

**DAY BY DAY SUPERANNUATION FUND**

**FINANCIAL STATEMENTS**

**AND REPORTS**

**FOR THE PERIOD 1 JULY 2017 TO 30 JUNE 2018**

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Price Roberts & Co  
34 Victoria Street  
Victor Harbor SA 5211

# **DAY BY DAY SUPERANNUATION FUND**

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**DAY BY DAY SUPERANNUATION FUND**  
**STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018**

	2018	2017
	\$	\$
<b>Investments</b>		
Shares in Listed Companies (Australian)	311,055	301,664
Units in Unlisted Unit Trusts (Australian)	412	412
	311,467	302,076
<b>Other Assets</b>		
Westpac 735-212 565844	3,208	1,503
ING Savings Maximiser 923-100 12578727	-	12,059
Ing Direct Business Optimiser 60746059	44,665	20,134
Income Tax Refundable	1,025	1,544
Deferred Tax Asset	12,744	15,983
	61,642	51,223
<b>Total Assets</b>	373,109	353,299
<b>Represented by:</b>		
<b>Liability for Accrued Benefits (Notes 2, 3, 4)</b>		
Olsson, Stephen	347,756	278,599
Thorne, Rhonda	25,353	74,700
	373,109	353,299

The accompanying notes form part of these financial statements

**DAY BY DAY SUPERANNUATION FUND  
OPERATING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
<b>Income</b>		
Capital Gains/(Losses) - Taxable	(31,272)	(5,049)
Capital Gains/(Losses) - Non Taxable	471	-
Dividends Received	16,399	15,691
Employer Contributions - Concessional	17,442	13,609
Increase in Market Value of Investments (Note 5)	19,891	20,335
Interest Received	673	357
	23,604	44,943
<b>Expenses</b>		
Accountancy Fees	660	660
Administration Costs		
ATO Supervisory Levy	259	1,236
Auditor's Remuneration	660	-
	1,579	1,896
<b>Benefits Accrued as a Result of Operations before Income Tax</b>	22,025	43,047
<b>Income Tax</b>		
Income Tax Expense	2,214	684
	2,214	684
<b>Benefits Accrued as a Result of Operations</b>	19,811	42,363

The accompanying notes form part of these financial statements

**DAY BY DAY SUPERANNUATION FUND**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
<b>Cash Flows from Operating Activities</b>		
<b>Contributions</b>		
Employer	17,442	13,609
	17,442	13,609
<b>Operating Income</b>		
Dividends Received	6,737	6,483
Interest Received	673	357
	7,410	6,840
<b>Operating Expenses</b>		
Accountancy Fees	(660)	(660)
ATO Supervisory Levy	(259)	(848)
Auditor's Remuneration	(660)	-
Tax Paid	1,544	2,862
	(35)	1,354
<b>Net cash provided by (used in) operating activities</b>	<b>24,817</b>	<b>21,803</b>
<b>Cash Flows from Investing Activities</b>		
Proceeds from Disposal of Investments	16,574	-
Shares in Listed Companies (Australian)	(27,213)	100
<b>Net cash provided by (used in) investing activities</b>	<b>(10,639)</b>	<b>100</b>
<b>Net Increase/(Decrease) in Cash Held</b>	<b>14,178</b>	<b>21,903</b>
Cash at beginning of reporting period	33,696	11,793
<b>Cash at end of reporting period</b>	<b>47,874</b>	<b>33,696</b>

The accompanying notes form part of these financial statements

# **DAY BY DAY SUPERANNUATION FUND**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 JUNE 2018**

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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 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.

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.
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**DAY BY DAY SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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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 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).

**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).

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**DAY BY DAY SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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Current income tax expense charged to profit or loss is the tax payable on taxable income. 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:

	2018	2017
	\$	\$
Liability for Accrued Benefits at beginning of period	353,299	310,935
Add:		
Benefits Accrued as a Result of Operations	19,812	42,363
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	373,110	353,299
Liability for Accrued Benefits at end of period	373,110	353,299

**3. Vested Benefits**

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**DAY BY DAY SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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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.

	2018	2017
	\$	\$
Vested Benefits	373,110	353,299

**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:

	2018	2017
	\$	\$
Shares in Listed Companies (Australian)	19,891	39,426
Units in Unlisted Unit Trusts (Australian)	-	(19,091)
	19,891	20,335

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# DAY BY DAY SUPERANNUATION FUND

## TRUSTEES DECLARATION

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The trustees have determined that the fund is not a reporting entity and that the 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 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- 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 2018.

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:

Stephen Olsson & Rhonda Thorne  
Trustee

DATED: 06/05/2019

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

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We have compiled the accompanying special purpose financial statements of DAY BY DAY SUPERANNUATION FUND, which comprise the statement of financial position as at 30 June 2018, 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 DAY BY DAY 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:     /     /

**DAY BY DAY SUPERANNUATION FUND  
STATEMENT OF TAXABLE INCOME  
FOR THE YEAR ENDED 30 JUNE 2018**

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	2018
	\$
Benefits Accrued as a Result of Operations before Income Tax	22,025.00
<b>Less:</b>	
Increase in Market Value of Investments	(19,891.00)
	<u>(19,891.00)</u>
	2,134.00
<b>Add:</b>	
Accounting Capital Losses	30,801.00
Imputed Credits	7,018.00
	<u>37,819.00</u>
<b>Taxable Income</b>	<b><u>39,953.00</u></b>
<b>Tax Payable on Taxable Income</b>	<b>5,992.95</b>
<b>Less:</b>	
Imputed Credits	7,018.24
	<u>7,018.24</u>
<b>Income Tax Payable/(Refund)</b>	<b><u>(1,025.29)</u></b>
<b>Add:</b>	
Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b><u>(766.29)</u></b>

**MEMORANDUM OF RESOLUTIONS OF  
STEPHEN OLSSON & RHONDA THORNE  
ATF DAY BY DAY SUPERANNUATION FUND**

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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 2018 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 2018.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.

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 –

.....  
Stephen Olsson & Rhonda Thorne

06/05/2019

**DAY BY DAY SUPERANNUATION FUND**  
**SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS**  
**FOR THE REPORTING PERIOD ENDED 30 JUNE 2018**

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Details	No of Units
<b>Purchases of Fund Assets</b>	
<u>Shares in Listed Companies (Australian)</u>	
Commonwealth Bank.	41
Westpac Banking Corp	732
Bisalloy Steel Group Limited	92
Clime Capital Ltd	663
Suncorp-Metway Limited.	50
Australia and New Zealand Banking Group Limited	400
 <b>Sales of Fund Assets</b>	
<u>Shares in Listed Companies (Australian)</u>	
Australian Vintage Group Limited	1,250
Ten Network Holdings	150
McPherson's Ltd	3,300
Bisalloy Steel Group Limited	2,774
Waterco Limited	3,147
Fleetwood Corp	1,390

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**Member's Statement**  
**DAY BY DAY SUPERANNUATION FUND**

**MR STEPHEN OLSSON**  
**PO BOX 1219**  
**LITTLEHAMPTON SA 5250**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2018 and for the reporting period 1 July 2017 to 30 June 2018.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	21 November 1969	<b>Total Benefits</b>	<b>\$347,757</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	2 October 2001	- Preserved	\$347,757
Service Period Start Date	16 November 2001	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$6,141
Current Salary		- Taxable Component	\$341,616
Vested Amount	\$347,757		
Insured Death Benefit			
Total Death Benefit	\$347,757		
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 2017	278,599			278,599
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions	17,442			17,442
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	10,081			10,081
Transfers in and transfers from reserves	50,000			50,000
	<u>77,523</u>			<u>77,523</u>
	356,122			356,122
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	2,616			2,616
Income Tax	5,749			5,749
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				
	<u>8,365</u>			<u>8,365</u>
<b>Member's Account Balance at 30/06/2018</b>	<b>347,757</b>			<b>347,757</b>

Reference: DAYBYDAY / 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

Stephen Olsson & Rhonda Thorne  
Trustee

Statement Date: 6 May 2019

**Member's Statement**  
**DAY BY DAY SUPERANNUATION FUND**

**MS RHONDA THORNE**  
**PO BOX 1219**  
**LITTLEHAMPTON SA 5250**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2018 and for the reporting period 1 July 2017 to 30 June 2018.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	9 September 1972	<b>Total Benefits</b>	<b>\$25,353</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	2 October 2001	- Preserved	\$25,353
Service Period Start Date	16 November 2001	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$9
Current Salary		- Taxable Component	\$25,344
Vested Amount	\$25,353		
Insured Death Benefit			
Total Death Benefit	\$25,353		
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 2017	74,700			74,700
<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	1,520			1,520
Transfers in and transfers from reserves				
	1,520			1,520
	76,220			76,220
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax	867			867
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	50,000			50,000
	50,867			50,867
<b>Member's Account Balance at 30/06/2018</b>	<b>25,353</b>			<b>25,353</b>

Reference: DAYBYDAY / 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

Stephen Olsson & Rhonda Thorne  
Trustee

Statement Date: 6 May 2019

**DAY BY DAY SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2018**

Investment	Units	Ave Cost	Mkt Price	Mkt Date	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
<b>Cash/Bank Accounts</b>									
Ing Direct Business Optimiser 60746059		44,665.00	44,665.00		44,665	44,665			12.43%
Westpac 735-212 565844		3,208.00	3,208.00		3,208	3,208			0.89%
					47,873	47,873			13.32%
<b>Shares in Listed Companies (Australian)</b>									
Amp	796	3.80	3.56	29/06/2018	3,022	2,834	(188)	(6.22%)	0.79%
Australia and New Zealand Banking Group Limited	2,617	27.26	28.24	29/06/2018	71,332	73,904	2,572	3.61%	20.57%
Clime Capital Ltd	11,924	0.78	0.86	29/06/2018	9,276	10,314	1,038	11.19%	2.87%
Commonwealth Bank.	754	78.96	72.87	29/06/2018	59,535	54,944	(4,591)	(7.71%)	15.29%
Consolidated Operations Group Limited	26,527	0.66	0.10	29/06/2018	17,451	2,653	(14,798)	(84.80%)	0.74%
G.U.D. Holdings	1,250	7.31	14.16	29/06/2018	9,132	17,700	8,568	93.82%	4.93%
National Aust. Bank	435	25.56	27.41	29/06/2018	11,119	11,923	804	7.23%	3.32%
Perpetual Limited	200	73.75	41.60	29/06/2018	14,749	8,320	(6,429)	(43.59%)	2.32%
Santos Ltd	300	5.34	6.27	29/06/2018	1,602	1,881	279	17.42%	0.52%
Suncorp-Metway Limited.	939	14.24	14.59	29/06/2018	13,368	13,700	332	2.48%	3.81%
Wesfarmers Limited	220	33.90	49.36	29/06/2018	7,459	10,859	3,400	45.58%	3.02%
Westpac Banking Corp	3,482	25.12	29.30	29/06/2018	87,456	102,023	14,567	16.66%	28.39%
					305,501	311,055	5,554	1.82%	86.56%
<b>Units in Unlisted Unit Trusts (Australian)</b>									
Mini Melts Adelaide Investment Trust	10,000	2.20	0.01	30/06/2017	22,000	100	(21,900)	(99.55%)	0.03%
Mini Melts Investment Trust	31,237	1.62	0.01	30/06/2017	50,604	312	(50,292)	(99.38%)	0.09%
					72,604	412	(72,192)	(99.43%)	0.11%
					425,978	359,340	(66,638)	(15.64%)	100.00%

**DAY BY DAY SUPERANNUATION FUND**  
**INVESTMENT MOVEMENT REPORT AT 30 JUNE 2018**

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
<b>Cash/Bank Accounts</b>										
ING Savings Maximiser 923-100 12578727		12,059		320		(12,379)				
Ing Direct Business Optimiser 60746059		20,134		24,532				44,666		44,665
Westpac 735-212 565844		1,503		30,497		(28,792)		3,208		3,208
		33,696		55,349		(41,171)		47,874		47,873
<b>Shares in Listed Companies (Australian)</b>										
Amp	796	3,022						796	3,022	2,834
Australia and New Zealand Banking Group Limited	2,217	60,701	400	10,631				2,617	71,332	73,904
Australian Vintage Group Limited	1,250	5,489			(1,250)	(5,489)	(4,738)			
Bisalloy Steel Group Limited	2,682	11,501	92	67	(2,774)	(11,568)	(9,102)			
Clime Capital Ltd	11,261	8,701	663	575				11,924	9,276	10,314
Commonwealth Bank.	713	56,425	41	3,110				754	59,535	54,944
Consolidated Operations Group Limited	26,527	17,451						26,527	17,451	2,653
Fleetwood Corp	1,390	9,788			(1,390)	(9,788)	(6,774)			
G.U.D. Holdings	1,250	9,132						1,250	9,132	17,700
McPherson's Ltd	3,300	7,546			(3,300)	(7,546)	(3,473)			
National Aust. Bank	435	11,119						435	11,119	11,923
Perpetual Limited	200	14,749						200	14,749	8,320
Santos Ltd	300	1,602						300	1,602	1,881
Suncorp-Metway Limited.	889	12,710	50	658				939	13,368	13,700
Ten Network Holdings	150	6,025			(150)	(6,025)	(6,025)			
Waterco Limited	3,147	6,959			(3,147)	(6,959)	(690)			
Wesfarmers Limited	220	7,459						220	7,459	10,859
Westpac Banking Corp	2,750	65,622	732	21,834				3,482	87,456	102,023
		316,001		36,875		(47,375)	(30,802)	305,501		311,055
<b>Units in Unlisted Unit Trusts (Australian)</b>										

**DAY BY DAY SUPERANNUATION FUND  
INVESTMENT MOVEMENT REPORT AT 30 JUNE 2018**

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
Mini Melts Adelaide Investment Trust	10,000	22,000						10,000	22,000	100
Mini Melts Investment Trust	31,237	50,604						31,237	50,604	312
		72,604							72,604	412
		422,301		92,224		(88,546)	(30,802)		425,979	359,340

**DAY BY DAY SUPERANNUATION FUND**  
**DETAILED INVESTMENT DISPOSALS REPORT AT 30 JUNE 2018**

Date	Investment	Disposal Method	Units Sold	Purchase Cost	Cost Base Adjustments	Adjusted Cost Base	Consideration	Notional Gain Realised	Total Prof/(Loss)	Taxable Prof/(Loss)	Non Taxable Prof/(Loss)	Accounting Prof/(Loss)
<b>Shares in Listed Companies (Australian)</b>												
<u>Australian Vintage Group Limited</u>												
30/04/2018	Disposal	Other	1,250	5,489		5,489	751		(4,738)	(4,738)		(4,738)
			1,250	5,489		5,489	751		(4,738)	(4,738)		(4,738)
<u>Bisalloy Steel Group Limited</u>												
30/04/2018	Disposal	Other	900	5,227		5,227	800		(4,427)	(4,427)		(4,427)
30/04/2018	Disposal	Other	32	176		176	28		(148)	(147)		(148)
30/04/2018	Disposal	Other	40	182		182	35		(147)	(147)		(147)
30/04/2018	Disposal	Other	340	1,534		1,534	302		(1,232)	(1,232)		(1,232)
30/04/2018	Disposal	Other	860	3,806		3,806	765		(3,041)	(3,041)		(3,041)
30/04/2018	Disposal	Other	41	163		163	37		(126)	(126)		(126)
30/04/2018	Disposal	Other	41	166		166	36		(130)	(130)		(130)
30/04/2018	Disposal	Discounted	104	90		90	92		2	2	1	2
30/04/2018	Disposal	Discounted	170	94		94	151		57	38	19	57
30/04/2018	Disposal	Discounted	154	63		63	137		74	49	25	74
30/04/2018	Disposal	Other	92	67		67	82		15	15		15
			2,774	11,568		11,568	2,465		(9,103)	(9,146)	45	(9,103)
<u>Fleetwood Corp</u>												
30/04/2018	Disposal	Other	1,390	9,788		9,788	3,014		(6,774)	(6,774)		(6,774)
			1,390	9,788		9,788	3,014		(6,774)	(6,774)		(6,774)
<u>McPherson's Ltd</u>												
30/04/2018	Disposal	Other	1,000	3,792		3,792	1,240		(2,552)	(2,552)		(2,552)
15/05/2018	Disposal	Other	2,300	3,754		3,754	2,833		(921)	(921)		(921)
			3,300	7,546		7,546	4,073		(3,473)	(3,473)		(3,473)
<u>Ten Network Holdings</u>												
16/11/2017	Disposal	Other	150	6,025		6,025			(6,025)	(6,025)		(6,025)
			150	6,025		6,025			(6,025)	(6,025)		(6,025)
<u>Waterco Limited</u>												
30/04/2018	Disposal	Other	1,750	5,420		5,420	3,486		(1,934)	(1,934)		(1,934)

**DAY BY DAY SUPERANNUATION FUND  
DETAILED INVESTMENT DISPOSALS REPORT AT 30 JUNE 2018**

Date	Investment	Disposal Method	Units Sold	Purchase Cost	Cost Base Adjustments	Adjusted Cost Base	Consideration	Notional Gain Realised	Total Prof/(Loss)	Taxable Prof/(Loss)	Non Taxable Prof/(Loss)	Accounting Prof/(Loss)
30/04/2018	Disposal	Other	61	158		158	122		(36)	(36)		(36)
30/04/2018	Disposal	Discounted	34	36		36	68		32	21	10	32
30/04/2018	Disposal	Discounted	82	55		55	163		108	72	36	108
30/04/2018	Disposal	Discounted	78	39		39	155		116	78	39	116
30/04/2018	Disposal	Discounted	70	60		60	139		79	53	26	79
30/04/2018	Disposal	Discounted	65	62		62	129		67	45	22	67
30/04/2018	Disposal	Discounted	90	107		107	179		72	48	24	72
30/04/2018	Disposal	Discounted	77	89		89	153		64	43	21	64
30/04/2018	Disposal	Discounted	96	115		115	191		76	51	25	76
30/04/2018	Disposal	Discounted	75	72		72	149		77	52	26	77
30/04/2018	Disposal	Discounted	95	99		99	189		90	60	30	90
30/04/2018	Disposal	Discounted	71	77		77	141		64	43	21	64
30/04/2018	Disposal	Discounted	89	106		106	177		71	48	24	71
30/04/2018	Disposal	Discounted	72	82		82	143		61	41	20	61
30/04/2018	Disposal	Discounted	81	84		84	161		77	51	26	77
30/04/2018	Disposal	Discounted	139	144		144	277		133	88	44	133
30/04/2018	Disposal	Discounted	55	60		60	110		50	33	16	50
30/04/2018	Disposal	Discounted	67	92		92	133		41	27	14	41
			3,147	6,957		6,957	6,265		(692)	(1,116)	424	(692)
				47,373		47,373	16,568		(30,805)	(31,272)	469	(30,805)
				47,373		47,373	16,568		(30,805)	(31,272)	469	(30,805)



**DAY BY DAY SUPERANNUATION FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2018**

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>																	
ING Savings Maximiser 923-100 12578727	136													136			
Ing Direct Business Optimiser 60746059	537													537			
	673													673			
<b>Shares in Listed Companies (Australian)</b>																	
Amp	231	208	23	89										320			
Australia and New Zealand Banking Group Limited	3,547	3,547		1,520										5,067			
Australian Vintage Group Limited	12	12		5										17			
Bisalloy Steel Group Limited	67	67		29										96			
Clime Capital Ltd	575	575		247										822			
Commonwealt Bank.	3,110	3,110		1,333										4,443			
Fleetwood Corp	83	83		36										119			
G.U.D. Holdings	612	612		262										874			
McPherson's Ltd	264	264		113										377			
National Aust.	861	861		369										1,230			
<i>* Includes Foreign Capital Gains</i>																	

**DAY BY DAY SUPERANNUATION FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2018**

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
Bank																	
Perpetual Limited	540	540		231									771				
Suncorp- Metway Limited.	658	658		282									940				
Waterco Limited	94	94		40									134				
Wesfarmers Limited	491	491		210									701				
Westpac Banking Corp	5,252	5,252		2,251									7,503				
	16,397	16,374	23	7,017									23,414				
	17,070	16,374	23	7,017									24,087				

\* Includes Foreign Capital Gains