

CSM Superannuation Fund
Detailed Trial Balance



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
(31,949.94)	23800/DAYUT.AX	Day Unit Trust			33,280.25
	24200	Contributions			
	24200/EMP	Employer Contributions - Concessional			
(4,000.00)	24200/EMP/GRIPAU0001A	(Contributions) Grist, Paul - Accumulation			14,000.00
	24200/EMP/GRITRA0002A	(Contributions) Grist, Tracey - Accumulation			4,000.00
	24700	Changes in market value			
	24700/Unrealised	Changes in market value(Unrealised)			
(25,381.20)	24700/Unrealised/DAYUT.AX	DAYUT.AX			25,063.28
48.00	24700/Unrealised/NABHA.AX	NABHA.AX			828.00
	25000	Interest Received			
(62.76)	25000/BQL20424724	Cash at Bank			17.05
(188.28)	25000/NABHA.AX	National Income Securities			79.99
	28500	Transfers In			
(19,018.43)	28500/GRITRA00002A	(Transfers In) Grist, Tracey - Accumulation Accumulation Preserved 26.51 Taxable 26.51			26.51
3,641.00	30100	Accountancy Fees		3,575.00	
54.00	30304	ASIC Fee		55.00	
259.00	30400	ATO Supervisory Levy		259.00	
1,485.00	30700	Auditor's Remuneration		825.00	
11.70	31500	Bank Charges		9.10	
	39000	Life Insurance Premiums			
11,224.43	39000/GRIPAU00001A	(Life Insurance Premiums) Grist, Paul - Accumulation		14,023.40	
	41600	Pensions Paid			
24,996.00	41600/HOFJOH00005P	(Pensions Paid) Hofmeyer, John - Pension (Pension 1)		24,996.00	
420.00	43800	Subscriptions			
0.00	48500	Income Tax Expense		1,909.95	
38,461.48	49000	Profit/Loss Allocation Account		31,642.63	
	50010	Opening Balance			

CSM Superannuation Fund
Detailed Trial Balance



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(142,461.40)	50010/GRIPAU00001A	(Opening Balance) Grist, Paul - Accumulation Accumulation Preserved 142,049.24 Unrestricted Non Preserved 8,351.65 Taxable 142,794.11 Tax Free 7,606.78			150,400.89
	50010/GRITRA00002A	(Opening Balance) Grist, Tracey - Accumulation Accumulation Preserved 21,208.12 Taxable 21,208.08 Tax Free 0.04			21,208.12
(333,527.16)	50010/HOFJOH00005 P	(Opening Balance) Hofmeyer, John - Pension Pension 1 Unrestricted Non Preserved 342,841.03 Taxable 342,838.62 Tax Free 2.41			342,841.03
	52420	Contributions			
(4,000.00)	52420/GRIPAU00001A	(Contributions) Grist, Paul - Accumulation Accumulation Unrestricted Non Preserved 14,000.00 Taxable 14,000.00			14,000.00
	52420/GRITRA00002A	(Contributions) Grist, Tracey - Accumulation Accumulation Preserved 4,000.00 Taxable 4,000.00			4,000.00
	52850	Transfers In			
(19,018.43)	52850/GRITRA00002A	(Transfers In) Grist, Tracey - Accumulation Accumulation Preserved 26.51 Taxable 26.51			26.51
	53100	Share of Profit/(Loss)			
(15,032.14)	53100/GRIPAU00001A	(Share of Profit/ Loss) Grist, Paul - Accumulation Accumulation Unrestricted Non Preserved 16,227.28 Taxable 16,227.28			16,227.28
(2,321.47)	53100/GRITRA00002A	(Share of Profit/ Loss) Grist, Tracey - Accumulation Accumulation Preserved 2,607.27 Taxable 2,607.27			2,607.27
(34,309.87)	53100/HOFJOH00005 P	(Share of Profit/(Loss)) Hofmeyer, John - Pension (Pension 1) Unrestricted Non Preserved 35,710.92 Taxable 35,710.92			35,710.92
	53330	Income Tax			
(731.78)	53330/GRIPAU00001A	(Income Tax) Grist, Paul - Accumulation Accumulation Unrestricted Non Preserved 971.96 Taxable 971.96			971.96
131.78	53330/GRITRA00002A	(Income Tax) Grist, Tracey - Accumulation Accumulation		181.91	

CSM Superannuation Fund
Detailed Trial Balance



As at 30 June 2021

Last Year	Code	Account Name	Units	Debits \$	Credits \$
		Preserved (181.91) Taxable (181.91)			
	53800	Contributions Tax			
600.00	53800/GRIPAU00001A	(Contributions Tax) Grist, Paul - Accumulation Accumulation Unrestricted Non Preserved (2,100.00) Taxable (2,100.00)		2,100.00	
	53800/GRITRA00002A	(Contributions Tax) Grist, Tracey - Accumulation Accumulation Preserved (600.00) Taxable (600.00)		600.00	
	53920	Life Insurance Premiums			
11,224.43	53920/GRIPAU00001A	(Life Insurance Premiums) Grist, Paul - Accumulation Accumulation Unrestricted Non Preserved (14,023.40) Taxable (14,023.40)		14,023.40	
	54160	Pensions Paid			
24,996.00	54160/HOFJOH00005 P	(Pensions Paid) Hofmeyer, John - Pension (Pension 1) Unrestricted Non Preserved (24,996.00) Taxable (24,996.00)		24,996.00	
	60400	Cash at Bank			
4,640.92	60400/BQL20424724	Cash at Bank		20,511.91	
	61800	Distributions Receivable			
31,949.94	61800/DAYUT.AX	Day Unit Trust		33,280.25	
2,103.00	68000	Sundry Debtors		563.00	
	72450	Fixed Interest Securities (Australian) - Unitised			
7,172.00	72450/NABHA.AX	National Income Securities	0.0000		0.00
	78400	Units in Unlisted Unit Trusts (Australian)			
468,584.18	78400/DAYUT.AX	Day Unit Trust	150,675.0000	493,647.46	
0.00	85000	Income Tax Payable/Refundable			1,909.95
				667,199.01	667,199.01

Current Year Profit/(Loss): 33,552.58

CSM Superannuation Fund
Detailed Operating Statement



For the year ended 30 June 2021

	2021	2020
	\$	\$
Income		
Investment Income		
Trust Distributions		
Day Unit Trust	33,280.25	31,949.94
	<u>33,280.25</u>	<u>31,949.94</u>
Interest Received		
Cash at Bank	17.05	62.76
National Income Securities	79.99	188.28
	<u>97.04</u>	<u>251.04</u>
Contribution Income		
Employer Contributions - Concessional		
Paul Grist	14,000.00	4,000.00
Tracey Grist	4,000.00	0.00
	<u>18,000.00</u>	<u>4,000.00</u>
Transfers In		
Grist, Tracey - Accumulation (Accumulation)	26.51	19,018.43
	<u>26.51</u>	<u>19,018.43</u>
Investment Gains		
Unrealised Movements in Market Value		
Fixed Interest Securities (Australian) - Unitised		
National Income Securities	828.00	(48.00)
	<u>828.00</u>	<u>(48.00)</u>
Units in Unlisted Unit Trusts (Australian)		
Day Unit Trust	25,063.28	25,381.20
	<u>25,063.28</u>	<u>25,381.20</u>
Changes in Market Values	<u>25,891.28</u>	<u>25,333.20</u>
Total Income	<u>77,295.08</u>	<u>80,552.61</u>
Expenses		
Accountancy Fees	3,575.00	3,641.00
ASIC Fee	55.00	54.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	825.00	1,485.00
Bank Charges	9.10	11.70
Subscriptions	0.00	420.00
	<u>4,723.10</u>	<u>5,870.70</u>
Member Payments		
Life Insurance Premiums		
Grist, Paul - Accumulation (Accumulation)	14,023.40	11,224.43
	<u>14,023.40</u>	<u>11,224.43</u>
Pensions Paid		
Hofmeyer, John - Pension (Pension 1)	24,996.00	24,996.00
	<u>24,996.00</u>	<u>24,996.00</u>
Total Expenses	<u>43,742.50</u>	<u>42,091.13</u>

CSM Superannuation Fund
Detailed Operating Statement



For the year ended 30 June 2021

	2021	2020
	\$	\$
Benefits accrued as a result of operations before income tax	<u>33,552.58</u>	<u>38,461.48</u>
Income Tax Expense		
Income Tax Expense	1,909.95	0.00
Total Income Tax	<u>1,909.95</u>	<u>0.00</u>
Benefits accrued as a result of operations	<u>31,642.63</u>	<u>38,461.48</u>

CSM Superannuation Fund

Create Entries Report



For the period 01 July 2020 to 30 June 2021

Create Entries Financial Year Summary 01 July 2020 - 30 June 2021

Total Profit	Amount
Income	77,295.08
Less Expense	43,742.50
Total Profit	33,552.58

Tax Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	33,552.58
Less Permanent Differences	25,891.28
Less Timing Differences	0.00
Less Exempt Pension Income	21,791.00
Less Other Non Taxable Income	(24,969.49)
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	1,891.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	33,280.25
Add Taxable Trust Distributions	33,280.25
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	2.21
Taxable Income	12,733.00
Income Tax on Taxable Income or Loss	1,909.95

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	54,545.47
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
Total	54,545.47

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	1,909.95
Member Specific Income Tax	(596.49)
Total Income Tax Expense Allocation	1,313.46

Calculation of Non Deductible Expense Percentage(s)	Amount
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Calculation of Non Deductible Expense Percentage(s)	Amount
General Expense Calculation	
Total Member Contributions	18,000.00
Total Rollover Superannuation Benefits	26.51
Gross Interest	97.00
Gross Trust Distributions	33,280.00
Less exempt pension income	21,791.00
Total Assessable Income (A)	29,612.51
Total Assessable Income	29,612.51
Exempt Pension Income	21,791.00
Total Income (B)	51,403.51
Non Deductible Gen Exp% = 1-(A/B)	
Non Deductible General Expense Percentage	42.392%
Investment Expense Calculation	
Gross Interest	97.00
Gross Trust Distributions	33,280.00
Total Investment Income (B)	33,377.00
Less Non-Assessable Investment Income	21,791.00
Total Investment Assessable Income (A)	11,586.00
Non Deductible Inv Exp% = 1-(A/B)	
Non-Deductible Investment Expense Percentage	65.287%

Final Segment 1 from 01 July 2020 to 30 June 2021

Pool Name Unsegregated Pool

Total Profit	Amount
Income	77,295.08
Less Expense	43,742.50
Total Profit	33,552.58

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	33,552.58
Less Permanent Differences	25,891.28
Less Timing Differences	0.00
Less Exempt Pension Income	21,791.37
Less Other Non Taxable Income	(24,969.49)
Add SMSF Non Deductible Expenses	1,892.42
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Accounting Trust Distributions	33,280.25
Add Taxable Trust Distributions	33,280.25
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	1.16
Taxable Income	12,733.00
Income Tax on Taxable Income or Loss	1,909.95

Member Weighted Balance Summary	Weighting%	Amount
John Hofmeyer(HOFJOH00001A)	0.00	0.00
John Hofmeyer(HOFJOH00005P)	65.47	329,418.52
Paul Grist(GRIPAU00001A)	29.75	149,691.28
Tracey Grist(GRITRA00002A)	4.78	24,061.64

Profit/(Loss) Available for Allocation	Amount
Total Available Profit	54,545.47
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
Total	54,545.47

Allocation to Members	Weighting%	Amount
John Hofmeyer(HOFJOH00001A)	0.00	0.00
John Hofmeyer(HOFJOH00005P)	65.47	35,710.92
Paul Grist(GRIPAU00001A)	29.75	16,227.28
Tracey Grist(GRITRA00002A)	4.78	2,607.27

Accumulation Weighted Balance Summary	Weighting%	Amount
John Hofmeyer(HOFJOH00001A)	0.00	0.00
John Hofmeyer(HOFJOH00005P)	0.00	329,418.52
Paul Grist(GRIPAU00001A)	86.15	149,691.28

Accumulation Weighted Balance Summary	Weighting%	Amount
Tracey Grist(GRITRA00002A)	13.85	24,061.64
Income Tax Expense Available for Allocation		Amount
Income Tax on Taxable Income or Loss		1,909.95
Member Specific Income Tax		(596.49)
Total Income Tax Expense Allocation		1,313.46

Allocation to Members	Weighting%	Amount
John Hofmeyer(HOFJOH00001A)	0.00	0.00
John Hofmeyer(HOFJOH00005P)	0.00	0.00
Paul Grist(GRIPAU00001A)	86.15	1,131.55
Tracey Grist(GRITRA00002A)	13.85	181.91

Calculation of daily member weighted balances

John Hofmeyer (HOFJOH00001A)

Member Balance

01/07/2020	50010	Opening Balance	0.00	0.00
Total Amount (Weighted)				0.00

John Hofmeyer (HOFJOH00005P)

Member Balance

01/07/2020	50010	Opening Balance	342,841.03	342,841.03
02/07/2020	54160	Pensions Paid	(2,083.00)	(2,077.29)
02/08/2020	54160	Pensions Paid	(2,083.00)	(1,900.38)
02/09/2020	54160	Pensions Paid	(2,083.00)	(1,723.47)
02/10/2020	54160	Pensions Paid	(2,083.00)	(1,552.26)
02/11/2020	54160	Pensions Paid	(2,083.00)	(1,375.35)
02/12/2020	54160	Pensions Paid	(2,083.00)	(1,204.15)
02/01/2021	54160	Pensions Paid	(2,083.00)	(1,027.23)
02/02/2021	54160	Pensions Paid	(2,083.00)	(850.32)
02/03/2021	54160	Pensions Paid	(2,083.00)	(690.53)
02/04/2021	54160	Pensions Paid	(2,083.00)	(513.62)
02/05/2021	54160	Pensions Paid	(2,083.00)	(342.41)
02/06/2021	54160	Pensions Paid	(2,083.00)	(165.50)
Total Amount (Weighted)				329,418.52

Paul Grist (GRIPAU00001A)

Member Balance

01/07/2020	50010	Opening Balance	150,400.89	150,400.89
27/01/2021	52420	Contributions	14,000.00	5,945.21
27/01/2021	53800	Contributions Tax	(2,100.00)	(891.78)
01/02/2021	53920	Life Insurance Premiums	(14,023.40)	(5,763.04)
Total Amount (Weighted)				149,691.28

Calculation of daily member weighted balances

Tracey Grist (GRITRA00002A)

Member Balance

01/07/2020	50010	Opening Balance	21,208.12	21,208.12
12/08/2020	52420	Contributions	2,000.00	1,769.86
12/08/2020	53800	Contributions Tax	(300.00)	(265.48)
16/09/2020	52420	Contributions	2,000.00	1,578.08
16/09/2020	53800	Contributions Tax	(300.00)	(236.71)
16/03/2021	52850	Transfers In	26.51	7.77
		Total Amount (Weighted)		24,061.64

Calculation of Net Capital Gains

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	0.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
Capital Gain /(Losses carried forward)	0.00
CGT allocated in prior segments	0.00
Allocations of Net Capital Gains to Pools	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

Foreign Tax Offset Calculations

Segment 01 July 2020 to 30 June 2021

Claimable FTO - Unsegregated Pool	0.00
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Claimable FTO	0.00
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Total Claimable Foreign Credits for the Year	0.00
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Foreign Tax Offset (Label C1)	0.00
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Applied/Claimed FTO	0.00
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Allocations of Foreign Tax Offset to Members

John Hofmeyer(HOFJOH00001A) - 0.00 %	0.00
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John Hofmeyer(HOFJOH00005P) - 0.00 %	0.00
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Paul Grist(GRIPAU00001A) - 100.00 %	0.00
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Tracey Grist(GRITRA00002A) - 0.00 %	0.00
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Total Foreign Tax Offset Allocated to Members	0.00
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CSM Superannuation Fund
Distribution Reconciliation Report



For The Period 01 July 2020 - 30 June 2021

Date	Non Primary Production Income (A) * ₁					Distributed Capital Gains (B) * ₂					Foreign Income * ₃		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * ₆	
Units in Unlisted Unit Trusts (Australian)																
DAYUT.AX Day Unit Trust																
30/06/2021	33,280.25						S								0.00	
30/06/2021	0.00			33,280.25			I								0.00	33,280.25
	33,280.25			33,280.25											0.00	33,280.25
<i>Net Cash Distribution:</i>	33,280.25															
	33,280.25			33,280.25											0.00	33,280.25

CSM Superannuation Fund Distribution Reconciliation Report



For The Period 01 July 2020 - 30 June 2021

Date	Non Primary Production Income (A) * ₁				Distributed Capital Gains (B) * ₂				Foreign Income * ₃			Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * ₆	
TOTAL	33,280.25			33,280.25										0.00	33,280.25

Total Distributed Gains

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	0.00	0.00
Total	0.00	0.00

*₁ Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * ₇	Franking Credits	Total Including Credits
11M Gross trust distributions			33,280.25		33,280.25		33,280.25

*₂ Forms part of the Net Capital Gains calculation for Tax Label 11A.

*₃ Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

*₄ Taxable Income is designed to match Tax Statement provided by Fund Manager.

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

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

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

*₇ Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.

CSM Superannuation Fund
Investment Income Comparison Report



As at 30 June 2021

Investment	Ledger Data			ASX & UUT Data						
	Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	45 Day Qualified	Amount per share/unit	Estimated Income	Estimated Franking*
Unreconciled										
Units in Unlisted Unit Trusts (Australian)										
DAYUT.AX	Day Unit Trust	30/06/2021	33,280.25	0.00						
			33,280.25	0.00						
			33,280.25	0.00						

*Franking credit is estimated using 45 day qualified units. The estimation might not be accurate for preference shares and hedging arrangements.

CSM Superannuation Fund Contributions Breakdown Report



For The Period 01 July 2020 - 30 June 2021

Summary

Member	D.O.B	Age (at 30/06/2020)	Total Super Balance (at 30/06/2020) *1	Concessional	Non-Concessional	Other	Reserves	Total
Grist, Paul	24/08/1954	65	150,400.89	14,000.00	0.00	0.00	0.00	14,000.00
Grist, Tracey	23/05/1964	56	21,208.12	4,000.00	0.00	0.00	0.00	4,000.00
Hofmeyer, John	19/11/1949	70 *3	342,841.03	0.00	0.00	0.00	0.00	0.00
All Members				18,000.00	0.00	0.00	0.00	18,000.00

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

*3 Members aged 67 to 74 must satisfy work test or meet work test exemption criteria (applies from 1 July 2019) for your fund to accept non-mandated contributions (e.g. salary sacrifice, personal super contributions). NCC bring-forward arrangement is not available.

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Grist, Paul	Concessional (5 year carry forward cap available)	14,000.00	46,000.00	32,000.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Grist, Tracey	Concessional (5 year carry forward cap available)	4,000.00	50,000.00	46,000.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Hofmeyer, John	Concessional (5 year carry forward cap available)	0.00	75,000.00	75,000.00 Below Cap
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap

Carry Forward Unused Concessional Contribution Cap

Member	2016	2017	2018	2019	2020	2021	Current Position
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Grist Paul
Contribution

Total - Grist, Paul

14,000.00	0.00	0.00	0.00
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0.00	0.00	0.00
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Grist, Tracey

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data					
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other	
12/08/2020	Direct Credit Tracey Grist TG - Contribution	Employer	2,000.00									
16/09/2020	Direct Credit Tracey Grist Super contribution	Employer	2,000.00									
Total - Grist, Tracey			4,000.00	0.00	0.00	0.00			0.00	0.00	0.00	

Total for All Members

18,000.00	0.00	0.00	0.00
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CSM Superannuation Fund
Market Movement Report



As at 30 June 2021

Investment	Date	Description	Unrealised				Realised			Total	
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base		Accounting Profit/(loss)
DAYUT.AX - Day Unit Trust											
	01/07/2020	Opening Balance	150,675.00	0.00	0.00	0.00	468,584.18	0.00	0.00	0.00	
	30/06/2021	Revaluation	0.00	0.00	25,063.28	0.00	493,647.46	0.00	0.00	0.00	
	30/06/2021		150,675.00	0.00	25,063.28	0.00	493,647.46	0.00	0.00	0.00	
NABHA.AX - National Income Securities											
	01/07/2020	Opening Balance	80.00	0.00	0.00	0.00	7,172.00	0.00	0.00	0.00	
	30/09/2020	Revaluation	0.00	0.00	240.80	0.00	7,412.80	0.00	0.00	0.00	
	31/10/2020	Revaluation	0.00	0.00	359.20	0.00	7,772.00	0.00	0.00	0.00	
	30/11/2020	Revaluation	0.00	0.00	60.80	0.00	7,832.80	0.00	0.00	0.00	
	31/12/2020	Revaluation	0.00	0.00	47.20	0.00	7,880.00	0.00	0.00	0.00	
	31/01/2021	Revaluation	0.00	0.00	116.08	0.00	7,996.08	0.00	0.00	0.00	
	15/02/2021	Disposal	(80.00)	(8,000.00)	0.00	0.00	(3.92)	8,000.00	8,000.00	0.00	
	15/02/2021	Writeback	0.00	0.00	3.92	0.00	0.00	0.00	0.00	0.00	
	30/06/2021		0.00	(8,000.00)	828.00	0.00	0.00	8,000.00	8,000.00	0.00	
Total Market Movement					25,891.28					0.00	25,891.28

CSM Superannuation Fund
Interest Reconciliation Report



For The Period 01 July 2020 - 30 June 2021

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
Cash at Bank					
BQL20424724 Cash at Bank					
31/07/2020	0.91	0.91			
31/08/2020	0.57	0.57			
30/09/2020	1.81	1.81			
31/10/2020	5.17	5.17			
30/11/2020	1.31	1.31			
31/12/2020	1.25	1.25			
31/01/2021	1.06	1.06			
28/02/2021	0.97	0.97			
31/03/2021	1.15	1.15			
30/04/2021	1.03	1.03			
31/05/2021	0.97	0.97			
30/06/2021	0.85	0.85			
	17.05	17.05			
	17.05	17.05			
Fixed Interest Securities (Australian) - Unitised					
NABHA.AX National Income Securities					
17/08/2020	27.17	27.17			
16/11/2020	27.22	27.22			
15/02/2021	25.60	25.60			

CSM Superannuation Fund
Interest Reconciliation Report



For The Period 01 July 2020 - 30 June 2021

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
	79.99	79.99			
	79.99	79.99			
TOTAL	97.04	97.04			

Tax Return Reconciliation

	Totals	Tax Return Label
Gross Interest	97.04	11C

CSM Superannuation Fund
Pension Summary

As at 30 June 2021



Member Name : Hofmeyer, John

Member Age : 70* (Date of Birth : 19/11/1949)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
HOFJOH00005P	Account Based Pension	02/09/2016	0.00%	2.50%	\$8,570.00*	N/A	\$24,996.00	\$0.00	\$24,996.00	NIL

*COVID-19 50% reduction has been applied to the minimum pension amount.

					\$8,570.00	\$0.00	\$24,996.00	\$0.00	\$24,996.00	\$0.00
--	--	--	--	--	-------------------	---------------	--------------------	---------------	--------------------	---------------

Total :

					\$8,570.00	\$0.00	\$24,996.00	\$0.00	\$24,996.00	\$0.00
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*Age as at 01/07/2020 or pension start date for new pensions.

CSM Superannuation Fund
Balance Review Report



As at 30 June 2021

Investment Code	Investment Name	Holding Reference	Third Party Data			BGL Ledger	Variance
			Data Feed Provider	Balance Date	Balance Amount	Balance	
60400	Cash at Bank						
BQL20424724	Cash at Bank	12400120424724	BGL Bank Data Service	30/06/2021	\$ 20,511.91	\$ 20,511.91	0.00
78400	Units in Unlisted Unit Trusts (Australian)						
DAYUT.AX	Day Unit Trust					150,675.0000	

CSM Superannuation Fund Bank Statement Report



For The Period 01 July 2020 to 30 June 2021

Chart Code: 60400 / BQL20424724

Account Name: Cash at Bank

BSB and Account Number: 124001 20424724

Opening Balance - **Total Debits** + **Total Credits** = **Closing Balance**
 \$ 4,640.92 \$ 43,742.50 \$ 59,613.49 \$ 20,511.91

Data Feed Used

BGL Bank Data Service

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
01/07/2020	Opening Balance			4,640.92	4,640.92	
02/07/2020	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		2,557.92	2,557.92	
31/07/2020	INTERNET PAY ANYONE FEE	0.65		2,557.27		
31/07/2020	INTEREST PAYMENT SYSTEM GENERATED *		0.91	2,558.18	2,558.18	
02/08/2020	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		475.18	475.18	
12/08/2020	Direct Credit Tracey Grist TG - Contribution		2,000.00	2,475.18	2,475.18	
17/08/2020	Dividend NABHA AUG HA211/00012922		27.17	2,502.35	2,502.35	
31/08/2020	INTERNET PAY ANYONE FEE	0.65		2,501.70		
31/08/2020	INTEREST PAYMENT SYSTEM GENERATED *		0.57	2,502.27		
02/09/2020	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		419.27	419.27	
16/09/2020	Direct Credit Tracey Grist Super contribution		2,000.00	2,419.27	2,419.27	
17/09/2020	Direct Credit 1654 DAY STREE T Reimbursement of c		1,540.00	3,959.27	3,959.27	
25/09/2020	Direct Credit 1654 DAY STREE T Disbursement		31,949.94	35,909.21	35,909.21	
30/09/2020	INTERNET PAY ANYONE FEE	0.65		35,908.56		
30/09/2020	INTEREST PAYMENT SYSTEM GENERATED *		1.81	35,910.37	35,910.37	
02/10/2020	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		33,827.37	33,827.37	
31/10/2020	INTERNET PAY ANYONE FEE	0.65		33,826.72		

CSM Superannuation Fund
Bank Statement Report



For The Period 01 July 2020 to 30 June 2021

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
31/10/2020	INTEREST PAYMENT SYSTEM GENERATED *		5.17	33,831.89	33,831.89	
02/11/2020	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		31,748.89	31,748.89	
16/11/2020	Dividend NABHA NOV HA212/00012867 [System Matched Income Data]		27.22	31,776.11	31,776.11	
30/11/2020	INTERNET PAY ANYONE FEE	0.65		31,775.46		
30/11/2020	INTEREST PAYMENT SYSTEM GENERATED *		1.31	31,776.77	31,776.77	
02/12/2020	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		29,693.77	29,693.77	
29/12/2020	PAY ANYONE TO BDO Audit (NT) 085933 632938435	825.00		28,868.77		
29/12/2020	PAY ANYONE TO BDO (NT) 085949 739079271	3,575.00		25,293.77	25,293.77	
31/12/2020	INTERNET PAY ANYONE FEE	1.95		25,291.82		
31/12/2020	INTEREST PAYMENT SYSTEM GENERATED *		1.25	25,293.07	25,293.07	
02/01/2021	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		23,210.07	23,210.07	
27/01/2021	Direct Credit Paul Grist Paul Contribution		14,000.00	37,210.07	37,210.07	
31/01/2021	INTERNET PAY ANYONE FEE	0.65		37,209.42		
31/01/2021	INTEREST PAYMENT SYSTEM GENERATED *		1.06	37,210.48	37,210.48	
01/02/2021	Direct Debit OnePath Life Lt d 1001464102/1ITsx	14,023.40		23,187.08	23,187.08	
02/02/2021	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		21,104.08	21,104.08	
15/02/2021	Dividend NIS FINAL DIST HA213/00802818 [System Matched Income Data]		25.60	21,129.68		
15/02/2021	Direct Credit NIS REPAY HARPY/00802818		8,000.00	29,129.68	29,129.68	
28/02/2021	INTERNET PAY ANYONE FEE	0.65		29,129.03		
28/02/2021	INTEREST PAYMENT SYSTEM GENERATED *		0.97	29,130.00	29,130.00	
02/03/2021	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		27,047.00	27,047.00	

CSM Superannuation Fund
Bank Statement Report



For The Period 01 July 2020 to 30 June 2021

Date	Description	Debit \$	Credit \$	Ledger Balance \$	Statement Balance \$	Variance \$
16/03/2021	Direct Credit ASGARD CAPITAL M 0945947D201CSM SU		26.51	27,073.51	27,073.51	
31/03/2021	INTERNET PAY ANYONE FEE	0.65		27,072.86		
31/03/2021	INTEREST PAYMENT SYSTEM GENERATED *		1.15	27,074.01	27,074.01	
02/04/2021	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		24,991.01	24,991.01	
30/04/2021	INTERNET PAY ANYONE FEE	0.65		24,990.36		
30/04/2021	INTEREST PAYMENT SYSTEM GENERATED *		1.03	24,991.39	24,991.39	
02/05/2021	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		22,908.39	22,908.39	
14/05/2021	BPAY TAX OFFICE PAYMENTS IB2-14482901	259.00		22,649.39	22,649.39	
31/05/2021	INTERNET PAY ANYONE FEE	0.65		22,648.74		
31/05/2021	INTEREST PAYMENT SYSTEM GENERATED *		0.97	22,649.71	22,649.71	
02/06/2021	PAY ANYONE TO John Hofmeyer 085933 163083744	2,083.00		20,566.71	20,566.71	
30/06/2021	BPAY ASIC IB2- 62351301	55.00		20,511.71		
30/06/2021	INTERNET PAY ANYONE FEE	0.65		20,511.06		
30/06/2021	INTEREST PAYMENT SYSTEM GENERATED *		0.85	20,511.91	20,511.91	
30/06/2021	CLOSING BALANCE			20,511.91	20,511.91	
		<u>43,742.50</u>	<u>59,613.49</u>			

CSM Superannuation Fund
Investment Movement Report



As at 30 June 2021

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
Cash at Bank										
Cash at Bank		4,640.92		59,613.49		(43,742.50)			20,511.91	20,511.91
		4,640.92		59,613.49		(43,742.50)			20,511.91	20,511.91
Fixed Interest Securities (Australian) - Unitised										
NABHA.AX - National Income Securities	80.00	8,000.00			(80.00)	(8,000.00)	0.00		0.00	
		8,000.00				(8,000.00)	0.00		0.00	
Units in Unlisted Unit Trusts (Australian)										
DAYUT.AX - Day Unit Trust	150,675.00	150,675.00						150,675.00	150,675.00	493,647.46
		150,675.00							150,675.00	493,647.46
		163,315.92		59,613.49		(51,742.50)	0.00		171,186.91	514,159.37

CSM Superannuation Fund
Detailed Activity Statement Preparation



For The Period 01 July 2020 - 30 June 2021

Description	Reference	Gross(Inc GST)	GST Rate	GST
Income				
Sales				
Total Sales	G1	0.00		
Total GST collected on Sales	1A			0.00
Expenses				
Capital Purchases				
Total Capital Purchases	G10	0.00		
Non Capital Purchases				
Total Non Capital Purchases	G11	0.00		
Total GST Paid on Purchases	1B			0.00

BAS Summary

Total Sales	G1	0.00	Total GST Collected on Sales	1A	0.00
Total Capital Purchases	G10	0.00	Total GST Paid on Purchases	1B	0.00
Total Non Capital Purchases	G11	0.00	GST Payable / (Refundable)		0.00

CSM Superannuation Fund
Statement of Taxable Income



For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	33,552.58
Less	
Non Taxable Transfer In	26.51
Increase in MV of investments	25,891.28
Exempt current pension income	21,791.00
Accounting Trust Distributions	33,280.25
	<hr/> 80,989.04
Add	
SMSF non deductible expenses	1,891.00
Pension Payments	24,996.00
Taxable Trust Distributions	33,280.25
	<hr/> 60,167.25
SMSF Annual Return Rounding	2.21
	<hr/> 12,733.00
Taxable Income or Loss	<hr/> 12,733.00
Income Tax on Taxable Income or Loss	1,909.95
	<hr/>
CURRENT TAX OR REFUND	<hr/> 1,909.95
Supervisory Levy	259.00
	<hr/>
AMOUNT DUE OR REFUNDABLE	<hr/> 2,168.95

CSM Superannuation Fund
Tax Reconciliation Report



For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
C - Income - Gross interest				
	31/07/2020	25000/BQL20424724	Cash at Bank	0.91
	17/08/2020	25000/NABHA.AX	National Income Securities	27.17
	31/08/2020	25000/BQL20424724	Cash at Bank	0.57
	30/09/2020	25000/BQL20424724	Cash at Bank	1.81
	31/10/2020	25000/BQL20424724	Cash at Bank	5.17
	16/11/2020	25000/NABHA.AX	National Income Securities	27.22
	30/11/2020	25000/BQL20424724	Cash at Bank	1.31
	31/12/2020	25000/BQL20424724	Cash at Bank	1.25
	31/01/2021	25000/BQL20424724	Cash at Bank	1.06
	15/02/2021	25000/NABHA.AX	National Income Securities	25.60
	28/02/2021	25000/BQL20424724	Cash at Bank	0.97
	31/03/2021	25000/BQL20424724	Cash at Bank	1.15
	30/04/2021	25000/BQL20424724	Cash at Bank	1.03
	31/05/2021	25000/BQL20424724	Cash at Bank	0.97
	30/06/2021	25000/BQL20424724	Cash at Bank	0.85
Sub-Total				97.04
Ignore Cents				0.04
Total				97.00
M - Gross trust distributions				
	30/06/2021	23800/DAYUT.AX	Day Unit Trust	33,280.25
Sub-Total				33,280.25
Ignore Cents				0.25
Total				33,280.00
R1 - Assessable employer contributions				
	12/08/2020	24200/GRITRA00002A	(Contributions) Grist, Tracey - Accumulation (Accumulation)	2,000.00
	16/09/2020	24200/GRITRA00002A	(Contributions) Grist, Tracey - Accumulation (Accumulation)	2,000.00
	27/01/2021	24200/GRIPAU00001A	(Contributions) Grist, Paul - Accumulation (Accumulation)	14,000.00
Sub-Total				18,000.00
Ignore Cents				0.00
Total				18,000.00
R - Assessable contributions (R1 plus R2 plus R3 less R6)				
			Assessable employer contributions	18,000.00
Sub-Total				18,000.00
Ignore Cents				0.00
Total				18,000.00
W - GROSS INCOME (Sum of labels A to U)				
				51,377.00
Sub-Total				51,377.00
Ignore Cents				0.00
Total				51,377.00

CSM Superannuation Fund
Tax Reconciliation Report



For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
Y - Income - Exempt current pension income				
				21,791.00
Sub-Total				21,791.00
Ignore Cents				0.00
Total				21,791.00
V - TOTAL ASSESSABLE INCOME (W less Y)				
				29,586.00
Sub-Total				29,586.00
Ignore Cents				0.00
Total				29,586.00
F1 - Expenses - Insurance Premiums				
	01/02/2021	39000/GRIPAU00001A	(Life Insurance Premiums) Grist, Paul - Accumulation (Accumulatio...	14,023.40
Sub-Total				14,023.40
Ignore Cents				0.40
Total				14,023.00
H1 - Expenses - SMSF auditor fee				
	29/12/2020	30700	Auditor's Remuneration	475.27
Sub-Total				475.27
Ignore Cents				0.27
Total				475.00
H2 - Expenses - SMSF auditor fee non deductible				
	29/12/2020	30700	Auditor's Remuneration	349.73
Sub-Total				349.73
Ignore Cents				0.73
Total				349.00
J1 - Expenses - Management and administration expenses				
	31/07/2020	31500	Bank Charges	0.37
	31/08/2020	31500	Bank Charges	0.37
	30/09/2020	31500	Bank Charges	0.37
	31/10/2020	31500	Bank Charges	0.37
	30/11/2020	31500	Bank Charges	0.37
	29/12/2020	30100	Accountancy Fees	2,059.49
	31/12/2020	31500	Bank Charges	1.12
	31/01/2021	31500	Bank Charges	0.37
	28/02/2021	31500	Bank Charges	0.37
	31/03/2021	31500	Bank Charges	0.37
	30/04/2021	31500	Bank Charges	0.37
	31/05/2021	31500	Bank Charges	0.37
	30/06/2021	30304	ASIC Fee	31.68
	30/06/2021	31500	Bank Charges	0.37
	14/05/2021	30400	ATO Supervisory Levy	259.00

CSM Superannuation Fund
Tax Reconciliation Report



For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
J1 - Expenses - Management and administration expenses				
Sub-Total				2,355.41
Ignore Cents				0.41
Total				2,355.00
J2 - Expenses - Management and administration expenses non deductible				
	31/07/2020	31500	Bank Charges	0.28
	31/08/2020	31500	Bank Charges	0.28
	30/09/2020	31500	Bank Charges	0.28
	31/10/2020	31500	Bank Charges	0.28
	30/11/2020	31500	Bank Charges	0.28
	29/12/2020	30100	Accountancy Fees	1,515.51
	31/12/2020	31500	Bank Charges	0.83
	31/01/2021	31500	Bank Charges	0.28
	28/02/2021	31500	Bank Charges	0.28
	31/03/2021	31500	Bank Charges	0.28
	30/04/2021	31500	Bank Charges	0.28
	31/05/2021	31500	Bank Charges	0.28
	30/06/2021	30304	ASIC Fee	23.32
	30/06/2021	31500	Bank Charges	0.28
Sub-Total				1,542.69
Ignore Cents				0.69
Total				1,542.00
N - TOTAL DEDUCTIONS				
				16,853.00
Sub-Total				16,853.00
Ignore Cents				0.00
Total				16,853.00
Y - TOTAL NON DEDUCTIBLE EXPENSES				
				1,891.00
Sub-Total				1,891.00
Ignore Cents				0.00
Total				1,891.00
O - TAXABLE INCOME OR LOSS				
				12,733.00
Sub-Total				12,733.00
Ignore Cents				0.00
Total				12,733.00
Z - TOTAL SMSF EXPENSES				
				18,744.00

CSM Superannuation Fund
Tax Reconciliation Report



For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
Z - TOTAL SMSF EXPENSES				
Sub-Total				18,744.00
Ignore Cents				0.00
Total				18,744.00
A - Taxable income				
				12,733.00
Sub-Total				12,733.00
Ignore Cents				0.00
Total				12,733.00
T1 - Tax on taxable income				
				1,909.95
Sub-Total				1,909.95
Ignore Cents				0.00
Total				1,909.95
B - Gross Tax				
				1,909.95
Sub-Total				1,909.95
Ignore Cents				0.00
Total				1,909.95
T2 - SUBTOTAL				
				1,909.95
Sub-Total				1,909.95
Ignore Cents				0.00
Total				1,909.95
T3 - SUBTOTAL 2				
				1,909.95
Sub-Total				1,909.95
Ignore Cents				0.00
Total				1,909.95
T5 - TAX PAYABLE				
				1,909.95
Sub-Total				1,909.95
Ignore Cents				0.00
Total				1,909.95
L - Supervisory levy				
				259.00
Sub-Total				259.00
Ignore Cents				0.00
Total				259.00
S - AMOUNT DUE OR REFUNDABLE				

CSM Superannuation Fund
Tax Reconciliation Report



For the year ended 30 June 2021

Tax Return Label	Date	Account Code	Account Name	Amount \$
S - AMOUNT DUE OR REFUNDABLE				
				2,168.95
Sub-Total				2,168.95
Ignore Cents				0.00
Total				2,168.95

CSM Superannuation Fund

Exempt Current Pension Income Reconciliation

For The Period 01 July 2020 - 30 June 2021



	Date	Account Code	Account Description	Taxable Amount	Actuary/Pool %	Exempt Amount
Segment - 01 July 2020 to 30 June 2021						
Label C						
	31/07/2020	25000/BQL20424724	Cash at Bank	0.91		
	17/08/2020	25000/NABHA.AX	National Income Securities	27.17		
	31/08/2020	25000/BQL20424724	Cash at Bank	0.57		
	30/09/2020	25000/BQL20424724	Cash at Bank	1.81		
	31/10/2020	25000/BQL20424724	Cash at Bank	5.17		
	16/11/2020	25000/NABHA.AX	National Income Securities	27.22		
	30/11/2020	25000/BQL20424724	Cash at Bank	1.31		
	31/12/2020	25000/BQL20424724	Cash at Bank	1.25		
	31/01/2021	25000/BQL20424724	Cash at Bank	1.06		
	15/02/2021	25000/NABHA.AX	National Income Securities	25.60		
	28/02/2021	25000/BQL20424724	Cash at Bank	0.97		
	31/03/2021	25000/BQL20424724	Cash at Bank	1.15		
	30/04/2021	25000/BQL20424724	Cash at Bank	1.03		
	31/05/2021	25000/BQL20424724	Cash at Bank	0.97		
	30/06/2021	25000/BQL20424724	Cash at Bank	0.85		
			Total	97.04	65.288 %	63.36
Label M						
	30/06/2021	23800/DAYUT.AX	Day Unit Trust	33,280.25		
			Total	33,280.25	65.288 %	21,728.01
Total Segment ECPI *						21,791.37

CSM Superannuation Fund
Exempt Current Pension Income Reconciliation



For The Period 01 July 2020 - 30 June 2021

Date	Account Code	Account Description	Taxable Amount	Actuary/Pool %	Exempt Amount
				SMSF Annual Return Rounding	0.37
				Total ECPI	21,791.00

* Total Segment ECPI does not include ECPI amounts from Label A. The total ECPI from Label A is shown separately at the start of the report.

CSM Superannuation Fund
Realised Capital Gains Report



For The Period 01 July 2020 - 30 June 2021

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Fixed Interest Securities (Australian) - Unitised												
NABHA.AX - National Income Securities												
29/06/1999	15/02/2021	80.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	8,072.00	0.00	0.00	0.00	0.00
		80.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	8,072.00	0.00	0.00	0.00	0.00
		80.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	8,072.00	0.00	0.00	0.00	0.00
		80.00	8,000.00	8,000.00	0.00	8,000.00	8,000.00	8,072.00	0.00	0.00	0.00	0.00

Capital Gains Reconciliation Report

For The Period 01 July 2020 - 30 June 2021



	Total	Discounted	Indexed	Other	Notional
Losses available to offset					
Carried forward from prior losses	0.00				
Carried forward from prior losses - Collectables	0.00				
Current year capital losses	0.00				
Current year capital losses - Collectables	0.00				
Total Losses Available	0.00				
Total Losses Available - Collectables	0.00				
Capital Gains					
Capital gains from disposal of assets	0.00	0.00	0.00	0.00	0.00
Capital gains from disposal of assets - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains from trust distributions	0.00	0.00	0.00	0.00	0.00
Capital Gains Before Losses applied	0.00	0.00	0.00	0.00	0.00
Losses and discount applied					
Losses applied	0.00	0.00	0.00	0.00	0.00
Losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied	0.00	0.00	0.00	0.00	0.00
Capital gains after losses applied - Collectables	0.00	0.00	0.00	0.00	0.00
CGT Discount applied	0.00				
CGT Discount applied - Collectables	0.00				

Capital Gains Reconciliation Report

For The Period 01 July 2020 - 30 June 2021



	Total	Discounted	Indexed	Other	Notional
Net Capital Gain					
Net capital gain	0.00				
Net capital gain - Collectables	0.00				
Total Net Capital Gain (11A)	0.00				
Net Capital Losses Carried Forward to later income					
Net Capital Losses Carried Forward to later income years	0.00				
Net Capital Losses Carried Forward to later income years - Collectables	0.00				
Total Net Capital Losses Carried Forward to later income years (14V)	0.00				

Note

Refer to Realised Gains Report for details of Disposals at a Security level

Refer to Distribution Reconciliation Report for Trust Distribution details at a Security level

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Distributions Received (23800)								
<u>Day Unit Trust (DAYUT.AX)</u>								
30/06/2021	romeo.fernandez@bdo.net.au	01/03/2022	romeo.fernandez@bdo.net.au	General Journal	Bring in 2021 Distribution receivable from Day Unit Trust		(33,280.25)	(33,280.25)
30/06/2021	romeo.fernandez@bdo.net.au	01/03/2022		General Journal	DAYUT.AX - Day Unit Trust - Custom Tax Data - 30/06/2021		0.00	(33,280.25)
							(33,280.25)	(33,280.25)
Contributions (24200)								
<u>(Contributions) Grist, Paul - Accumulation (GRIPAU00001A)</u>								
27/01/2021	Bank Data Service	24/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit Paul Grist Paul Contribution		(14,000.00)	(14,000.00)
							(14,000.00)	(14,000.00)
<u>(Contributions) Grist, Tracey - Accumulation (GRITRA00002A)</u>								
12/08/2020	Bank Data Service	24/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit Tracey Grist TG - Contribution		(2,000.00)	(2,000.00)
16/09/2020	Bank Data Service	24/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit Tracey Grist Super contribution		(2,000.00)	(4,000.00)
							(4,000.00)	(4,000.00)
Changes in Market Values of Investments (24700)								
<u>Changes in Market Values of Investments (24700)</u>								
30/09/2020	SYSTEM	29/09/2020		System Journal	Revaluation - 29/09/2020 @ \$92.660000 (System Price) - 80.000000 Units on hand (NABHA.AX)		(240.80)	(240.80)
31/10/2020	SYSTEM	30/10/2020		System Journal	Revaluation - 30/10/2020 @ \$97.150000 (System Price) - 80.000000 Units on hand (NABHA.AX)		(359.20)	(600.00)
30/11/2020	SYSTEM	29/11/2020		System Journal	Revaluation - 27/11/2020 @ \$97.910000 (System Price) - 80.000000 Units on hand (NABHA.AX)		(60.80)	(660.80)
31/12/2020	SYSTEM	30/12/2020		System Journal	Revaluation - 30/12/2020 @ \$98.500000 (System Price) - 80.000000 Units on hand		(47.20)	(708.00)

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
					(NABHA.AX)			
31/01/2021	SYSTEM	30/01/2021		System Journal	Revaluation - 27/01/2021 @ \$99.951000 (System Price) - 80.000000 Units on hand (NABHA.AX)		(116.08)	(824.08)
15/02/2021	SYSTEM	22/02/2022		System Journal	Unrealised Gain writeback as at 15/02/2021 (NABHA.AX)		(3.92)	(828.00)
30/06/2021	Romeo Fernandez	01/03/2022		System Journal	Revaluation - 30/06/2021 @ \$3.276240 (Exit) - 150,675.000000 Units on hand (DAYUT.AX)		(25,063.28)	(25,891.28)
							(25,891.28)	(25,891.28)
Interest Received (25000)								
<u>Cash at Bank (BQL20424724)</u>								
31/07/2020	Bank Data Service	01/08/2020		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(0.91)	(0.91)
31/08/2020	Bank Data Service	01/09/2020		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(0.57)	(1.48)
30/09/2020	Bank Data Service	01/10/2020		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(1.81)	(3.29)
31/10/2020	Bank Data Service	01/11/2020		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(5.17)	(8.46)
30/11/2020	Bank Data Service	01/12/2020		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(1.31)	(9.77)
31/12/2020	Bank Data Service	01/01/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(1.25)	(11.02)
31/01/2021	Bank Data Service	01/02/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(1.06)	(12.08)
28/02/2021	Bank Data Service	01/03/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(0.97)	(13.05)
31/03/2021	Bank Data Service	01/04/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(1.15)	(14.20)
30/04/2021	Bank Data Service	01/05/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(1.03)	(15.23)
31/05/2021	Bank Data Service	01/06/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(0.97)	(16.20)
30/06/2021	Bank Data Service	01/07/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		(0.85)	(17.05)
							(17.05)	(17.05)
<u>National Income Securities (NABHA.AX)</u>								
17/08/2020	Bank Data Service	21/03/2022	romeo.fernandez@bdo.net.au	Bank Statement	Dividend NABHA AUG HA211/00012922		(27.17)	(27.17)
16/11/2020	Bank Data Service	21/03/2022	romeo.fernandez@bdo.net.au	Bank Statement	Dividend NABHA NOV [System Matched Income Data] HA212/00012867		(27.22)	(54.39)
15/02/2021	Bank Data Service	21/03/2022	romeo.fernandez@bdo.net.	Bank Statement	Dividend NIS FINAL DIST [System Matched Income] HA213/00802818		(25.60)	(79.99)

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
			au		Data]		(79.99)	(79.99)
Transfers In (28500)								
<u>(Transfers In) Grist, Tracey - Accumulation (GRITRA00002A)</u>								
16/03/2021	Bank Data Service	24/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit ASGARD CAPITAL M 0945947D201CSM SU		(26.51)	(26.51)
							(26.51)	(26.51)
Accountancy Fees (30100)								
<u>Accountancy Fees (30100)</u>								
29/12/2020	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	PAY ANYONE TO BDO (NT) 085949 739079271		3,575.00	3,575.00
							3,575.00	3,575.00
ASIC Fee (30304)								
<u>ASIC Fee (30304)</u>								
30/06/2021	Bank Data Service	01/07/2021		Bank Statement	BPAY 62351301	ASIC IB2-	55.00	55.00
							55.00	55.00
ATO Supervisory Levy (30400)								
<u>ATO Supervisory Levy (30400)</u>								
14/05/2021	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	BPAY IB2-14482901	TAX OFFICE PAYMENTS	259.00	259.00
							259.00	259.00
Auditor's Remuneration (30700)								
<u>Auditor's Remuneration (30700)</u>								
29/12/2020	Bank Data Service	30/12/2020		Bank Statement	PAY ANYONE TO BDO Audit (NT) 085933 632938435		825.00	825.00
							825.00	825.00
Bank Charges (31500)								

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<u>Bank Charges (31500)</u>								
31/07/2020	Bank Data Service	01/08/2020		Bank Statement	INTERNET PAY ANYONE FEE		0.65	0.65
31/08/2020	Bank Data Service	01/09/2020		Bank Statement	INTERNET PAY ANYONE FEE		0.65	1.30
30/09/2020	Bank Data Service	01/10/2020		Bank Statement	INTERNET PAY ANYONE FEE		0.65	1.95
31/10/2020	Bank Data Service	01/11/2020		Bank Statement	INTERNET PAY ANYONE FEE		0.65	2.60
30/11/2020	Bank Data Service	01/12/2020		Bank Statement	INTERNET PAY ANYONE FEE		0.65	3.25
31/12/2020	Bank Data Service	01/01/2021		Bank Statement	INTERNET PAY ANYONE FEE		1.95	5.20
31/01/2021	Bank Data Service	01/02/2021		Bank Statement	INTERNET PAY ANYONE FEE		0.65	5.85
28/02/2021	Bank Data Service	01/03/2021		Bank Statement	INTERNET PAY ANYONE FEE		0.65	6.50
31/03/2021	Bank Data Service	01/04/2021		Bank Statement	INTERNET PAY ANYONE FEE		0.65	7.15
30/04/2021	Bank Data Service	01/05/2021		Bank Statement	INTERNET PAY ANYONE FEE		0.65	7.80
31/05/2021	Bank Data Service	01/06/2021		Bank Statement	INTERNET PAY ANYONE FEE		0.65	8.45
30/06/2021	Bank Data Service	01/07/2021		Bank Statement	INTERNET PAY ANYONE FEE		0.65	9.10
							9.10	9.10
<u>Life Insurance Premiums (39000)</u>								
<u>(Life Insurance Premiums) Grist, Paul - Accumulation (GRIPAU00001A)</u>								
01/02/2021	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Debit OnePath Life Lt d 1001464102/1ITsx		14,023.40	14,023.40
							14,023.40	14,023.40
<u>Pensions Paid (41600)</u>								
<u>(Pensions Paid) Hofmeyer, John - Pension (Pension 1) (HOFJOH00005P)</u>								
02/07/2020	Bank Data Service	03/07/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	2,083.00
02/08/2020	Bank Data Service	03/08/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	4,166.00
02/09/2020	Bank Data Service	03/09/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	6,249.00
02/10/2020	Bank Data Service	03/10/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	8,332.00
02/11/2020	Bank Data Service	03/11/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	10,415.00

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
02/12/2020	Bank Data Service	03/12/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	12,498.00
02/01/2021	Bank Data Service	03/01/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	14,581.00
02/02/2021	Bank Data Service	03/02/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	16,664.00
02/03/2021	Bank Data Service	03/03/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	18,747.00
02/04/2021	Bank Data Service	03/04/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	20,830.00
02/05/2021	Bank Data Service	03/05/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	22,913.00
02/06/2021	Bank Data Service	03/06/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		2,083.00	24,996.00
							24,996.00	24,996.00
Income Tax Expense (48500)								
<u>Income Tax Expense (48500)</u>								
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Income Tax Expense - 30/06/2021		1,909.95	1,909.95
							1,909.95	1,909.95
Profit/Loss Allocation Account (49000)								
<u>Profit/Loss Allocation Account (49000)</u>								
02/07/2020	SYSTEM	03/07/2020		System Journal	System Member Journals		(2,083.00)	(2,083.00)
02/08/2020	SYSTEM	03/08/2020		System Journal	System Member Journals		(2,083.00)	(4,166.00)
12/08/2020	SYSTEM	24/02/2022		System Journal	System Member Journals		1,700.00	(2,466.00)
02/09/2020	SYSTEM	03/09/2020		System Journal	System Member Journals		(2,083.00)	(4,549.00)
16/09/2020	SYSTEM	24/02/2022		System Journal	System Member Journals		1,700.00	(2,849.00)
02/10/2020	SYSTEM	03/10/2020		System Journal	System Member Journals		(2,083.00)	(4,932.00)
02/11/2020	SYSTEM	03/11/2020		System Journal	System Member Journals		(2,083.00)	(7,015.00)
02/12/2020	SYSTEM	03/12/2020		System Journal	System Member Journals		(2,083.00)	(9,098.00)
02/01/2021	SYSTEM	03/01/2021		System Journal	System Member Journals		(2,083.00)	(11,181.00)
27/01/2021	SYSTEM	24/02/2022		System Journal	System Member Journals		11,900.00	719.00
01/02/2021	SYSTEM	22/02/2022		System Journal	System Member Journals		(11,919.89)	(11,200.89)

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
02/02/2021	SYSTEM	03/02/2021		System Journal	System Member Journals		(2,083.00)	(13,283.89)
02/03/2021	SYSTEM	03/03/2021		System Journal	System Member Journals		(2,083.00)	(15,366.89)
16/03/2021	SYSTEM	24/02/2022		System Journal	System Member Journals		26.51	(15,340.38)
02/04/2021	SYSTEM	03/04/2021		System Journal	System Member Journals		(2,083.00)	(17,423.38)
02/05/2021	SYSTEM	03/05/2021		System Journal	System Member Journals		(2,083.00)	(19,506.38)
02/06/2021	SYSTEM	03/06/2021		System Journal	System Member Journals		(2,083.00)	(21,589.38)
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		35,710.92	14,121.54
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		16,227.28	30,348.82
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		2,607.27	32,956.09
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		(1,131.55)	31,824.54
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		(181.91)	31,642.63
							31,642.63	31,642.63
Opening Balance (50010)								
<u>(Opening Balance) Grist, Paul - Accumulation (GRIPAU00001A)</u>								
01/07/2020	Opening Balance				Opening Balance			(142,461.40)
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		(7,939.49)	(150,400.89)
							(7,939.49)	(150,400.89)
<u>(Opening Balance) Grist, Tracey - Accumulation (GRITRA00002A)</u>								
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		(21,208.12)	(21,208.12)
							(21,208.12)	(21,208.12)
<u>(Opening Balance) Hofmeyer, John - Pension (Pension 1) (HOFJOH00005P)</u>								
01/07/2020	Opening Balance				Opening Balance			(333,527.16)
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		(9,313.87)	(342,841.03)
							(9,313.87)	(342,841.03)

Contributions (52420)

(Contributions) Grist, Paul - Accumulation (GRIPAU00001A)

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01/07/2020	Opening Balance				Opening Balance			(4,000.00)
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		4,000.00	0.00
27/01/2021	SYSTEM	24/02/2022		System Journal	System Member Journals		(14,000.00)	(14,000.00)
							(10,000.00)	(14,000.00)
<u>(Contributions) Grist, Tracey - Accumulation (GRITRA00002A)</u>								
12/08/2020	SYSTEM	24/02/2022		System Journal	System Member Journals		(2,000.00)	(2,000.00)
16/09/2020	SYSTEM	24/02/2022		System Journal	System Member Journals		(2,000.00)	(4,000.00)
							(4,000.00)	(4,000.00)
Transfers In (52850)								
<u>(Transfers In) Grist, Tracey - Accumulation (GRITRA00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			(19,018.43)
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		19,018.43	0.00
16/03/2021	SYSTEM	24/02/2022		System Journal	System Member Journals		(26.51)	(26.51)
							18,991.92	(26.51)
Share of Profit/(Loss) (53100)								
<u>(Share of Profit/(Loss)) Grist, Paul - Accumulation (GRIPAU00001A)</u>								
01/07/2020	Opening Balance				Opening Balance			(15,032.14)
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		15,032.14	0.00
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		(16,227.28)	(16,227.28)
							(1,195.14)	(16,227.28)
<u>(Share of Profit/(Loss)) Grist, Tracey - Accumulation (GRITRA00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			(2,321.47)
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		2,321.47	0.00
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		(2,607.27)	(2,607.27)
							(285.80)	(2,607.27)
<u>(Share of Profit/(Loss)) Hofmeyer, John - Pension (Pension 1) (HOFJOH00005P)</u>								
01/07/2020	Opening Balance				Opening Balance			(34,309.87)

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		34,309.87	0.00
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2021		(35,710.92)	(35,710.92)
							(1,401.05)	(35,710.92)
Income Tax (53330)								
<u>(Income Tax) Grist, Paul - Accumulation (GRIPAU00001A)</u>								
01/07/2020	Opening Balance				Opening Balance			(731.78)
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		731.78	0.00
01/02/2021	SYSTEM	22/02/2022		System Journal	System Member Journals		(2,103.51)	(2,103.51)
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		1,131.55	(971.96)
							(240.18)	(971.96)
<u>(Income Tax) Grist, Tracey - Accumulation (GRITRA00002A)</u>								
01/07/2020	Opening Balance				Opening Balance			131.78
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		(131.78)	0.00
16/03/2021	SYSTEM	24/02/2022		System Journal	System Member Journals		0.00	0.00
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2021		181.91	181.91
							50.13	181.91
Contributions Tax (53800)								
<u>(Contributions Tax) Grist, Paul - Accumulation (GRIPAU00001A)</u>								
01/07/2020	Opening Balance				Opening Balance			600.00
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		(600.00)	0.00
27/01/2021	SYSTEM	24/02/2022		System Journal	System Member Journals		2,100.00	2,100.00
							1,500.00	2,100.00
<u>(Contributions Tax) Grist, Tracey - Accumulation (GRITRA00002A)</u>								
12/08/2020	SYSTEM	24/02/2022		System Journal	System Member Journals		300.00	300.00
16/09/2020	SYSTEM	24/02/2022		System Journal	System Member Journals		300.00	600.00
							600.00	600.00
Life Insurance Premiums (53920)								

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
<u>(Life Insurance Premiums) Grist, Paul - Accumulation (GRIPAU00001A)</u>								
01/07/2020	Opening Balance				Opening Balance			11,224.43
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		(11,224.43)	0.00
01/02/2021	SYSTEM	22/02/2022		System Journal	System Member Journals		14,023.40	14,023.40
							2,798.97	14,023.40
Pensions Paid (54160)								
<u>(Pensions Paid) Hofmeyer, John - Pension (Pension 1) (HOFJOH00005P)</u>								
01/07/2020	Opening Balance				Opening Balance			24,996.00
01/07/2020	87836	09/12/2020		System Journal	Close Period Journal		(24,996.00)	0.00
02/07/2020	SYSTEM	03/07/2020		System Journal	System Member Journals		2,083.00	2,083.00
02/08/2020	SYSTEM	03/08/2020		System Journal	System Member Journals		2,083.00	4,166.00
02/09/2020	SYSTEM	03/09/2020		System Journal	System Member Journals		2,083.00	6,249.00
02/10/2020	SYSTEM	03/10/2020		System Journal	System Member Journals		2,083.00	8,332.00
02/11/2020	SYSTEM	03/11/2020		System Journal	System Member Journals		2,083.00	10,415.00
02/12/2020	SYSTEM	03/12/2020		System Journal	System Member Journals		2,083.00	12,498.00
02/01/2021	SYSTEM	03/01/2021		System Journal	System Member Journals		2,083.00	14,581.00
02/02/2021	SYSTEM	03/02/2021		System Journal	System Member Journals		2,083.00	16,664.00
02/03/2021	SYSTEM	03/03/2021		System Journal	System Member Journals		2,083.00	18,747.00
02/04/2021	SYSTEM	03/04/2021		System Journal	System Member Journals		2,083.00	20,830.00
02/05/2021	SYSTEM	03/05/2021		System Journal	System Member Journals		2,083.00	22,913.00
02/06/2021	SYSTEM	03/06/2021		System Journal	System Member Journals		2,083.00	24,996.00
							0.00	24,996.00
Cash at Bank (60400)								
<u>Cash at Bank (BQL20424724)</u>								
01/07/2020	Opening Balance				Opening Balance			4,640.92
02/07/2020	Bank Data Service	03/07/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	2,557.92
31/07/2020	Bank Data Service	01/08/2020		Bank Statement	INTERNET PAY ANYONE FEE		(0.65)	2,557.27
31/07/2020	Bank Data Service	01/08/2020		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		0.91	2,558.18

CSM Superannuation Fund
General Ledger - Audit View



For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
02/08/2020	Bank Data Service	03/08/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	475.18
12/08/2020	Bank Data Service	24/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit Tracey Grist TG - Contribution		2,000.00	2,475.18
17/08/2020	Bank Data Service	21/03/2022	romeo.fernandez@bdo.net.au	Bank Statement	Dividend NABHA AUG HA211/00012922		27.17	2,502.35
31/08/2020	Bank Data Service	01/09/2020		Bank Statement	INTERNET PAY ANYONE FEE		(0.65)	2,501.70
31/08/2020	Bank Data Service	01/09/2020		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		0.57	2,502.27
02/09/2020	Bank Data Service	03/09/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	419.27
16/09/2020	Bank Data Service	24/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit Tracey Grist Super contribution		2,000.00	2,419.27
17/09/2020	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit 1654 DAY STREE T Reimbursement of c		1,540.00	3,959.27
25/09/2020	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit 1654 DAY STREE T Disbursement		31,949.94	35,909.21
30/09/2020	Bank Data Service	01/10/2020		Bank Statement	INTERNET PAY ANYONE FEE		(0.65)	35,908.56
30/09/2020	Bank Data Service	01/10/2020		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		1.81	35,910.37
02/10/2020	Bank Data Service	03/10/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	33,827.37
31/10/2020	Bank Data Service	01/11/2020		Bank Statement	INTERNET PAY ANYONE FEE		(0.65)	33,826.72
31/10/2020	Bank Data Service	01/11/2020		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		5.17	33,831.89
02/11/2020	Bank Data Service	03/11/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	31,748.89
16/11/2020	Bank Data Service	21/03/2022	romeo.fernandez@bdo.net.au	Bank Statement	Dividend NABHA NOV HA212/00012867 [System Matched Income Data]		27.22	31,776.11
30/11/2020	Bank Data Service	01/12/2020		Bank Statement	INTERNET PAY ANYONE FEE		(0.65)	31,775.46
30/11/2020	Bank Data Service	01/12/2020		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		1.31	31,776.77
02/12/2020	Bank Data Service	03/12/2020		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	29,693.77
29/12/2020	Bank Data Service	30/12/2020		Bank Statement	PAY ANYONE TO BDO Audit (NT) 085933 632938435		(825.00)	28,868.77

CSM Superannuation Fund
General Ledger - Audit View



For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
29/12/2020	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	PAY ANYONE TO BDO (NT) 085949 739079271		(3,575.00)	25,293.77
31/12/2020	Bank Data Service	01/01/2021		Bank Statement	INTERNET PAY ANYONE FEE		(1.95)	25,291.82
31/12/2020	Bank Data Service	01/01/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		1.25	25,293.07
02/01/2021	Bank Data Service	03/01/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	23,210.07
27/01/2021	Bank Data Service	24/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit Paul Grist Paul Contribution		14,000.00	37,210.07
31/01/2021	Bank Data Service	01/02/2021		Bank Statement	INTERNET PAY ANYONE FEE		(0.65)	37,209.42
31/01/2021	Bank Data Service	01/02/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		1.06	37,210.48
01/02/2021	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Debit OnePath Life Ltd 1001464102/1ITsx		(14,023.40)	23,187.08
02/02/2021	Bank Data Service	03/02/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	21,104.08
15/02/2021	Bank Data Service	21/03/2022	romeo.fernandez@bdo.net.au	Bank Statement	Dividend NIS FINAL DIST HA213/00802818 [System Matched Income Data]		25.60	21,129.68
15/02/2021	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit NIS REPAY HARPY/00802818		8,000.00	29,129.68
28/02/2021	Bank Data Service	01/03/2021		Bank Statement	INTERNET PAY ANYONE FEE		(0.65)	29,129.03
28/02/2021	Bank Data Service	01/03/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		0.97	29,130.00
02/03/2021	Bank Data Service	03/03/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	27,047.00
16/03/2021	Bank Data Service	24/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit ASGARD CAPITAL M 0945947D201CSM SU		26.51	27,073.51
31/03/2021	Bank Data Service	01/04/2021		Bank Statement	INTERNET PAY ANYONE FEE		(0.65)	27,072.86
31/03/2021	Bank Data Service	01/04/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		1.15	27,074.01
02/04/2021	Bank Data Service	03/04/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	24,991.01
30/04/2021	Bank Data Service	01/05/2021		Bank Statement	INTERNET PAY ANYONE FEE		(0.65)	24,990.36
30/04/2021	Bank Data Service	01/05/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		1.03	24,991.39
02/05/2021	Bank Data Service	03/05/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	22,908.39

CSM Superannuation Fund
General Ledger - Audit View



For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
14/05/2021	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	BPAY TAX OFFICE PAYMENTS IB2-14482901		(259.00)	22,649.39
31/05/2021	Bank Data Service	01/06/2021		Bank Statement	INTERNET PAY ANYONE FEE		(0.65)	22,648.74
31/05/2021	Bank Data Service	01/06/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		0.97	22,649.71
02/06/2021	Bank Data Service	03/06/2021		Bank Statement	PAY ANYONE TO John Hofmeyer 085933 163083744		(2,083.00)	20,566.71
30/06/2021	Bank Data Service	01/07/2021		Bank Statement	BPAY ASIC IB2- 62351301		(55.00)	20,511.71
30/06/2021	Bank Data Service	01/07/2021		Bank Statement	INTERNET PAY ANYONE FEE		(0.65)	20,511.06
30/06/2021	Bank Data Service	01/07/2021		Bank Statement	INTEREST PAYMENT SYSTEM GENERATED *		0.85	20,511.91
							15,870.99	20,511.91
<u>Distributions Receivable (61800)</u>								
<u>Day Unit Trust (DAYUT.AX)</u>								
01/07/2020	Opening Balance				Opening Balance			31,949.94
25/09/2020	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit 1654 DAY STREE T Disbursement		(31,949.94)	0.00
30/06/2021	romeo.fernandez@bdo.net.au	01/03/2022	romeo.fernandez@bdo.net.au	General Journal	Bring in 2021 Distribution receivable from Day Unit Trust		33,280.25	33,280.25
							1,330.31	33,280.25
<u>Sundry Debtors (68000)</u>								
<u>Sundry Debtors (68000)</u>								
01/07/2020	Opening Balance				Opening Balance			2,103.00
17/09/2020	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit 1654 DAY STREE T Reimbursement of c		(1,540.00)	563.00
							(1,540.00)	563.00
<u>Fixed Interest Securities (Australian) - Unitised (72450)</u>								
<u>National Income Securities (NABHA.AX)</u>								
01/07/2020	Opening Balance				Opening Balance	80.00		7,172.00
30/09/2020	SYSTEM	29/09/2020		System Journal	Revaluation - 29/09/2020 @ \$92.660000		240.80	7,412.80

CSM Superannuation Fund
General Ledger - Audit View



For The Period 01 July 2020 - 30 June 2021

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
					(System Price) - 80.000000 Units on hand			
31/10/2020	SYSTEM	30/10/2020		System Journal	Revaluation - 30/10/2020 @ \$97.150000 (System Price) - 80.000000 Units on hand		359.20	7,772.00
30/11/2020	SYSTEM	29/11/2020		System Journal	Revaluation - 27/11/2020 @ \$97.910000 (System Price) - 80.000000 Units on hand		60.80	7,832.80
31/12/2020	SYSTEM	30/12/2020		System Journal	Revaluation - 30/12/2020 @ \$98.500000 (System Price) - 80.000000 Units on hand		47.20	7,880.00
31/01/2021	SYSTEM	30/01/2021		System Journal	Revaluation - 27/01/2021 @ \$99.951000 (System Price) - 80.000000 Units on hand		116.08	7,996.08
15/02/2021	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	Direct Credit NIS REPAY HARPY/00802818	(80.00)	(8,000.00)	(3.92)
15/02/2021	SYSTEM	22/02/2022		System Journal	Unrealised Gain writeback as at 15/02/2021		3.92	0.00
						0.00	(7,172.00)	0.00
Units in Unlisted Unit Trusts (Australian) (78400)								
<u>Day Unit Trust (DAYUT.AX)</u>								
01/07/2020	Opening Balance				Opening Balance	150,675.00		468,584.18
30/06/2021	Romeo Fernandez	01/03/2022		System Journal	Revaluation - 30/06/2021 @ \$3.276240 (Exit) - 150,675.000000 Units on hand		25,063.28	493,647.46
						150,675.00	25,063.28	493,647.46
Income Tax Payable/Refundable (85000)								
<u>Income Tax Payable/Refundable (85000)</u>								
14/05/2021	Bank Data Service	22/02/2022	romeo.fernandez@bdo.net.au	Bank Statement	BPAY TAX OFFICE PAYMENTS IB2-14482901		0.00	0.00
30/06/2021	Romeo Fernandez	21/03/2022		System Journal	Create Entries - Income Tax Expense - 30/06/2021		(1,909.95)	(1,909.95)
							(1,909.95)	(1,909.95)

CSM Superannuation Fund Fact Finder - 2018



As at 30 June 2021

Fund Details

Postal Address	1654 Day Street, Darwin, Northern Territory 0800
Date Formed	23/05/1996
Trust Deed Source	
Deed Last Modified	24/02/2009

Members

Name	Age	Date of Birth	Member Accounts	Pension Accounts	Death Benefit Nomination
John Hofmeyer	71	19/11/1949	2	1	No
Paul Grist	66	24/08/1954	1	0	No
Tracey Grist	57	23/05/1964	1	0	No

Accumulation Member Details

Super Reform Measure	Concessional Contributions	Div 293 Tax	Member Balance / Catch up CC / TSB	Non-concessional Contributions	Non-concessional Bring Forward
John Hofmeyer		No	Accumulation Balance - \$0.00 Pension Balance - \$353,555.95 Total Fund Balance - \$353,555.95 Total Superannuation Balance - \$353,555.95		No
Paul Grist	Employer - \$14,000.00 Total - \$14,000.00	No	Accumulation Balance - \$165,476.73 Total Fund Balance - \$165,476.73 Total Superannuation Balance - \$165,476.73		No
Tracey Grist	Employer - \$4,000.00 Total - \$4,000.00	No	Accumulation Balance - \$27,059.99 Total Fund Balance - \$27,059.99 Total Superannuation Balance - \$27,059.99		No

Opportunity/Planning

From 01/07/2017 the new concessional contribution cap will be \$25,000

Refer to contribution breakdown report

From 01/07/2017 the threshold at which high income earners pay an additional 15% tax on their concessional contributions will be reduced from \$300,000 to \$250,000

Refer to Member Statement report

Members with a total member balance of less than \$500,000 as at 01/07/2018 can use any unused amount of the \$25,000 Concessional Contribution Cap on a rolling basis up to 5 years

Refer to combined member statement report

From 01/07/2017 the annual non-concessional contribution cap is reduced to \$100,000 when the members transfer balance cap is less than \$1.6 million

Refer to contribution breakdown report

Where the member has triggered the bring forward rule in 2015-16 or 2016-17 but has not fully utilised it as at 30/06/2017 transitional arrangement will apply. (e.g.– if the member triggers the bring forward rule in 2016-17 year the transitional cap is \$380,000 that is the current cap of \$180,000 plus two annual caps of 100,000 for next two years)

Refer to contribution breakdown report

Pension Member Details

Super Reform Measure	Value of Existing ABP Income stream	Value of Existing MLP income stream	Value of Existing pension in TRIS (retirement phase)	Total Pension Payment for the Year
John Hofmeyer	Pension 1 - \$353,555.95 Tax-free - 0% Reversionary - No Total ABP balance = \$353,555.95			Pension 1 - \$24,996.00 Above Minimum
Opportunity/Planning	Member balances in excess of \$1.6 million transfer balance cap needs to be commuted as a lump sum or rolled back to accumulation phase. <i>Refer to Pension Summary report</i>	Member balances in excess of \$1.6 million transfer balance cap needs to be commuted as a lump sum or rolled back to accumulation phase. <i>Refer to Pension Summary report</i>	TRIS balances in retirement phase will be exempt for tax purposes and will be treated as per an account based pension	<i>Refer to Pension Summary report</i>

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

Cannot generate Depreciation Schedule report. ERROR - There is no data. Depreciation Schedule Report cannot be displayed.

Cannot generate SuperStream Contribution Data report. ERROR - There is no data. Contributions Summary Report cannot be displayed.