

**BOATHAVEN SUPERANNUATION FUND**

**FINANCIAL STATEMENTS**

**AND REPORTS**

**FOR THE PERIOD 1 JULY 2019 TO 30 JUNE 2020**

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Price Roberts & Co  
34 Victoria Street  
Victor Harbor SA 5211

# **BOATHAVEN SUPERANNUATION FUND**

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**BOATHAVEN SUPERANNUATION FUND**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2020**

	2020	2019
	\$	\$
<b>Investments</b>		
Fixed Interest Securities (Australian)	130,000	130,000
Shares in Listed Companies (Australian)	220,208	242,846
Units in Listed Unit Trusts (Australian)	126,797	187,719
	477,005	560,565
<b>Other Assets</b>		
Macquarie Cash Account	58,012	67,557
Sundry Debtors	1,432	3,078
Income Tax Refundable	3,470	8,369
Deferred Tax Asset	1,327	-
	64,241	79,004
<b>Total Assets</b>	541,246	639,569
<b>Less:</b>		
<b>Liabilities</b>		
Deferred Tax Liability	-	4,143
	-	4,143
<b>Net Assets Available to Pay Benefits</b>	541,246	635,426
<b>Represented by:</b>		
<b>Liability for Accrued Benefits (Notes 2, 3, 4)</b>		
Lyndell, Ms (Pension)	143,537	144,358
Munday, John (Pension)	374,225	481,264
Lyndell, Ms (Accumulation)	23,484	9,804
	541,246	635,426

The accompanying notes form part of these financial statements

**BOATHAVEN SUPERANNUATION FUND**  
**OPERATING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	2020	2019
	\$	\$
<b>Income</b>		
Capital Gains/(Losses) - Taxable	8,386	14,401
Capital Gains/(Losses) - Non Taxable	2,289	7,201
Capital Gains - Tax Deferred Write Backs	(634)	-
Distributions Received	6,317	6,096
Dividends Received	8,346	14,342
Increase in Market Value of Investments (Note 5)	-	2,634
Interest Received	3,307	4,262
Member/Personal Contributions - Non Concessional (Undeducted)	23,500	10,000
	51,511	58,936
<b>Expenses</b>		
Accountancy Fees	935	2,090
Administration Costs	2,395	2,396
ATO Supervisory Levy	259	259
Auditor's Remuneration	374	385
Bank Charges	-	18
Decrease in Market Value of Investments (Note 5)	35,579	-
Pensions Paid - Unrestricted Non Preserved - Tax Free	63,065	17,248
Pensions Paid - Unrestricted Non Preserved - Taxable	52,023	14,338
	154,630	36,734
<b>Benefits Accrued as a Result of Operations before Income Tax</b>	(103,119)	22,202
<b>Income Tax</b>		
Income Tax Expense	(8,940)	(5,226)
	(8,940)	(5,226)
<b>Benefits Accrued as a Result of Operations</b>	(94,179)	27,428

The accompanying notes form part of these financial statements

# **BOATHAVEN SUPERANNUATION FUND**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 JUNE 2020**

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#### **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 unless stated otherwise 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. unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
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**BOATHAVEN SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

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- v. investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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

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**BOATHAVEN SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

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**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.

**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:

2020

2019

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**BOATHAVEN SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2020**

	\$	\$
Liability for Accrued Benefits at beginning of period	635,426	607,998
Add:		
Benefits Accrued as a Result of Operations	(94,179)	27,428
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	541,247	635,426
Liability for Accrued Benefits at end of period	541,247	635,426

**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.

	2020	2019
	\$	\$
Vested Benefits	541,247	635,426

**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:

	2020	2019
	\$	\$
Shares in Listed Companies (Australian)	(21,663)	(9,575)
Units in Listed Unit Trusts (Australian)	(13,916)	12,208
	(35,579)	2,634

# BOATHAVEN SUPERANNUATION FUND

## TRUSTEES DECLARATION

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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 2020 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2020 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 2020.

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: 06/10/2020

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

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We have compiled the accompanying special purpose financial statements of BOATHAVEN SUPERANNUATION FUND, which comprise the statement of financial position as at 30 June 2020, 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 2020**

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	2020
	\$
Benefits Accrued as a Result of Operations before Income Tax	(103,119.00)
<b>Less:</b>	
Member/Personal Contributions - Non Concessional (Undeducted)	(23,500.00)
Accounting Capital Gains	(10,675.00)
Non Taxable Distributions Received	634.00
Exempt Pension Income	(21,585.00)
	<hr/>
	(55,126.00)
	<hr/>
	(158,245.00)
<b>Add:</b>	
Decrease in Market Value of Investments	35,579.00
Pensions Paid - Unrestricted Non Preserved - Tax Free	63,065.00
Pensions Paid - Unrestricted Non Preserved - Taxable	52,023.00
Pension Member Non Deductible Expenses	3,704.00
Imputed Credits	3,470.00
Foreign Credits	147.00
	<hr/>
	157,988.00
	<hr/>
<b>Taxable Income</b>	<b>(257.00)</b>
	<hr/>
<b>Tax Payable on Taxable Income</b>	<b>0.00</b>
<b>Less:</b>	
Imputed Credits	3,469.70
	<hr/>
	3,469.70
	<hr/>
<b>Income Tax Payable/(Refund)</b>	<b>(3,469.70)</b>
<b>Add:</b>	
Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(3,210.70)</b>
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**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 2020 and for the reporting period 1 July 2019 to 30 June 2020.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	1 July 1955	<b>Total Benefits</b>	<b>\$143,538</b>
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	\$143,538
Member Mode	Pension	Including:	
Account Description	Pension	- Tax Free Component	\$83,440
Current Salary		- Taxable Component	\$60,097
Vested Amount	\$143,538		
Insured Death Benefit		Tax Free Proportion	58.13%
Total Death Benefit	\$143,538	Taxable Proportion	41.87%
Disability Benefit			
Nominated Beneficiaries			

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2019			154,162	154,162
<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			(1,944)	(1,944)
Transfers in and transfers from reserves				
			(1,944)	(1,944)
			152,218	152,218
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid			10,000	10,000
Contributions Tax				
Income Tax			(1,319)	(1,319)
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				
			8,681	8,681
<b>Member's Account Balance at 30/06/2020</b>			<b>143,537</b>	<b>143,537</b>

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: 6 October 2020

**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 2020 and for the reporting period 1 July 2019 to 30 June 2020.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	12 June 1953	<b>Total Benefits</b>	<b>\$374,225</b>
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	\$374,225
Member Mode	Pension	Including:	
Account Description	Pension	- Tax Free Component	\$203,856
Current Salary		- Taxable Component	\$170,370
Vested Amount	\$374,225		
Insured Death Benefit			
Total Death Benefit	\$374,225	Tax Free Proportion	54.48%
Disability Benefit		Taxable Proportion	45.52%
Nominated Beneficiaries			

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2019			481,264	481,264
<u>Add: Increases to Member's Account 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			(6,069)	(6,069)
Transfers in and transfers from reserves				
			(6,069)	(6,069)
			475,195	475,195
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			105,088	105,088
Contributions Tax				
Income Tax			(4,118)	(4,118)
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				
			100,970	100,970
<b>Member's Account Balance at 30/06/2020</b>			<b>374,225</b>	<b>374,225</b>

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: 6 October 2020

**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 2020 and for the reporting period 1 July 2019 to 30 June 2020.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	1 July 1955	<b>Total Benefits</b>	<b>\$23,484</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	19 July 2005	- Preserved	
Service Period Start Date		- Restricted Non Preserved	\$23,484
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description	Accumulation	- Tax Free Component	\$23,500
Current Salary		- Taxable Component*	\$(16)
Vested Amount	\$23,484		
Insured Death Benefit			
Total Death Benefit	\$23,484		
Disability Benefit			
Nominated Beneficiaries			

\*Your withdrawal benefit would include a Tax Free Component of \$23,484 and a Taxable Component of \$0

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2019				
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions	23,500			23,500
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period		(49)		(49)
Transfers in and transfers from reserves				
	23,500	(49)		23,451
	23,500	(49)		23,451
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax		(33)		(33)
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				
		(33)		(33)
<b>Member's Account Balance at 30/06/2020</b>	<b>23,500</b>	<b>(16)</b>		<b>23,484</b>

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: 6 October 2020

**BOATHAVEN SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2020**

Investment	Units	Ave Cost	Mkt Price	Mkt Date	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
<b>Cash/Bank Accounts</b>									
Macquarie Cash Account		58,012.00	58,012.00		58,012	58,012			10.84%
					58,012	58,012			10.84%
<b>Fixed Interest Securities (Australian)</b>									
Macquarie Term Deposit	1	70,000.00	70,000.00		70,000	70,000			13.08%
Macquarie Term Deposit	1	60,000.00	60,000.00		60,000	60,000			11.21%
					130,000	130,000			24.30%
<b>Shares in Listed Companies (Australian)</b>									
ABC Adelaide Brighton Limited - Ordinary Fully Paid	275	2.25	3.18	30/06/2020	619	874	255	41.20%	0.16%
AFI Australian Foundation Investment Company Limited - Ordinary Fully Paid	8,333	5.94	6.09	30/06/2020	49,498	50,748	1,250	2.53%	9.49%
CGF Challenger Limited - Ordinary Fully Paid	1,875	13.32	4.41	30/06/2020	24,972	8,269	(16,703)	(66.89%)	1.55%
DJW Djerriwarrh Investments Limited - Ordinary Fully Paid	7,135	3.51	2.55	30/06/2020	25,011	18,194	(6,817)	(27.26%)	3.40%
NAB National Australia Bank Limited - Ordinary Fully Paid	860	29.06	18.22	30/06/2020	24,994	15,669	(9,325)	(37.31%)	2.93%
ORG Origin Energy Limited - Ordinary Fully Paid	1,277	5.42	5.84	30/06/2020	6,921	7,458	537	7.76%	1.39%
RHC Ramsay Health Care Limited - Ordinary Fully Paid	297	64.70	66.52	30/06/2020	19,217	19,756	539	2.80%	3.69%
RMD Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	1,265	11.87	27.54	30/06/2020	15,018	34,838	19,820	131.97%	6.51%
STO Santos Limited - Ordinary Fully Paid	947	6.02	5.30	30/06/2020	5,701	5,019	(682)	(11.96%)	0.94%
WBC Westpac Banking Corporation - Ordinary Fully Paid	1,275	27.41	17.95	30/06/2020	34,943	22,886	(12,057)	(34.50%)	4.28%
WOW Woolworths Limited - Ordinary Fully Paid	979	26.82	37.28	30/06/2020	26,255	36,497	10,242	39.01%	6.82%

**BOATHAVEN SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2020**

Investment	Units	Ave Cost	Mkt Price	Mkt Date	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
					233,149	220,208	(12,941)	(5.55%)	41.16%
<b>Units in Listed Unit Trusts (Australian)</b>									
CQR Charter Hall Retail Reit - Units Fully Paid	6,570	3.81	3.35	30/06/2020	25,010	22,010	(3,000)	(12.00%)	4.11%
MGE Magellan Global Equities Fund (Managed) - Trading Managed Fund Units Fully	8,240	3.03	3.98	30/06/2020	24,995	32,795	7,800	31.21%	6.13%
MGG Magellan Global Trust - Ordinary Units Fully Paid	15,066	1.66	1.74	30/06/2020	25,000	26,290	1,290	5.16%	4.91%
SGP Stockland - Units/Ordinary Fully Paid Stapled Securities	6,270	3.99	3.31	30/06/2020	24,992	20,754	(4,238)	(16.96%)	3.88%
VEU Vanguard All-World Ex-Us Shares Index Etf - Chess Depository Interests 1:1	360	69.91	69.30	30/06/2020	25,166	24,948	(218)	(0.87%)	4.66%
					125,163	126,797	1,634	1.31%	23.70%
					546,324	535,017	(11,307)	(2.07%)	100.00%

**BOATHAVEN SUPERANNUATION FUND  
INVESTMENT MOVEMENT REPORT AT 30 JUNE 2020**

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
<b>Cash/Bank Accounts</b>										
Macquarie Cash Account		67,557		128,643		(138,188)			58,012	58,012
		<u>67,557</u>		<u>128,643</u>		<u>(138,188)</u>			<u>58,012</u>	<u>58,012</u>
<b>Fixed Interest Securities (Australian)</b>										
Macquarie Term Deposit	1	70,000		1,960		(1,960)		1	70,000	70,000
Macquarie Term Deposit	1	60,000		494		(494)		1	60,000	60,000
		<u>130,000</u>		<u>2,454</u>		<u>(2,454)</u>			<u>130,000</u>	<u>130,000</u>
<b>Shares in Listed Companies (Australian)</b>										
ABC Adelaide Brighton Limited - Ordinary Fully Paid	275	619						275	619	874
AFI Australian Foundation Investment Company Limited - Ordinary Fully Paid	8,333	49,498						8,333	49,498	50,748
CGF Challenger Limited - Ordinary Fully Paid	1,875	24,972						1,875	24,972	8,269
DJW Djerriwarrh Investments Limited - Ordinary Fully Paid	7,135	25,011						7,135	25,011	18,194
NAB National Australia Bank Limited - Ordinary Fully Paid	860	24,994						860	24,994	15,669
ORG Origin Energy Limited - Ordinary Fully Paid	1,277	6,921						1,277	6,921	7,458
QUB Qube Holdings Limited - Ordinary Fully Paid	8,055	20,006			(8,055)	(20,006)	6,868			
RHC Ramsay Health Care Limited - Ordinary Fully Paid	225	15,185	72	4,032				297	19,217	19,756
RMD Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	1,265	15,018						1,265	15,018	34,838
STO Santos Limited - Ordinary Fully Paid	947	5,701						947	5,701	5,019
WBC Westpac Banking	655	19,943	620	15,000				1,275	34,943	22,886

**BOATHAVEN SUPERANNUATION FUND**  
**INVESTMENT MOVEMENT REPORT AT 30 JUNE 2020**

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
Corporation - Ordinary Fully Paid										
WOW Woolworths Limited - Ordinary Fully Paid	979	26,255						979	26,255	36,497
		234,123		19,032		(20,006)	6,868		233,149	220,208
<b>Units in Listed Unit Trusts (Australian)</b>										
APA Apa Group - Fully Paid Units Stapled Securities	2,739	27,007			(2,739)	(27,007)	4,265			
CQR Charter Hall Retail Reit - Units Fully Paid	6,570	25,010						6,570	25,010	22,010
MGE Magellan Global Equities Fund (Managed) - Trading Managed Fund Units Fully	8,240	24,995						8,240	24,995	32,795
MGG Magellan Global Trust - Ordinary Units Fully Paid	15,066	25,000						15,066	25,000	26,290
MXT McP Master Income Trust - Ordinary Units Fully Paid	9,516	19,998			(9,516)	(19,998)	(458)			
SGP Stockland - Units/Ordinary Fully Paid Stapled Securities	6,270	24,992						6,270	24,992	20,754
VEU Vanguard All-World Ex-Us Shares Index Etf - Chess Depository Interests 1:1	360	25,166						360	25,166	24,948
		172,168				(47,005)	3,807		125,163	126,797
		603,848		150,129		(207,653)	10,675		546,324	535,017

**BOATHAVEN SUPERANNUATION FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2020**

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
<b>Cash/Bank Accounts</b>																	
Macquarie Cash Account	210												210				
	210												210				
<b>Fixed Interest Securities (Australian)</b>																	
Macquarie Term Deposit	1,960												1,960				
Macquarie Term Deposit	1,137												1,137				
	3,097												3,097				
<b>Shares in Listed Companies (Australian)</b>																	
ABC Adelaide Brighton Limited - Ordinary Fully Paid	14	14		6									20				
AFI Australian Foundation Investment Company Limited - Ordinary Fully Paid	2,000	2,000		857									2,857				
CGF Challenger Limited - Ordinary Fully Paid	666	666		285									951				
DJW Djerriwarrh Investments Limited -	1,338	1,338		573									1,911				
* Includes Foreign Capital Gains																	

**BOATHAVEN SUPERANNUATION FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2020**

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
Ordinary Fully Paid																	
NAB National Australia Bank Limited - Ordinary Fully Paid	1,428	1,428		612										2,040			
ORG Origin Energy Limited - Ordinary Fully Paid	383	383		164										547			
QUB Qube Holdings Limited - Ordinary Fully Paid	234	234		100										334			
RHC Ramsay Health Care Limited - Ordinary Fully Paid	347	347		148										495			
RMD Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	250		250											250			
STO Santos Limited - Ordinary Fully Paid	156	156		67										223			
WBC Westpac Banking Corporation - Ordinary Fully	524	524		225										749			

\* Includes Foreign Capital Gains

**BOATHAVEN SUPERANNUATION FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2020**

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																	
WOW	1,008	1,008		432													1,440
Woolworths Limited - Ordinary Fully Paid																	
	8,348	8,098	250	3,469													11,817
<b>Units in Listed Unit Trusts (Australian)</b>																	
APA Apa Group - Fully Paid Units Stapled Securities	903								(634)								1,537
CQR Charter Hall Retail Reit - Units Fully Paid	1,611																1,611
MGG Magellan Global Trust - Ordinary Units Fully Paid	497																497
MXT McP Master Income Trust - Ordinary Units Fully Paid	462																462
SGP Stockland - Units/Ordinary Fully Paid Stapled Securities	1,511																1,511

\* Includes Foreign Capital Gains

**BOATHAVEN SUPERANNUATION FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2020**

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					
VEU Vanguard All-World Ex- Us Shares Index Etf - Chess Depository Interests 1:1	699				147								846				
	5,683				147			(634)					6,464				
	17,338	8,098	250	3,469	147			(634)					21,588				

\* Includes Foreign Capital Gains