
Financial statements and reports for the year ended
30th June 2021

Andrew Desmond Superannuation Fund

Prepared for: A M Desmond Pty Limited

Andrew Desmond Superannuation Fund

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Andrew Desmond Superannuation Fund

Statement of Financial Position

As at 30 June 2021

	Note	2021 \$	2020 \$
Assets			
Investments			
Fixed Interest Securities (Australian) - Unitised		0.00	9,862.96
Shares in Listed Companies (Australian)		962,353.84	731,899.21
Units in Listed Unit Trusts (Australian)		135,995.94	124,859.46
Total Investments		<u>1,098,349.78</u>	<u>866,621.63</u>
Other Assets			
Distributions Receivable		169.05	135.62
Reinvestment Residual Account		1.84	1.84
Macq A/C No. 9606 90923		224,538.28	339,370.68
UBank USaver 37 490 9702		237,666.76	453,621.45
Qudos DIY account 7254453		200,246.13	0.00
ANZ SMSF Cash Hub 429115134		30,007.72	0.00
Income Tax Refundable		9,287.83	12,283.58
Total Other Assets		<u>701,917.61</u>	<u>805,413.17</u>
Total Assets		<u>1,800,267.39</u>	<u>1,672,034.80</u>
Net assets available to pay benefits		<u>1,800,267.39</u>	<u>1,672,034.80</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	3, 4		
Desmond, Andrew - Accumulation		195,100.17	197,200.19
Desmond, Andrew - Pension (Account Based Pension 3)		1,605,167.22	1,474,834.61
Total Liability for accrued benefits allocated to members' accounts		<u>1,800,267.39</u>	<u>1,672,034.80</u>

Andrew Desmond Superannuation Fund

Operating Statement

For the year ended 30 June 2021

	Note	2021	2020
		\$	\$
Income			
Investment Income			
Trust Distributions		3,308.28	6,069.90
Dividends Received		31,045.23	39,337.21
Interest Received		3,101.18	8,370.45
Investment Gains			
Changes in Market Values	5	137,016.07	(176,377.02)
Total Income		<u>174,470.76</u>	<u>(122,599.46)</u>
Expenses			
Accountancy Fees		2,695.00	2,849.00
ATO Supervisory Levy		259.00	259.00
Actuarial Fees		132.00	132.00
Auditor's Remuneration		385.00	385.00
Filing Fees		55.00	54.00
		<u>3,526.00</u>	<u>3,679.00</u>
Member Payments			
Pensions Paid		29,500.00	74,000.00
Benefits Paid/Transfers Out		22,500.00	0.00
Total Expenses		<u>55,526.00</u>	<u>77,679.00</u>
Benefits accrued as a result of operations before income tax		<u>118,944.76</u>	<u>(200,278.46)</u>
Income Tax Expense	6	(9,287.83)	(12,283.58)
Benefits accrued as a result of operations		<u>128,232.59</u>	<u>(187,994.88)</u>

Andrew Desmond Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Note 1: Summary of Significant Accounting Policies

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

The financial statements have been prepared in accordance with the requirements of the following Australian Accounting Standards:

AASB 110: Events After the Balance Sheet Date
AASB 1031: Materiality

No other Australian Accounting Standards, Australian Accounting Interpretations or other authoritative pronouncements of the Australian Accounting Standards Board have been applied.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments, which have been measured at market values.

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

a. Measurement of Investments

Assets of the fund have been measured at net market values after allowing for costs of realisation. Changes in the net market value of assets are brought to account in the operating statement in the periods in which they occur.

Net market values have been determined as follows:

- i. shares in listed companies, government securities and other fixed interest securities by reference to the relevant market quotations at the reporting date;
- ii. mortgage loans by reference to the outstanding principal of the loans;
- iii. units in managed funds by reference to the unit redemption price at the reporting date;
- iv. insurance policies by reference to an actuarial assessment of the amount receivable from the insurer in respect of the policy; and
- v. property, plant and equipment at trustee's assessment of their realisable value.

Financial liabilities, which are all current in nature, are measured at the gross value of the outstanding balance at year-end.

b. Liability for Accrued Benefits

The liability for accrued benefits represents the Funds' present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amounts of the assets and the carrying amounts of the sundry liabilities and income tax liabilities as at the reporting date.

c. Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the Fund and include benefits which members are entitled to receive had they terminated their membership of the Fund at the reporting date.

d. No Tax File Number (TFN) Contributions Tax

Where a member does not provide their TFN to the Fund, the Fund may be required to pay no-TFN contributions tax at a rate of 31.5% on contributions received from and on behalf of the member. The no-TFN contribution tax applies in addition to the concessional contributions tax rate of 15% applicable to such contributions.

A no-TFN contributions tax liability recognised by the Fund will be charged to the relevant members account. Where a tax offset is obtained by the Fund in relation to the members no-TFN contributions tax liability, the tax offset will be included in the relevant members account.

Andrew Desmond Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

e. Cash and Cash Equivalents

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

f. Revenue

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

g. Contributions

Member and employer contributions are recognised on a cash basis.

h. Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (income) only. Deferred Income Tax accounting using the liability method is not recognised in these financial statements.

Current income tax expense charged to the Operating statement is the tax payable on taxable income calculated using applicable income tax rates enacted, or substantially enacted, as at reporting date. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Note 3: Liability for Accrued Benefits

	2021 \$	2020 \$
Liability for accrued benefits at beginning of year	1,672,034.80	1,860,029.68
Benefits accrued as a result of operations	128,232.59	(187,994.88)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	1,800,267.39	1,672,034.80

Note 4: 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 end of the reporting period.

	2021 \$	2020 \$
Vested Benefits	1,800,267.39	1,672,034.80

Note 5: Changes in Market Values Unrealised Movements in Market Value

	2021 \$	2020 \$
Fixed Interest Securities (Australian) - Unitised		
Macquarie Group Capital Notes 3	(162.96)	(409.34)
	(162.96)	(409.34)

Andrew Desmond Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Shares in Listed Companies (Australian)

AGL Energy Limited.	(34,939.80)	(11,686.08)
AMP Limited	(12,683.75)	270.63
Amcor PLC - CDI	2,353.52	(4,940.19)
Australia And New Zealand Banking Group Limited	19,419.42	(19,541.94)
Australian Foundation Investment Company Limited	10,380.00	53.01
BHP Group Limited	0.00	(19,060.00)
Brambles Limited	2,394.00	(7,938.00)
Coles Group Limited.	3,132.19	(1,079.94)
Macquarie Group Limited	30,188.34	(4,744.67)
Macquarie Group Limited	511.19	0.00
Medibank Private Limited - Ordinary Fully Paid	1,823.42	(5,363.00)
National Australia Bank Limited	30,704.00	(22,089.34)
Orora Limited	5,253.83	(3,823.19)
Rio Tinto Limited - Ordinary Fully Paid	12,217.68	(2,470.80)
Tabcorp Holdings Limited	3,567.45	(1,931.35)
Telstra Corporation Limited.	12,600.00	(14,400.00)
Viva Energy Group Limited	126.40	(2,320.00)
Wesfarmers Limited	8,947.29	5,436.09
Westpac Banking Corporation	27,510.00	(36,435.00)
Woodside Petroleum Ltd	5,052.65	(8,870.13)
Woolworths Limited - Ordinary Fully Paid	850.00	4,050.00
	<hr/>	<hr/>
	129,407.83	(156,883.90)

Units in Listed Unit Trusts (Australian)

Aveo Group	0.00	8,395.90
GPT Group - Stapled	6,807.25	(17,934.75)
Lend Lease Group - Unit/Ordinary Fully Paid Stapled Securities	(3,790.15)	2,848.05
Scentre Group - Stapled Securities Deferred Settlement	3,390.36	(9,933.16)
Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited	1,363.74	(9,006.00)
	<hr/>	<hr/>
	7,771.20	(25,629.96)

Andrew Desmond Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2021

Total Unrealised Movement	137,016.07	(182,923.20)
<hr/>		
Realised Movements in Market Value		
	2021	2020
	\$	\$
Shares in Listed Companies (Australian)		
BHP Group Limited	0.00	9,874.59
Coles Group Limited.	0.00	2,804.76
	<hr/>	<hr/>
	0.00	12,679.35
Units in Listed Unit Trusts (Australian)		
Aveo Group	0.00	(6,133.17)
	<hr/>	<hr/>
	0.00	(6,133.17)
Total Realised Movement	<hr/>	<hr/>
	0.00	6,546.18
Total Market Movement	<hr/>	<hr/>
	137,016.07	(176,377.02)

Note 6: Income Tax Expense

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The components of tax expense comprise	2021	2020
	\$	\$
Current Tax	(9,287.83)	(12,283.58)
Income Tax Expense	<hr/>	<hr/>
	(9,287.83)	(12,283.58)

Andrew Desmond Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2021

	2021
	\$
Benefits accrued as a result of operations	118,944.76
Less	
Increase in MV of investments	137,016.07
Exempt current pension income	40,856.00
Accounting Trust Distributions	3,308.28
	<hr/> 181,180.35
Add	
SMSF non deductible expenses	2,873.00
Pension Payments	29,500.00
Franking Credits	10,025.13
Foreign Credits	8.31
Taxable Trust Distributions	2,148.63
Distributed Foreign income	101.69
Benefits Paid/Transfers Out	22,500.00
	<hr/> 67,156.76
SMSF Annual Return Rounding	0.83
	<hr/> 4,922.00
Taxable Income or Loss	<hr/> 4,922.00
Income Tax on Taxable Income or Loss	738.30
Less	
Franking Credits	10,025.13
Foreign Credits	1.00
	<hr/>
CURRENT TAX OR REFUND	<hr/> (9,287.83)
Supervisory Levy	259.00
	<hr/>
AMOUNT DUE OR REFUNDABLE	<hr/> (9,028.83)

Andrew Desmond Superannuation Fund

Members Statement

Andrew Desmond
 14/37 Barry Street
 Neutral Bay, New South Wales, 2089, Australia

Your Details

Date of Birth :	Provided	Nominated Beneficiaries	N/A
Age:	65	Vested Benefits	195,100.17
Tax File Number:	Provided	Total Death Benefit	195,100.17
Date Joined Fund:	28/02/1997	Current Salary	0.00
Service Period Start Date:		Previous Salary	0.00
Date Left Fund:		Disability Benefit	0.00
Member Code:	DESAND00003A		
Account Start Date	28/02/1997		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

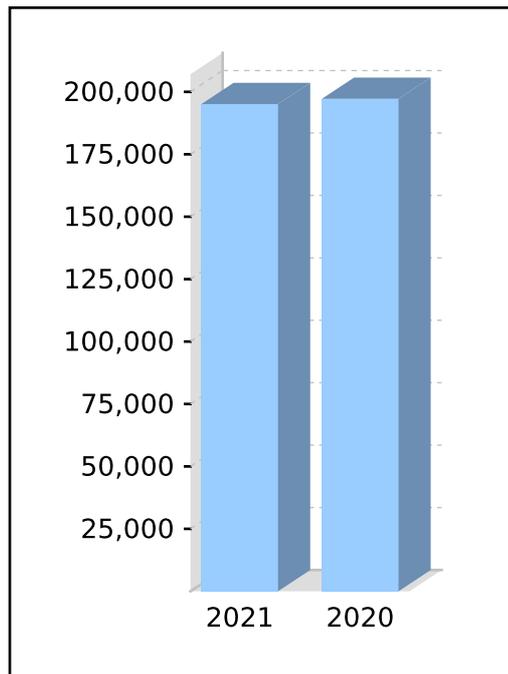
Total Benefits 195,100.17

Preservation Components

Preserved 193,337.26
 Unrestricted Non Preserved 1,762.91
 Restricted Non Preserved

Tax Components

Tax Free 74,432.85
 Taxable 120,667.32
 Investment Earnings Rate 10.61%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	197,200.19	211,363.43
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	21,138.28	(13,125.09)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	738.30	1,038.15
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out	22,500.00	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	195,100.17	197,200.19

Andrew Desmond Superannuation Fund

Members Statement

Andrew Desmond
 14/37 Barry Street
 Neutral Bay, New South Wales, 2089, Australia

Your Details

Date of Birth : Provided
 Age: 65
 Tax File Number: Provided
 Date Joined Fund: 28/02/1997
 Service Period Start Date:
 Date Left Fund:
 Member Code: DESAND00018P
 Account Start Date 01/07/2017
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 3

Nominated Beneficiaries N/A
 Vested Benefits 1,605,167.22
 Total Death Benefit 1,605,167.22
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

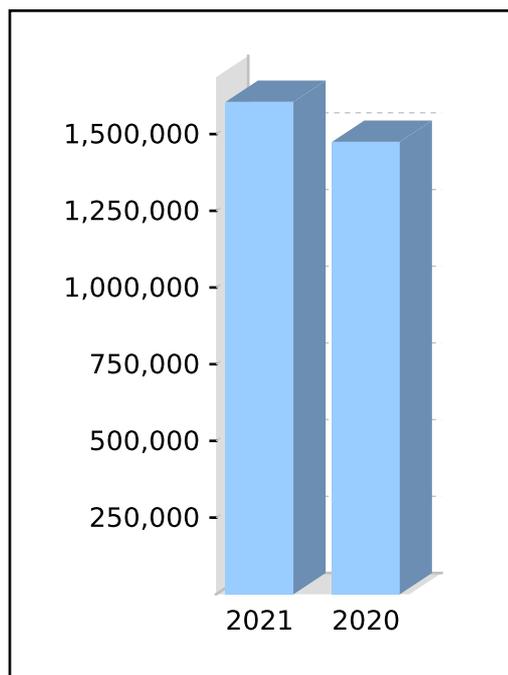
Total Benefits 1,605,167.22

Preservation Components

Preserved
 Unrestricted Non Preserved 1,605,167.22
 Restricted Non Preserved

Tax Components

Tax Free (44.02%) 706,671.90
 Taxable 898,495.32
 Investment Earnings Rate 11.00%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2020	1,474,834.61	1,648,666.25
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	159,832.61	(99,831.64)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	29,500.00	74,000.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2021	1,605,167.22	1,474,834.61

Andrew Desmond Superannuation Fund Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
ANZ SMSF Cash Hub 429115134		30,007.720000	30,007.72	30,007.72	30,007.72			1.68 %	
Macq A/C No. 9606 90923		224,538.280000	224,538.28	224,538.28	224,538.28			12.54 %	
Qudos DIY account 7254453		200,246.130000	200,246.13	200,246.13	200,246.13			11.18 %	
UBank USaver 37 490 9702		237,666.760000	237,666.76	237,666.76	237,666.76			13.27 %	
			692,458.89		692,458.89		0.00 %	38.67 %	
Shares in Listed Companies (Australian)									
AGL.AX	AGL Energy Limited.	3,948.00	8.200000	32,373.60	26.12	103,121.76	(70,748.16)	(68.61) %	1.81 %
AMC.AX	Amcor PLC - CDI	3,900.00	15.130000	59,007.00	16.04	62,547.04	(3,540.04)	(5.66) %	3.29 %
AMP.AX	AMP Limited	17,375.00	1.125000	19,546.88	2.99	51,889.44	(32,342.56)	(62.33) %	1.09 %
ANZ.AX	Australia And New Zealand Banking Group Limited	2,042.00	28.150000	57,482.30	28.60	58,403.07	(920.77)	(1.58) %	3.21 %
AFI.AX	Australian Foundation Investment Company Limited	6,000.00	7.820000	46,920.00	6.08	36,486.99	10,433.01	28.59 %	2.62 %
BXB.AX	Brambles Limited	4,200.00	11.440000	48,048.00	10.02	42,084.00	5,964.00	14.17 %	2.68 %
COL.AX	Coles Group Limited.	2,000.00	17.090000	34,180.00	15.52	31,047.81	3,132.19	10.09 %	1.91 %
MQG.AX	Macquarie Group Limited	798.00	156.430000	124,831.14	94.05	75,051.79	49,779.35	66.33 %	6.97 %
MQGPC.AX	Macquarie Group Limited	97.00	105.270000	10,211.19	100.00	9,700.00	511.19	5.27 %	0.57 %
MPL.AX	Medibank Private Limited - Ordinary Fully Paid	10,726.00	3.160000	33,894.16	2.74	29,389.24	4,504.92	15.33 %	1.89 %
NAB.AX	National Australia Bank Limited	3,838.00	26.220000	100,632.36	25.80	99,037.70	1,594.66	1.61 %	5.62 %
ORA.AX	Orora Limited	9,899.00	3.330000	32,963.67	3.05	30,234.43	2,729.24	9.03 %	1.84 %
RIO.AX	Rio Tinto Limited - Ordinary Fully Paid	426.00	126.640000	53,948.64	58.00	24,708.00	29,240.64	118.34 %	3.01 %
TAH.AX	Tabcorp Holdings Limited	1,970.00	5.180000	10,204.60	5.18	10,204.85	(0.25)	(0.00) %	0.57 %
TLS.AX	Telstra Corporation Limited.	20,000.00	3.760000	75,200.00	4.33	86,600.00	(11,400.00)	(13.16) %	4.20 %
VEA.AX	Viva Energy Group Limited	6,720.00	1.930000	12,969.60	2.72	18,283.20	(5,313.60)	(29.06) %	0.72 %
WES.AX	Wesfarmers Limited	627.00	59.100000	37,055.70	28.59	17,927.43	19,128.27	106.70 %	2.07 %
WBC.AX	Westpac Banking Corporation	3,500.00	25.810000	90,335.00	28.57	100,000.10	(9,665.10)	(9.67) %	5.04 %

Andrew Desmond Superannuation Fund Investment Summary Report

As at 30 June 2021

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
WPL.AX	Woodside Petroleum Ltd	2,000.00	22.210000	44,420.00	22.19	44,372.60	47.40	0.11 %	2.48 %
WOW.AX	Woolworths Limited - Ordinary Fully Paid	1,000.00	38.130000	38,130.00	25.10	25,100.00	13,030.00	51.91 %	2.13 %
			962,353.84		956,189.45	6,164.39	0.64 %	53.74 %	
Shares in Unlisted Companies (Australian)									
BGP	BGP Holdings PLC	28,085.00	0.000000	0.00	0.00	0.00	0.00 %	0.00 %	
			0.00		0.00	0.00	0.00 %	0.00 %	
Units in Listed Unit Trusts (Australian)									
GPT.AX	GPT Group - Stapled	9,325.00	4.900000	45,692.50	6.48	60,397.80	(14,705.30)	(24.35) %	2.55 %
LLC.AX	Lend Lease Group - Unit/Ordinary Fully Paid Stapled Securities	4,165.00	11.460000	47,730.90	13.67	56,921.80	(9,190.90)	(16.15) %	2.67 %
SCG.AX	Scentre Group - Stapled Securities Deferred Settlement	5,948.00	2.740000	16,297.52	4.75	28,262.49	(11,964.97)	(42.34) %	0.91 %
SYD.AX	Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited	4,538.00	5.790000	26,275.02	6.37	28,886.67	(2,611.65)	(9.04) %	1.47 %
			135,995.94		174,468.76	(38,472.82)	(22.05) %	7.59 %	
			1,790,808.67		1,823,117.10	(32,308.43)	(1.77) %	100.00 %	

Andrew Desmond Superannuation Fund

Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Accounts												
ANZ SMSF Cash Hub 429115134	7.72			7.72	0.00	0.00	0.00	7.72			0.00	0.00
Macq A/C No. 9606 90923	826.60			826.60	0.00	0.00	0.00	826.60			0.00	0.00
Qudos DIY account 7254453	246.13			246.13	0.00	0.00	0.00	246.13			0.00	0.00
UBank USaver 37 490 9702	2,020.73			2,020.73	0.00	0.00	0.00	2,020.73			0.00	0.00
	3,101.18			3,101.18	0.00	0.00	0.00	3,101.18			0.00	0.00
Shares in Listed Companies (Australian)												
AGL.AX	AGL Energy Limited.	3,632.16	1,610.78	2,021.38		690.33		4,322.49		0.00		
AMC.AX	Amcor PLC - CDI	2,123.24	0.00	2,123.24		0.00		2,123.24		0.00		
AMP.AX	AMP Limited	1,737.50	1,737.50	0.00		744.64		2,482.14		0.00		
ANZ.AX	Australia And New Zealand Banking Group Limited	1,225.20	1,225.20	0.00		525.09		1,750.29		0.00		
AFI.AX	Australian Foundation Investment Company Limited	1,440.00	1,440.00	0.00		617.14		2,057.14		0.00		
BXB.AX	Brambles Limited	1,076.04	322.81	753.23		138.34		1,214.38		0.00		
MQG.AX	Macquarie Group Limited	2,513.70	1,005.48	1,508.22		430.92		2,944.62		0.00		
MQGPC.AX	Macquarie Group Limited	336.35	134.55	201.80		57.67		394.02		0.00		
MPL.AX	Medibank Private Limited - Ordinary Fully Paid	1,297.85	1,297.85	0.00		556.22		1,854.07		0.00		
NAB.AX	National Australia Bank Limited	2,051.40	2,051.40	0.00		879.17		2,930.57		0.00		
ORA.AX	Orora Limited	802.89	0.00	802.89		0.00		802.89		0.00		
RIO.AX	Rio Tinto Limited - Ordinary Fully Paid	3,125.04	3,125.04	0.00		1,339.30		4,464.34		0.00		
TAH.AX	Tabcorp Holdings Limited	147.75	147.75	0.00		63.32		211.07		0.00		
TLS.AX	Telstra Corporation Limited.	3,200.00	3,200.00	0.00		1,371.42		4,571.42		0.00		
VEA.AX	Viva Energy Group Limited	539.20	64.00	475.20		27.43		566.63		0.00		
WES.AX	Wesfarmers Limited	1,147.41	1,147.41	0.00		491.75		1,639.16		0.00		
WBC.AX	Westpac Banking Corporation	3,115.00	3,115.00	0.00		1,335.00		4,450.00		0.00		
WPL.AX	Woodside Petroleum Ltd	524.50	524.50	0.00		224.78		749.28		0.00		
WOW.AX	Woolworths Limited - Ordinary Fully Paid	1,010.00	1,010.00	0.00		432.85		1,442.85		0.00		

Andrew Desmond Superannuation Fund

Investment Income Report

As at 30 June 2021

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
	31,045.23	23,159.27	7,885.96		9,925.37			40,970.60		0.00		
Units in Listed Unit Trusts (Australian)												
GPT.AX	GPT Group - Stapled	2,098.13			892.42	0.00	0.00	892.42		0.00	1,200.96	4.75
LLC.AX	Lend Lease Group - Unit/Ordinary Fully Paid Stapled Securities	793.80	232.42	232.42	188.48	99.61	67.54	828.15	0.00	0.00	0.00	72.94
SCG.AX	Scentre Group - Stapled Securities Deferred Settlement	416.35	0.34		410.98	0.15	34.15	446.25		0.00	0.00	(29.12)
SYD.AX	Sydney Airport - Units Fully Paid Stapled Securities Us Prohibited	0.00			191.57	0.00	0.00	191.57		0.00	0.00	(191.57)
		3,308.28	232.76	232.42	1,683.45	99.76	101.69	2,358.39	0.00	0.00	1,200.96	(143.00)
		37,454.69	23,392.03	8,118.38	4,784.63	10,025.13	101.69	46,430.17	0.00	0.00	1,200.96	(143.00)

Assessable Income (Excl. Capital Gains) **46,430.17**

Net Capital Gain **800.64**

Total Assessable Income 47,230.81

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.