
Financial statements and reports for the year ended
30 June 2017

Robinson Superannuation Fund

Robinson Superannuation Fund
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Robinson Superannuation Fund

Statement of Financial Position

As at 30 June 2017

	Note	2017 \$	2016 \$
Assets			
Investments			
Fixed Interest Securities (Australian) - Unitised	2	0.00	49,590.90
Real Estate Properties (Australian - Residential)	3	572,727.00	330,000.00
Shares in Listed Companies (Australian)	4	6,322,563.29	4,941,666.17
Shares in Listed Companies (Overseas)	5	18,484.44	10,450.04
Units in Listed Unit Trusts (Australian)	6	155,385.65	156,571.80
Units in Unlisted Unit Trusts (Australian)	7	0.00	1,077,056.54
Total Investments		<u>7,069,160.38</u>	<u>6,565,335.45</u>
Other Assets			
Sundry Debtors		320,742.82	0.00
Distributions Receivable		83,109.56	2,054.33
Suncorp A/c - 000 792 621		60,788.12	30,868.77
CBA A/c - 107 83 566		871,401.80	362,660.65
Dividends Receivable		2,447.90	0.00
Income Tax Refundable		1,509.27	39,699.51
Total Other Assets		<u>1,339,999.47</u>	<u>435,283.26</u>
Total Assets		<u>8,409,159.85</u>	<u>7,000,618.71</u>
Less:			
Liabilities			
GST Payable		9,773.31	5,507.00
Total Liabilities		<u>9,773.31</u>	<u>5,507.00</u>
Net assets available to pay benefits		<u>8,399,386.54</u>	<u>6,995,111.71</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	8, 9		
Robinson, Paul - Pension (Account Based Pension)		4,576,619.46	3,948,455.75
Robinson, Paul - Pension (Pension)		46,363.92	132,076.73
Robinson, Paul - Accumulation		192,922.64	0.00
Robinson, Patricia - Pension (Account Based Pension)		3,130,453.74	2,700,322.07
Robinson, Patricia - Pension (Pension)		248,410.19	214,257.16
Robinson, Patricia - Accumulation		204,616.59	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>8,399,386.54</u>	<u>6,995,111.71</u>

Robinson Superannuation Fund

Operating Statement

For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Income			
Investment Income			
Trust Distributions	12	781,344.21	59,221.85
Dividends Received	11	108,734.07	147,879.81
Interest Received		4,310.25	10,466.33
Other Investment Income		0.00	280.25
Property Income	13	97,733.05	55,069.36
Investment Gains			
Changes in Market Values	14	434,699.15	180,198.69
Contribution Income			
Employer Contributions		69,216.67	35,000.00
Personal Concessional		0.00	35,000.00
Personal Non Concessional		360,000.00	360,000.00
Total Income		<u>1,856,037.40</u>	<u>883,116.29</u>
Expenses			
Accountancy Fees		5,446.10	5,836.60
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		440.00	275.00
Bank Charges		90.00	78.00
General Expenses		0.00	233.00
Interest Paid		0.00	268.60
Member Payments			
Life Insurance Premiums		97,006.74	82,705.20
Pensions Paid		350,030.00	326,730.00
Total Expenses		<u>453,271.84</u>	<u>416,385.40</u>
Benefits accrued as a result of operations before income tax		<u>1,402,765.56</u>	<u>466,730.89</u>
Income Tax Expense	15	(1,509.27)	4,902.00
Benefits accrued as a result of operations		<u>1,404,274.83</u>	<u>461,828.89</u>

Robinson Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Note 1: Summary of Significant Accounting Policies

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

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 value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were 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
- (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 values 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 upon receipt.

Robinson Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2017

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-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at 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. 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.

Note 2: Fixed Interest Securities (Australian) - Unitised

	2017 \$	2016 \$
National Australia Bank Limited - Hybrid 3- Bbsw+1.25% Perp Sub Exch Non-Cum Stap	0.00	7,098.30
ORGHA - Origin Energy Limited - Unsecured Subordinated Frn Maturing 22-Dec-2071	0.00	42,492.60
	0.00	49,590.90

Note 3: Real Estate Properties (Australian - Residential)

	2017 \$	2016 \$
-\$-P0029 -Suit 9, 82 Queen Street Southport	572,727.00	330,000.00
	572,727.00	330,000.00

Robinson Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Note 4: Shares in Listed Companies (Australian)

	2017 \$	2016 \$
The A2 Milk Company Limited	112,800.00	0.00
AEV - Avenira Limited	700.00	2,111.09
AMP - Amp Limited - Ordinary Fully Paid	726.60	25,082.76
APN - APN News & Media Limited - Ordinary Fully Paid	0.00	7,766.64
ARG - Argo Investments Limited - Ordinary Fully Paid	96,358.21	92,589.31
Ausnet Services Limited - Ordinary Fully Paid	371,647.41	330,258.28
Bapcor Limited	27,719.01	27,600.00
Bc Iron Limited - Ordinary Fully Paid	955.64	750.86
Bhp Billiton Limited - Ordinary Fully Paid	118,611.60	95,021.75
BLY - Boart Longyear Limited	0.00	1,800.00
BOQ - Bank of Queensland Limited. - Ordinary Fully Paid	123,511.15	106,620.12
BPT - Beach Energy Limited - Ordinary Fully Paid	7,187.50	7,625.00
Commonwealth Bank of Australia. - Ordinary Fully Paid	19,377.54	16,510.14
CBAPC - Commonwealth Bank of Australia. - Perp Exch Resale Sec.-Perls Vi	0.00	70,238.70
Class Limited - Ordinary Fully Paid	90,000.00	99,000.00
CSE - Copper Strike Limited - Ordinary Fully Paid	9,250.00	23,000.00
CSL Limited	552,120.00	448,720.00
Csr Limited - Ordinary Fully Paid	70,501.41	60,667.88
Dexus Property Group - Units Fully Paid Stapled	43,683.84	41,564.16
EGG - Eneco Group Limited - Ordinary Fully Paid	28,194.67	34,583.61
Elders Limited	53,500.00	0.00
Fortescue Metals Group Ltd	52,200.00	0.00
Freedom Foods Group Limited - Ordinary Fully Paid	27,844.80	23,552.06
Freshtel Holdings Limited - Ordinary Fully Paid	0.00	440.00
GRR - Grange Resources Limited. - Ordinary Fully Paid	6,000.00	4,600.00
Ht&e Limited	5,100.48	0.00
IMD - Imdex Limited - Ordinary Fully Paid	0.00	4,200.00
Medibank Private Limited - Ordinary Fully Paid	12,530.00	13,201.25

Robinson Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Nanosonics Limited	1,512,143.28	951,261.54
NEA - Nearmap Limited - Ordinary Fully Paid	1,270,536.30	842,822.24
Niuminco Group Limited - Ordinary Fully Paid	4.90	2.45
Northern Star Resources Ltd - Ordinary Fully Paid	403,750.00	419,900.00
Nuheara Limited	25,500.00	0.00
OGC - Oceanagold Corporation - Chess Depository Interest 1:1	81,600.00	102,200.00
OZL - Oz Minerals - Ordinary Fully Paid	0.00	46,375.20
PPK - PPK Group Limited - Ordinary Fully Paid	670.40	670.40
Programmed Maintenance Services Limited - Ordinary Fully Paid	11,967.71	11,261.84
QAN - Qantas Airways Limited	107,421.60	52,959.60
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	200,800.00	166,000.00
South32 Limited	0.00	7,846.30
Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie	4,147.86	4,318.32
SFH - Specialty Fashion Group Limited - Ordinary Fully Paid	45.03	9,357.12
Shriro Holdings Limited - Ordinary Fully Paid	51,224.10	8,400.00
Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx	85,360.00	95,920.00
Tasman Resources Ltd - Ordinary Fully Paid	42,000.00	32,000.00
TLS - Telstra Corporation Limited	60,092.50	74,053.64
TOX - Tox Free Solutions Limited - Ordinary Fully Paid	184,185.60	198,766.96
Westpac Banking Corporation - Ordinary Fully Paid	161,825.04	146,853.00
Woolworths Group Limited	288,295.52	229,330.42
ZIP - Ziptel Limited	473.59	3,863.53
	6,322,563.29	4,941,666.17

Note 5: Shares in Listed Companies (Overseas)

	2017	2016
	\$	\$
ABX - Barrick Gold - (On Toronto Exchange)	16,764.96	9,039.68
Nzme Limited - Ordinary Fully Paid Deferred	1,719.48	1,410.36
	18,484.44	10,450.04

Robinson Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Note 6: Units in Listed Unit Trusts (Australian)

	2017 \$	2016 \$
APA - APA Group - Units Fully Paid Stapled Securities	155,385.65	156,571.80
	<hr/> 155,385.65	<hr/> 156,571.80

Note 7: Units in Unlisted Unit Trusts (Australian)

	2017 \$	2016 \$
HTH0001AU - Heathley Diversified Property Funds - Stapled	0.00	922,224.54
Heathley Medical Property Fund No 1	0.00	154,832.00
	<hr/> 0.00	<hr/> 1,077,056.54

Note 8: Liability for Accrued Benefits

	2017 \$	2016 \$
Liability for accrued benefits at beginning of year	6,995,111.71	6,534,300.58
Benefits accrued as a result of operations	1,404,274.83	466,730.89
Current year member movements	0.00	(5,919.76)
	<hr/> 8,399,386.54	<hr/> 6,995,111.71

Note 9: Vested Benefits

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

	2017 \$	2016 \$
Vested Benefits	<hr/> 8,399,386.54	<hr/> 6,995,111.71

Note 10: Guaranteed Benefits

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

Robinson Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Note 11: Dividends

	2017 \$	2016 \$
ABX - Barrick Gold - (On Toronto Exchange)	84.38	94.48
AMP - Amp Limited - Ordinary Fully Paid	1,379.00	1,805.24
ANZ - Australia and New Zealand Banking Group Limited	0.00	18,869.50
APN - APN News & Media Limited - Ordinary Fully Paid	77.28	0.00
ARG - Argo Investments Limited - Ordinary Fully Paid	3,831.72	5,473.88
Ausnet Services Limited - Ordinary Fully Paid	20,069.59	23,528.47
BOQ - Bank of Queensland Limited. - Ordinary Fully Paid	7,795.70	10,420.14
BPT - Beach Energy Limited - Ordinary Fully Paid	187.50	0.00
Bapcor Limited	575.00	0.00
Bhp Billiton Limited - Ordinary Fully Paid	3,653.03	7,944.49
CBAPC - Commonwealth Bank of Australia. - Perp Exch Resale Sec.-Perls Vi	2,069.83	4,253.00
CSL Limited	6,897.65	6,858.54
CWY - Cleanaway Waste Management Limited	0.00	8.94
Class Limited - Ordinary Fully Paid	906.00	300.00
Commonwealth Bank of Australia. - Ordinary Fully Paid	948.55	1,248.43
Csr Limited - Ordinary Fully Paid	4,166.75	1,533.42
Dexus Property Group - Units Fully Paid Stapled	0.00	2,055.94
EGG - Eneco Group Limited - Ordinary Fully Paid	1,388.90	0.00
Fortescue Metals Group Ltd	2,000.00	0.00
Freedom Foods Group Limited - Ordinary Fully Paid	246.55	0.00
GRR - Grange Resources Limited. - Ordinary Fully Paid	500.00	0.00
Medibank Private Limited - Ordinary Fully Paid	503.44	658.47
Northern Star Resources Ltd - Ordinary Fully Paid	8,500.00	7,285.72
Nzme Limited - Ordinary Fully Paid Deferred	161.33	0.00
OGC - Oceanagold Corporation - Chess Depository Interest 1:1	197.38	0.00
OZL - Oz Minerals - Ordinary Fully Paid	492.48	1,641.60
PCAPA - Preferred Capital Limited (Perls III)	0.00	1,622.67
Programmed Maintenance Services Limited - Ordinary Fully Paid	545.45	595.87
QAN - Qantas Airways Limited	2,629.20	0.00
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	2,439.84	3,325.95
SKE - Skilled Group Limited - Ordinary Fully Paid	0.00	4,166.80
Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie	0.00	234.50
Shriro Holdings Limited - Ordinary Fully Paid	4,678.00	857.14

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Notes to the Financial Statements

For the year ended 30 June 2017

Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx	3,780.67	0.00
TLS - Telstra Corporation Limited	4,175.85	3,550.83
TOX - Tox Free Solutions Limited - Ordinary Fully Paid	6,906.96	9,756.92
Westpac Banking Corporation - Ordinary Fully Paid	9,535.36	12,260.13
Woolworths Group Limited	7,410.68	17,528.74
	108,734.07	147,879.81

Note 12: Trust Distributions

	2017 \$	2016 \$
HTH0001AU - Heathley Diversified Property Funds - Stapled	696,374.11	40,453.52
Heathley Medical Proeprty Fund No 1	75,435.11	11,840.00
Dexus Property Group - Units Fully Paid Stapled	2,095.26	0.00
Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie	248.12	0.00
APA - APA Group - Units Fully Paid Stapled Securities	7,191.61	6,928.33
	781,344.21	59,221.85

Note 13: Rental Income

	2017 \$	2016 \$
\$-P0029 -Suit 9, 82 Queen Street Southport	97,733.05	55,069.36
	97,733.05	55,069.36

Note 14: Unrealised Movements in Market Value

	2017 \$	2016 \$
Fixed Interest Securities (Australian) - Unitised		
National Australia Bank Limited - Hybrid 3-Bbsw+1.25% Perp Sub Exch Non-Cum Stap	3,901.70	(766.70)
ORGHA - Origin Energy Limited - Unsecured Subordinated Frn Maturing 22-Dec-2071	507.40	(496.50)
WOWHC - Woolworths Limited - Unsecured Subordinated Frn li Maturing 24-Nov-2036	0.00	(328.00)
	4,409.10	(1,591.20)

Real Estate Properties (Australian - Residential)

\$-P0029 -Suit 9, 82 Queen Street Southport	242,727.00	0.00
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Robinson Superannuation Fund

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For the year ended 30 June 2017

	242,727.00	0.00
Shares in Listed Companies (Australian)		
AAL - Apac Coal Limited - Ordinary Fully Paid	0.00	19,700.00
AEV - Avenira Limited	(107.98)	1,333.32
AMP - Amp Limited - Ordinary Fully Paid	11,356.88	(4,114.66)
ANZ - Australia and New Zealand Banking Group Limited	0.00	(47,493.40)
APN - APN News & Media Limited - Ordinary Fully Paid	31,041.44	5,244.06
ARG - Argo Investments Limited - Ordinary Fully Paid	3,768.90	(7,537.80)
Ausnet Services Limited - Ordinary Fully Paid	21,319.54	48,342.17
BLY - Boart Longyear Limited	50,464.58	(400.00)
BOQ - Bank of Queensland Limited. - Ordinary Fully Paid	9,095.33	(21,478.18)
BPT - Beach Energy Limited - Ordinary Fully Paid	(437.50)	725.00
Bapcor Limited	(155.99)	4,998.38
Bc Iron Limited - Ordinary Fully Paid	204.78	(1,228.68)
Bhp Billiton Limited - Ordinary Fully Paid	23,589.85	(42,798.00)
CBAPC - Commonwealth Bank of Australia. - Perp Exch Resale Sec.-Perls Vi	(238.70)	203.00
CSE - Copper Strike Limited - Ordinary Fully Paid	(13,750.00)	11,500.00
CSL Limited	103,400.00	102,840.00
CWY - Cleanaway Waste Management Limited	0.00	1,964.08
Class Limited - Ordinary Fully Paid	(9,000.00)	27,376.72
Commonwealth Bank of Australia. - Ordinary Fully Paid	1,918.85	(2,118.39)
Csr Limited - Ordinary Fully Paid	9,833.53	(516.02)
DLS - Drillsearch Energy Limited - Ordinary Fully Paid	0.00	(3,450.00)
Dexus Property Group - Units Fully Paid Stapled	2,119.68	7,925.76
EGG - Eneo Group Limited - Ordinary Fully Paid	(6,388.94)	12,916.77
EVR - Endeavour Mining Corporation - Chess Depository Interests 1:1	0.00	5,382.06
Elders Limited	14,076.22	0.00

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For the year ended 30 June 2017

Fortescue Metals Group Ltd	(18,808.28)	0.00
Freedom Foods Group Limited - Ordinary Fully Paid	4,292.74	1,321.59
Freshtel Holdings Limited - Ordinary Fully Paid	1,329.68	0.00
GRR - Grange Resources Limited. - Ordinary Fully Paid	1,400.00	(1,400.00)
HGO - Hillgrove Resources Limited - Ordinary Fully Paid	0.00	42,294.88
Ht&e Limited	(33,707.60)	0.00
IFS - IFS Construction Services - Ordinary Fully Paid (Was AOS)	0.00	49,594.53
IMD - Imdex Limited - Ordinary Fully Paid	28,441.07	(1,800.00)
Medibank Private Limited - Ordinary Fully Paid	(671.25)	4,206.50
NEA - Nearmap Limited - Ordinary Fully Paid	404,331.96	(339,791.99)
Nanosonics Limited	115,510.04	215,748.01
Niuminco Group Limited - Ordinary Fully Paid	2.45	0.00
Northern Star Resources Ltd - Ordinary Fully Paid	(16,150.00)	232,050.00
Nuheara Limited	(7,110.20)	0.00
OGC - Oceanagold Corporation - Chess Depositary Interest 1:1	(20,600.00)	37,600.00
OZL - Oz Minerals - Ordinary Fully Paid	177,819.44	13,707.36
PCAPA - Preferred Capital Limited (Perls III)	0.00	725.00
PPK - PPK Group Limited - Ordinary Fully Paid	0.00	(670.40)
Programmed Maintenance Services Limited - Ordinary Fully Paid	705.87	(2,319.07)
QAN - Qantas Airways Limited	54,462.00	(5,640.40)
Resmed Inc - Cdi 10:1 Foreign Exempt Nyse	34,800.00	20,600.00
SFH - Specialty Fashion Group Limited - Ordinary Fully Paid	15,852.45	(1,559.52)
SKE - Skilled Group Limited - Ordinary Fully Paid	0.00	(6,252.99)
Shopping Centres Australasia Property Group - Units Fully Paid Stapled Securitie	(170.46)	284.10
Shriro Holdings Limited - Ordinary Fully Paid	1,500.86	(931.90)
Skycity Entertainment Group Limited - Ordinary Fully Paid Foreign Exempt Nzx	(10,560.00)	(3,263.41)

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For the year ended 30 June 2017

South32 Limited	5,577.30	(1,273.75)
TLS - Telstra Corporation Limited	(17,201.41)	6.49
TOX - Tox Free Solutions Limited - Ordinary Fully Paid	(14,581.36)	(32,597.13)
Tasman Resources Ltd - Ordinary Fully Paid	10,000.00	5,915.70
The A2 Milk Company Limited	55,546.13	0.00
Virgin Australia Holdings Limited - Ordinary Fully Paid	0.00	(6,718.10)
Westpac Banking Corporation - Ordinary Fully Paid	5,436.68	(12,320.04)
Woolworths Group Limited	51,554.42	(64,995.22)
ZIP - Ziptel Limited	(3,389.94)	(15,329.49)
	<u>1,077,723.06</u>	<u>246,506.94</u>
Shares in Listed Companies (Overseas)		
ABX - Barrick Gold - (On Toronto Exchange)	7,725.28	0.00
Nzme Limited - Ordinary Fully Paid Deferred	309.12	(5,664.84)
	<u>8,034.40</u>	<u>(5,664.84)</u>
Units in Listed Unit Trusts (Australian)		
APA - APA Group - Units Fully Paid Stapled Securities	(1,186.15)	16,945.00
	<u>(1,186.15)</u>	<u>16,945.00</u>
Units in Unlisted Unit Trusts (Australian)		
HTH0001AU - Heathley Diversified Property Funds - Stapled	83,228.49	69,811.21
Heathley Medical Proeprty Fund No 1	5,168.00	(5,168.00)
	<u>88,396.49</u>	<u>64,643.21</u>
Total Unrealised Movement	<u>1,420,103.90</u>	<u>320,839.11</u>
Realised Movements in Market Value		
	2017	2016
	\$	\$
Fixed Interest Securities (Australian) - Unitised		
National Australia Bank Limited - Hybrid 3-Bbsw+1.25% Perp Sub Exch Non-Cum Stap	(3,826.90)	0.00

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ORGHA - Origin Energy Limited - Unsecured Subordinated Frn Maturing 22-Dec-2071	614.90	(943.44)
WOWHC - Woolworths Limited - Unsecured Subordinated Frn li Maturing 24-Nov-2036	0.00	163.78
	<hr/>	<hr/>
	(3,212.00)	(779.66)

Shares in Listed Companies (Australian)

AAL - Apac Coal Limited - Ordinary Fully Paid	0.00	(19,831.90)
AEV - Avenir Limited	(1,223.91)	0.00
AMP - Amp Limited - Ordinary Fully Paid	(13,320.49)	0.00
ANZ - Australia and New Zealand Banking Group Limited	0.00	(6,733.89)
APN - APN News & Media Limited - Ordinary Fully Paid	0.00	630.84
BLY - Boart Longyear Limited	(49,296.48)	0.00
CBAPC - Commonwealth Bank of Australia. - Perp Exch Resale Sec.-Perls Vi	2,140.73	0.00
CWY - Cleanaway Waste Management Limited	0.00	(2,044.63)
EVR - Endeavour Mining Corporation - Chess Depository Interests 1:1	0.00	(4,839.15)
Freshtel Holdings Limited - Ordinary Fully Paid	(1,361.58)	0.00
HGO - Hillgrove Resources Limited - Ordinary Fully Paid	0.00	(55,059.93)
IFS - IFS Construction Services - Ordinary Fully Paid (Was AOS)	0.00	(50,000.00)
IMD - Imdex Limited - Ordinary Fully Paid	(20,680.22)	0.00
OZL - Oz Minerals - Ordinary Fully Paid	(176,604.55)	0.00
SFH - Specialty Fashion Group Limited - Ordinary Fully Paid	(15,035.70)	0.00
South32 Limited	(3,305.23)	0.00
Virgin Australia Holdings Limited - Ordinary Fully Paid	0.00	(1,982.10)
	<hr/>	<hr/>
	(278,687.43)	(139,860.75)

Units in Unlisted Unit Trusts (Australian)

HTH0001AU - Heathley Diversified Property Funds - Stapled	(684,710.21)	0.00
Heathley Medical Proeprty Fund No 1	(18,795.11)	0.00

Robinson Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2017

	(703,505.32)	0.00
Total Realised Movement	(985,404.75)	(140,640.41)
Changes in Market Values	434,699.15	180,198.70

Note 15: Income Tax Expense

	2017	2016
	\$	\$
The components of tax expense comprise		
Current Tax	(1,509.27)	0.00
Prior Year Over/Under Provision for Income Tax	0.00	4,902.00
Income Tax Expense	(1,509.27)	4,902.00

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	210,414.83	70,009.65
Less:		
Tax effect of:		
Non Taxable Contributions	54,000.00	54,000.00
Increase in MV of Investments	213,015.59	48,125.85
Exempt Pension Income	0.00	33,483.30
Realised Accounting Capital Gains	(147,810.71)	(21,096.00)
Accounting Trust Distributions	117,201.63	1,778.25
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	5,136.75
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	0.00	988.95
Pension Payments	52,504.50	49,009.50
Franking Credits	4,811.38	0.00
TFN Credits	162.53	0.00
Credit for Tax Withheld - Foreign resident	156.85	0.00
Taxable Trust Distributions	1,052.57	0.00

Robinson Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Rounding	(0.35)	1,420.05
Income Tax on Taxable Income or Loss	32,695.80	0.00
Less credits:		
Franking Credits	32,075.86	39,552.51
TFN Credits	1,083.56	147.00
Credit for Tax Withheld - Foreign resident withholding	1,045.65	0.00
Current Tax or Refund	(1,509.27)	0.00

Trustees Declaration

The directors of the trustee company 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 directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2017 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2017 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 2017.

Signed in accordance with a resolution of the directors of the trustee company by:

.....
Paul Robinson
Roan Industries Pty Ltd
Director

.....
Patricia Robinson
Roan Industries Pty Ltd
Director

Dated this day of2018

Members Statement

Paul Robinson
 PO Box 750
 Surfers Paradise, Queensland, 4217, Australia

Your Details

Date of Birth : 23/10/1944
 Age: 72
 Tax File Number: Provided
 Date Joined Fund: 01/06/1985
 Service Period Start Date: 14/12/1978
 Date Left Fund:
 Member Code: ROBPAU00001P
 Account Start Date 01/07/2015
 Account Type: Pension
 Account Description: Account Based Pension

Nominated Beneficiaries N/A
 Vested Benefits 4,576,619.46
 Total Death Benefit 7,123,949.46
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

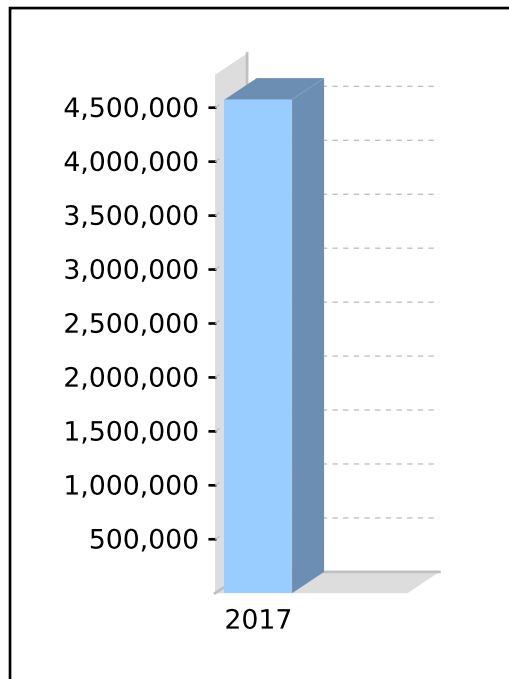
Total Benefits 4,576,619.46

Preservation Components

Preserved
 Unrestricted Non Preserved 4,576,619.46
 Restricted Non Preserved

Tax Components

Tax Free (41.41%) 1,895,267.09
 Taxable 2,681,352.37



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	3,948,455.75
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	825,593.71
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	197,430.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	4,576,619.46

Members Statement

Paul Robinson
 PO Box 750
 Surfers Paradise, Queensland, 4217, Australia

Your Details

Date of Birth : 23/10/1944
 Age: 72
 Tax File Number: Provided
 Date Joined Fund: 01/06/1985
 Service Period Start Date: 14/12/1978
 Date Left Fund:
 Member Code: ROBPAU00002P
 Account Start Date 30/06/2016
 Account Type: Pension
 Account Description: ABP

Nominated Beneficiaries N/A
 Vested Benefits
 Total Death Benefit 2,200,480.00
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

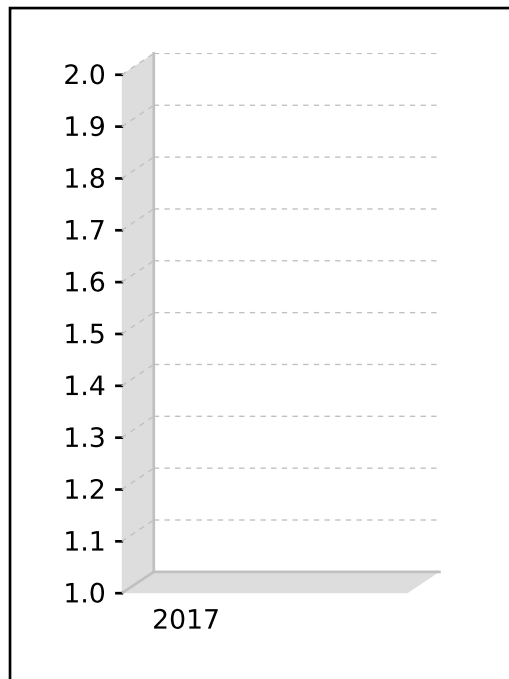
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (100.00%)
 Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2016

Increases to Member account during the period

Employer Contributions
 Personal Contributions (Concessional)
 Personal Contributions (Non Concessional)
 Government Co-Contributions
 Other Contributions
 Proceeds of Insurance Policies
 Transfers In
 Net Earnings
 Internal Transfer In

Decreases to Member account during the period

Pensions Paid
 Contributions Tax
 Income Tax
 No TFN Excess Contributions Tax
 Excess Contributions Tax
 Refund Excess Contributions
 Division 293 Tax
 Insurance Policy Premiums Paid
 Management Fees
 Member Expenses
 Benefits Paid/Transfers Out
 Superannuation Surcharge Tax
 Internal Transfer Out

Closing balance at 30/06/2017 0.00

Members Statement

Paul Robinson
 PO Box 750
 Surfers Paradise, Queensland, 4217, Australia

Your Details

Date of Birth : 23/10/1944
 Age: 72
 Tax File Number: Provided
 Date Joined Fund: 01/06/1985
 Service Period Start Date:
 Date Left Fund:
 Member Code: ROBPAU00003P
 Account Start Date 30/06/2016
 Account Type: Pension
 Account Description: Pension

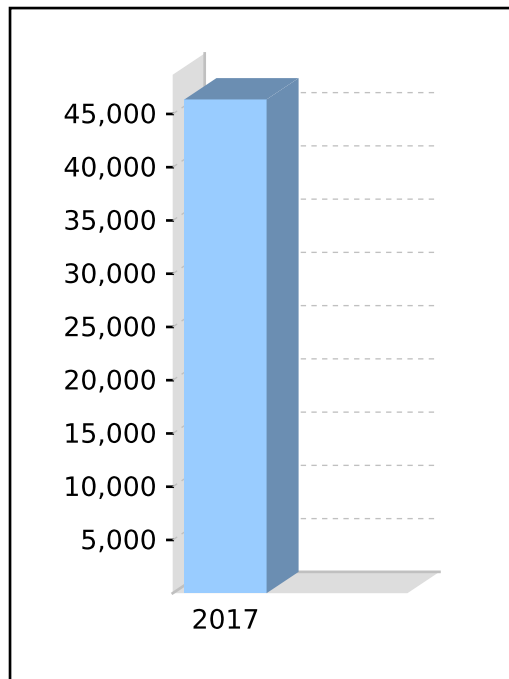
Nominated Beneficiaries N/A
 Vested Benefits 46,363.92
 Total Death Benefit 46,363.92
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 46,363.92

Preservation Components
 Preserved
 Unrestricted Non Preserved 46,363.92
 Restricted Non Preserved

Tax Components
 Tax Free (100.00%) 94,287.19
 Taxable (47,923.27)



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	132,076.73
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	17,893.93
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	6,600.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	97,006.74
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	46,363.92

Members Statement

Paul Robinson
 PO Box 750
 Surfers Paradise, Queensland, 4217, Australia

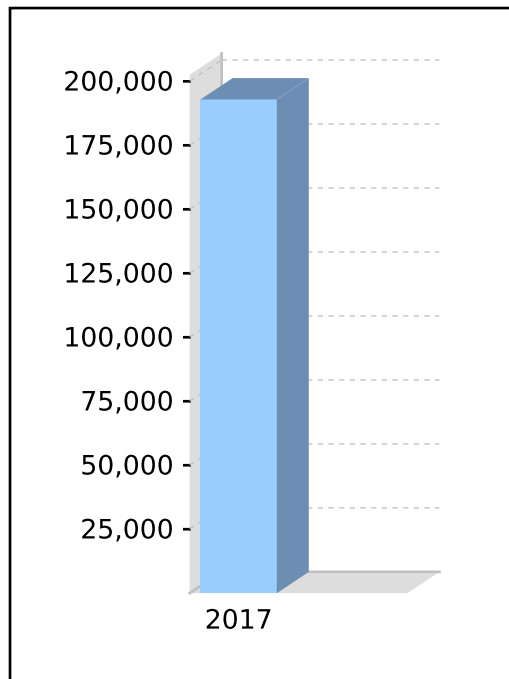
Your Details

Date of Birth : 23/10/1944
 Age: 72
 Tax File Number: Provided
 Date Joined Fund: 01/06/1985
 Service Period Start Date:
 Date Left Fund:
 Member Code: ROBPAU00004A
 Account Start Date 01/06/1985
 Account Type: Accumulation
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 192,922.64

Your Balance

Total Benefits	192,922.64
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	192,922.64
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	180,000.00
Taxable	12,922.64



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	
<u>Increases to Member account during the period</u>	
Employer Contributions	34,216.67
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	180,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	727.40
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	5,132.47
Income Tax	16,888.96
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	192,922.64

Members Statement

Patricia Robinson
 PO Box 750
 Surfers Paradise, Queensland, 4217, Australia

Your Details

Date of Birth : 04/12/1945
 Age: 71
 Tax File Number: Provided
 Date Joined Fund: 01/06/1985
 Service Period Start Date: 23/07/1985
 Date Left Fund:
 Member Code: ROBPAT00001P
 Account Start Date 01/07/2015
 Account Type: Pension
 Account Description: Account Based Pension

Nominated Beneficiaries N/A
 Vested Benefits 3,130,453.74
 Total Death Benefit 3,130,453.74
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

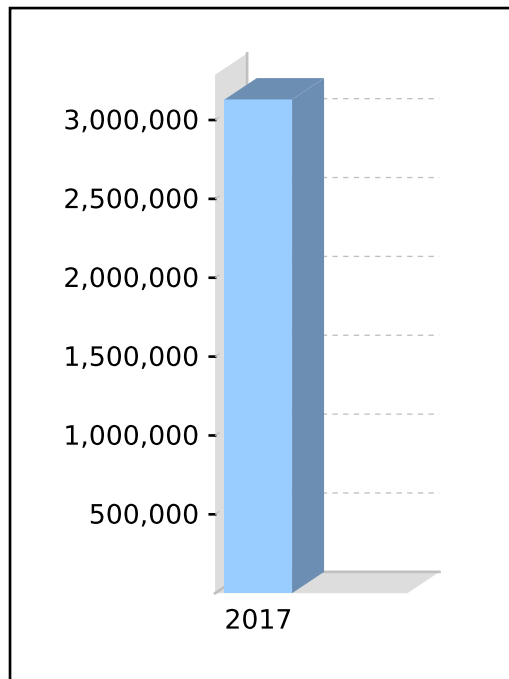
Total Benefits 3,130,453.74

Preservation Components

Preserved
 Unrestricted Non Preserved 3,130,453.74
 Restricted Non Preserved

Tax Components

Tax Free (39.42%) 1,234,112.49
 Taxable 1,896,341.25



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	2,700,322.07
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	565,331.67
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	135,200.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	3,130,453.74

Members Statement

Patricia Robinson
 PO Box 750
 Surfers Paradise, Queensland, 4217, Australia

Your Details

Date of Birth : 04/12/1945
 Age: 71
 Tax File Number: Provided
 Date Joined Fund: 01/06/1985
 Service Period Start Date: 23/07/1985
 Date Left Fund:
 Member Code: ROBPAT00002P
 Account Start Date 01/07/2013
 Account Type: Pension
 Account Description: ABP

Nominated Beneficiaries N/A
 Vested Benefits
 Total Death Benefit 0.00
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

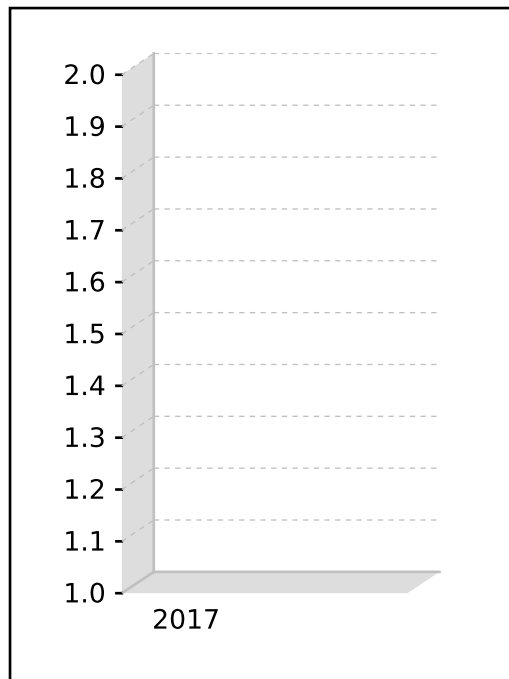
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (39.81%)
 Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2016

Increases to Member account during the period

Employer Contributions
 Personal Contributions (Concessional)
 Personal Contributions (Non Concessional)
 Government Co-Contributions
 Other Contributions
 Proceeds of Insurance Policies
 Transfers In
 Net Earnings
 Internal Transfer In

Decreases to Member account during the period

Pensions Paid
 Contributions Tax
 Income Tax
 No TFN Excess Contributions Tax
 Excess Contributions Tax
 Refund Excess Contributions
 Division 293 Tax
 Insurance Policy Premiums Paid
 Management Fees
 Member Expenses
 Benefits Paid/Transfers Out
 Superannuation Surcharge Tax
 Internal Transfer Out

Closing balance at 30/06/2017 0.00

Members Statement

Patricia Robinson
 PO Box 750
 Surfers Paradise, Queensland, 4217, Australia

Your Details

Date of Birth : 04/12/1945
 Age: 71
 Tax File Number: Provided
 Date Joined Fund: 01/06/1985
 Service Period Start Date:
 Date Left Fund:
 Member Code: ROBPAT00003P
 Account Start Date 30/06/2016
 Account Type: Pension
 Account Description: Pension

Nominated Beneficiaries N/A
 Vested Benefits 248,410.19
 Total Death Benefit 248,410.19
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 248,410.19

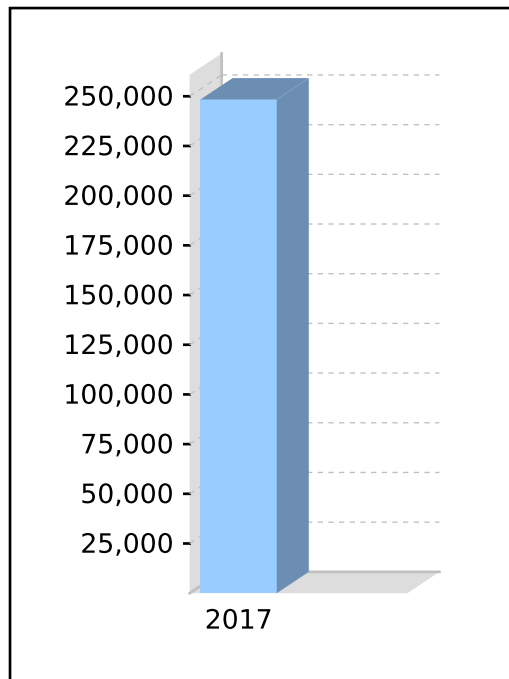
Preservation Components

Preserved

Unrestricted Non Preserved 248,410.19
 Restricted Non Preserved

Tax Components

Tax Free (84.01%) 208,691.96
 Taxable 39,718.23



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	214,257.16
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	44,953.03
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	10,800.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	248,410.19

Members Statement

Patricia Robinson
 PO Box 750
 Surfers Paradise, Queensland, 4217, Australia

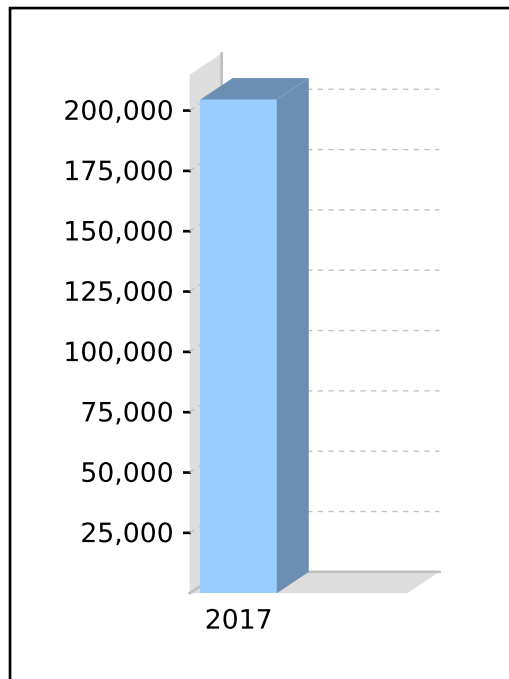
Your Details

Date of Birth : 04/12/1945
 Age: 71
 Tax File Number: Provided
 Date Joined Fund: 01/06/1985
 Service Period Start Date:
 Date Left Fund:
 Member Code: ROBPAT00004A
 Account Start Date 01/06/1985
 Account Type: Accumulation
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 204,616.59

Your Balance

Total Benefits	204,616.59
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	204,616.59
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	180,000.00
Taxable	24,616.59



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	
<u>Increases to Member account during the period</u>	
Employer Contributions	35,000.00
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	180,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	290.96
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	5,250.00
Income Tax	5,424.37
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	204,616.59

Robinson Superannuation Fund

Contributions Breakdown Report

For The Period 01 July 2016 - 30 June 2017

Summary

Member	D.O.B	Age (at 30/06/2016)	Concessional	Non-Concessional	Other	Reserves	Total
Robinson, Patricia	04/12/1945	70 *2	35,000.00	180,000.00	0.00	0.00	215,000.00
Robinson, Paul	23/10/1944	71 *2	34,216.67	180,000.00	0.00	0.00	214,216.67
All Members			69,216.67	360,000.00	0.00	0.00	429,216.67

*2 Members aged 65 to 74 must meet work test to accept non-mandated contribution e.g. salary sacrifice, member contributions.

Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Robinson, Patricia	Concessional	35,000.00	35,000.00	At Limit
	Non-Concessional	180,000.00	180,000.00	At Limit
Robinson, Paul	Concessional	34,216.67	35,000.00	783.33 Below Cap
	Non-Concessional	180,000.00	180,000.00	At Limit

NCC Bring Forward Caps

Member	Bring Forward Cap	2014	2015	2016	2017	Total	Current Position
Robinson, Patricia	N/A	0.00	5,000.00	180,000.00	180,000.00	N/A	Bring Forward Not Triggered
Robinson, Paul	N/A	0.00	15,000.00	180,000.00	180,000.00	N/A	Bring Forward Not Triggered

Robinson, Patricia

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Non-Concessional	Other	Reserves	Contribution Type	Employer	Concessional	Non-Concessional	Other
29/06/2017	Transfer from NetBank super con for prr	Employer	35,000.00								
29/06/2017	Transfer from NetBank undeducted contrib	Personal - Non-Concessional		180,000.00							

Total - Robinson, Patricia

35,000.00 180,000.00 0.00 0.00

0.00 0.00 0.00

Robinson, Paul

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data							
			Concessional	Non-Concessional	Other	Reserves	Contribution Type	Employer	Concessional	Non-Concessional	Other			
19/07/2016	QLD GOV PAYROLL JAG	Employer	362.82											
02/08/2016	QLD GOV PAYROLL JAG	Employer	362.82											
30/08/2016	QLD GOV PAYROLL JAG	Employer	725.65											
11/10/2016	QLD GOV PAYROLL JAG	Employer	362.82											
25/10/2016	QLD GOV PAYROLL JAG	Employer	362.82											
08/11/2016	QLD GOV PAYROLL JAG	Employer	362.82											
22/11/2016	QLD GOV PAYROLL JAG	Employer	362.82											
06/12/2016	QLD GOV PAYROLL JAG	Employer	362.82											
03/01/2017	QLD GOV PAYROLL JAG	Employer	362.82											
09/03/2017	PC020317 000069045 SUPERCHOICE P L	Employer	362.82					Employer	DEPT OF JUSTICE & THE ATTORNEY GENERAL	362.82				
04/04/2017	Direct Credit 481471 SUPERCHOICE P-L PC290317-000074390	Employer	362.82					Employer	DEPT OF JUSTICE & THE ATTORNEY GENERAL	362.82				
03/05/2017	Direct Credit 481471 SUPERCHOICE P-L PC270417-000080844	Employer	362.82					Employer	DEPT OF JUSTICE & THE ATTORNEY GENERAL	362.82				
29/06/2017	Transfer from NetBank undeducted contrib	Personal - Non-Concessional		180,000.00										
29/06/2017	Transfer from NetBank super con for prr	Employer	29,500.00											
Total - Robinson, Paul			<u>34,216.67</u>	<u>180,000.00</u>	<u>0.00</u>	<u>0.00</u>				<u>1,088.46</u>	<u>0.00</u>	<u>0.00</u>		

Total for all members

69,216.67	360,000.00	0.00	0.00
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