

**Spencer Superannuation Fund**  
**A.B.N. 64 986 231 057**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2021**

# Operating Statement

For the year ended 30 June 2021

	Note	2021 \$	2020 \$
<b>REVENUE</b>			
<b>Investment Revenue</b>			
Property - Commercial	2	19,587	28,909
		<b>19,587</b>	<b>28,909</b>
<b>Contribution Revenue</b>			
Employer Concessional Contributions		1,150	2,218
Self-Employed Concessional Contributions		10,600	-
		<b>11,750</b>	<b>2,218</b>
<b>Other Revenue</b>			
Cash at Bank	3	-	3
Market Movement Non-Realised	4	10,000	-
		<b>10,000</b>	<b>3</b>
<b>Total Revenue</b>		<b>41,337</b>	<b>31,130</b>
<b>EXPENSES</b>			
<b>General Expense</b>			
Fund Administration Expenses	5	3,300	3,675
Investment Expenses	6	1,578	360
Property / Real Estate Expenses - Commercial 1	7	11,557	12,044
Depreciation Expense	8	43	-
Fund Lodgement Expenses	9	710	865
Insurance		9,979	7,364
		<b>27,167</b>	<b>24,308</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX</b>		<b>14,170</b>	<b>6,822</b>
<b>Tax Expense</b>			
Fund Tax Expenses	10	625	1,023
		<b>625</b>	<b>1,023</b>
<b>BENEFITS ACCRUED AS A RESULT OF OPERATIONS</b>		<b>13,545</b>	<b>5,799</b>

This Statement is to be read in conjunction with the notes to the Financial Statements

## Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
<b>INVESTMENTS</b>			
Property - Commercial	11	410,000	400,000
		<b>410,000</b>	<b>400,000</b>
<b>OTHER ASSETS</b>			
Other Assets	12	995	2,113
Fixtures & Fittings	13	1,958	-
Accumulated Depreciation	14	(43)	-
Cash at Bank	15	577	1,234
		<b>3,487</b>	<b>3,347</b>
<b>TOTAL ASSETS</b>		<b>413,487</b>	<b>403,347</b>
<b>LIABILITIES</b>			
Provisions for Tax - Fund	16	1,602	1,914
Loans	17	156,549	160,475
Financial Position Rounding		1	-
Sundry Creditors	18	1,210	378
		<b>159,362</b>	<b>162,767</b>
<b>TOTAL LIABILITIES</b>		<b>159,362</b>	<b>162,767</b>
<b>NET ASSETS AVAILABLE TO PAY BENEFITS</b>		<b>254,125</b>	<b>240,580</b>
<b>REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS</b>			
Allocated to Members' Accounts	19	254,125	240,580
		<b>254,125</b>	<b>240,580</b>

This Statement is to be read in conjunction with the notes to the Financial Statements

## Notes to the Financial Statements

For the year ended 30 June 2021

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### Note 1: Summary of Significant Accounting Policies

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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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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.

#### 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 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 their market values, which is 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:

- that the buyer and 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 values have 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; and
- iv. investment properties at trustees' assessment of their realisable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the fund's financial liabilities are 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 are subject to an insignificant risk of change in value.

#### c. Revenue

Revenue is recognised at the market value of the consideration received or receivable.

Interest revenue

## Notes to the Financial Statements

For the year ended 30 June 2021

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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 trusts 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.

### Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was acquired during the period).

### d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

### e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

### f. 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.

### g. Income Tax

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

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded 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.

Except for business combinations, 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.

## Notes to the Financial Statements

For the year ended 30 June 2021

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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.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

### h. Goods and Services Tax (GST)

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

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

### i. Critical 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. 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.

### j. Events Subsequent to Balance Date

The superannuation fund is an Accumulation fund and consequently any reduction or increment in market value of the fund is a reduction in member benefits. Any significant movement in the market value of investments after balance date has not been brought to account. Investments are in principle held for the long term and it is not appropriate to bring any subsequent reduction or increment in market values to account as at year end. Net movement in market values subsequent to balance date will be recognised in the next financial year.

In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report. As such, it is uncertain as to the impact this will have on the superannuation fund.

Spencer Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
<b>Note 2: Property - Commercial</b>		
39 Muller Road, HAMPSTEAD GARDENS	19,587	28,909
	<b>19,587</b>	<b>28,909</b>
<b>Note 3: Cash at Bank</b>		
National Bank of Australia	-	3
	<b>-</b>	<b>3</b>
<b>Note 4: Market Movement Non-Realised</b>		
Market Movement Non-Realised - Real Property	10,000	-
	<b>10,000</b>	<b>-</b>
<b>Note 5: Fund Administration Expenses</b>		
Accountancy Fees	2,354	2,773
Audit Fees	946	902
	<b>3,300</b>	<b>3,675</b>
<b>Note 6: Investment Expenses</b>		
Bank Charges	460	360
Borrowing Expenses	1,118	-
	<b>1,578</b>	<b>360</b>
<b>Note 7: Property / Real Estate Expenses - Commercial 1</b>		
Property - Commercial 1 - Interest	10,421	11,195
Property - Commercial 1 - Land Tax	-	45
Property - Commercial 1 - Other	938	804
Property - Commercial 1 - Repairs & Maintenance	198	-
	<b>11,557</b>	<b>12,044</b>
<b>Note 8: Depreciation Expense</b>		
Depreciation Expense	43	-
	<b>43</b>	<b>-</b>
<b>Note 9: Fund Lodgement Expenses</b>		
ASIC Annual Return Fee	710	347
ATO Annual Return Fee - Supervisory levy	-	518
	<b>710</b>	<b>865</b>
<b>Note 10: Fund Tax Expenses</b>		
Income Tax Expense	625	1,023
	<b>625</b>	<b>1,023</b>
<b>Note 11: Property - Commercial</b>		
39 Muller Road, HAMPSTEAD GARDENS	410,000	400,000
	<b>410,000</b>	<b>400,000</b>

# Notes to the Financial Statements

For the year ended 30 June 2021

	2021 \$	2020 \$
<b>Note 12: Other Assets</b>		
Borrowing Costs	-	1,118
Formation Expenses	995	995
	<b>995</b>	<b>2,113</b>
<b>Note 13: Fixtures &amp; Fittings</b>		
Fixtures & Fittings Account 1	1,958	-
	<b>1,958</b>	<b>-</b>
<b>Note 14: Accumulated Depreciation</b>		
Accumulated Depreciation Account 1	(43)	-
	<b>(43)</b>	<b>-</b>
<b>Note 15: Cash at Bank</b>		
National Bank of Australia	577	1,234
	<b>577</b>	<b>1,234</b>
<b>Note 16: Provisions for Tax - Fund</b>		
Provision for GST (Fund)	1,353	2,273
Provision for Income Tax (Fund)	249	(359)
	<b>1,602</b>	<b>1,914</b>
<b>Note 17: Loans</b>		
Loans - Other	156,549	160,475
	<b>156,549</b>	<b>160,475</b>
<b>Note 18: Sundry Creditors</b>		
Sundry Creditors Number 1	1,210	378
	<b>1,210</b>	<b>378</b>
<b>Note 19A: Movements in Members' Benefits</b>		
Liability for Members' Benefits Beginning:	240,580	234,781
Add: Increase (Decrease) in Members' Benefits	13,545	5,799
<b>Liability for Members' Benefits End</b>	<b>254,125</b>	<b>240,580</b>
<b>Note 19B: Members' Other Details</b>		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	254,125	240,580
Total Vested Benefits	254,125	240,580



# Spencer Superannuation Fund

## Compilation Report

For the year ended 30 June 2021

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We have compiled the accompanying special purpose financial statements of Spencer Superannuation Fund, which comprise the statement of financial position as at 30 June 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 Trustees

The Trustees of Spencer Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### Our Responsibility

On the basis of information provided by the Trustees, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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.

Firm: TTO Chartered Accountants  
Address: 234 Sturt Street  
ADELAIDE SA 5000  
AUSTRALIA

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

## Spencer Superannuation Fund

# Trustee Declaration

For the year ended 30 June 2021

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

In the opinion of the trustees:

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

Signed in accordance with a resolution of the trustees by:

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Leslie Veronica Spencer

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Michael Robert Spencer

Date: \_\_/\_\_/\_\_\_\_

# Investment Summary

As at 30 June 2021

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Adjusted Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
<b>Cash</b>									
National Bank of Australia	-	-	-	-	576.86	576.86	-	-	0.14
					<b>576.86</b>	<b>576.86</b>	<b>-</b>		<b>0.14</b>
<b>Property</b>									
39 Muller Road, HAMPSTEAD GARDENS	39MULL941	-	-	-	368,348.05	410,000.00	41,651.95	11.31	99.86
					<b>368,348.05</b>	<b>410,000.00</b>	<b>41,651.95</b>	<b>11.31</b>	<b>99.86</b>
<b>Total Investments</b>					<b>368,924.91</b>	<b>410,576.86</b>	<b>41,651.95</b>	<b>11.29</b>	<b>100.00</b>

Gain / Loss \$ is equal to Market Value \$ less Adjusted Cost \$  
Gain / Loss % is equal to Gain Loss \$ divided by Adjusted Cost \$, expressed as a percentage.

# Member Account Balances

For the year ended 30 June 2021

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
<b>Spencer, Leslie (54)</b>									
Accumulation									
Accum (00001)	110,083.92	-	6,450.24	-	967.54	-	-	5,979.14	121,545.76
	<b>110,083.92</b>	<b>-</b>	<b>6,450.24</b>	<b>-</b>	<b>967.54</b>	<b>-</b>	<b>-</b>	<b>5,979.14</b>	<b>121,545.76</b>
<b>Spencer, Michael (55)</b>									
Accumulation									
Accum (00002)	130,495.82	-	5,300.00	-	-	9,979.03	-	6,762.77	132,579.56
	<b>130,495.82</b>	<b>-</b>	<b>5,300.00</b>	<b>-</b>	<b>-</b>	<b>9,979.03</b>	<b>-</b>	<b>6,762.77</b>	<b>132,579.56</b>
Reserve	-	-	-	-	-	-	-	-	-
<b>TOTALS</b>	<b>240,579.74</b>	<b>-</b>	<b>11,750.24</b>	<b>-</b>	<b>967.54</b>	<b>9,979.03</b>	<b>-</b>	<b>12,741.91</b>	<b>254,125.32</b>

CALCULATED FUND EARNING RATE:5.2548 %

APPLIED FUND EARNING RATE:5.2548 %

# Member Statement

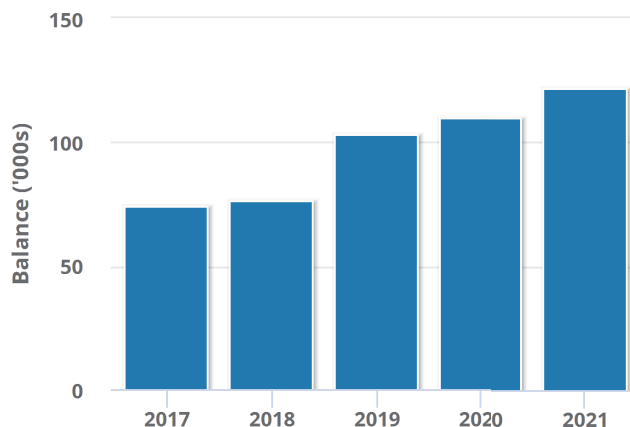
For the year ended 30 June 2021

## Member details

**Ms Leslie Veronica Spencer**  
**11 Bronzewing Place**  
**TEA TREE GULLY SA 5091**

Valid TFN Supplied: Yes  
Date of Birth: 07/03/1967  
Date Joined Fund: 18/08/2014  
Date Employed:  
Eligible Service Date: 27/06/1988

## Your recent balance history



### YOUR OPENING BALANCE

**\$110,083.92**

**\$11,461.84**

Balance Increase

### YOUR CLOSING BALANCE

**\$121,545.76**

### Your Net Fund Return

5.2548%

## Your account at a glance

Opening Balance as at 01/07/2020	<b>\$110,083.92</b>
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### What has been added to your account

Employer Concessional Contributions	\$1,150.24
Self-Employed Concessional Contributions	\$5,300.00

### What has been deducted from your account

Contribution Tax	\$967.54
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<b>New Earnings</b>	<b>\$5,979.14</b>
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<b>Closing Balance at 30/06/2021</b>	<b>\$121,545.76</b>
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# Member Statement

For the year ended 30 June 2021

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## Consolidated - Ms Leslie Veronica Spencer

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### ACCESS TO YOUR BENEFITS

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Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$121,545.76

### YOUR TAX COMPONENTS

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Tax Free Component	\$45,912.70
Taxable Component	\$75,633.06

### YOUR INSURANCE COVER

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Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

### YOUR TOTAL SUPERANNUATION BALANCE

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Your total superannuation balance	\$121,545.76
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NOTE: This amount does not include any entitlements from external super funds

### INVESTMENT RETURN

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The return on your investment for the year	5.25 %
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# Member Statement

For the year ended 30 June 2021

## Accumulation Account - Ms Leslie Veronica Spencer

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2020</b>	<b>\$110,083.92</b>
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#### What has been added to your account

Employer Concessional Contributions	\$1,150.24
Self-Employed Concessional Contributions	\$5,300.00

#### What has been deducted from your account

Contribution Tax	\$967.54
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<b>New Earnings</b>	<b>\$5,979.14</b>
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<b>Closing Balance at 30/06/2021</b>	<b>\$121,545.76</b>
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### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$121,545.76

### YOUR TAX COMPONENTS

Tax Free Component	\$45,912.70
Taxable Component	\$75,633.06

# Member Statement

For the year ended 30 June 2021

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## **YOUR BENEFICIARY(s) - Ms Leslie Veronica Spencer**

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No beneficiaries have been recorded.

## **FUND CONTACT DETAILS**

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### **Leslie Veronica Spencer**

11 Bronzewing Place  
TEA TREE GULLY SA 5091

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## **ADMINISTRATOR CONTACT DETAILS**

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### **Leslie Veronica Spencer**

11 Bronzewing Place  
TEA TREE GULLY SA 5091

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# Member Statement

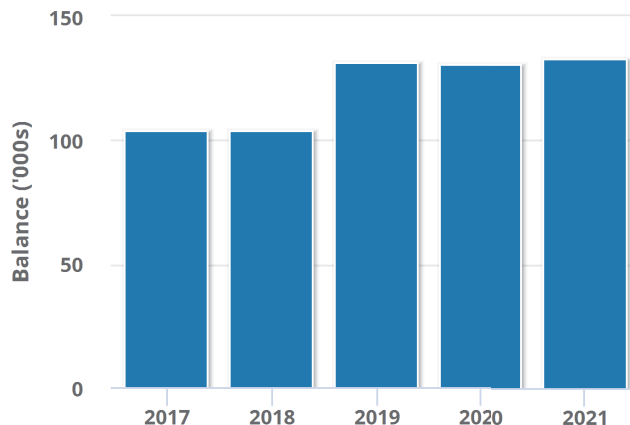
For the year ended 30 June 2021

## Member details

**Mr Michael Robert Spencer**  
**11 Bronzewing Place**  
**TEA TREE GULLY SA 5091**

Valid TFN Supplied: Yes  
Date of Birth: 25/01/1966  
Date Joined Fund: 18/08/2014  
Date Employed:  
Eligible Service Date: 01/06/1997

## Your recent balance history



### YOUR OPENING BALANCE

**\$130,495.82****\$2,083.74**

Balance Increase

### YOUR CLOSING BALANCE

**\$132,579.56**

### Your Net Fund Return

5.2548%

## Your account at a glance

Opening Balance as at 01/07/2020	<b>\$130,495.82</b>
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### What has been added to your account

Self-Employed Concessional Contributions	\$5,300.00
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### What has been deducted from your account

Insurance Premiums	\$9,979.03
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<b>New Earnings</b>	<b>\$6,762.77</b>
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<b>Closing Balance at 30/06/2021</b>	<b>\$132,579.56</b>
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# Member Statement

For the year ended 30 June 2021

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## Consolidated - Mr Michael Robert Spencer

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### ACCESS TO YOUR BENEFITS

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Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$132,579.56

### YOUR TAX COMPONENTS

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Tax Free Component	\$46,354.85
Taxable Component	\$86,224.71

### YOUR INSURANCE COVER

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Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

### YOUR TOTAL SUPERANNUATION BALANCE

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Your total superannuation balance	\$132,579.56
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NOTE: This amount does not include any entitlements from external super funds

### INVESTMENT RETURN

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The return on your investment for the year	5.25 %
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# Member Statement

For the year ended 30 June 2021

## Accumulation Account - Mr Michael Robert Spencer

### ACCOUNT SUMMARY

<b>Opening Balance as at 01/07/2020</b>	<b>\$130,495.82</b>
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#### What has been added to your account

Self-Employed Concessional Contributions	\$5,300.00
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#### What has been deducted from your account

Insurance Premiums	\$9,979.03
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<b>New Earnings</b>	<b>\$6,762.77</b>
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<b>Closing Balance at 30/06/2021</b>	<b>\$132,579.56</b>
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### ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
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Restricted non-preserved (Generally available when you leave your employer)	\$0.00
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Preserved (Generally available once you retire, after reaching your preservation age)	\$132,579.56
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### YOUR TAX COMPONENTS

Tax Free Component	\$46,354.85
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Taxable Component	\$86,224.71
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# Member Statement

For the year ended 30 June 2021

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## **YOUR BENEFICIARY(s) - Mr Michael Robert Spencer**

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No beneficiaries have been recorded.

## **FUND CONTACT DETAILS**

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### **Leslie Veronica Spencer**

11 Bronzewing Place  
TEA TREE GULLY SA 5091

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## **ADMINISTRATOR CONTACT DETAILS**

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### **Leslie Veronica Spencer**

11 Bronzewing Place  
TEA TREE GULLY SA 5091

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# Minutes of Meeting of the Trustees of Spencer Superannuation Fund

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**Held at:** 11 Bronzewing Place  
TEA TREE GULLY SA 5091

**Held on:**

**Present:** Leslie Veronica Spencer  
Michael Robert Spencer

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

**Financial Statements:** It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustees, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the Australian Accounting Standards.

The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30th June 2021 and it was resolved that such statements be and are hereby adopted as tabled.

**Trustee Declaration:** It was resolved that the trustee declaration included in the superannuation fund's financial statements be signed.

**Income Tax Return:** Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30th June 2021, it was resolved that, once the audit has been finalised and the audit report issued, the annual return be approved and signed by the trustee and lodged with the Australian Taxation Office by TTO Chartered Accountants.

**Investment Strategy:** The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of

the investments, the ability of the fund to discharge its existing liabilities and the provision of insurance cover for fund members, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes to the investment strategy were required.

**Allocation of Income:**

It was resolved that the income of the fund would be allocated to the members in accordance with the fund's trust deed, on a fair and reasonable basis.

**Investment  
Acquisitions/Disposals:**

It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2021.

**Auditors and Tax  
Agents:**

It was resolved that Tony Boys will continue acting as auditor and TTO Chartered Accountants will continue as tax agent of the fund for the year ending 30th June 2022.

**Trustee's Status:**

Each of the trustees confirmed that they are qualified to act as a trustee of the fund and that they are not a disqualified person as defined by s120 of the SISA.

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

There being no further business the meeting was closed.

**Signed as a true and correct record**

**Chairperson:**

**Date:**

## Notice of intent to claim a tax deduction for superannuation contributions

### Section A: Your details

<b>1 Tax File Number</b>	On file
<b>2 Name</b>	Ms Leslie Veronica Spencer
<b>3 Date of Birth</b>	7/03/1967
<b>4 Current postal address</b>	11 Bronzewing Place TEA TREE GULLY SA 5091

**5 Daytime phone number**

### Section B: Contribution Details

<b>6 Fund Name</b>	Spencer Superannuation Fund
<b>7 Fund Australian Business Number (ABN)</b>	64 986 231 057
<b>8 Member account number</b>	00001
<b>9 Personal contribution details</b>	
Financial year ended	30/06/2021
My total personal contributions to this fund for the financial year	\$5,300.00
Amount of these contributions I will be claiming as a tax deduction	\$5,300.00

### Section C: Declaration

#### Intention to claim a tax deduction

I am lodging this notice before both of the following dates:

- the day I lodged my income tax return for the year stated in section B, and
- the end of the income year after the year stated in section B.

At the time of completing this notice:

- I intend to claim the personal contributions stated in section B as a tax deduction.
- I am a member of the fund or RSA stated in section B
- The fund or RSA provider stated in section B still holds these contributions
- This trustee or RSA providers has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included these contributions in an earlier notice.

The information given on this notice is correct and complete.

**Name** Ms Leslie Veronica Spencer

**Signature**

**Date**

30/06/2021

Ms Leslie Veronica Spencer  
11 Bronzewing Place  
TEA TREE GULLY SA 5091

Dear Ms Spencer

**Superannuation Contributions  
Spencer Superannuation Fund**

We hereby acknowledge receipt of your Notice pursuant to Section 290-170 of the Income Tax Assessment Act.

We confirm the following information:

<b>Amount of contributions made for the year ended 30/06/2021</b>	\$5,300.00
<b>Amount of contributions to be claimed as an income tax deduction.</b>	\$5,300.00

If you believe the amounts stated above are incorrect or are not in accordance with your original Notice, please contact the Trustees immediately.

Yours sincerely,

---

Ms Leslie Veronica Spencer  
Trustee



## Notice of intent to claim a tax deduction for superannuation contributions

### Section A: Your details

<b>1 Tax File Number</b>	On file
<b>2 Name</b>	Mr Michael Robert Spencer
<b>3 Date of Birth</b>	25/01/1966
<b>4 Current postal address</b>	11 Bronzewing Place TEA TREE GULLY SA 5091

**5 Daytime phone number**

### Section B: Contribution Details

<b>6 Fund Name</b>	Spencer Superannuation Fund
<b>7 Fund Australian Business Number (ABN)</b>	64 986 231 057
<b>8 Member account number</b>	00002
<b>9 Personal contribution details</b>	
Financial year ended	30/06/2021
My total personal contributions to this fund for the financial year	\$5,300.00
Amount of these contributions I will be claiming as a tax deduction	\$5,300.00

### Section C: Declaration

#### Intention to claim a tax deduction

I am lodging this notice before both of the following dates:

- the day I lodged my income tax return for the year stated in section B, and
- the end of the income year after the year stated in section B.

At the time of completing this notice:

- I intend to claim the personal contributions stated in section B as a tax deduction.
- I am a member of the fund or RSA stated in section B
- The fund or RSA provider stated in section B still holds these contributions
- This trustee or RSA providers has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included these contributions in an earlier notice.

The information given on this notice is correct and complete.

**Name** Mr Michael Robert Spencer

**Signature**

**Date**

---

30/06/2021

Mr Michael Robert Spencer  
11 Bronzewing Place  
TEA TREE GULLY SA 5091

Dear Mr Spencer

**Superannuation Contributions  
Spencer Superannuation Fund**

We hereby acknowledge receipt of your Notice pursuant to Section 290-170 of the Income Tax Assessment Act.

We confirm the following information:

<b>Amount of contributions made for the year ended 30/06/2021</b>	\$5,300.00
<b>Amount of contributions to be claimed as an income tax deduction.</b>	\$5,300.00

If you believe the amounts stated above are incorrect or are not in accordance with your original Notice, please contact the Trustees immediately.

Yours sincerely,

---

Ms Leslie Veronica Spencer  
Trustee



**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](http://abr.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

**To complete this annual return**

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

S M I T H S T

- Place X 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)** On File

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

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

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

Spencer Superannuation Fund

**3 Australian business number (ABN)** (if applicable) 64986231057

**4 Current postal address**

11 Bronzewing Place

Suburb/town

TEA TREE GULLY

State/territory

SA

Postcode

5091

**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 ☐

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## 6 SMSF auditor

Auditor's name

Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

**Boys**

First given name

**Tony**

Other given names

SMSF Auditor Number

**100014140**

Auditor's phone number

**0410712708**

Postal address

**PO BOX 3376**

Suburb/town

**RUNDLE MALL**

State/territory

**SA**

Postcode

**5000**

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.

**SuperMate**



Fund's tax file number (TFN) **On File**

**8 Status of SMSF**

Australian superannuation fund

**A** No ☐ Yes ☒

Fund benefit structure **B** **A** 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**  0.00

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** \$ .00

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

Gross interest **C** \$ .00

Forestry managed investment scheme income **X** \$ .00

Gross foreign income

**D1** \$ .00

Net foreign income **D** \$ .00

Loss

☐

Australian franking credits from a New Zealand company

**E** \$ .00

Transfers from foreign funds

**F** \$ .00

Number

Gross payments where ABN not quoted

**H** \$ .00

Gross distribution from partnerships

**I** \$ .00

Loss

☐

\*Unfranked dividend amount

**J** \$ .00

\*Franked dividend amount

**K** \$ .00

\*Dividend franking credit

**L** \$ .00

Code

☐

\*Gross trust distributions

**M** \$ .00

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$ .00

plus Assessable personal contributions

**R2** \$ .00

plus \*\*No-TFN-quoted contributions

**R3** \$ .00

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$ .00

**Assessable contributions**  
(**R1** plus **R2**  
plus **R3** less **R6**)

**R** \$ .00

#### Calculation of non-arm's length income

\*Net non-arm's length private company dividends

**U1** \$ .00

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

**U2** \$ .00

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

**U3** \$ .00

\*Other income

**S** \$ .00

\*Assessable income due to changed tax status of fund

**T** \$ .00

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

**U** \$ .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** \$ .00

Loss

☐

Exempt current pension income

**Y** \$ .00

**TOTAL ASSESSABLE INCOME**  
(**W** less **Y**)

**V** \$ .00

Loss

☐

**Section C: Deductions and non-deductible expenses****12 Deductions and non-deductible expenses**

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	<b>A1</b> \$ <input type="text" value="0"/>		<b>A2</b> \$ <input type="text" value="0"/>
Interest expenses overseas	<b>B1</b> \$ <input type="text" value="0"/>		<b>B2</b> \$ <input type="text" value="0"/>
Capital works expenditure	<b>D1</b> \$ <input type="text" value="0"/>		<b>D2</b> \$ <input type="text" value="0"/>
Decline in value of depreciating assets	<b>E1</b> \$ <input type="text" value="43"/>		<b>E2</b> \$ <input type="text" value="0"/>
Insurance premiums – members	<b>F1</b> \$ <input type="text" value="9,980"/>		<b>F2</b> \$ <input type="text" value="0"/>
SMSF auditor fee	<b>H1</b> \$ <input type="text" value="946"/>		<b>H2</b> \$ <input type="text" value="0"/>
Investment expenses	<b>I1</b> \$ <input type="text" value="13,135"/>		<b>I2</b> \$ <input type="text" value="0"/>
Management and administration expenses	<b>J1</b> \$ <input type="text" value="2,354"/>		<b>J2</b> \$ <input type="text" value="0"/>
Forestry managed investment scheme expense	<b>U1</b> \$ <input type="text" value="0"/>		<b>U2</b> \$ <input type="text" value="0"/>
Other amounts	<b>L1</b> \$ <input type="text" value="709"/>	Code <input type="text" value="O"/>	<b>L2</b> \$ <input type="text" value="1,021"/>
Tax losses deducted	<b>M1</b> \$ <input type="text" value="0"/>		

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

#This is a mandatory label.



## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2021* on how to complete the calculation statement.

#Taxable income **A** \$  ~~0.00~~  
(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$   
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$   
(an amount must be included even if it is zero)

Gross tax **B** \$

(T1 plus J)

Foreign income tax offset  
**C1** \$

Rebates and tax offsets  
**C2** \$

Non-refundable non-carry forward tax offsets  
**C** \$   
(C1 plus C2)

SUBTOTAL 1

**T2** \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset  
**D1** \$

Early stage venture capital limited partnership tax offset carried forward from previous year  
**D2** \$

Early stage investor tax offset  
**D3** \$

Early stage investor tax offset carried forward from previous year  
**D4** \$

Non-refundable carry forward tax offsets  
**D** \$   
(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

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

Complying fund's franking credits tax offset  
**E1** \$

No-TFN tax offset  
**E2** \$

National rental affordability scheme tax offset  
**E3** \$

Exploration credit tax offset  
**E4** \$

Refundable tax offsets  
**E** \$   
(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

**G** \$





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



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<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b>	<b>0.00</b>
<i>(unused amount from label E – an amount must be included even if it is zero)</i>		

**PAYG instalments raised****K \$** **1,021.00****Supervisory levy****L \$** **259.00****Supervisory levy adjustment for wound up funds****M \$** **0.00****Supervisory levy adjustment for new funds****N \$** **0.00**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	<b>-136.65</b>
<i>(T5 plus G less H less I less K plus L less M plus N)</i>		

#This is a mandatory label.

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

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2021*.

Tax losses carried forward to later income years	<b>U \$</b>	<b>0</b> <del>0</del>
Net capital losses carried forward to later income years	<b>V \$</b>	<b>0</b> <del>0</del>



Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name Spencer

First given name Leslie Other given names Veronica

Member's TFN On File Date of birth 7 3 1967

Contributions OPENING ACCOUNT BALANCE \$ 110,083.92

Refer to instructions for completing these labels.

Employer contributions A \$ 1,150.24

ABN of principal employer A1

Personal contributions B \$ 5,300.00

CGT small business retirement exemption C \$ 0.00

CGT small business 15-year exemption amount D \$ 0.00

Personal injury election E \$ 0.00

Spouse and child contributions F \$ 0.00

Other third party contributions G \$ 0.00

Proceeds from primary residence disposal H \$ 0.00

Receipt date H1

Assessable foreign superannuation fund amount I \$ 0.00

Non-assessable foreign superannuation fund amount J \$ 0.00

Transfer from reserve: assessable amount K \$ 0.00

Transfer from reserve: non-assessable amount L \$ 0.00

Contributions from non-complying funds and previously non-complying funds T \$ 0.00

Any other contributions (including Super Co-contributions and Low Income Super Amounts) M \$ 0.00

TOTAL CONTRIBUTIONS N \$ 6,450.24 (Sum of labels A to M)

Other transactions

Allocated earnings or losses O \$ 5,011.60

Inward rollovers and transfers P \$ 0.00

Outward rollovers and transfers Q \$ 0.00

Lump Sum payments R1 \$ 0.00

Income stream payments R2 \$ 0.00

Loss

Code

Code

Accumulation phase account balance S1 \$ 121,545.76

Retirement phase account balance - Non CDBIS S2 \$ 0.00

Retirement phase account balance - CDBIS S3 \$ 0.00

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 121,545.76 (\$1 plus S2 plus S3)

Accumulation phase value X1 \$ 0.00

Retirement phase value X2 \$ 0.00

Outstanding limited recourse borrowing arrangement amount Y \$ 0.00

Fund's tax file number (TFN) **On File****MEMBER 2**Title: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other 

Family name

**Spencer**

First given name

**Michael**

Other given names

**Robert**

Member's TFN

See the Privacy note in the Declaration.

**On File**

Date of birth

Day

Month

Year

**25****1****1966****Contributions**OPENING ACCOUNT BALANCE \$ **130,495.82**

! Refer to instructions for completing these labels.

Employer contributions

**A** \$ **0.00**

ABN of principal employer

**A1** 

Personal contributions

**B** \$ **5,300.00**

CGT small business retirement exemption

**C** \$ **0.00**

CGT small business 15-year exemption amount

**D** \$ **0.00**

Personal injury election

**E** \$ **0.00**

Spouse and child contributions

**F** \$ **0.00**

Other third party contributions

**G** \$ **0.00**

Proceeds from primary residence disposal

**H** \$ **0.00**

Receipt date

Day

Month

Year

**H1**

Assessable foreign superannuation fund amount

**I** \$ **0.00**

Non-assessable foreign superannuation fund amount

**J** \$ **0.00**

Transfer from reserve: assessable amount

**K** \$ **0.00**

Transfer from reserve: non-assessable amount

**L** \$ **0.00**Contributions from non-complying funds  
and previously non-complying funds**T** \$ **0.00**Any other contributions  
(including Super Co-contributions and  
Low Income Super Amounts)**M** \$ **0.00****TOTAL CONTRIBUTIONS N** \$ **5,300.00**(Sum of labels **A** to **M**)**Other transactions**Allocated earnings  
or losses**O** \$ **3,216.26**Inward  
rollovers and  
transfers**P** \$ **0.00**Outward  
rollovers and  
transfers**Q** \$ **0.00**Lump Sum  
payments**R1** \$ **0.00**Income  
stream  
payments**R2** \$ **0.00**

Loss

**L**

Code

Code

Accumulation phase account balance

**S1** \$ **132,579.56**Retirement phase account balance  
– Non CDBIS**S2** \$ **0.00**Retirement phase account balance  
– CDBIS**S3** \$ **0.00****0** TRIS Count**CLOSING ACCOUNT BALANCE S** \$ **132,579.56**

(\$1 plus \$2 plus \$3)

Accumulation phase value **X1** \$ **0.00**Retirement phase value **X2** \$ **0.00**Outstanding limited recourse  
borrowing arrangement amount **Y** \$ **0.00****OFFICIAL: Sensitive** (when completed)



MEMBER 3

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 \$  0.00

Refer to instructions for completing these labels.

Employer contributions  
A \$  0.00

ABN of principal employer  
A1

Personal contributions  
B \$  0.00

CGT small business retirement exemption  
C \$  0.00

CGT small business 15-year exemption amount  
D \$  0.00

Personal injury election  
E \$  0.00

Spouse and child contributions  
F \$  0.00

Other third party contributions  
G \$  0.00

Proceeds from primary residence disposal  
H \$  0.00

Receipt date  
H1  /  /

Assessable foreign superannuation fund amount  
I \$  0.00

Non-assessable foreign superannuation fund amount  
J \$  0.00

Transfer from reserve: assessable amount  
K \$  0.00

Transfer from reserve: non-assessable amount  
L \$  0.00

Contributions from non-complying funds and previously non-complying funds  
T \$  0.00

Any other contributions (including Super Co-contributions and Low Income Super Amounts)  
M \$  0.00

TOTAL CONTRIBUTIONS N \$  0.00  
(Sum of labels A to M)

Other transactions

Accumulation phase account balance  
S1 \$  0.00  
Retirement phase account balance – Non CDBIS  
S2 \$  0.00  
Retirement phase account balance – CDBIS  
S3 \$  0.00

0 TRIS Count

Allocated earnings or losses  
O \$  0.00  
Inward rollovers and transfers  
P \$  0.00  
Outward rollovers and transfers  
Q \$  0.00  
Lump Sum payments  
R1 \$  0.00  
Income stream payments  
R2 \$  0.00

Loss

Code

Code

CLOSING ACCOUNT BALANCE S \$  0.00  
(S1 plus S2 plus S3)

Accumulation phase value X1 \$  0.00

Retirement phase value X2 \$  0.00

Outstanding limited recourse borrowing arrangement amount Y \$  0.00



**MEMBER 4**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

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

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

Code

☐

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** \$ **OFFICIAL: Sensitive** (when completed)

## Section G: Supplementary member information

### MEMBER 5

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other

Account status ☐

Code ☐

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

### Date of birth

Day  / Month  / Year

### If deceased, date of death

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** \$

**MEMBER 6**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Family name Account status ☐Code ☐First given name Other given names **Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**Day  / Month  / Year **If deceased, date of death**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

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 ☐Inward  
rollovers and  
transfers**P** \$ Outward  
rollovers and  
transfers**Q** \$ Lump Sum  
payments**R1** \$ Income  
stream  
payments**R2** \$ Code ☐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** \$ 

(\$1 plus S2 plus S3)

Accumulation phase value **X1** \$ Retirement phase value **X2** \$ Outstanding limited recourse  
borrowing arrangement amount **Y** \$ **OFFICIAL: Sensitive** (when completed)

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**MEMBER 7**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Account status ☐ Code ☐Family name First given name  Other given names **Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**Day  / Month  / Year **If deceased, date of death**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

☐Inward  
rollovers and  
transfers**P** \$ Outward  
rollovers and  
transfers**Q** \$ Lump Sum  
payments**R1** \$ Income  
stream  
payments**R2** \$ 

Code

☐

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** \$ 



**MEMBER 8**Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☐ Other Family name Account status ☐Code ☐First given name Other given names **Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**Day  / Month  / Year **If deceased, date of death**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

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 ☐Inward  
rollovers and  
transfers**P** \$ Outward  
rollovers and  
transfers**Q** \$ Lump Sum  
payments**R1** \$ Income  
stream  
payments**R2** \$ Code 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** \$ 

(\$1 plus S2 plus S3)

Accumulation phase value **X1** \$ Retirement phase value **X2** \$ Outstanding limited recourse  
borrowing arrangement amount **Y** \$ **OFFICIAL: Sensitive** (when completed)

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## 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

##### 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**

Cash and term deposits **E** \$

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 ☐

\$

**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** \$  ~~00~~

Permissible temporary borrowings

**V2** \$  ~~00~~

Other borrowings

**V3** \$  ~~00~~

Borrowings **V** \$  ~~00~~

Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G)

**W** \$  ~~00~~

Reserve accounts

**X** \$  ~~00~~

Other liabilities

**Y** \$  ~~00~~

**TOTAL LIABILITIES Z** \$  ~~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](https://ato.gov.au/privacy)

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

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

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

Date  Day  /  Month  /  Year

### Preferred trustee or director contact details:

Title: Mr ☐ Mrs ☐ Miss ☐ Ms ☒ Other

Family name

**Spencer**

First given name

**Leslie**

Other given names

**Veronica**

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: Mr ☒ Mrs ☐ Miss ☐ Ms ☐ Other

Family name

**Tonellato**

First given name

**David**

Other given names

Tax agent's practice

**TTO Chartered Accountants**

Tax agent's phone number

**0882119426**

Reference number

**1008997**

Tax agent number

**25809482**

## Trial Balance

As at 30 June 2021

Account Number	Account Description	Units	2021		2020	
			Debit \$	Credit \$	Debit \$	Credit \$
<b>125</b>	<b>Accumulation Member Balance</b>					
125 00001	Spencer, Leslie Veronica			110,083.92		103,138.47
125 00002	Spencer, Michael Robert			130,495.82		131,642.55
<b>210</b>	<b>Property - Commercial</b>					
210 0064	39 Muller Road, HAMPSTEAD GARDENS		410,000.00		400,000.00	
<b>216</b>	<b>Other Assets</b>					
216 0006	Formation Expenses		995.00		995.00	
216 0007	Borrowing Costs		-		1,118.24	
<b>232</b>	<b>Fixtures &amp; Fittings</b>					
232 0001	Fixtures & Fittings Account 1		1,958.25		-	
<b>233</b>	<b>Accumulated Depreciation</b>					
233 0001	Accumulated Depreciation Account 1		(43.00)		-	
<b>290</b>	<b>Cash at Bank</b>					
290 0001	National Bank of Australia		576.86		1,233.75	
<b>450</b>	<b>Provisions for Tax - Fund</b>					
450 0008	Provision for GST (Fund)			1,353.17		2,273.02
450 0009	Provision for Income Tax (Fund)			249.35		(359.00)
<b>495</b>	<b>Loans</b>					
495 0001	Loans - Other			156,549.27		160,475.23
<b>500</b>	<b>Sundry Creditors</b>					
500 0001	Sundry Creditors Number 1			1,210.00		378.00
<b>610</b>	<b>Property - Commercial</b>					
610 0064	39 Muller Road, HAMPSTEAD GARDENS			19,587.13		28,908.85
<b>690</b>	<b>Cash at Bank</b>					
690 0001	National Bank of Australia			0.40		3.18
<b>702</b>	<b>Employer Concessional Contributions</b>					
702 00001	Spencer, Leslie Veronica			1,150.24		2,217.69
<b>704</b>	<b>Self-Employed Concessional Contributions</b>					
704 00001	Spencer, Leslie Veronica			5,300.00		-
704 00002	Spencer, Michael Robert			5,300.00		-
<b>780</b>	<b>Market Movement Non-Realised</b>					
780 0013	Market Movement Non-Realised - Real Property			10,000.00		-
<b>801</b>	<b>Fund Administration Expenses</b>					
801 0001	Accountancy Fees		2,354.00		2,772.60	
801 0005	Audit Fees		946.00		902.00	
<b>802</b>	<b>Investment Expenses</b>					
802 0001	Bank Charges		460.00		360.00	
802 0014	Borrowing Expenses		1,118.24		-	

# Trial Balance

As at 30 June 2021

Account Number	Account Description	Units	2021		2020	
			Debit \$	Credit \$	Debit \$	Credit \$
<b>803</b>	<b>Property / Real Estate Expenses - Commercial 1</b>					
803 0010	Property - Commercial 1 - Interest		10,420.86		11,194.91	
803 0011	Property - Commercial 1 - Land Tax		-		45.00	
803 0017	Property - Commercial 1 - Other		937.71		804.46	
803 0018	Property - Commercial 1 - Repairs & Maintenance		198.00		-	
<b>818</b>	<b>Depreciation Expense</b>					
818 0001	Depreciation Expense		43.00		-	
<b>825</b>	<b>Fund Lodgement Expenses</b>					
825 0003	ASIC Annual Return Fee		710.00		347.00	
825 0005	ATO Annual Return Fee - Supervisory levy		-		518.00	
<b>828</b>	<b>Insurance</b>					
828 00002	Spencer, Michael Robert		9,979.03		7,364.03	
<b>860</b>	<b>Fund Tax Expenses</b>					
860 0004	Income Tax Expense		625.35		1,023.00	
			<b>441,279.30</b>	<b>441,279.30</b>	<b>428,677.99</b>	<b>428,677.99</b>

## General Ledger

As at 30 June 2021

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
<b>000</b>	<b>Master Clearing Account</b>			-	-
<b>125</b>	<b>Accumulation Member Balance</b>			<b>240,579.74</b>	<b>240,579.74</b>
00001	Spencer, Leslie Veronica			110,083.92	110,083.92
00002	Spencer, Michael Robert			130,495.82	130,495.82
<b>199</b>	<b>Current Period Surplus</b>			-	<b>13,545.58</b>
<b>210</b>	<b>Property - Commercial</b>			<b>400,000.00</b>	<b>410,000.00</b>
210 0064	39 Muller Road, HAMPSTEAD GARDENS 30/06/2021		10,000.00 Unrealised market movement	400,000.00	410,000.00
<b>216</b>	<b>Other Assets</b>			<b>2,113.24</b>	<b>995.00</b>
216 0006	Formation Expenses			995.00	995.00
216 0007	Borrowing Costs 30/06/2021		(1,118.24) Sale of Borrowing Costs	1,118.24	-
<b>232</b>	<b>Fixtures &amp; Fittings</b>			-	<b>1,958.25</b>
232 0001	Fixtures & Fittings Account 1 30/07/2020 17/08/2020		1,418.25 INTERNET TRANSFER invoice 2056 540.00 INTERNET TRANSFER Inv 2608	-	1,958.25
<b>233</b>	<b>Accumulated Depreciation</b>			-	<b>(43.00)</b>
233 0001	Accumulated Depreciation Account 1 30/06/2021		(43.00) Sale of Accumulated Depreciation Account 1	-	(43.00)
<b>290</b>	<b>Cash at Bank</b>			<b>1,233.75</b>	<b>576.86</b>
290 0001	National Bank of Australia 1/07/2020 6/07/2020 8/07/2020 13/07/2020 15/07/2020 15/07/2020 15/07/2020 20/07/2020 20/07/2020 22/07/2020 27/07/2020 29/07/2020 30/07/2020 31/07/2020 3/08/2020 5/08/2020 10/08/2020 12/08/2020 17/08/2020 17/08/2020 17/08/2020 19/08/2020 24/08/2020 26/08/2020 31/08/2020 31/08/2020 2/09/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER 600.00 ONLINE V6153437596 super fund PW SPENCER M/T (302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER 600.00 ONLINE P5504224012 super fund PW SPENCER M/T (814.00) INTERNET BPAY TAX OFFICE PAYMENTS 649862310573060 (651.29) FD1CP811197090 AMP SPENCER SUPERANN (302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER 600.00 ONLINE S3249487729 super fund PW SPENCER M/T 837.48 Sams Fruit Mkt Super Leslie Spencer (302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER 600.00 ONLINE R8434906877 super fund PW SPENCER M/T (302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER (1,418.25) INTERNET TRANSFER invoice 2056 0.04 INTEREST 600.00 ONLINE K9849457547 super fund PW SPENCER M/T (302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER 600.00 ONLINE R9488264530 super fund PW SPENCER M/T (302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER (540.00) INTERNET TRANSFER Inv 2608 (651.29) FD1CP811197090 AMP SPENCER SUPERANN 600.00 ONLINE G5494226520 super fund PW SPENCER M/T (302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER 600.00 ONLINE X5434474187 super fund PW SPENCER M/T (302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER 0.01 INTEREST 600.00 ONLINE R4334956793 super fund PW SPENCER M/T (302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER	1,233.75	576.86

## General Ledger

As at 30 June 2021

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	7/09/2020		600.00 ONLINE T2704996100 super fund PW SPENCER M/T		
	9/09/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	14/09/2020		600.00 ONLINE M9388988830 super fund PW SPENCER M/T		
	15/09/2020		(651.29) FD1CP811197090 AMP SPENCER SUPERANN		
	16/09/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	21/09/2020		600.00 ONLINE D6284635741 super fund PW SPENCER M/T		
	23/09/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/09/2020		600.00 ONLINE P7249296134 super fund PW SPENCER M/T		
	30/09/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	30/09/2020		0.03 INTEREST		
	5/10/2020		600.00 ONLINE D1733635174 super fund PW SPENCER M/T		
	7/10/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	12/10/2020		(946.00) ONLINE G5895464043 CLIENT 1008997 SPENCER		
	12/10/2020		600.00 ONLINE M5918296860 super fund PW SPENCER M/T		
	14/10/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	15/10/2020		(651.29) FD1CP811197090 AMP SPENCER SUPERANN		
	16/10/2020		651.29 REVERSAL OF DEBIT NATIONAL MUTUAL		
	19/10/2020		600.00 ONLINE J6633976028 super fund PW SPENCER M/T		
	19/10/2020		(273.00) INTERNET BPAY ASIC 2296011617000		
	19/10/2020		312.76 Sams Fruit Mkt Super July to Sept 2		
	21/10/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	26/10/2020		(355.00) INTERNET BPAY ASIC 2296011617000		
	26/10/2020		800.00 ONLINE F1281545431 super fund SPENCER		
	28/10/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	30/10/2020		0.04 INTEREST		
	2/11/2020		800.00 ONLINE Z7318234846 super fund SPENCER		
	4/11/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	6/11/2020		(82.00) INTERNET BPAY ASIC 2296011617000		
	6/11/2020		(198.00) INTERNET TRANSFER inv 2128		
	9/11/2020		800.00 ONLINE W7992208473 super fund SPENCER		
	11/11/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	16/11/2020		(1,302.58) FD1CP811197090 AMP SPENCER SUPERANN		
	16/11/2020		800.00 ONLINE H5581264695 super fund SPENCER		
	18/11/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	23/11/2020		800.00 ONLINE H5620288192 super fund SPENCER		
	25/11/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	30/11/2020		0.06 INTEREST		
	30/11/2020		800.00 ONLINE J4178404783 super fund SPENCER		
	2/12/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	3/12/2020		(724.31) INTERNET BPAY REVSA - ESL 5068058618		
	7/12/2020		800.00 ONLINE E2518555362 super fund SPENCER		
	7/12/2020		(1,500.00) ONLINE K2918785363 CLIENT 1008997 SPENCER		
	9/12/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	14/12/2020		800.00 ONLINE E0691908593 super fund SPENCER		
	15/12/2020		(960.50) FD1CP811197090 AMP SPENCER SUPERANN		
	16/12/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	17/12/2020		302.18 REVERSAL OF DEBIT SECURE FUNDING PTY L2274426		
	21/12/2020		600.00 ONLINE W2992956252 super fund SPENCER		
	23/12/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	29/12/2020		600.00 ONLINE D9136535905 super fund SPENCER		
	30/12/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	31/12/2020		0.03 INTEREST		
	4/01/2021		600.00 ONLINE K7142454547 super fund SPENCER		



## General Ledger

As at 30 June 2021

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	6/01/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	8/01/2021		1,319.55 RENT PAYMENT Adelaide Commerc M R and L V Spen		
	11/01/2021		600.00 ONLINE G5642434207 super fund SPENCER		
	13/01/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	15/01/2021		(960.50) FD1CP811197090 AMP SPENCER SUPERANN		
	19/01/2021		(36.85) INTERNET TRANSFER Fire Extinguisher		
	20/01/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	27/01/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	29/01/2021		0.06 INTEREST		
	3/02/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	10/02/2021		2,166.29 39 MULLER ROAD HA ACRE M R AND L V SPEN		
	10/02/2021		(213.50) INTERNET TRANSFER CASHFLOW LOAN		
	10/02/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	15/02/2021		(960.50) FD1CP811197090 AMP SPENCER SUPERANN		
	17/02/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	17/02/2021		(213.50) INTERNET TRANSFER CASHFLOW LOAN		
	24/02/2021		(213.50) INTERNET TRANSFER CASHFLOW LOAN		
	24/02/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	26/02/2021		0.04 INTEREST		
	3/03/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	3/03/2021		(213.50) INTERNET TRANSFER CASHFLOW LOAN		
	4/03/2021		302.18 REVERSAL OF DEBIT SECURE FUNDING PTY L2274426		
	10/03/2021		1,585.44 838 ACRE M R AND L V SPEN		
	10/03/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	15/03/2021		(960.27) FD1CP811197090 AMP SPENCER SUPERANN		
	17/03/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	24/03/2021		200.00 ONLINE F6674926544 super SPENCER		
	24/03/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	30/03/2021		300.00 ONLINE B1901986361 super SPENCER		
	31/03/2021		0.01 INTEREST		
	31/03/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	7/04/2021		300.00 ONLINE S6285966006 Super SPENCER		
	7/04/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	8/04/2021		1,875.00 867 ACRE M R AND L V SPEN		
	14/04/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	15/04/2021		(960.27) FD1CP811197090 AMP SPENCER SUPERANN		
	21/04/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/04/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	30/04/2021		0.03 INTEREST		
	5/05/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	6/05/2021		302.18 REVERSAL OF DEBIT SECURE FUNDING PTY L2274426		
	10/05/2021		1,875.00 915 ACRE M R AND L V SPEN		
	10/05/2021		100.00 ONLINE Q1415296074 Spencer super SPENCER		
	12/05/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	17/05/2021		(960.27) FD1CP811197090 AMP SPENCER SUPERANN		
	17/05/2021		100.00 ONLINE Z3715916016 Spencer super SPENCER		
	19/05/2021		(176.55) INTERNET TRANSFER Inv 7087		
	19/05/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	24/05/2021		100.00 ONLINE P2851665479 Spencer super SPENCER		
	26/05/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	31/05/2021		0.02 INTEREST		
	31/05/2021		100.00 ONLINE Y9619926366 Spencer super SPENCER		
	2/06/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		

## General Ledger

As at 30 June 2021

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	3/06/2021		302.18 REVERSAL OF DEBIT SECURE FUNDING PTY L2274426		
	7/06/2021		100.00 ONLINE K9751946016 Spencer super SPENCER		
	9/06/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	9/06/2021		1,875.00 948 ACRE M R AND L V SPEN		
	14/06/2021		100.00 ONLINE S4685256028 Spencer super SPENCER		
	15/06/2021		(960.27) FD1CP811197090 AMP SPENCER SUPERANN		
	16/06/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	21/06/2021		200.00 ONLINE E1441288145 Spencer super SPENCER		
	23/06/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/06/2021		200.00 ONLINE C5025264958 Spencer super SPENCER		
	30/06/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	30/06/2021		0.03 INTEREST		
<b>450</b>	<b>Provisions for Tax - Fund</b>			<b>1,914.02</b>	<b>1,602.52</b>
450 0008	Provision for GST (Fund)			2,273.02	1,353.17
	1/07/2020		(1,004.00) Decrease Provision for GST (Fund)		
	6/07/2020		54.55 ONLINE V6153437596 super fund PW SPENCER M/T		
	13/07/2020		54.55 ONLINE P5504224012 super fund PW SPENCER M/T		
	15/07/2020		(625.00) GST Payment		
	20/07/2020		54.55 ONLINE S3249487729 super fund PW SPENCER M/T		
	27/07/2020		54.55 ONLINE R8434906877 super fund PW SPENCER M/T		
	3/08/2020		54.55 ONLINE K9849457547 super fund PW SPENCER M/T		
	10/08/2020		54.55 ONLINE R9488264530 super fund PW SPENCER M/T		
	17/08/2020		54.55 ONLINE G5494226520 super fund PW SPENCER M/T		
	24/08/2020		54.55 ONLINE X5434474187 super fund PW SPENCER M/T		
	31/08/2020		54.55 ONLINE R4334956793 super fund PW SPENCER M/T		
	7/09/2020		54.55 ONLINE T2704996100 super fund PW SPENCER M/T		
	14/09/2020		54.55 ONLINE M9388988830 super fund PW SPENCER M/T		
	21/09/2020		54.55 ONLINE D6284635741 super fund PW SPENCER M/T		
	28/09/2020		54.55 ONLINE P7249296134 super fund PW SPENCER M/T		
450 0009	Provision for Income Tax (Fund)			(359.00)	249.35
	1/07/2020		1,004.00 Increase Provision for Income Tax (Fund)		
	30/06/2021		(395.65) Current year tax expense		
<b>495</b>	<b>Loans</b>			<b>160,475.23</b>	<b>156,549.27</b>
495 0001	Loans - Other			160,475.23	156,549.27
	1/07/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	8/07/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	15/07/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	22/07/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/07/2020		30.00 Increase Loans - Other		
	28/07/2020		865.85 Increase Loans - Other		
	29/07/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	5/08/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	12/08/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	19/08/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	26/08/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/08/2020		30.00 Increase Loans - Other		
	28/08/2020		892.32 Increase Loans - Other		
	2/09/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	9/09/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	16/09/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	23/09/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/09/2020		30.00 Increase Loans - Other		

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Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	28/09/2020		890.01 Increase Loans - Other		
	30/09/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	7/10/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	14/10/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	21/10/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/10/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/10/2020		30.00 Increase Loans - Other		
	28/10/2020		859.19 Increase Loans - Other		
	4/11/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	11/11/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	18/11/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	25/11/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/11/2020		30.00 Increase Loans - Other		
	28/11/2020		885.35 Increase Loans - Other		
	2/12/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	9/12/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	16/12/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	17/12/2020		25.00 Increase Loans - Other		
	17/12/2020		302.18 REVERSAL OF DEBIT SECURE FUNDING PTY L2274426		
	23/12/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/12/2020		30.00 Increase Loans - Other		
	28/12/2020		855.26 Increase Loans - Other		
	30/12/2020		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	6/01/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	13/01/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	20/01/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	27/01/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/01/2021		30.00 Increase Loans - Other		
	28/01/2021		884.68 Increase Loans - Other		
	3/02/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	10/02/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	17/02/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	24/02/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/02/2021		30.00 Increase Loans - Other		
	28/02/2021		882.58 Increase Loans - Other		
	3/03/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	4/03/2021		25.00 Increase Loans - Other		
	4/03/2021		302.18 REVERSAL OF DEBIT SECURE FUNDING PTY L2274426		
	10/03/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	17/03/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	24/03/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/03/2021		30.00 Increase Loans - Other		
	28/03/2021		796.72 Increase Loans - Other		
	31/03/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	7/04/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	14/04/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	21/04/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/04/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/04/2021		30.00 Increase Loans - Other		
	28/04/2021		879.95 Increase Loans - Other		
	5/05/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	6/05/2021		25.00 Increase Loans - Other		
	6/05/2021		302.18 REVERSAL OF DEBIT SECURE FUNDING PTY L2274426		

## General Ledger

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Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	12/05/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	19/05/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	26/05/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/05/2021		30.00 Increase Loans - Other		
	28/05/2021		850.52 Increase Loans - Other		
	2/06/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	3/06/2021		25.00 Increase Loans - Other		
	3/06/2021		302.18 REVERSAL OF DEBIT SECURE FUNDING PTY L2274426		
	9/06/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	16/06/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	23/06/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
	28/06/2021		30.00 Increase Loans - Other		
	28/06/2021		878.43 Increase Loans - Other		
	30/06/2021		(302.18) 2274426 SECURE FUNDING P MICHAEL SPENCER		
<b>500</b>	<b>Sundry Creditors</b>			<b>378.00</b>	<b>1,210.00</b>
500 0001	Sundry Creditors Number 1			378.00	1,210.00
	15/07/2020		(189.00) Decrease Sundry Creditors Number 1		
	30/06/2021		1,021.00 Increase Sundry Creditors Number 1		
<b>610</b>	<b>Property - Commercial</b>			<b>-</b>	<b>19,587.13</b>
610 0064	39 Muller Road, HAMPSTEAD GARDENS			-	19,587.13
	6/07/2020		545.45 ONLINE V6153437596 super fund PW SPENCER M/T		
	13/07/2020		545.45 ONLINE P5504224012 super fund PW SPENCER M/T		
	20/07/2020		545.45 ONLINE S3249487729 super fund PW SPENCER M/T		
	27/07/2020		545.45 ONLINE R8434906877 super fund PW SPENCER M/T		
	3/08/2020		545.45 ONLINE K9849457547 super fund PW SPENCER M/T		
	10/08/2020		545.45 ONLINE R9488264530 super fund PW SPENCER M/T		
	17/08/2020		545.45 ONLINE G5494226520 super fund PW SPENCER M/T		
	24/08/2020		545.45 ONLINE X5434474187 super fund PW SPENCER M/T		
	31/08/2020		545.45 ONLINE R4334956793 super fund PW SPENCER M/T		
	7/09/2020		545.45 ONLINE T2704996100 super fund PW SPENCER M/T		
	14/09/2020		545.45 ONLINE M9388988830 super fund PW SPENCER M/T		
	21/09/2020		545.45 ONLINE D6284635741 super fund PW SPENCER M/T		
	28/09/2020		545.45 ONLINE P7249296134 super fund PW SPENCER M/T		
	5/10/2020		600.00 ONLINE D1733635174 super fund PW SPENCER M/T		
	12/10/2020		600.00 ONLINE M5918296860 super fund PW SPENCER M/T		
	19/10/2020		600.00 ONLINE J6633976028 super fund PW SPENCER M/T		
	8/01/2021		1,319.55 RENT PAYMENT Adelaide Commmerc M R and L V Spen		
	10/02/2021		2,166.29 39 MULLER ROAD HA ACRE M R AND L V SPEN		
	10/03/2021		1,585.44 838 ACRE M R AND L V SPEN		
	8/04/2021		1,875.00 867 ACRE M R AND L V SPEN		
	10/05/2021		1,875.00 915 ACRE M R AND L V SPEN		
	9/06/2021		1,875.00 948 ACRE M R AND L V SPEN		
<b>690</b>	<b>Cash at Bank</b>			<b>-</b>	<b>0.40</b>
690 0001	National Bank of Australia			-	0.40
	31/07/2020		0.04 INTEREST		
	31/08/2020		0.01 INTEREST		
	30/09/2020		0.03 INTEREST		
	30/10/2020		0.04 INTEREST		
	30/11/2020		0.06 INTEREST		
	31/12/2020		0.03 INTEREST		
	29/01/2021		0.06 INTEREST		

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Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	26/02/2021		0.04 INTEREST		
	31/03/2021		0.01 INTEREST		
	30/04/2021		0.03 INTEREST		
	31/05/2021		0.02 INTEREST		
	30/06/2021		0.03 INTEREST		
<b>702</b>	<b>Employer Concessional Contributions</b>			<b>-</b>	<b>1,150.24</b>
00001	Spencer, Leslie Veronica			-	1,150.24
	20/07/2020		837.48 Contribution Employer Concessional Contributions		
	19/10/2020		312.76 Contribution Employer Concessional Contributions		
<b>704</b>	<b>Self-Employed Concessional Contributions</b>			<b>-</b>	<b>10,600.00</b>
00001	Spencer, Leslie Veronica			-	5,300.00
	26/10/2020		400.00 Contribution Self-Employed Concessional Contributions		
	2/11/2020		400.00 Contribution Self-Employed Concessional Contributions		
	9/11/2020		400.00 Contribution Self-Employed Concessional Contributions		
	16/11/2020		400.00 Contribution Self-Employed Concessional Contributions		
	23/11/2020		400.00 Contribution Self-Employed Concessional Contributions		
	30/11/2020		400.00 Contribution Self-Employed Concessional Contributions		
	7/12/2020		400.00 Contribution Self-Employed Concessional Contributions		
	14/12/2020		400.00 Contribution Self-Employed Concessional Contributions		
	21/12/2020		300.00 Contribution Self-Employed Concessional Contributions		
	29/12/2020		300.00 Contribution Self-Employed Concessional Contributions		
	4/01/2021		300.00 Contribution Self-Employed Concessional Contributions		
	11/01/2021		300.00 Contribution Self-Employed Concessional Contributions		
	24/03/2021		100.00 Contribution Self-Employed Concessional Contributions		
	30/03/2021		150.00 Contribution Self-Employed Concessional Contributions		
	7/04/2021		150.00 Contribution Self-Employed Concessional Contributions		
	10/05/2021		50.00 Contribution Self-Employed Concessional Contributions		
	17/05/2021		50.00 Contribution Self-Employed Concessional Contributions		
	24/05/2021		50.00 Contribution Self-Employed Concessional Contributions		
	31/05/2021		50.00 Contribution Self-Employed Concessional Contributions		
	7/06/2021		50.00 Contribution Self-Employed Concessional Contributions		
	14/06/2021		50.00 Contribution Self-Employed Concessional Contributions		
	21/06/2021		100.00 Contribution Self-Employed Concessional Contributions		
	28/06/2021		100.00 Contribution Self-Employed Concessional Contributions		
00002	Spencer, Michael Robert			-	5,300.00
	26/10/2020		400.00 Contribution Self-Employed Concessional Contributions		
	2/11/2020		400.00 Contribution Self-Employed Concessional Contributions		
	9/11/2020		400.00 Contribution Self-Employed Concessional Contributions		
	16/11/2020		400.00 Contribution Self-Employed Concessional Contributions		
	23/11/2020		400.00 Contribution Self-Employed Concessional Contributions		
	30/11/2020		400.00 Contribution Self-Employed Concessional Contributions		
	7/12/2020		400.00 Contribution Self-Employed Concessional Contributions		
	14/12/2020		400.00 Contribution Self-Employed Concessional Contributions		
	21/12/2020		300.00 Contribution Self-Employed Concessional Contributions		
	29/12/2020		300.00 Contribution Self-Employed Concessional Contributions		
	4/01/2021		300.00 Contribution Self-Employed Concessional Contributions		
	11/01/2021		300.00 Contribution Self-Employed Concessional Contributions		
	24/03/2021		100.00 Contribution Self-Employed Concessional Contributions		
	30/03/2021		150.00 Contribution Self-Employed Concessional Contributions		
	7/04/2021		150.00 Contribution Self-Employed Concessional Contributions		
	10/05/2021		50.00 Contribution Self-Employed Concessional Contributions		
	17/05/2021		50.00 Contribution Self-Employed Concessional Contributions		

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Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	24/05/2021		50.00 Contribution Self-Employed Concessional Contributions		
	31/05/2021		50.00 Contribution Self-Employed Concessional Contributions		
	7/06/2021		50.00 Contribution Self-Employed Concessional Contributions		
	14/06/2021		50.00 Contribution Self-Employed Concessional Contributions		
	21/06/2021		100.00 Contribution Self-Employed Concessional Contributions		
	28/06/2021		100.00 Contribution Self-Employed Concessional Contributions		
<b>780</b>	<b>Market Movement Non-Realised</b>			<b>-</b>	<b>10,000.00</b>
780 0013	Market Movement Non-Realised - Real Property			-	10,000.00
	30/06/2021		10,000.00 Unrealised market movement - Property		
<b>801</b>	<b>Fund Administration Expenses</b>			<b>-</b>	<b>3,300.00</b>
801 0001	Accountancy Fees			-	2,354.00
	7/12/2020		1,500.00 ONLINE K2918785363 CLIENT 1008997 SPENCER		
	10/02/2021		213.50 INTERNET TRANSFER CASHFLOW LOAN		
	17/02/2021		213.50 INTERNET TRANSFER CASHFLOW LOAN		
	24/02/2021		213.50 INTERNET TRANSFER CASHFLOW LOAN		
	3/03/2021		213.50 INTERNET TRANSFER CASHFLOW LOAN		
801 0005	Audit Fees			-	946.00
	12/10/2020		946.00 ONLINE G5895464043 CLIENT 1008997 SPENCER		
<b>802</b>	<b>Investment Expenses</b>			<b>-</b>	<b>1,578.24</b>
802 0001	Bank Charges			-	460.00
	28/07/2020		30.00 Bank Charges		
	28/08/2020		30.00 Bank Charges		
	28/09/2020		30.00 Bank Charges		
	28/10/2020		30.00 Bank Charges		
	28/11/2020		30.00 Bank Charges		
	17/12/2020		25.00 Bank Charges		
	28/12/2020		30.00 Bank Charges		
	28/01/2021		30.00 Bank Charges		
	28/02/2021		30.00 Bank Charges		
	4/03/2021		25.00 Bank Charges		
	28/03/2021		30.00 Bank Charges		
	28/04/2021		30.00 Bank Charges		
	6/05/2021		25.00 Bank Charges		
	28/05/2021		30.00 Bank Charges		
	3/06/2021		25.00 Bank Charges		
	28/06/2021		30.00 Bank Charges		
802 0014	Borrowing Expenses			-	1,118.24
	30/06/2021		1,118.24 Borrowing Expenses		
<b>803</b>	<b>Property / Real Estate Expenses - Commercial 1</b>			<b>-</b>	<b>11,556.57</b>
803 0010	Property - Commercial 1 - Interest			-	10,420.86
	28/07/2020		865.85 Property - Commercial 1 - Interest		
	28/08/2020		892.32 Property - Commercial 1 - Interest		
	28/09/2020		890.01 Property - Commercial 1 - Interest		
	28/10/2020		859.19 Property - Commercial 1 - Interest		
	28/11/2020		885.35 Property - Commercial 1 - Interest		
	28/12/2020		855.26 Property - Commercial 1 - Interest		
	28/01/2021		884.68 Property - Commercial 1 - Interest		
	28/02/2021		882.58 Property - Commercial 1 - Interest		
	28/03/2021		796.72 Property - Commercial 1 - Interest		
	28/04/2021		879.95 Property - Commercial 1 - Interest		

## General Ledger

As at 30 June 2021

Account Number	Account Description	Units	Amount \$	Opening \$	Closing \$
	28/05/2021		850.52 Property - Commercial 1 - Interest		
	28/06/2021		878.43 Property - Commercial 1 - Interest		
803 0017	Property - Commercial 1 - Other			-	937.71
	3/12/2020		724.31 INTERNET BPAY REVSA - ESL 5068058618		
	19/01/2021		36.85 INTERNET TRANSFER Fire Extinguisher		
	19/05/2021		176.55 INTERNET TRANSFER Inv 7087		
803 0018	Property - Commercial 1 - Repairs & Maintenance			-	198.00
	6/11/2020		198.00 INTERNET TRANSFER inv 2128		
<b>818</b>	<b>Depreciation Expense</b>			-	<b>43.00</b>
818 0001	Depreciation Expense			-	43.00
	30/06/2021		43.00 Expense Depreciation Expense		
<b>825</b>	<b>Fund Lodgement Expenses</b>			-	<b>710.00</b>
825 0003	ASIC Annual Return Fee			-	710.00
	19/10/2020		273.00 INTERNET BPAY ASIC 2296011617000		
	26/10/2020		355.00 INTERNET BPAY ASIC 2296011617000		
	6/11/2020		82.00 INTERNET BPAY ASIC 2296011617000		
<b>828</b>	<b>Insurance</b>			-	<b>9,979.03</b>
00002	Spencer, Michael Robert			-	9,979.03
	15/07/2020		651.29 FD1CP811197090 AMP SPENCER SUPERANN		
	17/08/2020		651.29 FD1CP811197090 AMP SPENCER SUPERANN		
	15/09/2020		651.29 FD1CP811197090 AMP SPENCER SUPERANN		
	15/10/2020		651.29 FD1CP811197090 AMP SPENCER SUPERANN		
	16/10/2020		(651.29) Insurance		
	16/11/2020		1,302.58 FD1CP811197090 AMP SPENCER SUPERANN		
	15/12/2020		960.50 FD1CP811197090 AMP SPENCER SUPERANN		
	15/01/2021		960.50 FD1CP811197090 AMP SPENCER SUPERANN		
	15/02/2021		960.50 FD1CP811197090 AMP SPENCER SUPERANN		
	15/03/2021		960.27 FD1CP811197090 AMP SPENCER SUPERANN		
	15/04/2021		960.27 FD1CP811197090 AMP SPENCER SUPERANN		
	17/05/2021		960.27 FD1CP811197090 AMP SPENCER SUPERANN		
	15/06/2021		960.27 FD1CP811197090 AMP SPENCER SUPERANN		
<b>860</b>	<b>Fund Tax Expenses</b>			-	<b>625.35</b>
860 0004	Income Tax Expense			-	625.35
	30/06/2021		331.00 Dec BAS		
	30/06/2021		180.00 Sep BAS		
	30/06/2021		255.00 Mar BAS		
	30/06/2021		255.00 June BAS		
	30/06/2021		(395.65) Current year tax expense		

Transactions that have been reconciled to each other within the Master Clearing Account in the selected report period have not been included in this report.



# Market Value Movements

From 01/07/2020 to 30/06/2021

Account Number	Account Description	Code	Opening Balance	Purchases	Sales	Adjustments	Closing Market Value	Realised Movement	Unrealised Movement
<b>Property</b>									
2100064	39 Muller Road, HAMPSTEAD GARDENS	39MULL941	400,000.00	-	-	-	410,000.00	-	10,000.00
			<b>400,000.00</b>	-	-	-	<b>410,000.00</b>	-	<b>10,000.00</b>
	<b>TOTALS</b>		<b>400,000.00</b>	-	-	-	<b>410,000.00</b>	-	<b>10,000.00</b>



# Tax Reconciliation

For the year ended 30 June 2021

## INCOME

<b>Gross Interest Income</b>		-	
<b>Gross Dividend Income</b>			
Imputation Credits	-		
Franked Amounts	-		
Unfranked Amounts	-	-	
<b>Gross Rental Income</b>		19,423.00	
<b>Gross Foreign Income</b>		-	
<b>Gross Trust Distributions</b>		-	
<b>Gross Assessable Contributions</b>			
Employer Contributions/Untaxed Transfers	1,150.00		
Member Contributions	10,600.00	11,750.00	
<b>Gross Capital Gain</b>			
Net Capital Gain	-		
Pension Capital Gain Revenue	-	-	
<b>Non-arm's length income</b>		-	
<b>Net Other Income</b>		163.00	
<b>Gross Income</b>			<b>31,336.00</b>
Less Exempt Current Pension Income		-	
<b>Total Income</b>			<b>31,336.00</b>
<b>LESS DEDUCTIONS</b>			
<b>Depreciation Deduction</b>		43.00	
<b>Other Deduction</b>		27,124.00	
<b>Total Deductions</b>			<b>27,167.00</b>
<b>TAXABLE INCOME</b>			<b>4,169.00</b>
Gross Income Tax Expense (15% of Standard Component)		625.35	
(45% of Non-arm's length income)		-	
Less Foreign Tax Offset	-		
Less Other Tax Credit	-	-	
<b>Tax Assessed</b>			<b>625.35</b>
Less Imputed Tax Credit		-	
Less Amount Already paid (for the year)		1,021.00	1,021.00
<b>TAX DUE OR REFUNDABLE</b>			<b>(395.65)</b>
<b>Supervisory Levy</b>			<b>259.00</b>
<b>AMOUNT DUE OR REFUNDABLE</b>			<b>(136.65)</b>

# Accrued Capital Gains

For the year ended 30 June 2021

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
<b>Capital Gains Tax Assets</b>								
210 0064 39 Muller Road, HAMPSTEAD GARDENS (39MULL941)	28/01/2015	1.0000	410,000.00	368,348.05	-	Discount	368,348.05	41,651.95
		<b>1.0000</b>	<b>410,000.00</b>	<b>368,348.05</b>	<b>-</b>		<b>368,348.05</b>	<b>41,651.95</b>
Less Discounting								(13,883.98)
<b>TOTALS</b>			<b>410,000.00</b>	<b>368,348.05</b>	<b>-</b>		<b>368,348.05</b>	<b>27,767.97</b>
<b>GRAND TOTAL</b>								<b>27,767.97</b>

## Tax Statement

As at 30 June 2021

	Distributions you received	Tax Offsets	Taxable Income
<b>Gross Distribution Income</b>			
Franked	-	-	-
Unfranked	-	-	-
Unfranked CFI	-	-	-
Interest	0.40		0.40
Other Income	-		-
			<b>0.40</b>
<b>Gross Rental Income</b>	<b>19,423.48</b>		<b>19,423.48</b>
<b>Net Capital Gains</b>			
Discounted CG TARP	-	-	-
Discounted CG NTARP	-	-	-
CGT Concession Amount	-	-	-
CG - other TARP	-	-	-
CG - other NTARP	-	-	-
			<b>-</b>
<b>Gross Foreign Income</b>			
Interest income	-	-	-
Other assessable foreign income	-	-	-
			<b>-</b>
<b>Non-assessable Amounts</b>			
Non-taxable	-		-
Tax Free Trust	-		-
Tax deferred/Cost base adjustment	-		-
<b>Total Distributions</b>	<b>19,423.88</b>		
Less:			
TFN amounts withheld	-		-
Non-resident withholding - excluding CG	-		-
Non-resident withholding - CG	-		-
Other withholding tax	-		-
Deductible expenses	27,123.84		
<b>Net Distributions</b>	<b>(7,699.96)</b>		
Net Capital Gains from Sales	-		-
<b>Total Capital Gain</b>	<b>-</b>		<b>-</b>

Detailed Tax Statement

As at 30 June 2021

Distributions														
Tax Date	Amount Received	Australian Income				Capital Gains				Foreign		Non-Assessable		
		Interest	Unfranked (incl. CFI)	Franked	Franking Credits	Other Taxable	Discounted	Indexed	Other Concession	CG Credits	Income	Tax Credits	Tax Free	Tax Def'd / Cost base adj.
Property														
39 Muller Road, HAMPTSTEAD GARDENS (39MULL941)														
06/07/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
13/07/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
20/07/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
27/07/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
03/08/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
10/08/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
17/08/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
24/08/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
31/08/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
07/09/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
14/09/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
21/09/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
28/09/2020	545.45	-	-	-	-	545.45	-	-	-	-	-	-	-	-
05/10/2020	600.00	-	-	-	-	545.45	-	-	-	-	-	-	-	-
12/10/2020	600.00	-	-	-	-	545.45	-	-	-	-	-	-	-	-
19/10/2020	600.00	-	-	-	-	545.45	-	-	-	-	-	-	-	-
08/01/2021	1,319.55	-	-	-	-	1,319.55	-	-	-	-	-	-	-	-
10/02/2021	2,166.29	-	-	-	-	2,166.29	-	-	-	-	-	-	-	-
10/03/2021	1,585.44	-	-	-	-	1,585.44	-	-	-	-	-	-	-	-
08/04/2021	1,875.00	-	-	-	-	1,875.00	-	-	-	-	-	-	-	-
10/05/2021	1,875.00	-	-	-	-	1,875.00	-	-	-	-	-	-	-	-
09/06/2021	1,875.00	-	-	-	-	1,875.00	-	-	-	-	-	-	-	-
	19,587.13	-	-	-	-	19,423.48	-	-	-	-	-	-	-	-
	19,587.13	-	-	-	-	19,423.48	-	-	-	-	-	-	-	-
TOTALS	19,587.13	-	-	-	-	19,423.48	-	-	-	-	-	-	-	-

Detailed Tax Statement

As at 30 June 2021

Interest												
		Tax Date	Amount Received	Interest	Foreign Income	Foreign Tax Credits	TFN/ABN Withhold Tax	Non-Res Withhold Tax				
Cash												
National Bank of Australia												
		31/07/2020	0.04	0.04	-	-	-	-				
		31/08/2020	0.01	0.01	-	-	-	-				
		30/09/2020	0.03	0.03	-	-	-	-				
		30/10/2020	0.04	0.04	-	-	-	-				
		30/11/2020	0.06	0.06	-	-	-	-				
		31/12/2020	0.03	0.03	-	-	-	-				
		29/01/2021	0.06	0.06	-	-	-	-				
		26/02/2021	0.04	0.04	-	-	-	-				
		31/03/2021	0.01	0.01	-	-	-	-				
		30/04/2021	0.03	0.03	-	-	-	-				
		31/05/2021	0.02	0.02	-	-	-	-				
		30/06/2021	0.03	0.03	-	-	-	-				
			0.40	0.40	-	-	-	-				
			0.40	0.40	-	-	-	-				
TOTALS			0.40	0.40	-	-	-	-				

# Detailed Tax Statement

As at 30 June 2021

Tax Deductible Expenses	
Account	Amount Paid
Accountancy Fees	2,354.00
ASIC Annual Return Fee	710.00
Audit Fees	946.00
Bank Charges	460.00
Borrowing Expenses	1,118.24
Insurance	9,979.03
Property - Commercial 1 - Repairs & Maintenance	198.00
Property - Commercial 1 - Interest	10,420.86
Property - Commercial 1 - Other	937.71
TOTALS	27,123.84

# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2021

### EXEMPT CURRENT PENSION INCOME

The Exempt Current Pension Income is calculated using segregation of assets and income.

The calculation is outlined below using only transactions tagged to segregated pension members:

<b>Gross Interest Income</b>		-
<b>Gross Dividend Income</b>		
Imputation Credits	-	
Franked Amounts	-	
Unfranked Amounts	-	-
<b>Gross Rental Income</b>		-
<b>Gross Foreign Income</b>		-
<b>Gross Trust Distributions</b>		-
<b>Net Capital Gains</b>		-
<b>Net Other Income</b>		-
<b>Exempt Current Pension Income</b>		-

# Notes to the Tax Reconciliation

## Exempt Pension Income / Deduction Apportionment

For the year ended 30 June 2021

### APPORTIONMENT FACTOR FOR GENERAL ADMINISTRATIVE EXPENSES

#### Fund Income:

Gross Income	31,336.00
PLUS Non-assessable Contributions	-
PLUS Rollins	-
	31,336.00

#### Reduced Fund Income:

Fund Income	31,336.00
LESS Exempt Current Pension Income	-
	31,336.00

#### Apportionment Factor:

Reduced Fund Income	31,336.00
Fund Income	31,336.00
	1.0000000000

### APPORTIONMENT FACTOR FOR INVESTMENT EXPENSES

#### Assessable Investment Income:

Gross Income	31,336.00
LESS Gross Taxable Contributions	11,750.00
LESS Exempt Current Pension Income	-
	19,586.00

#### Total Investment Income:

Gross Income	31,336.00
LESS Gross Taxable Contributions	11,750.00
	19,586.00

#### Apportionment Factor:

Assessable Investment Income	19,586.00
Total Investment Income	19,586.00
	1.0000000000



# Notes to the Tax Reconciliation

## Other Deductions

For the year ended 30 June 2021

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
828	00002	15/07/2020	FD1CP811197090 AMP SPENCER SUPERANN	651.29	100.00	651.29	No	-	SUPER	651.29
802 0001		28/07/2020	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/07/2020	Property - Commercial 1 - Interest	865.85	100.00	865.85	Yes	1.0000		865.85
828	00002	17/08/2020	FD1CP811197090 AMP SPENCER SUPERANN	651.29	100.00	651.29	No	-	SUPER	651.29
802 0001		28/08/2020	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/08/2020	Property - Commercial 1 - Interest	892.32	100.00	892.32	Yes	1.0000		892.32
828	00002	15/09/2020	FD1CP811197090 AMP SPENCER SUPERANN	651.29	100.00	651.29	No	-	SUPER	651.29
802 0001		28/09/2020	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/09/2020	Property - Commercial 1 - Interest	890.01	100.00	890.01	Yes	1.0000		890.01
801 0005		12/10/2020	ONLINE G5895464043 CLIENT 1008997 SPEN	946.00	100.00	946.00	Yes	1.0000		946.00
828	00002	15/10/2020	FD1CP811197090 AMP SPENCER SUPERANN	651.29	100.00	651.29	No	-	SUPER	651.29
828	00002	16/10/2020	Insurance	(651.29)	100.00	(651.29)	No	-	SUPER	(651.29)
825 0003		19/10/2020	INTERNET BPAY ASIC 2296011617000	273.00	100.00	273.00	Yes	1.0000		273.00
825 0003		26/10/2020	INTERNET BPAY ASIC 2296011617000	355.00	100.00	355.00	Yes	1.0000		355.00
802 0001		28/10/2020	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/10/2020	Property - Commercial 1 - Interest	859.19	100.00	859.19	Yes	1.0000		859.19
803 0018		6/11/2020	INTERNET TRANSFER inv 2128	198.00	100.00	198.00	Yes	1.0000		198.00
825 0003		6/11/2020	INTERNET BPAY ASIC 2296011617000	82.00	100.00	82.00	Yes	1.0000		82.00
828	00002	16/11/2020	FD1CP811197090 AMP SPENCER SUPERANN	1,302.58	100.00	1,302.58	No	-	SUPER	1,302.58
802 0001		28/11/2020	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/11/2020	Property - Commercial 1 - Interest	885.35	100.00	885.35	Yes	1.0000		885.35
803 0017		3/12/2020	INTERNET BPAY REVSA - ESL 5068058618	724.31	100.00	724.31	Yes	1.0000		724.31
801 0001		7/12/2020	ONLINE K2918785363 CLIENT 1008997 SPEN	1,500.00	100.00	1,500.00	Yes	1.0000		1,500.00
828	00002	15/12/2020	FD1CP811197090 AMP SPENCER SUPERANN	960.50	100.00	960.50	No	-	SUPER	960.50
802 0001		17/12/2020	Bank Charges	25.00	100.00	25.00	Yes	1.0000		25.00
802 0001		28/12/2020	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/12/2020	Property - Commercial 1 - Interest	855.26	100.00	855.26	Yes	1.0000		855.26

# Notes to the Tax Reconciliation

## Other Deductions

For the year ended 30 June 2021

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
828	00002	15/01/2021	FD1CP811197090 AMP SPENCER SUPERANN	960.50	100.00	960.50	No	-	SUPER	960.50
803 0017		19/01/2021	INTERNET TRANSFER Fire Extinguisher	36.85	100.00	36.85	Yes	1.0000		36.85
802 0001		28/01/2021	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/01/2021	Property - Commercial 1 - Interest	884.68	100.00	884.68	Yes	1.0000		884.68
801 0001		10/02/2021	INTERNET TRANSFER CASHFLOW LOAN	213.50	100.00	213.50	Yes	1.0000		213.50
828	00002	15/02/2021	FD1CP811197090 AMP SPENCER SUPERANN	960.50	100.00	960.50	No	-	SUPER	960.50
801 0001		17/02/2021	INTERNET TRANSFER CASHFLOW LOAN	213.50	100.00	213.50	Yes	1.0000		213.50
801 0001		24/02/2021	INTERNET TRANSFER CASHFLOW LOAN	213.50	100.00	213.50	Yes	1.0000		213.50
802 0001		28/02/2021	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/02/2021	Property - Commercial 1 - Interest	882.58	100.00	882.58	Yes	1.0000		882.58
801 0001		3/03/2021	INTERNET TRANSFER CASHFLOW LOAN	213.50	100.00	213.50	Yes	1.0000		213.50
802 0001		4/03/2021	Bank Charges	25.00	100.00	25.00	Yes	1.0000		25.00
828	00002	15/03/2021	FD1CP811197090 AMP SPENCER SUPERANN	960.27	100.00	960.27	No	-	SUPER	960.27
802 0001		28/03/2021	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/03/2021	Property - Commercial 1 - Interest	796.72	100.00	796.72	Yes	1.0000		796.72
828	00002	15/04/2021	FD1CP811197090 AMP SPENCER SUPERANN	960.27	100.00	960.27	No	-	SUPER	960.27
802 0001		28/04/2021	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/04/2021	Property - Commercial 1 - Interest	879.95	100.00	879.95	Yes	1.0000		879.95
802 0001		6/05/2021	Bank Charges	25.00	100.00	25.00	Yes	1.0000		25.00
828	00002	17/05/2021	FD1CP811197090 AMP SPENCER SUPERANN	960.27	100.00	960.27	No	-	SUPER	960.27
803 0017		19/05/2021	INTERNET TRANSFER Inv 7087	176.55	100.00	176.55	Yes	1.0000		176.55
802 0001		28/05/2021	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/05/2021	Property - Commercial 1 - Interest	850.52	100.00	850.52	Yes	1.0000		850.52
802 0001		3/06/2021	Bank Charges	25.00	100.00	25.00	Yes	1.0000		25.00
828	00002	15/06/2021	FD1CP811197090 AMP SPENCER SUPERANN	960.27	100.00	960.27	No	-	SUPER	960.27
802 0001		28/06/2021	Bank Charges	30.00	100.00	30.00	Yes	1.0000		30.00
803 0010		28/06/2021	Property - Commercial 1 - Interest	878.43	100.00	878.43	Yes	1.0000		878.43

# Notes to the Tax Reconciliation

## Other Deductions

For the year ended 30 June 2021

Account	Member	Date	Description	Transaction Amount	Deductible %	Deductible \$	Pension Exempt Apportionment	Apportionment Factor	Tagged to Member	Deduction
802 0014		30/06/2021	Borrowing Expenses	1,118.24	100.00	1,118.24	Yes	1.0000		1,118.24
TOTALS										27,123.84

# Notes to the Tax Reconciliation

## Revenue Summary

For the year ended 30 June 2021

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
Assessable Revenue Accounts							
610 0064	39 Muller Road, HAMPSTEAD GARDENS	06/07/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	13/07/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	20/07/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	27/07/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	03/08/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/08/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	17/08/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	24/08/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	31/08/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	07/09/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	14/09/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	21/09/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	28/09/2020	545.45	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	05/10/2020	600.00	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	12/10/2020	600.00	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	19/10/2020	600.00	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/01/2021	1,319.55	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/02/2021	2,166.29	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/03/2021	1,585.44	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/04/2021	1,875.00	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/05/2021	1,875.00	-	-	-	
610 0064	39 Muller Road, HAMPSTEAD GARDENS	09/06/2021	1,875.00	-	-	-	
690 0001	National Bank of Australia	31/07/2020	0.04	-	-	-	
690 0001	National Bank of Australia	31/08/2020	0.01	-	-	-	
690 0001	National Bank of Australia	30/09/2020	0.03	-	-	-	
690 0001	National Bank of Australia	30/10/2020	0.04	-	-	-	

# Notes to the Tax Reconciliation

## Revenue Summary

For the year ended 30 June 2021

Account	Description	Date	Revenue Amount	TFN Credit	TFN Closely Held Trusts	ABN Credit	Notes
690 0001	National Bank of Australia	30/11/2020	0.06	-	-	-	
690 0001	National Bank of Australia	31/12/2020	0.03	-	-	-	
690 0001	National Bank of Australia	29/01/2021	0.06	-	-	-	
690 0001	National Bank of Australia	26/02/2021	0.04	-	-	-	
690 0001	National Bank of Australia	31/03/2021	0.01	-	-	-	
690 0001	National Bank of Australia	30/04/2021	0.03	-	-	-	
690 0001	National Bank of Australia	31/05/2021	0.02	-	-	-	
690 0001	National Bank of Australia	30/06/2021	0.03	-	-	-	
Total Assessable Revenue			19,587.53	-	-	-	
Non-assessable Revenue Accounts							
Total Non-assessable Revenue			-	-	-	-	
Total Revenue			19,587.53	-	-	-	

Notes:

FMIS - Forestry Managed Investment Scheme (FMIS) income, NZL - Australian franking credits from a New Zealand company, ABN - Payment where ABN not quoted, PARTNERSHIP - Distribution from partnership

# Notes to the Tax Reconciliation

## Non-Trust Income - Assessable Amounts

For the year ended 30 June 2021

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
610 0064	39 Muller Road, HAMPSTEAD GARDENS	06/07/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	13/07/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	20/07/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	27/07/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	03/08/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/08/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	17/08/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	24/08/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	31/08/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	07/09/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	14/09/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	21/09/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	28/09/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	05/10/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	12/10/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	19/10/2020	545.45	-	-	-	-	-	-	-	545.45
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/01/2021	1,319.55	-	-	-	-	-	-	-	1,319.55

# Notes to the Tax Reconciliation

## Non-Trust Income - Assessable Amounts

For the year ended 30 June 2021

Account	Description	Date	Rent	Unfranked	Unfranked CFI	Franked	Imputation Credit	NALI	Interest	Other Taxable	Total
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/02/2021	2,166.29	-	-	-	-	-	-	-	2,166.29
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/03/2021	1,585.44	-	-	-	-	-	-	-	1,585.44
610 0064	39 Muller Road, HAMPSTEAD GARDENS	08/04/2021	1,875.00	-	-	-	-	-	-	-	1,875.00
610 0064	39 Muller Road, HAMPSTEAD GARDENS	10/05/2021	1,875.00	-	-	-	-	-	-	-	1,875.00
610 0064	39 Muller Road, HAMPSTEAD GARDENS	09/06/2021	1,875.00	-	-	-	-	-	-	-	1,875.00
690 0001	National Bank of Australia	31/07/2020	-	-	-	-	-	-	0.04	-	0.04
690 0001	National Bank of Australia	31/08/2020	-	-	-	-	-	-	0.01	-	0.01
690 0001	National Bank of Australia	30/09/2020	-	-	-	-	-	-	0.03	-	0.03
690 0001	National Bank of Australia	30/10/2020	-	-	-	-	-	-	0.04	-	0.04
690 0001	National Bank of Australia	30/11/2020	-	-	-	-	-	-	0.06	-	0.06
690 0001	National Bank of Australia	31/12/2020	-	-	-	-	-	-	0.03	-	0.03
690 0001	National Bank of Australia	29/01/2021	-	-	-	-	-	-	0.06	-	0.06
690 0001	National Bank of Australia	26/02/2021	-	-	-	-	-	-	0.04	-	0.04
690 0001	National Bank of Australia	31/03/2021	-	-	-	-	-	-	0.01	-	0.01
690 0001	National Bank of Australia	30/04/2021	-	-	-	-	-	-	0.03	-	0.03
690 0001	National Bank of Australia	31/05/2021	-	-	-	-	-	-	0.02	-	0.02
690 0001	National Bank of Australia	30/06/2021	-	-	-	-	-	-	0.03	-	0.03
TOTALS			19,423.48	-	-	-	-	-	0.40	-	19,423.88