan 6730		107,063	215,455
Income Tax Payable			
Income Tax Payable		-	2,637
Provision for Income Tax		2,746	1,943
Franking Credits			
Shares in Listed Companies			
AGL Energy Limited.		(44)	(40)
Coles Group Limited.		(65)	-
Commonwealth Bank Of Australia.		(510)	(565)
Macquarie Group Limited		(39)	-
Medibank Private Limited		(162)	(76)
Wesfarmers Limited		(198)	-

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Fleming Super Fund
Detailed Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Westpac Banking Corporation		(376)	(324)
Woodside Petroleum Ltd		(32)	(52)
Total Liabilities		<u>108,382</u>	<u>218,978</u>
Net Assets Available to Pay Benefits		<u>614,009</u>	<u>465,395</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Paul Fleming			
ABP 20.892% tax free		449,332	-
Accumulation		164,677	465,395
Total Liability for Accrued Benefits		<u>614,009</u>	<u>465,395</u>

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This report should be read in conjunction with the accompanying compilation report.*

Fleming Super Fund

Notes to the Financial Statements

As at 30 June 2021

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

Fleming Super Fund

Notes to the Financial Statements

As at 30 June 2021

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

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

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

This report should be read in conjunction with the accompanying compilation report.

Fleming Super Fund

Notes to the Financial Statements

As at 30 June 2021

Contributions and Rollovers In

Contributions and rollovers 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.

The financial report was authorised for issue on 25 July 2022 by the directors of the trustee company.

Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	Current
Liability for Accrued Benefits at beginning of period	465,395
Benefits Accrued during the period	358,629
Benefits Paid during the period	(210,014)
Liability for Accrued Benefits at end of period	<u>614,009</u>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

Vested benefits are benefits which 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 reporting period.

	Current
Vested Benefits at beginning of period	465,395
Benefits Accrued during the period	358,629
Benefits Paid during the period	(210,014)
Vested Benefits at end of period	<u>614,009</u>

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Direct Property

	Current
At market value:	
25 Webster Rd, Nambour	590,000
	<u>590,000</u>

This report should be read in conjunction with the accompanying compilation report.

Fleming Super Fund
Notes to the Financial Statements
As at 30 June 2021

Note 6B – Shares in Listed Companies

	Current
At market value:	
AGL Energy Limited.	2,050
Coles Group Limited.	4,307
Commonwealth Bank Of Australia.	47,938
Macquarie Group Limited	11,263
Medibank Private Limited	9,875
Wesfarmers Limited	14,893
Westpac Banking Corporation	25,474
Woodside Petroleum Ltd	3,220
	119,020

Note 6C – Stapled Securities

	Current
At market value:	
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	3,184
	3,184

Note 7A – Distributions

	Current
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	0
	0

Note 7B – Dividends

	Current
AGL Energy Limited.	274
Coles Group Limited.	218
Commonwealth Bank Of Australia.	1,701
Macquarie Group Limited	266
Medibank Private Limited	540
Wesfarmers Limited	659
Westpac Banking Corporation	1,255
Woodside Petroleum Ltd	107
	5,018

Note 7C – General Taxable Income

	Current
Westpac Cash Investment a/c 498166	0
	0

Note 7D – Interest

	Current
CBA Direct Investment Account 1464	4
Westpac Cash Investment a/c 498166	0
	4

This report should be read in conjunction with the accompanying compilation report.

Fleming Super Fund
Notes to the Financial Statements
As at 30 June 2021

Note 7E – Rent

	Current
25 Webster Rd, Nambour	17,393
453/11 Mooloolaba Esp, Mooloolaba	0
	17,393

Note 8A – Realised Capital Gains

	Current
Direct Property	
453/11 Mooloolaba Esp, Mooloolaba	0
	0

Note 8B – Increase in Market Value

	Current
Direct Property	
25 Webster Rd, Nambour	218,278
453/11 Mooloolaba Esp, Mooloolaba	0
Shares in Listed Companies	
AGL Energy Limited.	(2,212)
Coles Group Limited.	(20)
Commonwealth Bank Of Australia.	14,616
Macquarie Group Limited	2,724
Medibank Private Limited	531
Wesfarmers Limited	3,596
Westpac Banking Corporation	7,758
Woodside Petroleum Ltd	81
Stapled Securities	
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	167
	245,518

Note 9 – Subsequent Events

Subsequent to the end of the financial year there have been considerable impacts in Australia and globally arising from the Coronavirus (COVID-19) pandemic, and Government actions to reduce the spread of the virus.

At the date of signing the financial statements the Trustees are unable to determine what financial effects the outbreak of the virus could have on the fund in the coming financial period.

No financial effects arising from the economic impacts of the virus have been included in the financial statements for the year ended 30 June 2020. The impacts may include a significant reduction in the carrying value of the SMSF assets and investments. The Trustees acknowledge their responsibility to continuously monitor the situation and evaluate this impact including whether the fund remains a going concern and its ability to pay its liabilities and future retirement benefits.

Fleming Super Fund

Trustee Declaration

In the opinion of the Trustees of the Fleming Super Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2021 present fairly the financial position of the Fund at 30 June 2021 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2021.

Signed in accordance with a resolution of the directors of Fleming Super Pty Ltd by:

..... Dated:/...../.....

Paul Fleming

Director: Fleming Super Pty Ltd

Compilation Report to the Trustees and Members of Fleming Super Fund

ABN 96 680 125 931
For the period 1 July 2020 to 30 June 2021

On the basis of the information provided by the Trustees of Fleming Super Fund, we have compiled the accompanying special purpose financial statements of Fleming Super Fund for the period ended 30 June 2021, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes.

The specific purpose for which the special purpose financial statements have been prepared is to provide information relating to the performance and financial position of Fleming Super Fund that satisfies the information needs of the trustees and the members.

The Responsibility of Trustees

The Trustees of Fleming Super Fund are solely responsible for the information contained in the special purpose financial statements and have determined that the basis of accounting adopted and financial reporting framework used are appropriate to meet the needs of the members.

Our Responsibility

On the basis of information provided by the Trustees of Fleming Super Fund, we have compiled the accompanying special purpose financial statements in accordance with the same financial reporting framework/basis of accounting used above and **APES 315: *Compilation of Financial Information***.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Trustees provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees and members of the fund and purpose identified above. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Signature of Accountant

Dated: 25 July 2022



Name of Signatory: Mrs Kim Jay

Address: Suite 2 The Edge East
10 Lake Kawana Blvd
BIRTINYA, QLD 4575

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

Fleming Super Fund
Statement of Taxable Income
For the Period from 1 July 2020 to 30 June 2021

Description	Tax Return Ref.	Amount
<u>Income</u>		
Section B		
Total Gross Rent and Other Leasing & Hiring Income	B	17,392
Total Gross Interest	C	3
Total Unfranked Dividend Amount	J	264
Total Franked Dividend Amount	K	3,328
Total Dividend Franking Credit	L	1,426
Total Assessable Personal Contributions	R2	25,000
Total Assessable Contributions	R	25,000
Total Exempt Current Pension Income	Y	(17,871)
Total Assessable Income		29,542
<u>Deductions</u>		
Section C		
Total Interest Expenses within Australia	A	884
Total Deduction for Decline in Value of Depreciating Assets	E	65
Total Death or Disability Premiums	F	2,715
Total Investment Expenses	I	1,211
Total Management and Administration Expenses	J	5,845
Total Other Deductions	L	518
Total Deductions		11,238
Taxable Income or Loss	(V - N) O	18,304.00
<u>Income Tax Calculation Statement</u>		
Section D		
Gross Tax		
Gross Tax @ 15% for Concessional Income	30 Jun 2021 T1	2,746
Total Gross Tax		2,746
Rebates and Offsets	C	0
SUBTOTAL		2,746
Total Credit: Refundable Franking Credits	E1	1,426
Total Eligible Credits		0
Net Tax Payable		1,319
Total Supervisory Levy	L	259
Total Amount Due / (Refundable)		1,578

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 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]

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)**

Fleming Super Fund

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

4 **Current postal address**

Suite 2 The Edge East

10 Lake Kawana Blvd

Suburb/town

BIRTINYA

State/territory

QLD

Postcode

4575

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

Fund's tax file number (TFN) **6 SMSF auditor**

Auditor's name

Title:

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 Year

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.

Fund's tax file number (TFN)

- 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** \$.00

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 2021*.

Have you applied an exemption or rollover? **M** No Yes

Code

Net capital gain **A** \$ 0-00

Gross rent and other leasing and hiring income **B** \$ 17392-00

Gross interest **C** \$ 3-00

Forestry managed investment scheme income **X** \$ 0-00

Gross foreign income	D1 \$ 0 -00	Net foreign income	D \$ 0 -00	Loss <input type="checkbox"/>
----------------------	--	--------------------	---	----------------------------------

Australian franking credits from a New Zealand company **E** \$ 0-00

Transfers from foreign funds **F** \$ 0-00 Number

Gross payments where ABN not quoted **H** \$ -00

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 0-00

plus Assessable personal contributions

R2 \$ 25000-00

plus **No-TFN-quoted contributions

R3 \$ 0-00
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

R6 \$ -00

Gross distribution from partnerships **I** \$ -00

*Unfranked dividend amount **J** \$ 264-00

*Franked dividend amount **K** \$ 3328-00

*Dividend franking credit **L** \$ 1426-00

*Gross trust distributions **M** \$ 0-00

Assessable contributions
(**R1** plus **R2** plus **R3** less **R6**) **R** \$ 25000-00

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ 0-00

plus *Net non-arm's length trust distributions

U2 \$ 0-00

plus *Net other non-arm's length income

U3 \$ 0-00

*Other income **S** \$ 0-00

*Assessable income due to changed tax status of fund **T** \$ 0-00

Net non-arm's length income
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**) **U** \$ 0-00

#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** \$ 47413-00

Exempt current pension income **Y** \$ 17871-00

TOTAL ASSESSABLE INCOME (**W** less **Y**) **V** \$ 29542-00

Fund's tax file number (TFN)

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 type="text" value="884"/> -00	A2 \$ <input type="text" value="5616"/> -00	
Interest expenses overseas	B1 \$ <input type="text" value="0"/> -00	B2 \$ <input type="text" value="0"/> -00	
Capital works expenditure	D1 \$ <input type="text" value="0"/> -00	D2 \$ <input type="text" value="1110"/> -00	
Decline in value of depreciating assets	E1 \$ <input type="text" value="65"/> -00	E2 \$ <input type="text" value="712"/> -00	
Insurance premiums – members	F1 \$ <input type="text" value="2715"/> -00	F2 \$ <input type="text" value="0"/> -00	
SMSF auditor fee	H1 \$ <input type="text" value="0"/> -00	H2 \$ <input type="text" value="0"/> -00	
Investment expenses	I1 \$ <input type="text" value="1211"/> -00	I2 \$ <input type="text" value="5728"/> -00	
Management and administration expenses	J1 \$ <input type="text" value="5845"/> -00	J2 \$ <input type="text" value="760"/> -00	
Forestry managed investment scheme expense	U1 \$ <input type="text" value="0"/> -00	U2 \$ <input type="text" value="0"/> -00	
Other amounts	L1 \$ <input type="text" value="518"/> -00 <input type="text" value="0"/> Code	L2 \$ <input type="text" value="0"/> -00 <input type="text" value="0"/> Code	
Tax losses deducted	M1 \$ <input type="text" value="0"/> -00		

TOTAL DEDUCTIONS
N \$ -00
 (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES
Y \$ -00
 (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS
O \$ -00 Loss
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

TOTAL SMSF EXPENSES
Z \$ -00
 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN)

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="18304"/>	-00
		<i>(an amount must be included even if it is zero)</i>	
#Tax on taxable income	T1 \$	<input type="text" value="2745.60"/>	
		<i>(an amount must be included even if it is zero)</i>	
#Tax on no-TFN-quoted contributions	J \$	<input type="text" value="0"/>	
		<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="0"/>	
Rebates and tax offsets	C2 \$	<input type="text"/>	
Non-refundable non-carry forward tax offsets	C \$	<input type="text" value="0"/>	
		<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"/>	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	<input type="text" value="0"/>	
Early stage investor tax offset	D3 \$	<input type="text" value="0"/>	
Early stage investor tax offset carried forward from previous year	D4 \$	<input type="text" value="0"/>	
Non-refundable carry forward tax offsets	D \$	<input type="text" value="0"/>	
		<i>(D1 plus D2 plus D3 plus D4)</i>	

SUBTOTAL 2
T3 \$
(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset	E1 \$	<input type="text" value="1426.31"/>	
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"/>	
Refundable tax offsets	E \$	<input type="text" value="1426.31"/>	
		<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 \$

Fund's tax file number (TFN)

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" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="0"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text"/>
Eligible credits	H \$ <input type="text" value="0"/> <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="0"/> <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="1578.29"/> <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 \$** -00

Net capital losses carried forward to later income years **V \$** -00

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN
See the Privacy note in the Declaration.

Date of birth (Day Month Year)

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 **H1** (Day Month Year)

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** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$ Code
Code

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** \$

Fund's tax file number (TFN)

Section H: **Assets and liabilities**

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ -00
 Unlisted trusts **B** \$ -00
 Insurance policy **C** \$ -00
 Other managed investments **D** \$ -00

15b Australian direct investments

Limited recourse borrowing arrangements
 Australian residential real property
J1 \$ -00
 Australian non-residential real property
J2 \$ -00
 Overseas real property
J3 \$ -00
 Australian shares
J4 \$ -00
 Overseas shares
J5 \$ -00
 Other
J6 \$ -00
 Property count
J7

Cash and term deposits **E** \$ -00
 Debt securities **F** \$ -00
 Loans **G** \$ -00
 Listed shares **H** \$ -00
 Unlisted shares **I** \$ -00
 Limited recourse borrowing arrangements **J** \$ -00
 Non-residential real property **K** \$ -00
 Residential real property **L** \$ -00
 Collectables and personal use assets **M** \$ -00
 Other assets **O** \$ -00

15c Other investments

Crypto-Currency **N** \$ -00

15d Overseas direct investments

Overseas shares **P** \$ -00
 Overseas non-residential real property **Q** \$ -00
 Overseas residential real property **R** \$ -00
 Overseas managed investments **S** \$ -00
 Other overseas assets **T** \$ -00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$ -00
 (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 \$ -00

Fund's tax file number (TFN)

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" value="107063"/> -00	
Permissible temporary borrowings	V2 \$ <input type="text"/> -00	
Other borrowings	V3 \$ <input type="text"/> -00	
	Borrowings	V \$ <input type="text" value="107063"/> -00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$ <input type="text" value="614009"/> -00
Reserve accounts		X \$ <input type="text" value="0"/> -00
Other liabilities		Y \$ <input type="text" value="1319"/> -00
TOTAL LIABILITIES		Z \$ <input type="text" value="722391"/> -00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$ -00

Total TOFA losses **I** \$ -00

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**

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

Date Day Month Year

Preferred trustee or director contact details:

Title:

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

Date Day / Month / Year

Tax agent's contact details

Title:

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 **2021**

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 2021* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

- ! 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="0"/> -00	K \$ <input type="text" value="0"/> -00
Other shares	B \$ <input type="text" value="0"/> -00	L \$ <input type="text" value="0"/> -00
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="0"/> -00	M \$ <input type="text" value="0"/> -00
Other units	D \$ <input type="text" value="0"/> -00	N \$ <input type="text" value="0"/> -00
Real estate situated in Australia	E \$ <input type="text" value="0"/> -00	O \$ <input type="text" value="0"/> -00
Other real estate	F \$ <input type="text" value="0"/> -00	P \$ <input type="text" value="0"/> -00
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value="0"/> -00	
Collectables	H \$ <input type="text" value="0"/> -00	Q \$ <input type="text" value="0"/> -00
Other CGT assets and any other CGT events	I \$ <input type="text" value="0"/> -00	R \$ <input type="text" value="0"/> -00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0"/> -00	
Total current year capital gains	J \$ <input type="text" value="0"/> -00	

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

Fund's tax file number (TFN) **2 Capital losses**Total current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add 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** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add 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** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J 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.

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** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / ^{LOSS}

! 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** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

2021**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2021 tax return.

Superannuation funds should complete and attach this schedule to their 2021 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 2021*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

983924079

Name of entity

Fleming Super Fund

Australian business number

96680125931

Part A – Losses carried forward to the 2021–22 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2020–21	B	<input type="text"/> -00
2019-20	C	<input type="text"/> -00
2018-19	D	<input type="text"/> -00
2017-18	E	<input type="text"/> -00
2016-17	F	<input type="text"/> -00
2015-16 and earlier income years	G	<input type="text"/> -00
Total	U	<input type="text"/> 0-00

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss		
2020-21	H	<input type="text"/> -00
2019-20	I	<input type="text"/> -00
2018-19	J	<input type="text"/> -00
2017-18	K	<input type="text"/> -00
2016-17	L	<input type="text"/> -00
2015-16 and earlier income years	M	<input type="text"/> -00
Total	V	<input type="text"/> 0-00

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of **Part B** if, in the 2020–21 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2020-21 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2020-21	A	<input type="checkbox"/>	<input type="checkbox"/>
2019-20	B	<input type="checkbox"/>	<input type="checkbox"/>
2018-19	C	<input type="checkbox"/>	<input type="checkbox"/>
2017-18	D	<input type="checkbox"/>	<input type="checkbox"/>
2016-17	E	<input type="checkbox"/>	<input type="checkbox"/>
2015-16 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses	G	<input type="text"/>	-00
Net capital losses	H	<input type="text"/>	-00

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses	I	<input type="text"/>	-00
Net capital losses	J	<input type="text"/>	-00

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No

Part C – Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O -00

Part D – Life insurance companiesComplying superannuation class tax losses carried forward to later income years **P** -00Complying superannuation net capital losses carried forward to later income years **Q** -00**Part E – Controlled foreign company losses**Current year CFC losses **M** -00CFC losses deducted **N** -00CFC losses carried forward **O** -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** -00**ADD** Uplift of tax losses of designated infrastructure project entities **B** -00**SUBTRACT** Net forgiven amount of debt **C** -00**ADD** Tax loss incurred (if any) during current year **D** -00**ADD** Tax loss amount from conversion of excess franking offsets **E** -00**SUBTRACT** Net exempt income **F** -00**SUBTRACT** Tax losses forgone **G** -00**SUBTRACT** Tax losses deducted **H** -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** -00Total tax losses carried forward to later income years **J** -00 Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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	Fund name	Year of return
983924079	Fleming 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 of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of trustee or director

Date

Part B: 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.

Agent's reference number	Account name
23067003	Fleming Super Pty Ltd ATF Fleming Super Fund

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

Signature of trustee or director

Date

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

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

Signature of tax agent

Date

Agent's contact name	Agent's phone	Agent's reference	Client's reference
MRS Kim Jay	07 54378888	23067003	FLEM0001

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
FLEMING SUPER PTY LTD ATF
FLEMING SUPER FUND
HELD ON/...../..... AT
4/224 ALEXANDRA PDE, ALEXANDRA HEADLAND QLD**

PRESENT

Paul Fleming

**ALLOCATION OF NET
INCOME:**

It was resolved that the income of the fund be proportionally allocated to members based on the members' daily weighted average balances. The following amounts of income, and related amounts of tax, are to be credited to / debited from member accounts:

	Income	Fund Tax	Contra Tax	Direct Tax
<i>Mr Paul Fleming</i>				
Accumulation	52,638	(597)	3,750	(407)
ABP 20.892% tax free	193,952	0	0	0

**REPORTING ENTITY
CONCEPT:**

It was resolved that, in the opinion of the trustee, the fund is not a reporting entity because it is unlikely that users exist who are unable to command the preparation of reports tailored so as to satisfy specifically all their information needs.

Therefore, the financial statements for the fund are to be prepared on the basis of the fund being a "non-reporting entity", and will therefore take the form of Special Purpose Financial Reports.

**REPORTS AND
STATEMENTS:**

The Financial Reports consisting of Statement of Financial Position, Operating Statement and Notes to the Financial Statements, Trustee's Declaration, Compilation Report, Auditor's Report and Member Statement for the period ended 30 June 2021 were tabled for consideration at the meeting.

It was resolved that the financial statements be adopted in their present format and that the statement by the trustees attached to the financial reports be signed by the Trustees, stating that:

1. the financial statements are drawn up so as to present fairly the financial position of the fund as at 30 June 2021, the benefits accrued as a result of operations and its cash flow for the year then ended;
2. the financial statements have been prepared in accordance with the requirements of the trust deed and Australian Accounting Standards as noted in Note 1 to the Financial Statements and
3. the fund has operated substantially in accordance with the trust deed and the requirements of the *Superannuation Industry (Supervision) Act 1993 (SISA)*, during the year ended 30 June 2021.

INCOME TAX RETURN:

The completed Self-Managed Superannuation Fund Annual Return for the financial year ended 30 June 2021 was tabled for consideration at the meeting.

It was resolved that:

1. the particulars contained in the 2021 income tax return and the relevant records used to ascertain the taxable income, as shown, derived by the fund from all sources in and out of Australia during the year of income are true and correct and;
2. the fund satisfies the statutory requirements and conditions applicable to be classified as a 'Regulated Superannuation Fund/Complying Superannuation Fund' for the year of income and;
3. the income tax return be adopted in its present format and that the Return be signed by the Trustees.

REVIEW OF INVESTMENT STRATEGY:

The fund's investment performance for the year ended 30 June 2021 and existing investment strategy have been reviewed by the Trustees, after considering:

1. the risk involved in making, holding and realising, and the likely return from, the fund's investments having regard to its objectives and its expressed cash flow requirements;
2. the composition of the fund's investments as a whole including the extent to which the investments are diverse or involve the funds being exposed to risks from inadequate diversification;
3. the liquidity of the fund's investments having regard to its expected cash flow requirements;
4. the ability of the fund to discharge its existing and prospective liabilities;
5. whether the fund should hold a contract of insurance that provides insurance cover for members of the fund; and
6. the effect of the fund's investments on the above requirements and all matters relating to the prudential nature of the investment being continuously monitored, regularly reviewed and to make sure they adhere to fund's investment objectives and relevant legislation.

It was resolved that the aims and objectives of the investment strategy were being achieved and that the said investment strategy requires no further modification or adoption at this time.

TRUSTEE AND MEMBER 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 Section 120 of the *SISA*.

Each of the member(s) confirmed that they are a member of the fund and agreed to be bound by the provisions contained within the Trust Deed of the fund (and any subsequent amendments).

AUDITOR:

It was resolved that

Anthony Boys
of
Australian Super Audits Pty Ltd
702/20 Hindmarsh Square
ADELAIDE, SA 5000

act as the auditor of the fund for the next financial year.

TAX AGENT:

It was resolved that

Mrs Kim Jay
of
Initiative Group
Suite 2 The Edge East
10 Lake Kawana Blvd
BIRTINYA, QLD 4575

act as the tax agent of the fund for the next financial year.

CLOSURE:

There being no further business the meeting was closed.

.....
Paul Fleming
Director

Dated/...../.....

Fleming Super Fund
(ABN: 96 680 125 931)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 4/18-22 Burnett St MOOLOOLABA, QLD 4557
Member	Number: 1
Mr Paul Kenneth Fleming	Date of Birth: 19 August 1960 Date Joined Fund: 23 May 2016 Eligible Service Date: 23 May 2016 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2020	
Accumulation	465,395
ABP 20.892% tax free	-
Total as at 1 Jul 2020	<u>465,395</u>
 Withdrawal Benefit as at 30 Jun 2021	
Accumulation	164,677
ABP 20.892% tax free	449,332
Total as at 30 Jun 2021	<u>614,009</u>

Your Tax Components

Tax Free	186,374
Taxable - Taxed	427,635
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	614,009

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	614,009	-	614,009
On TPD	614,009	200,000	814,009
Salary Cont		-	

Your Beneficiaries

Binding Beneficiary Nomination*

Executor of Estate - lump sum 100%

* Nomination in effect from **10 April 2019 to 10 April 2022**

For Enquiries:

phone 0407642002 | email paul@rpmqld.com
mail Fleming Super Fund, PO Box 912, MOOLOOLABA QLD 4557

Fleming Super Fund

(ABN: 96 680 125 931)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 4/18-22 Burnett St MOOLOOLABA, QLD 4557
Member Number: 1	Date of Birth: 19 August 1960
Mr Paul Kenneth Fleming	Date Joined Fund: 23 May 2016
Accumulation Account	Eligible Service Date: 23 May 2016
Accumulation	Tax File Number Held: Yes
	Account Start Date: 23 May 2016

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	465,395
<i>Increases to your account:</i>	
Member Contributions	117,500
Share Of Net Fund Income	52,638
Tax Effect Of Direct Member Expenses	407
Tax on Net Fund Income	597
Total Increases	171,142
<i>Decreases to your account:</i>	
Contributions Tax	3,750
Member Insurance Premiums	2,715
Transfers Out	465,395
Total Decreases	471,860
Withdrawal Benefit as at 30 Jun 2021	164,677

Your Tax Components		
Tax Free	56.1706 %	92,500
Taxable - Taxed		72,177
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	164,677

Your Insurance Benefits			
	Balance	Insurance	Total Benefit
On Death	164,677	-	164,677
On TPD	164,677	200,000	364,677
Salary Cont		-	

Your Beneficiaries	
Binding Beneficiary Nomination*	
Executor of Estate - lump sum 100%	
* Nomination in effect from 10 April 2019 to 10 April 2022	

For Enquiries:

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mail Fleming Super Fund, PO Box 912, MOOLOOLABA QLD 4557

Fleming Super Fund

(ABN: 96 680 125 931)

Member Benefit Statement

Period	Member Account Details
1 July 2020 - 30 June 2021	Residential Address: 4/18-22 Burnett St MOOLOOLABA, QLD 4557
Member Number: 1	Date of Birth: 19 August 1960
Mr Paul Kenneth Fleming	Date Joined Fund: 23 May 2016
Pension Account	Eligible Service Date: 23 May 2016
ABP 20.892% tax free	Tax File Number Held: Yes
	Account Start Date: 1 July 2020

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	-
<i>Increases to your account:</i>	
Share Of Net Fund Income	193,952
Transfers In	465,395
<u>Total Increases</u>	<u>659,347</u>
<i>Decreases to your account:</i>	
Pension Payments	210,014
<u>Total Decreases</u>	<u>210,014</u>
Withdrawal Benefit as at 30 Jun 2021	<u><u>449,332</u></u>

Your Tax Components		
Tax Free	20.8920 %	93,874
Taxable - Taxed		355,458
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		449,332
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
Binding Beneficiary Nomination*		
Executor of Estate - lump sum 100%		
* Nomination in effect from 10 April 2019 to 10 April 2022		

For Enquiries:

phone 0407642002 | email paul@rpmqld.com
mail Fleming Super Fund, PO Box 912, MOOLOOLABA QLD 4557

Trustee

The Trustee of the Fund is as follows:

Fleming Super Pty Ltd

The directors of the Trustee company are:

Paul Fleming

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While 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 errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Paul Fleming
Director - Fleming Super Pty Ltd

Statement Date: 30 June 2021

Fleming Super Fund

Members Summary Report - For the period 1/07/2020 to 30/06/2021

Member's Detail	Opening Balance	Increases				Decreases					Closing Balance
		Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out	Ben Paid	
Mr Paul Fleming											
4/18-22 Burnett St MOOLOOLABA QLD 4557											
Accumulation Accumulation	465,395	117,500	0	52,638	0	(2,746)	0	(2,715)	(465,395)	0	164,677
Pension ABP 20.892% tax free	0	0	465,395	193,952	0	0	0	0	0	(210,014)	449,332
	465,395	117,500	465,395	246,590	0	(2,746)	0	(2,715)	(465,395)	(210,014)	614,009
	465,395	117,500	465,395	246,590	0	(2,746)	0	(2,715)	(465,395)	(210,014)	614,009

Fleming Super Fund
Contribution Caps
For the Period From 1 July 2020 to 30 June 2021

Mr Paul Fleming

Date of Birth: 19 Aug 1960
Age: 60 (at 30/06/2021)
Status: Member may be eligible for the bring forward rule, certain conditions apply

Contributions Summary

Prior Year Contributions
Contributions for the previous 2 years are not confirmed
3-year cap in effect from previous years Unknown
Total non-concessional contributions in previous 2 years Unknown

Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	25,000	100,000
Cumulative Available Unused Cap	2	0	0
Contributions made (to this fund)	3	25,000	92,500
Contributions made (to other funds)		0	0
Contributions as allocated		25,000	92,500
Amount above caps	4	0	0
Available		0	7,500

Notes

- 1 . Non-concessional cap shown does NOT take prior year 'Bring Forward Rule' usage into account
- 2 . Concessional contribution cap has been used up in prior year(s), member has no unused concessional contribution cap carry forward
- 3 . Excludes any unmatched deposits
- 4 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	0
	Personal	25,000
	Family and friends	0
	Foreign superannuation fund	0
	Transfers from reserve	0
	Contributions as allocated	25,000
NonConcessional	Personal	92,500
	Spouse	0
	Child	0
	Transfers from reserve	0
	Foreign superannuation fund	0
	Contributions as allocated	92,500
Other	CGT small business 15-year exemption	0
	CGT small business retirement exemption	0
	Government Co-Contributions	0
	Directed termination payment (taxed)	0
	Directed termination payment (untaxed)	0
	Personal injury election	0
	Downsizer Contribution	0
	COVID-19 Re-Contribution	0
	Total Other contributions	0

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
09/09/2020	Personal		10,000		manual
11/09/2020	Personal		10,000		manual
01/10/2020	Personal		10,000		manual
01/11/2020	Personal		20,000		manual
15/12/2020	Personal	3,000			manual
15/12/2020	Personal	7,000			manual

**Fleming Super Fund
Contribution Caps
For the Period From 1 July 2020 to 30 June 2021**

Mr Paul Fleming

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
31/01/2021	Personal	15,000			manual
02/03/2021	Personal		1,000		manual
22/03/2021	Personal		15,000		manual
22/03/2021	Personal		5,000		manual
20/04/2021	Personal		4,000		manual
10/06/2021	Personal		17,500		manual
Totals:		25,000	92,500		

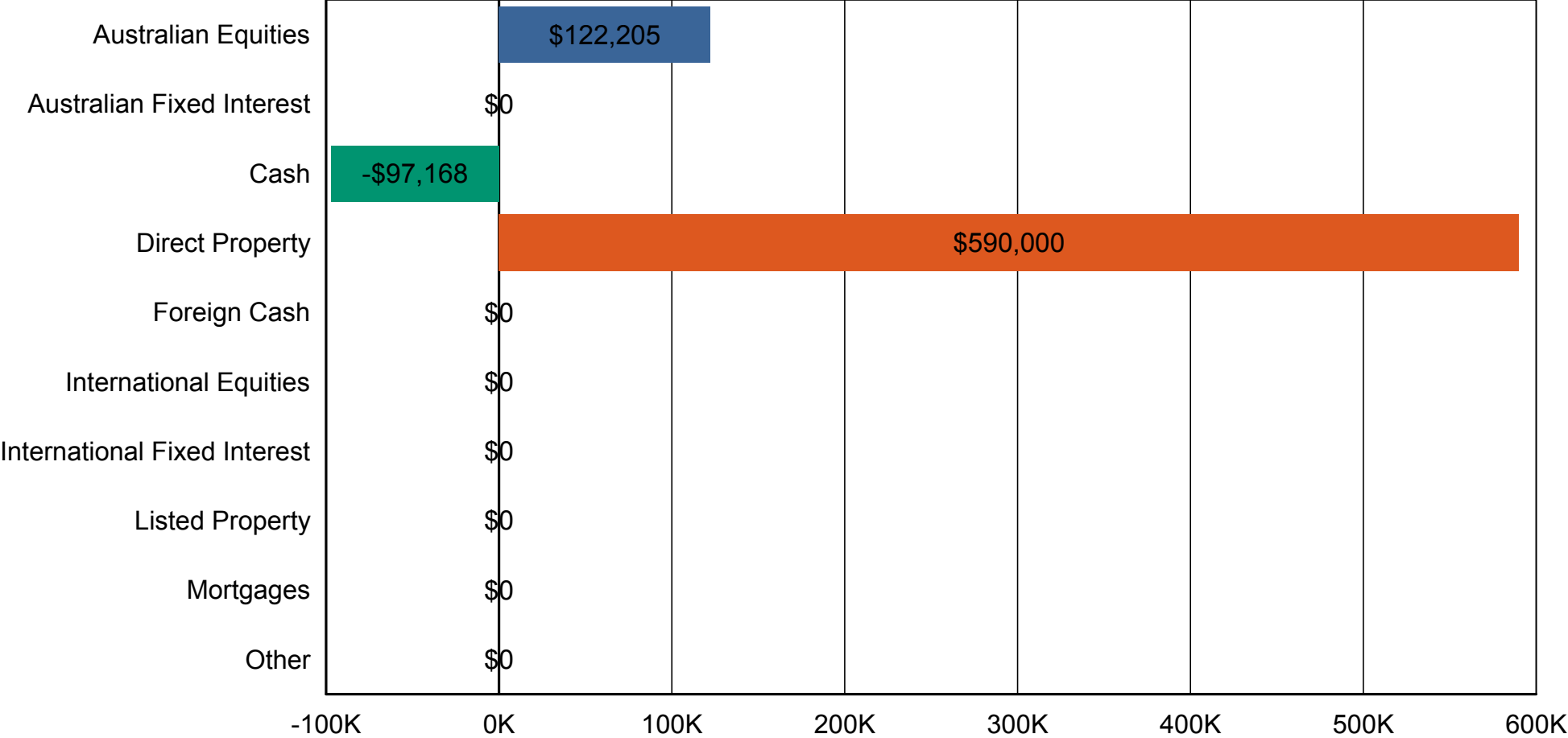
Fleming Super Fund
Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
CBA Direct Investment Account 1464				9,272	9,272			2%
Westpac Cash Investment a/c 498166				623	623			-%
				9,895	9,895			2%
<u>Listed Securities Market</u>								
AGL Energy Limited. (ASX:AGL)	250	20.4398	8.2000	5,110	2,050	(3,060)	(60)%	-%
Commonwealth Bank Of Australia. (ASX:CBA)	480	73.4719	99.8700	35,267	47,938	12,671	36%	8%
Coles Group Limited. (ASX:COL)	252	15.3600	17.0900	3,871	4,307	436	11%	1%
Medibank Private Limited (ASX:MPL)	3,125	3.1664	3.1600	9,895	9,875	(20)	0%	2%
Macquarie Group Limited (ASX:MQG)	72	137.0771	156.4300	9,870	11,263	1,393	14%	2%
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities (ASX:SYD)	550	8.9034	5.7900	4,897	3,185	(1,712)	(35)%	1%
Westpac Banking Corporation (ASX:WBC)	987	27.4443	25.8100	27,088	25,474	(1,613)	(6)%	4%
Wesfarmers Limited (ASX:WES)	252	40.3700	59.1000	10,173	14,893	4,720	46%	2%
Woodside Petroleum Ltd (ASX:WPL)	145	34.4876	22.2100	5,001	3,220	(1,780)	(36)%	1%
				111,170	122,205	11,035	10%	20%
<u>Property Direct Market</u>								
CBA SuperGear Home Loan 6730		0.0000	0.0000	(107,063)	(107,063)	0	0%	(17)%
25 Webster Rd, Nambour	1	298,657.7200	590,000.0000	298,658	590,000	291,342	98%	96%
				191,595	482,937	291,342	152%	79%
				312,660	615,037	302,377	97%	100%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Fleming Super Fund
Investment Allocation as at 30 June 2021

Current Asset Allocation



Fleming Super Fund

Investment Allocation as at 30 June 2021

	Australian Equities	Cash	Direct Property	Total (\$)
25 Webster Rd, Nambour	0.00 0.00%	0.00 0.00%	590,000.00 100.00%	590,000.00 100.00%
AGL Energy Limited. (ASX:AGL)	2,050.00 100.00%	0.00 0.00%	0.00 0.00%	2,050.00 100.00%
CBA Direct Investment Account 1464	0.00 0.00%	9,271.87 100.00%	0.00 0.00%	9,271.87 100.00%
CBA SuperGear Home Loan 6730	0.00 0.00%	-107,063.04 100.00%	0.00 0.00%	-107,063.04 100.00%
Coles Group Limited. (ASX:COL)	4,306.68 100.00%	0.00 0.00%	0.00 0.00%	4,306.68 100.00%
Commonwealth Bank Of Australia. (ASX:CBA)	47,937.60 100.00%	0.00 0.00%	0.00 0.00%	47,937.60 100.00%
Macquarie Group Limited (ASX:MQG)	11,262.96 100.00%	0.00 0.00%	0.00 0.00%	11,262.96 100.00%
Medibank Private Limited (ASX:MPL)	9,875.00 100.00%	0.00 0.00%	0.00 0.00%	9,875.00 100.00%
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities (ASX:SYD)	3,184.50 100.00%	0.00 0.00%	0.00 0.00%	3,184.50 100.00%
Wesfarmers Limited (ASX:WES)	14,893.20 100.00%	0.00 0.00%	0.00 0.00%	14,893.20 100.00%
Westpac Banking Corporation (ASX:WBC)	25,474.47 100.00%	0.00 0.00%	0.00 0.00%	25,474.47 100.00%
Westpac Cash Investment a/c 498166	0.00 0.00%	623.32 100.00%	0.00 0.00%	623.32 100.00%
Woodside Petroleum Ltd (ASX:WPL)	3,220.45 100.00%	0.00 0.00%	0.00 0.00%	3,220.45 100.00%

	Australian Equities	Cash	Direct Property	Total (\$)
Total	122,205 20%	(97,168) (16%)	590,000 96%	615,037 100%

NOTE: Investment Totals include Unsettled Amounts.

Fleming Super Fund
Investment Performance
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i><u>Bank</u></i>								
CBA Direct Investment Account 1464	7,098	273,822	271,649	9,272	0	4	4	0%
Westpac Cash Investment a/c 498166	181	3,693	3,250	623	0	0	0	0%
	7,279	277,515	274,899	9,895	0	4	4	0%
<i><u>Listed Derivatives Market</u></i>								
Sydney Airport - Rights-Appsclose 02Sep2020 Us Prohibited (ASX:SYDR)	0	101	101	0	0	0	0	0%
	0	101	101	0	0	0	0	0%

Fleming Super Fund
Investment Performance
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
AGL Energy Limited. (ASX:AGL)	4,263	0	0	2,050	(2,213)	274	(1,939)	(47%)
Commonwealth Bank Of Australia. (ASX:CBA)	33,322	0	0	47,938	14,616	1,701	16,317	50%
Coles Group Limited. (ASX:COL)	4,327	0	0	4,307	(20)	218	198	5%
Medibank Private Limited (ASX:MPL)	9,344	0	0	9,875	531	540	1,071	12%
Macquarie Group Limited (ASX:MQG)	8,539	0	0	11,263	2,724	266	2,989	36%
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities (ASX:SYD)	3,119	0	101	3,185	167	0	167	5%
Westpac Banking Corporation (ASX:WBC)	17,717	0	0	25,474	7,758	1,255	9,013	53%
Wesfarmers Limited (ASX:WES)	11,297	0	0	14,893	3,596	659	4,255	39%
Woodside Petroleum Ltd (ASX:WPL)	3,139	0	0	3,220	81	107	188	6%
	95,065	0	101	122,205	27,240	5,018	32,258	35%

Fleming Super Fund
Investment Performance
For the period from 1 July 2020 to 30 June 2021

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Property Direct Market</i>								
CBA SuperGear Home Loan 6730	(215,455)	116,638	8,245	(107,063)	0	0	0	0%**
25 Webster Rd, Nambour	372,500	0	0	590,000	217,500	17,393	234,893	65%
	157,045	116,638	8,245	482,937	217,500	17,393	234,893	116%
Fund Total	259,389	394,253	283,345	615,037	244,740	22,415	267,155	88%

** Due to issues inherent in the Dietz calculation methodology, which can produce an invalid return in circumstances of extreme intra-period asset appreciation (and realisation of these gains), a Simple Rate of Return has been substituted for the purposes of this return.