

BOATHAVEN SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

Price Roberts & Co
34 Victoria Street
Victor Harbor SA 5211

BOATHAVEN SUPERANNUATION FUND

FINANCIAL STATEMENTS INDEX

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BOATHAVEN SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	2019	2018
	\$	\$
Investments		
Fixed Interest Securities (Australian)	130,000	181,844
Shares in Listed Companies (Australian)	242,846	295,312
Units in Listed Unit Trusts (Australian)	187,719	103,505
	560,565	580,661
Other Assets		
Cash at Bank	-	1,586
Macquarie Cash Account	67,557	20,744
Sundry Debtors	3,078	2,779
Income Tax Refundable	8,369	5,545
	79,004	30,654
Total Assets	639,569	611,315
Less:		
Liabilities		
Deferred Tax Liability	4,143	3,318
	4,143	3,318
Net Assets Available to Pay Benefits	635,426	607,997
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Lyndell, Ms (Pension)	144,358	125,922
Munday, John (Pension)	481,264	461,680
Lyndell, Ms (Accumulation)	9,804	13,177
Munday, John (Accumulation)	-	7,218
	635,426	607,997

The accompanying notes form part of these financial statements

BOATHAVEN SUPERANNUATION FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2019

	2019	2018
	\$	\$
Income		
Capital Gains/(Losses) - Taxable	14,401	97,502
Capital Gains/(Losses) - Non Taxable	7,201	48,751
Distributions Received	6,096	2,830
Dividends Received	14,342	5,030
Increase in Market Value of Investments (Note 5)	2,634	-
Interest Received	4,262	5,686
Member/Personal Contributions - Non Concessional (Undeducted)	10,000	2,000
Other Contributions - Non Taxable	-	500
Rent Received	-	17,371
	58,936	179,670
Expenses		
Accountancy Fees	2,090	3,300
Administration Costs	2,396	4,480
ATO Supervisory Levy	259	-
Auditor's Remuneration	385	385
Bank Charges	18	31
Decrease in Market Value of Investments (Note 5)	-	123,349
Pensions Paid - Unrestricted Non Preserved - Tax Free	17,248	275,854
Pensions Paid - Unrestricted Non Preserved - Taxable	14,338	185,753
Rental Property Expenses	-	13,227
	36,734	606,379
Benefits Accrued as a Result of Operations before Income Tax	22,202	(426,709)
Income Tax		
Income Tax Expense	(5,226)	(20,565)
	(5,226)	(20,565)
Benefits Accrued as a Result of Operations	27,428	(406,144)

The accompanying notes form part of these financial statements

BOATHAVEN SUPERANNUATION FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

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

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

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.

The financial statements were authorised for issue by the trustees/ directors of the trustee company.

a. Measurement of Investments

The fund initially recognises:

- i. an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- ii. a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at market values, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions are made:

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

Market value has been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed-interest securities by reference to the redemption price at the end of the reporting period;
- iv. investment properties at the trustees' assessment of their realizable value.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees

BOATHAVEN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

have determined that the gross value of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

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

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

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

d. Liability for Accrued Benefits

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

BOATHAVEN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

e. Income Tax

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

Current tax and deferred tax are recognised in profit or loss. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

f. Goods and Services Tax (GST)

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

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

g. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

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

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	2019	2018
	\$	\$
Liability for Accrued Benefits at beginning of period	607,998	1,014,143
Add:		
Benefits Accrued as a Result of Operations	27,428	(406,145)

BOATHAVEN SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2019

- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	635,426	607,998

3. Vested Benefits

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

	2019	2018
	\$	\$
Vested Benefits	635,426	607,998
	635,426	607,998

4. Guaranteed Benefits

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

5. Changes in Market Values

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2019	2018
	\$	\$
Plant and Equipment (at written down value)	-	(6,177)
Real Estate Properties (Australian)	-	(146,253)
Shares in Listed Companies (Australian)	(9,575)	19,563
Units in Listed Unit Trusts (Australian)	12,208	3,342
	2,634	(129,526)

BOATHAVEN SUPERANNUATION FUND

TRUSTEES DECLARATION

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

The trustees declare that:

- i. the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2019 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- iii. the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2019.

Specifically, the trustees declare that:

- in accordance with s 120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s 50 of the Superannuation (Supervision) Act 1993 and reg 13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements

Signed in accordance with a resolution of the trustees by:

Lyndell & John Douglas Munday
Trustee

DATED: 12/09/2019

BOATHAVEN SUPERANNUATION FUND
COMPILATION REPORT TO THE MEMBER(S) OF BOATHAVEN SUPERANNUATION FUND

We have compiled the accompanying special purpose financial statements of BOATHAVEN SUPERANNUATION FUND, which comprise the statement of financial position as at 30 June 2019, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee (s) of the BOATHAVEN SUPERANNUATION FUND is solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Dated: / /

**BOATHAVEN SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2019**

	2019
	\$
Benefits Accrued as a Result of Operations before Income Tax	22,202.00
Less:	
Increase in Market Value of Investments	(2,634.00)
Member/Personal Contributions - Non Concessional (Undeducted)	(10,000.00)
Accounting Capital Gains	(21,602.00)
Distributed Capital Gains	(230.00)
Non Taxable Distributions Received	(3,128.00)
Exempt Pension Income	(27,501.00)
Other Non Taxable Items	2.00
	(65,093.00)
	(42,891.00)
Add:	
Pensions Paid - Unrestricted Non Preserved - Tax Free	17,248.00
Pensions Paid - Unrestricted Non Preserved - Taxable	14,338.00
Pension Member Non Deductible Expenses	4,889.00
Imputed Credits	6,051.00
Foreign Credits	107.00
	42,633.00
Taxable Income	(258.00)
Tax Payable on Taxable Income	0.00
Less:	
Imputed Credits	6,051.31
Instalments Paid	2,318.00
	8,369.31
Income Tax Payable/(Refund)	(8,369.31)
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	(8,110.31)

**MEMORANDUM OF RESOLUTIONS OF
LYNDELL & JOHN DOUGLAS MUNDAY
ATF BOATHAVEN SUPERANNUATION FUND**

ADOPT FINANCIAL
STATEMENT ATO RESOLUTION

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

It was further resolved that the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2019 thereon be adopted.

INVESTMENT STRATEGY:

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.

ALLOCATION OF INCOME:

It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2019.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2019.

AUDITORS

It was resolved that

Tony Boys

of

Box 3376
Rundle Mall SA 5000

act as auditors of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SIS Act.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

CLOSURE:

Signed as a true record –

.....
Lyndell & John Douglas Munday

12/09/2019

BOATHAVEN SUPERANNUATION FUND
SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2019

Details	No of Units
Purchases of Fund Assets	
<u>Units in Listed Unit Trusts (Australian)</u>	
MGG Magellan Global Trust - Ordinary Units Fully Paid	15,066
MXT McP Master Income Trust - Ordinary Units Fully Paid	9,516
APA Apa Group - Fully Paid Units Stapled Securities	2,739
Sales of Fund Assets	
<u>Shares in Listed Companies (Australian)</u>	
BHP Bhp Billiton Limited - Ordinary Fully Paid	987
DLX Duluxgroup Limited - Ordinary Fully Paid	2,785

Member's Statement
BOATHAVEN SUPERANNUATION FUND

MS LYNDELL
PO BOX 402
YANKALILLA SA 5203

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

Your Details		Your Balance	
Date of Birth	1 July 1955	Total Benefits	\$144,358
Tax File Number	Provided	Comprising:	
Date Joined Fund	19 July 2005	- Preserved	
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$144,358
Member Mode	Pension	Including:	
Account Description	Pension	- Tax Free Component	\$79,617
Current Salary		- Taxable Component	\$64,741
Vested Amount	\$144,358	Tax Free Proportion	55.15%
Insured Death Benefit		Taxable Proportion	44.85%
Total Death Benefit	\$144,358		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2018			139,100	139,100
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			11,258	11,258
Transfers in and transfers from reserves				
			11,258	11,258
			150,358	150,358
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid			6,000	6,000
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			6,000	6,000
Member's Account Balance at 30/06/2019			144,358	144,358

Reference: BOATHAVE / 501

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Lyndell & John Douglas Munday
Trustee

Statement Date: 12 September 2019

Member's Statement
BOATHAVEN SUPERANNUATION FUND

MR JOHN MUNDAY
PO BOX 402
YANKALILLA SA 5203

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

Your Details		Your Balance	
Date of Birth	12 June 1953	Total Benefits	\$481,264
Tax File Number	Provided	Comprising:	
Date Joined Fund	19 July 2005	- Preserved	
Service Period Start Date	9 June 1988	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$481,264
Member Mode	Pension	Including:	
Account Description	Pension	- Tax Free Component	\$262,170
Current Salary		- Taxable Component	\$219,093
Vested Amount	\$481,264		
Insured Death Benefit		Tax Free Proportion	54.48%
Total Death Benefit	\$481,264	Taxable Proportion	45.52%
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2018			468,898	468,898
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			37,952	37,952
Transfers in and transfers from reserves				
			37,952	37,952
			506,850	506,850
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid			25,586	25,586
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			25,586	25,586
Member's Account Balance at 30/06/2019			481,264	481,264

Reference: BOATHAVE / 502

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Lyndell & John Douglas Munday
Trustee

Statement Date: 12 September 2019

Member's Statement
BOATHAVEN SUPERANNUATION FUND

MS LYNDELL
PO BOX 402
YANKALILLA SA 5203

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2019 and for the reporting period 1 July 2018 to 30 June 2019.

Your Details		Your Balance	
Date of Birth	1 July 1955	Total Benefits	\$9,804
Tax File Number	Provided	Comprising:	
Date Joined Fund	19 July 2005	- Preserved	
Service Period Start Date		- Restricted Non Preserved	\$9,804
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	\$10,000
Current Salary		- Taxable Component*	\$(196)
Vested Amount	\$9,804		
Insured Death Benefit			
Total Death Benefit	\$9,804		
Disability Benefit			
Nominated Beneficiaries			

*Your withdrawal benefit would include a Tax Free Component of \$9,804 and a Taxable Component of \$0

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2018				
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions	10,000			10,000
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period		630		630
Transfers in and transfers from reserves				
	10,000	630		10,630
	10,000	630		10,630
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax		825		825
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
		825		825
Member's Account Balance at 30/06/2019	10,000	(195)		9,805

Reference: BOATHAVE / 503

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Lyndell & John Douglas Munday
Trustee

Statement Date: 12 September 2019

BOATHAVEN SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2019

Investment	Units	Ave Cost	Mkt Price	Mkt Date	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Cash/Bank Accounts									
Macquarie Cash Account		67,557.00	67,557.00		67,557	67,557			10.76%
					67,557	67,557			10.76%
Fixed Interest Securities (Australian)									
Macquarie Term Deposit	1	70,000.00	70,000.00		70,000	70,000			11.14%
Macquarie Term Deposit	1	60,000.00	60,000.00		60,000	60,000			9.55%
					130,000	130,000			20.70%
Shares in Listed Companies (Australian)									
ABC Adelaide Brighton Limited - Ordinary Fully Paid	275	2.25	4.04	28/06/2019	619	1,111	492	79.48%	0.18%
AFI Australian Foundation Investment Company Limited - Ordinary Fully Paid	8,333	5.94	6.25	28/06/2019	49,498	52,081	2,583	5.22%	8.29%
CGF Challenger Limited - Ordinary Fully Paid	1,875	13.32	6.64	28/06/2019	24,972	12,450	(12,522)	(50.14%)	1.98%
DJW Djerriwarrh Investments Limited - Ordinary Fully Paid	7,135	3.51	3.45	28/06/2019	25,011	24,616	(395)	(1.58%)	3.92%
NAB National Australia Bank Limited - Ordinary Fully Paid	860	29.06	26.72	28/06/2019	24,994	22,979	(2,015)	(8.06%)	3.66%
ORG Origin Energy Limited - Ordinary Fully Paid	1,277	5.42	7.31	28/06/2019	6,921	9,335	2,414	34.88%	1.49%
QUB Qube Holdings Limited - Ordinary Fully Paid	8,055	2.48	3.04	28/06/2019	20,006	24,487	4,481	22.40%	3.90%
RHC Ramsay Health Care Limited - Ordinary Fully Paid	225	67.49	72.24	28/06/2019	15,185	16,254	1,069	7.04%	2.59%
RMD Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	1,265	11.87	17.17	28/06/2019	15,018	21,720	6,702	44.63%	3.46%
STO Santos Limited - Ordinary Fully Paid	947	6.02	7.08	28/06/2019	5,701	6,705	1,004	17.61%	1.07%
WBC Westpac Banking Corporation - Ordinary Fully Paid	655	30.45	28.36	28/06/2019	19,943	18,576	(1,367)	(6.85%)	2.96%
WOW Woolworths Limited -	979	26.82	33.23	28/06/2019	26,255	32,532	6,277	23.91%	5.18%

BOATHAVEN SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2019

Investment	Units	Ave Cost	Mkt Price	Mkt Date	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Ordinary Fully Paid					234,123	242,846	8,723	3.73%	38.66%
Units in Listed Unit Trusts (Australian)									
APA Apa Group - Fully Paid Units Stapled Securities	2,739	9.86	10.80	28/06/2019	27,007	29,581	2,574	9.53%	4.71%
CQR Charter Hall Retail Reit - Units Fully Paid	6,570	3.81	4.37	28/06/2019	25,010	28,711	3,701	14.80%	4.57%
MGE Magellan Global Equities Fund (Managed) - Trading Managed Fund Units Fully	8,240	3.03	3.75	28/06/2019	24,995	30,900	5,905	23.62%	4.92%
MGG Magellan Global Trust - Ordinary Units Fully Paid	15,066	1.66	1.79	28/06/2019	25,000	26,893	1,893	7.57%	4.28%
MXT McP Master Income Trust - Ordinary Units Fully Paid	9,516	2.10	2.04	28/06/2019	19,998	19,413	(585)	(2.93%)	3.09%
SGP Stockland - Units/Ordinary Fully Paid Stapled Securities	6,270	3.99	4.17	28/06/2019	24,992	26,146	1,154	4.62%	4.16%
VEU Vanguard All-World Ex-US Shares Index Etf - Chess Depositary Interests 1:1	360	69.91	72.43	28/06/2019	25,166	26,075	909	3.61%	4.15%
					172,168	187,719	15,551	9.03%	29.89%
					603,848	628,122	24,274	4.02%	100.00%

BOATHAVEN SUPERANNUATION FUND
INVESTMENT MOVEMENT REPORT AT 30 JUNE 2019

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
Cash/Bank Accounts										
Cash at Bank		1,586				(1,586)				
Macquarie Cash Account		20,744		156,371		(109,557)			67,558	67,557
		22,330		156,371		(111,143)			67,558	67,557
Fixed Interest Securities (Australian)										
ANZ Superannuation Saver 384365892		51,844				(51,844)				
Macquarie Term Deposit	1	70,000						1	70,000	70,000
Macquarie Term Deposit	1	60,000						1	60,000	60,000
		181,844				(51,844)			130,000	130,000
Shares in Listed Companies (Australian)										
ABC Adelaide Brighton Limited - Ordinary Fully Paid	275	619						275	619	1,111
AFI Australian Foundation Investment Company Limited - Ordinary Fully Paid	8,333	49,498						8,333	49,498	52,081
BHP Bhp Billiton Limited - Ordinary Fully Paid	987	22,898			(987)	(22,898)	14,606			
CGF Challenger Limited - Ordinary Fully Paid	1,875	24,972						1,875	24,972	12,450
DJW Djerriwarrh Investments Limited - Ordinary Fully Paid	7,135	25,011						7,135	25,011	24,616
DLX Duluxgroup Limited - Ordinary Fully Paid	2,785	19,993			(2,785)	(19,993)	6,996			
NAB National Australia Bank Limited - Ordinary Fully Paid	860	24,994						860	24,994	22,979
ORG Origin Energy Limited - Ordinary Fully Paid	1,277	6,921						1,277	6,921	9,335
QUB Qube Holdings Limited - Ordinary Fully Paid	8,055	20,006						8,055	20,006	24,487

**BOATHAVEN SUPERANNUATION FUND
INVESTMENT MOVEMENT REPORT AT 30 JUNE 2019**

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
RHC Ramsay Health Care Limited - Ordinary Fully Paid	225	15,185						225	15,185	16,254
RMD Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	1,265	15,018						1,265	15,018	21,720
STO Santos Limited - Ordinary Fully Paid	947	5,701						947	5,701	6,705
WBC Westpac Banking Corporation - Ordinary Fully Paid	655	19,943						655	19,943	18,576
WOW Woolworths Limited - Ordinary Fully Paid	979	26,255						979	26,255	32,532
		277,014					(42,891) 21,602		234,123	242,846
Units in Listed Unit Trusts (Australian)										
APA Apa Group - Fully Paid Units Stapled Securities			2,739	27,007				2,739	27,007	29,581
CQR Charter Hall Retail Reit - Units Fully Paid	6,570	25,010						6,570	25,010	28,711
MGE Magellan Global Equities Fund (Managed) - Trading Managed Fund Units Fully	8,240	24,995						8,240	24,995	30,900
MGG Magellan Global Trust - Ordinary Units Fully Paid			15,066	25,000				15,066	25,000	26,893
MXT McP Master Income Trust - Ordinary Units Fully Paid			9,516	19,998				9,516	19,998	19,413
SGP Stockland - Units/Ordinary Fully Paid Stapled Securities	6,270	24,992						6,270	24,992	26,146
VEU Vanguard All-World Ex-Us Shares Index Etf - Chess Depository Interests 1:1	360	25,166						360	25,166	26,075
		100,163		72,005					172,168	187,719

BOATHAVEN SUPERANNUATION FUND
INVESTMENT MOVEMENT REPORT AT 30 JUNE 2019

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
		581,351		228,376		(205,878)	21,602		603,849	628,122

BOATHAVEN SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2019

Investment	Add						Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
Cash/Bank Accounts																	
Macquarie Cash Account	504												504				
	504												504				
Fixed Interest Securities (Australian)																	
Macquarie Term Deposit	1,974												1,974				
Macquarie Term Deposit	1,785												1,785				
	3,759												3,759				
Shares in Listed Companies (Australian)																	
ABC Adelaide Brighton Limited - Ordinary Fully Paid	77	77		33									110				
AFI Australian Foundation Investment Company Limited - Ordinary Fully Paid	2,667	2,667		1,143									3,810				
BHP Bhp Billiton Limited - Ordinary Fully Paid	3,039	3,039		1,302									4,341				
CGF Challenger Limited - Ordinary Fully	666	666		285									951				
* Includes Foreign Capital Gains																	

BOATHAVEN SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2019

Investment				Add			Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
Paid																	
DJW	1,427	1,427		612									2,039				
Djerriwarrh Investments Limited - Ordinary Fully Paid																	
DLX	390	390		167									557				
Duluxgroup Limited - Ordinary Fully Paid																	
NAB National Australia Bank Limited - Ordinary Fully Paid	1,703	1,703		730									2,433				
ORG Origin Energy Limited - Ordinary Fully Paid	128	128		55									183				
QUB Qube Holdings Limited - Ordinary Fully Paid	693	693		297									990				
RHC Ramsay Health Care Limited - Ordinary Fully Paid	330	330		141									471				
RMD Resmed Inc - Cdi 10:1	223				39								262				

* Includes Foreign Capital Gains

BOATHAVEN SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2019

Investment	Add						Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
Foreign Exempt Nyse STO Santos Limited - Ordinary Fully Paid	127	127		54									181				
WBC Westpac Banking Corporation - Ordinary Fully Paid	1,847	1,847		792									2,639				
WOW Woolworths Limited - Ordinary Fully Paid	1,028	1,028		441									1,469				
	14,345	14,122		6,052	39								20,436				
Units in Listed Unit Trusts (Australian)																	
APA Apa Group - Fully Paid Units Stapled Securities	698							634					64				
CQR Charter Hall Retail Reit - Units Fully Paid	1,890							1,312					578				
MGE Magellan Global Equities Fund (Managed) - Trading Managed Fund	806							806									

* Includes Foreign Capital Gains

BOATHAVEN SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2019

Investment	Add						Less				Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses						Capital Gains Disc.*
Units Fully MXT McP Master Income Trust - Ordinary	657												657			
Units Fully Paid SGP Stockland -	1,731							376		77			1,278	153		153
Units/Ordinary Fully Paid Stapled Securities																
VEU Vanguard All-World Ex- Us Shares Index Etf - Chess Depository Interests 1:1	315				68								383			
	6,097				68			3,128		77			2,960	153		153
	24,705	14,122		6,052	107			3,128		77			27,659	153		153

* Includes Foreign Capital Gains