

D R Wyllie Superannuation Fund

ABN 34 486 630 423

Financial Statement
For the year ended 30 June 2021

D R Wyllie Superannuation Fund
Statement of Financial Position
as at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Cash and Cash Equivalents	6A	467,075.74	465,762.65
Managed Investments	6B	249,852.88	225,505.82
Other Fixed Interest Securities	6C	38,258.00	37,477.30
Shares in Listed Companies	6D	474,583.87	463,008.00
Shares in Unlisted Companies	6E	35.44	36.65
Stapled Securities	6F	64,490.07	60,043.10
Units In Listed Unit Trusts	6G	252,992.28	204,065.76
Other Assets			
Cash At Bank		327,647.70	346,716.18
Receivables		3,919.69	2,081.52
Current Tax Assets		9,721.67	11,312.81
Total Assets		1,888,577.34	1,816,009.79
Liabilities			
Other Creditors and Accruals		132.00	-
Total Liabilities		132.00	-
Net Assets Available to Pay Benefits			
		1,888,445.34	1,816,009.79
<i>Represented by:</i>			
Liability for Accrued Benefits			
	2		
Mr Donald Wyllie		880,201.08	853,605.29
Mrs Roslyn Robertson		1,008,244.26	962,404.50
Total Liability for Accrued Benefits		1,888,445.34	1,816,009.79

The accompanying notes form part of these financial statements.

D R Wyllie Superannuation Fund
Operating Statement
For the period 1 July 2020 to 30 June 2021

	Note	2021 \$	2020 \$
Income			
Investment Gains			
Increase in Market Value	8A	82,562.67	(111,876.88)
Investment Income			
Distributions	7A	33,744.02	33,394.27
Dividends	7B	15,922.98	16,328.43
Interest	7C	2,961.72	25,446.08
		<u>135,191.39</u>	<u>(36,708.10)</u>
Expenses			
Member Payments			
Pensions Paid		67,380.00	68,050.00
Other Expenses			
Accountancy Fee		2,980.00	2,980.00
Actuarial Fee		132.00	132.00
Auditor Fee		1,200.00	1,200.00
Bank Fees		72.00	63.50
Legal Fee		450.00	-
SMSF Supervisory Levy		259.00	259.00
		<u>72,473.00</u>	<u>72,684.50</u>
Benefits Accrued as a Result of Operations before Income Tax		62,718.39	(109,392.60)
Income Tax			
Income Tax Expense		(9,717.16)	(11,289.03)
		<u>(9,717.16)</u>	<u>(11,289.03)</u>
Benefits Accrued as a Result of Operations		<u>72,435.55</u>	<u>(98,103.57)</u>

The accompanying notes form part of these financial statements.

D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

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

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

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

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

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

D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

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

The financial report was authorised for issue on 8 December 2021 by the directors of the trustee company.

D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 2 – Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period. Changes in the Liability for Accrued Benefits are as follows:

	Current	Previous
Liability for Accrued Benefits at beginning of period	1,816,009.79	1,914,113.36
Benefits Accrued during the period	139,815.55	(30,053.57)
Benefits Paid during the period	(67,380.00)	(68,050.00)
Liability for Accrued Benefits at end of period	<u>1,888,445.34</u>	<u>1,816,009.79</u>

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

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	1,816,009.79	1,914,113.36
Benefits Accrued during the period	139,815.55	(30,053.57)
Benefits Paid during the period	(67,380.00)	(68,050.00)
Vested Benefits at end of period	<u>1,888,445.34</u>	<u>1,816,009.79</u>

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

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

Note 6A – Cash and Cash Equivalents

	Current	Previous
At market value:		
Greater Bank Term Deposit 722676475	106,165.17	106,165.17
Greater Bank Term Deposit 723987083	199,997.48	199,997.48
SGB Term Deposit 0357425976	160,913.09	159,600.00
	<u>467,075.74</u>	<u>465,762.65</u>

Note 6B – Managed Investments

	Current	Previous
At market value:		
Centuria 80 Flinders Street Fund	70,500.00	75,000.00
Centuria Scarborough House Fund	77,250.00	71,250.00
Platinum International Fund	54,319.12	43,041.40
Platinum International Health Care Fund	47,783.76	36,214.42
	<u>249,852.88</u>	<u>225,505.82</u>

Note 6C – Other Fixed Interest Securities

	Current	Previous
At market value:		
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	38,258.00	37,477.30
	<u>38,258.00</u>	<u>37,477.30</u>

D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 6D – Shares in Listed Companies

	Current	Previous
At market value:		
AGL Energy Limited.	38,761.40	80,595.35
AMP Limited - Cap Note 3-Bbsw+5.10% Perp Non-Cum Red T-12-21	38,333.70	38,280.98
Austal Limited	10,250.00	16,150.00
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24	40,427.10	39,217.50
Australian Stock Exchange Limited	35,047.21	38,506.38
BHP Group Limited	41,430.21	30,554.46
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	37,637.58	38,287.20
IOOF Holdings Limited	5,606.51	6,459.96
Macquarie Group Limited - Cap Note 3-Bbsw+2.90% Perp Non-Cum Red T-09-27	36,746.40	0.00
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	0.00	37,793.53
Rio Tinto Limited	61,293.76	47,412.64
Westpac Banking Corporation	129,050.00	89,750.00
	474,583.87	463,008.00

Note 6E – Shares in Unlisted Companies

	Current	Previous
At market value:		
BGP Holdings Unlisted Equity	35.44	36.65
	35.44	36.65

Note 6F – Stapled Securities

	Current	Previous
At market value:		
General Property Group	7,320.60	6,229.98
Stockland Units/Ord Stapled	10,452.38	7,424.33
Transurban Group Triple Stapled Sec.	46,717.09	46,388.79
	64,490.07	60,043.10

Note 6G – Units In Listed Unit Trusts

	Current	Previous
At market value:		
SPDR S&P/ASX 200 Fund	252,992.28	204,065.76
	252,992.28	204,065.76

Note 7A – Distributions

	Current	Previous
Centuria 80 Flinders Street Fund	4,949.91	3,659.65
Centuria Scarborough House Fund	6,262.60	6,204.66
Platinum International Fund	1,567.97	1,968.54
Platinum International Health Care Fund	5,945.27	4,616.83
AMP Limited - Cap Note 3-Bbsw+5.10% Perp Non-Cum Red T-12-21	1,375.82	1,673.21
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24	1,256.02	1,566.58
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	1,366.57	1,603.06
Macquarie Group Limited - Cap Note 3-Bbsw+2.90% Perp Non-Cum Red T-09-27	233.65	0.00
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	1,741.53	2,066.25
General Property Group	336.15	395.61
Stockland Units/Ord Stapled	551.78	540.57
Transurban Group Triple Stapled Sec.	1,165.47	1,594.99
SPDR S&P/ASX 200 Fund	6,991.28	7,504.32
	33,744.02	33,394.27

D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 7B – Dividends

	Current	Previous
AGL Energy Limited.	4,348.84	5,246.97
Austal Limited	450.00	0.00
Australian Stock Exchange Limited	1,059.40	1,622.69
BHP Group Limited	1,762.22	1,817.79
IOOF Holdings Limited	302.00	459.55
Rio Tinto Limited	3,550.52	3,181.43
Westpac Banking Corporation	4,450.00	4,000.00
	15,922.98	16,328.43

Note 7C – Interest

	Current	Previous
CBA Term Deposit 50298217	0.00	4,159.35
Greater Bank Term Deposit 722676475	0.00	3,123.05
SGB Term Deposit 0357425976	1,313.09	0.00
SGB Term Deposit 352187294	0.00	9,604.47
SGB Term Deposit 353570404	0.00	6,405.48
Dragon Direct - DIY Super DirectSaver 482217869	97.04	80.95
Ord Minnett - WBC CMT 1297479	67.30	182.01
St George - CMA 055416581	0.00	11.01
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	1,484.29	1,879.76
	2,961.72	25,446.08

D R Wyllie Superannuation Fund
Notes to the Financial Statements
As at 30 June 2021

Note 8A – Increase in Market Value

	Current	Previous
Managed Investments		
Centuria 80 Flinders Street Fund	(4,500.00)	0.00
Centuria Scarborough House Fund	6,000.00	(750.00)
Platinum International Fund	9,709.75	(3,809.20)
Platinum International Health Care Fund	5,624.07	3,952.35
Other Fixed Interest Securities		
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	780.70	(2,131.20)
Shares in Listed Companies		
AGL Energy Limited.	(41,833.95)	(13,991.92)
AMP Limited - Cap Note 3-Bbsw+5.10% Perp Non-Cum Red T-12-21	52.72	(1,775.54)
Austal Limited	(5,900.00)	1,487.96
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24	1,209.60	(1,568.70)
Australian Stock Exchange Limited	(3,459.17)	1,357.51
BHP Group Limited	10,875.75	(4,555.02)
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	(649.62)	(1,591.59)
IOOF Holdings Limited	(853.45)	(328.25)
Macquarie Group Limited - Cap Note 3-Bbsw+2.90% Perp Non-Cum Red T-09-27	(3,255.62)	0.00
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	2,208.49	(1,496.57)
Rio Tinto Limited	13,881.12	(2,807.20)
Westpac Banking Corporation	39,300.00	(52,050.00)
Shares in Unlisted Companies		
BGP Holdings Unlisted Equity	(1.21)	29.78
Stapled Securities		
General Property Group	1,090.62	(2,958.12)
Stockland Units/Ord Stapled	3,028.05	(1,928.98)
Transurban Group Triple Stapled Sec.	328.30	(1,920.47)
Units In Listed Unit Trusts		
SPDR S&P/ASX 200 Fund	48,926.52	(25,041.72)
	82,562.67	(111,876.88)

D R Wyllie Superannuation Fund

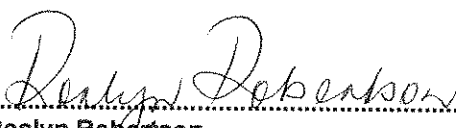
Trustee Declaration

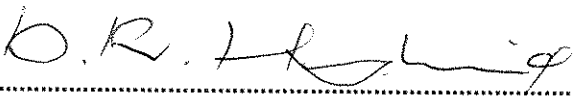
In the opinion of the Trustees of the D R Wyllie Superannuation Fund.

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

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

Signed in accordance with a resolution of the directors of Claremont Capital Pty Limited by:


..... Dated: 14.12.21
Roslyn Robertson
Director: Claremont Capital Pty Limited


..... Dated: 14.12.21
Donald Wyllie
Director: Claremont Capital Pty Limited

D R Wyllie Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2020 to 30 June 2021

Operating Statement Profit vs. Provision for Income Tax		2021 \$
Benefits Accrued as a Result of Operations before Income Tax		62,718.39
<u>ADD:</u>		
Franking Credits		9,841.86
Pension Non-deductible Expenses		4,715.95
Pensions Paid		67,380.00
<u>LESS:</u>		
Increase in Market Value		82,562.67
Pension Exempt Income		47,031.00
Distributed Capital Gains		8,202.05
Non-Taxable Income		6,058.40
Rounding		0.08
Taxable Income or Loss		<u><u>802.00</u></u>

	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	802.00	120.30
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
Provision for Income Tax		<u><u>120.30</u></u>

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax		120.30
<u>ADD:</u>		
Excessive Foreign Tax Credit Writeoff		4.40
<u>LESS:</u>		
Franking Credits		9,841.86
Income Tax Expense		<u><u>(9,717.16)</u></u>

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax		120.30
<u>ADD:</u>		
Excessive Foreign Tax Credit Writeoff		4.40
<u>LESS:</u>		
Franking Credits		9,841.86
Foreign Tax Credits		4.51
Income Tax Payable (Receivable)		<u><u>(9,721.67)</u></u>

D R Wyllie Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2020 to 30 June 2021

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	97.5580%
Pension Exempt % (Expenses)	97.5580%
Assets Segregated For Pensions	No

D R Wyllie Superannuation Fund
Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Dragon Direct - DIY Super DirectSaver 482217869				180,383.61	180,383.61			9.62%
Ord Minnett - WBC CMT 1297479				145,896.24	145,896.24			7.78%
St George - CMA 055416581				1,367.85	1,367.85			0.07%
				<u>327,647.70</u>	<u>327,647.70</u>			<u>17.48%</u>
<u>Listed Securities Market</u>								
AOL Energy Limited (ASX:AGL)	4,727.00000	15.6681	8.2000	73,690.41	38,761.40	(34,829.01)	(47.33)%	2.07%
AMP Limited - Cap Note 3-Bbsw+5.10% Perp Non-Cum Red T-12-21 (ASX:AMPPE)	382.00000	104.6194	100.3500	39,964.61	38,333.70	(1,630.91)	(4.08)%	2.04%
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-03-24 (ASX:ANZPG)	378.00000	105.7379	106.9500	39,968.94	40,427.10	458.16	1.15%	2.16%
Austal Limited (ASX:ASB)	5,000.00000	2.9324	2.0500	14,662.04	10,250.00	(4,412.04)	(30.08)%	0.55%
Australian Stock Exchange Limited (ASX:ASX)	451.00000	44.3324	77.7100	19,993.89	35,047.21	15,053.32	75.29%	1.87%
BHP Group Limited (ASX:BHP)	853.00000	27.2374	48.5700	23,233.46	41,430.21	18,196.75	78.32%	2.21%
Commonwealth Bank Of Australia - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21 (ASX:CBAPE)	371.00000	107.7628	101.4490	39,987.41	37,637.58	(2,349.83)	(5.88)%	2.01%
General Property Group (ASX:GPT)	1,494.00000	14.8667	4.9000	22,210.85	7,320.60	(14,890.25)	(67.04)%	0.39%
IOOF Holdings Limited (ASX:IFL)	1,313.00000	11.4261	4.2700	15,001.13	5,606.51	(9,394.62)	(62.63)%	0.30%
Macquarie Group Limited - Cap Note 3-Bbsw+2.90% Perp Non-Cum Red T-09-27 (ASX:MQGPE)	366.00000	109.2951	100.4000	40,002.02	36,746.40	(3,255.62)	(8.14)%	1.96%
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum (ASX:QUBHA)	370.00000	108.5899	103.4000	40,178.21	38,258.00	(1,920.21)	(4.78)%	2.04%
Rio Tinto Limited (ASX:RIO)	484.00000	61.4081	126.6400	29,721.54	61,293.76	31,572.22	106.23%	3.27%
Stockland Units/Ord Stapled (ASX:SGP)	2,243.00000	8.9069	4.6800	19,978.20	10,452.38	(9,525.82)	(47.68)%	0.56%
SPDR S&P/ASX 200 Fund (ASX:STW)	3,732.00000	41.4923	67.7900	154,849.36	252,992.28	98,142.92	63.36%	13.49%
Transurban Group Triple Stapled Sec. (ASX:TCL)	3,283.00000	9.7838	14.2300	32,120.23	46,717.09	14,596.86	45.44%	2.49%
Westpac Banking Corporation (ASX:WBC)	5,000.00000	19.2000	25.8100	96,000.00	129,050.00	33,050.00	34.43%	6.88%
				<u>701,462.30</u>	<u>830,324.22</u>	<u>128,861.92</u>	<u>18.37%</u>	<u>44.28%</u>

D R Wyllie Superannuation Fund
Investment Summary as at 30 June 2021

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Managed Funds Market</u>								
Centuria Scarborough House Fund	75,000.00000	1.0000	1.0300	75,000.00	77,250.00	2,250.00	3.00%	4.12%
Centuria 80 Flinders Street Fund	75,000.00000	1.0000	0.9400	75,000.00	70,500.00	(4,500.00)	(6.00)%	3.76%
Platinum International Fund	25,202.58000	2.2590	2.1553	56,933.70	54,310.12	(2,614.58)	(4.59)%	2.90%
Platinum International Health Care Fund	18,113.63000	2.1157	2.6380	38,323.67	47,783.76	9,460.09	24.68%	2.55%
				245,267.37	249,852.88	4,595.51	1.87%	13.33%
<u>Term Deposits</u>								
Greater Bank Term Deposit 722676475				106,165.17	106,165.17	0.00	0.00%	5.66%
Greater Bank Term Deposit 723987083				199,997.48	199,997.48	0.00	0.00%	10.67%
SGB Term Deposit 0357425976				160,913.09	160,913.09	0.00	0.00%	8.58%
				467,075.74	467,075.74	0.00	0.00%	24.91%
<u>Unlisted Market</u>								
BGP Holdings Unlisted Equity	7,466.00000	(0.0206)	0.0047	(153.82)	35.44	169.26	(123.04)%	- %
				(153.82)	35.44	169.26	(123.04)%	- %
				1,741,289.29	1,874,935.98	133,646.69	7.68%	100.00%

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

D R Wyllie Superannuation Fund

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

Member's Detail		Opening Balance	Increases				Decreases				Closing Balance	
			Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out		Ben Paid
Mrs Roslyn Robertson												
15 Creek Street Forest Lodge NSW 2037												
Pension	ABP - 502	423,229.85	0.00	0.00	30,577.44	0.00	2,313.15	0.00	0.00	0.00	(12,700.00)	443,420.44
Pension	ABP - 504	539,174.65	0.00	0.00	38,887.37	0.00	2,941.80	0.00	0.00	0.00	(16,180.00)	564,823.82
		962,404.50	0.00	0.00	69,464.81	0.00	5,254.95	0.00	0.00	0.00	(28,880.00)	1,008,244.26
Mr Donald Wyllie												
15 Creek Street Forest Lodge NSW 2037												
Accumulation	Accumulation	43,625.47	0.00	0.00	3,176.58	0.00	115.61	0.00	0.00	0.00	0.00	46,917.66
Pension	ABP - 501	809,979.82	0.00	0.00	57,457.00	0.00	4,346.60	0.00	0.00	0.00	(38,500.00)	833,283.42
		853,605.29	0.00	0.00	60,633.58	0.00	4,462.21	0.00	0.00	0.00	(38,500.00)	880,201.08
		1,816,009.79	0.00	0.00	130,098.39	0.00	9,717.16	0.00	0.00	0.00	(67,380.00)	1,888,445.34

D R Wyllie Superannuation Fund
(ABN: 34 486 630 423)

Consolidated Member Benefit Totals

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	15 Creek Street Forest Lodge, NSW 2037
Member	Number	Date of Birth:	27 January 1945
Mrs Roslyn Robertson	ROBERR0	Date Joined Fund:	6 June 2003
		Eligible Service Date:	6 June 2003
		Tax File Number Held:	Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2020	
ABP - 502	423,229.85
ABP - 504	539,174.65
Total as at 1 Jul 2020	962,404.50

Withdrawal Benefit as at 30 Jun 2021	
ABP - 502	443,420.44
ABP - 504	564,823.82
Total as at 30 Jun 2021	1,008,244.26

Your Tax Components

Tax Free	518,755.41
Taxable - Taxed	489,488.85
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,008,244.26

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

D R Wyllie Superannuation Fund

(ABN: 34 486 630 423)

Member Benefit Statement

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	15 Creek Street Forest Lodge, NSW 2037
Member	Number: ROBERR0	Date of Birth:	27 January 1945
Mrs Roslyn Robertson		Date Joined Fund:	6 June 2003
Pension Account		Eligible Service Date:	6 June 2003
ABP - 502		Tax File Number Held:	Yes
		Account Start Date:	1 July 2007

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2020	423,229.85	Tax Free	53.6277 % 237,796.35
<u>Increases to your account:</u>		Taxable - Taxed	205,624.09
Share Of Net Fund Income	30,577.44	Taxable - Untaxed	-
Tax on Net Fund Income	2,313.15	Your Preservation Components	
<u>Total Increases</u>	32,890.59	Preserved	-
<u>Decreases to your account:</u>		Restricted Non Preserved	-
Pension Payments	12,700.00	Unrestricted Non Preserved	443,420.44
<u>Total Decreases</u>	12,700.00	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2021	443,420.44	No insurance details have been recorded	
		Your Beneficiaries	
		No beneficiary details have been recorded	

For Enquiries:

phone 0292903803 | email admin@rbwca.com.au | fax 0292903401
mail RBW Chartered Accountants, SUITE 501 83 YORK STREET, SYDNEY NSW 2000

D R Wyllie Superannuation Fund

(ABN: 34 486 630 423)

Member Benefit Statement

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	15 Creek Street Forest Lodge, NSW 2037
Member	Number: ROBERRO	Date of Birth:	27 January 1945
Mrs Roslyn Robertson		Date Joined Fund:	6 June 2003
Pension Account		Eligible Service Date:	6 June 2003
ABP - 504		Tax File Number Held:	Yes
		Account Start Date:	1 July 2014

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2020	539,174.65	Tax Free	49.7428 % 280,959.06
<u>Increases to your account:</u>		Taxable - Taxed	283,864.76
Share Of Net Fund Income	38,887.37	Taxable - Untaxed	-
Tax on Net Fund Income	2,941.80	Your Preservation Components	
<u>Total Increases</u>	41,829.17	Preserved	-
<u>Decreases to your account:</u>		Restricted Non Preserved	-
Pension Payments	16,180.00	Unrestricted Non Preserved	564,823.82
<u>Total Decreases</u>	16,180.00	Your Insurance Benefits	
Withdrawal Benefit as at 30 Jun 2021	564,823.82	No insurance details have been recorded	
		Your Beneficiaries	
		No beneficiary details have been recorded	

Trustee

The Trustee of the Fund is as follows:

Claremont Capital Pty Limited

The directors of the Trustee company are:

Roslyn Robertson and
Donald Wyllie

Availability of Other Fund Information

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

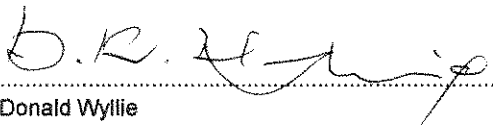
Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund



Roslyn Robertson
Director - Claremont Capital Pty Limited



Donald Wyllie
Director - Claremont Capital Pty Limited

Statement Date: 30 June 2021

For Enquiries:

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mail RBW Chartered Accountants, SUITE 601 83 YORK STREET, SYDNEY NSW 2000

D R Wyllie Superannuation Fund
(ABN: 34 486 630 423)

Consolidated Member Benefit Totals

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	15 Creek Street Forest Lodge, NSW 2037
Member	Number: WYLLID0	Date of Birth:	25 September 1934
Mr Donald Wyllie		Date Joined Fund:	6 June 2003
		Eligible Service Date:	6 June 2003
		Tax File Number Held:	Yes

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

Your Accounts	
Withdrawal Benefit as at 1 Jul 2020	
Accumulation	43,625.47
ABP - 501	809,979.82
Total as at 1 Jul 2020	853,605.29
Withdrawal Benefit as at 30 Jun 2021	
Accumulation	46,917.66
ABP - 501	833,283.42
Total as at 30 Jun 2021	880,201.08

Your Tax Components	
Tax Free	642,801.24
Taxable - Taxed	237,399.84
Taxable - Untaxed	-
Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	880,201.08
Your Insurance Benefits	
No insurance details have been recorded	
Your Beneficiaries	
No beneficiary details have been recorded	

D R Wyllie Superannuation Fund

(ABN: 34 486 630 423)

Member Benefit Statement

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	15 Creek Street Forest Lodge, NSW 2037
Member	Number: WYLLID0	Date of Birth:	25 September 1934
Mr Donald Wyllie		Date Joined Fund:	6 June 2003
Accumulation Account		Eligible Service Date:	6 June 2003
Accumulation		Tax File Number Held:	Yes
		Account Start Date:	6 June 2003

Your Account Summary

Withdrawal Benefit as at 1 Jul 2020	43,625.47
<u>Increases to your account:</u>	
Share Of Net Fund Income	3,176.58
Tax on Net Fund Income	115.61
<u>Total Increases</u>	<u>3,292.19</u>
Withdrawal Benefit as at 30 Jun 2021	<u><u>46,917.66</u></u>

Your Tax Components

Tax Free	0.0000 %	-
Taxable - Taxed		46,917.66
Taxable - Untaxed		-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	46,917.66

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

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mail RBW Chartered Accountants, SUITE 801 83 YORK STREET, SYDNEY NSW 2000

D R Wyllie Superannuation Fund
(ABN: 34 486 630 423)

Member Benefit Statement

Period		Member Account Details	
1 July 2020 - 30 June 2021		Residential Address:	15 Creek Street Forest Lodge, NSW 2037
Member	Number: WYLLID0	Date of Birth:	25 September 1934
Mr Donald Wyllie		Date Joined Fund:	6 June 2003
		Eligible Service Date:	6 June 2003
Pension Account		Tax File Number Held:	Yes
ABP - 501		Account Start Date:	1 July 2007

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2020	809,979.82
<u>Increases to your account:</u>	
Share Of Net Fund Income	57,457.00
Tax on Net Fund Income	4,346.60
<u>Total Increases</u>	<u>61,803.60</u>
<u>Decreases to your account:</u>	
Pension Payments	38,500.00
<u>Total Decreases</u>	<u>38,500.00</u>
Withdrawal Benefit as at 30 Jun 2021	833,283.42

Your Tax Components		
Tax Free	77.1408 %	642,801.24
Taxable - Taxed		190,482.18
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		833,283.42
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
No beneficiary details have been recorded		

Trustee

The Trustee of the Fund is as follows:

Claremont Capital Pty Limited

The directors of the Trustee company are:

Roslyn Robertson and
Donald Wyllie

Availability of Other Fund Information

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

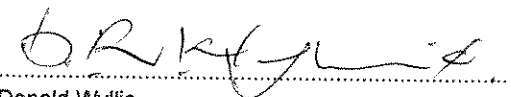
Trustee Disclaimer

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Signed on behalf of the Trustee of the Fund



Roslyn Robertson
Director - Claremont Capital Pty Limited



Donald Wyllie
Director - Claremont Capital Pty Limited

Statement Date: 30 June 2021

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