

ROBINSON SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

Anthony Micalizzi
Po Box 344
Albion Bc QLD 4010

ROBINSON SUPERANNUATION FUND

FINANCIAL STATEMENTS INDEX

Statement of Financial Position
Operating Statement
Statement of Cash Flows
Notes to the Financial Statements
Trustees Declaration
Members Statements
Member Contribution Caps Report

ROBINSON SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	2016	2015
	\$	\$
Investments		
Fixed Interest Securities (Australian)	49,591	133,182
Real Estate Properties (Australian)	330,000	330,000
Shares in Listed Companies (Australian)	4,941,666	4,563,477
Shares in Listed Companies (Overseas)	10,450	9,040
Units in Listed Unit Trusts (Australian)	156,572	139,627
Units in Unlisted Unit Trusts (Australian)	1,077,057	1,012,413
	6,565,336	6,187,739
Other Assets		
Suncorp A/c - 000 792 621	30,869	172,701
CBA A/c - 107 83 566	362,661	76,010
Distributions Receivable	2,055	383
Dividends Receivable	-	1,094
Receivables - from Sale of Assets	-	47,066
Income Tax Refundable (Note 7)	39,700	49,309
	435,285	346,563
Total Assets	7,000,621	6,534,302
Less:		
Liabilities		
GST Payable/Refundable	5,507	-
	5,507	-
Net Assets Available to Pay Benefits	6,995,114	6,534,302
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Robinson, Paul (Account Based Pension)	3,948,458	46,124
Robinson, Patricia (Account Based Pension)	2,700,322	35,373
Robinson, Paul (ABP)	-	3,834,348
Robinson, Patricia (ABP)	-	2,618,457
Robinson, Patricia	214,257	-
Robinson, Paul	132,077	-
	6,995,114	6,534,302

The accompanying notes form part of these financial statements

ROBINSON SUPERANNUATION FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2016

	2016	2015
	\$	\$
Income		
Capital Gains/(Losses) - Taxable	(140,695)	129,714
Capital Gains/(Losses) - Non Taxable	55	68,589
Distributions Received	59,222	54,771
Dividends Received	147,880	179,642
Employer Contributions - Concessional	35,000	35,000
Increase in Market Value of Investments (Note 5)	320,839	287,278
Interest Received	10,466	25,058
Member/Personal Contributions - Concessional (Taxable)	35,000	35,000
Member/Personal Contributions - Non Concessional (Undeducted)	360,000	20,000
Other Income	280	-
Rent Received	55,069	49,019
	883,116	884,071
Expenses		
Accountancy Fees	5,837	5,612
ATO Supervisory Levy	259	388
Auditor's Remuneration	275	305
Bank Charges	78	-
General Expenses	233	-
Interest Paid	269	-
Life Insurance Premiums - Unrestricted Non Preserved	82,705	68,038
Pensions Paid - Unrestricted Non Preserved - Tax Free	132,658	120,931
Pensions Paid - Unrestricted Non Preserved - Taxable	194,072	175,069
	416,386	370,343
Benefits Accrued as a Result of Operations before Income Tax	466,731	513,729
Income Tax (Note 7)		
Income Tax Expense	-	285
Prior Years Under/Over Provision for Income Tax	4,902	(1,022)
	4,902	(737)
Benefits Accrued as a Result of Operations	461,829	514,465

The accompanying notes form part of these financial statements

ROBINSON SUPERANNUATION FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2016

	2016	2015
	\$	\$
Cash Flows from Operating Activities		
Contributions		
Employer	35,000	35,000
Member	395,000	55,000
	430,000	90,000
Operating Income		
Distributions Received	59,222	6,900
Dividends Received	99,527	135,130
Interest Received	10,466	25,058
Other Income	280	-
Rent Received	55,069	49,019
	224,564	216,107
Operating Expenses		
Accountancy Fees	(5,837)	(5,612)
ATO Supervisory Levy	(259)	(388)
Auditor's Remuneration	(275)	(305)
Bank Charges	(78)	-
General Expenses	(233)	-
Interest Paid	(269)	-
Life Insurance Premiums - Unrestricted Non Preserved	(82,705)	(68,038)
Pensions Paid - Unrestricted Non Preserved - Tax Free	(132,658)	(120,931)
Pensions Paid - Unrestricted Non Preserved - Taxable	(194,072)	(175,069)
Tax Paid	9,197	(15,638)
	(407,189)	(385,981)
Net cash provided by (used in) operating activities (Note 8)	247,375	(79,874)
Cash Flows from Investing Activities		
Proceeds from Disposal of Investments	350,952	1,072,775
Distributions Receivable	(1,672)	(87)
Dividends Receivable	1,094	(1,094)
Receivables - from Sale of Assets	47,066	(47,066)
Shares in Listed Companies (Australian)	(492,923)	(1,515,936)
Shares in Listed Companies (Overseas)	(7,075)	-
Units in Listed Unit Trusts (Australian)	-	(27,958)
Units in Unlisted Unit Trusts (Australian)	-	11,688
Net cash provided by (used in) investing activities	(102,558)	(507,678)

The accompanying notes form part of these financial statements

**ROBINSON SUPERANNUATION FUND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2016**

	2016	2015
	\$	\$
Net Increase/(Decrease) in Cash Held	144,817	(587,552)
Cash at beginning of reporting period	248,711	836,263
Cash at end of reporting period (Note 9)	393,528	248,711

The accompanying notes form part of these financial statements

ROBINSON SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

1. Summary of Significant Accounting Policies

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

The financial statements have also 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 their 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 values have 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 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 are 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.

ROBINSON SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

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.

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 are 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 the investment was 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. 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.

f. 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:

ROBINSON SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

	2016	2015
	\$	\$
Liability for Accrued Benefits at beginning of period	6,534,301	6,021,527
Add:		
Benefits Accrued as a Result of Operations	461,829	514,465
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
- Unused Foreign Credits	(1,018)	(1,691)
	6,995,112	6,534,301
Liability for Accrued Benefits at end of period	6,995,112	6,534,301

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.

	2016	2015
	\$	\$
Vested Benefits	6,995,112	6,534,301

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:

	2016	2015
	\$	\$
Fixed Interest Securities (Australian)	(1,591)	(5,644)
Shares in Listed Companies (Australian)	246,507	327,833
Shares in Listed Companies (Overseas)	(5,665)	(7,123)
Units in Listed Unit Trusts (Australian)	16,945	(33,456)
Units in Unlisted Unit Trusts (Australian)	64,643	5,668
	320,839	287,278

6. Funding Arrangements

The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

ROBINSON SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

	2016	2015
	\$	\$
Employer		
Members		

7. Income Tax

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

The Income Tax payable by the superannuation fund has been calculated as follows:

	2016	2015
	\$	\$
Benefits accrued as a result of operations before income tax	466,731	513,729
Prima facie income tax on accrued benefits	70,010	77,059
Add/(Less) Tax Effect of:		
Distributions Received	(5,081)	(6,864)
Dividends Received	(56)	(88)
Increase in Market Value of Investments	(48,126)	(43,092)
Member/Personal Contributions - Non Concessional (Undeducted)	(54,000)	(3,000)
Accountancy Fees	863	841
Auditor's Remuneration	41	46
Bank Charges	12	-
General Expenses	34	-
Interest Paid	40	-
Pensions Paid - Unrestricted Non Preserved - Tax Free	19,899	18,140
Pensions Paid - Unrestricted Non Preserved - Taxable	29,111	26,260
Exempt Pension Income	(33,483)	(39,233)
Distributed Capital Gains	(1,778)	(38)
Accounting (Profits)/Losses on Sale of Investments	21,096	(29,746)
Other	1,420	-
	(70,009)	(76,774)
Income Tax Expense	-	285

Income tax expense comprises:

Income Tax Payable/(Refundable)	(39,700)	(49,309)
Imputed Credits	39,553	48,688
Foreign Credits	-	285
TFN Credits	147	-
Tax Instalments Paid	-	621

ROBINSON SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

-	285
---	-----

8. Reconciliation of Net Cash provided by Operating Activities to Benefits Accrued from Operations after Income Tax

	2016	2015
	\$	\$
Benefits accrued from operations after income tax	461,829	514,465
Add/(Less) non cash amounts included in benefits accrued from operations		
Capital Gains/(Losses) - Taxable	140,695	(129,714)
Capital Gains/(Losses) - Non Taxable	(55)	(68,589)
Distributions Received	-	(47,871)
Dividends Received	(48,353)	(44,512)
Increase in Market Value of Investments	(320,839)	(287,278)
Income Tax Expense	-	285
Other non cash items	14,099	(16,659)
	(214,453)	(594,338)
Net cash provided by operating activities	247,376	(79,873)

9. Reconciliation of Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

	2016	2015
	\$	\$
Cash	393,529	248,711

ROBINSON SUPERANNUATION FUND
TRUSTEE: ROAN INDUSTRIES PTY LTD
ACN: 010 000 003
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.

In the opinion of the directors of the trustee company:

- i. the financial statements and notes to the financial statements for the year ended 30 June 2016 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2016 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 2016.

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: 07/04/2017

Member's Statement
ROBINSON SUPERANNUATION FUND

DR PAUL ROBINSON
PO BOX 750
SURFERS PARADISE QLD 4217

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2016 and for the reporting period 1 July 2015 to 30 June 2016.

Your Details		Your Balance	
Date of Birth	23 October 1944	Total Benefits	\$3,948,456
Tax File Number	Provided	Comprising:	
Date Joined Fund	23 July 1985	- Preserved	
Service Period Start Date	14 December 1978	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$3,948,456
Member Mode	Pension	Including:	
Account Description	Account Based Pension	- Tax Free Component	\$1,635,144
Current Salary		- Taxable Component	\$2,313,311
Vested Amount	\$3,948,456	Tax Free Proportion	41.41%
Insured Death Benefit	\$2,426,029	Taxable Proportion	58.59%
Total Death Benefit	\$6,374,485		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2015			46,122	46,122
<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			262,016	262,016
Transfers in and transfers from reserves			3,834,348	3,834,348
			<u>4,096,364</u>	<u>4,096,364</u>
			4,142,486	4,142,486
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid			194,030	194,030
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			<u>194,030</u>	<u>194,030</u>
Member's Account Balance at 30/06/2016			3,948,456	3,948,456

Reference: ROBI0003 / 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

Paul Robinson
Director

Patricia Robinson
Director

Statement Date: 7 April 2017

Member's Statement
ROBINSON SUPERANNUATION FUND

MRS PATRICIA ROBINSON
PO BOX 750
SURFERS PARADISE QLD 4217

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2016 and for the reporting period 1 July 2015 to 30 June 2016.

Your Details		Your Balance	
Date of Birth	4 December 1945	Total Benefits	\$2,700,322
Tax File Number	Provided	Comprising:	
Date Joined Fund	23 July 1985	- Preserved	
Service Period Start Date	23 July 1985	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$2,700,322
Member Mode	Pension	Including:	
Account Description	Account Based Pension	- Tax Free Component	\$1,064,555
Current Salary		- Taxable Component	\$1,635,767
Vested Amount	\$2,700,322		
Insured Death Benefit			
Total Death Benefit	\$2,700,322	Tax Free Proportion	39.42%
Disability Benefit		Taxable Proportion	60.58%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2015			35,373	35,373
<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			179,191	179,191
Transfers in and transfers from reserves			2,618,457	2,618,457
			2,797,649	2,797,649
			2,833,022	2,833,022
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid			132,700	132,700
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			132,700	132,700
Member's Account Balance at 30/06/2016			2,700,322	2,700,322

Reference: ROBI0003 / 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

Paul Robinson
Director

Patricia Robinson
Director

Statement Date: 7 April 2017

Member's Statement
ROBINSON SUPERANNUATION FUND

DR PAUL ROBINSON
PO BOX 750
SURFERS PARADISE QLD 4217

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2016 and for the reporting period 1 July 2015 to 30 June 2016.

Your Details		Your Balance	
Date of Birth	23 October 1944	Total Benefits	
Tax File Number	Provided	Comprising:	
Date Joined Fund	23 July 1985	- Preserved	
Service Period Start Date	14 December 1978	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Pension	Including:	
Account Description	ABP	- Tax Free Component	
Current Salary		- Taxable Component*	
Vested Amount			
Insured Death Benefit	\$2,200,480	Tax Free Proportion	100.00%
Total Death Benefit	\$2,200,480	Taxable Proportion	0.00%
Disability Benefit			
Nominated Beneficiaries			

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

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2015			3,834,348	3,834,348
<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				
Transfers in and transfers from reserves				
			3,834,348	3,834,348
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves			3,834,348	3,834,348
			3,834,348	3,834,348
Member's Account Balance at 30/06/2016				

Reference: ROBI0003 / 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

Paul Robinson
Director

Patricia Robinson
Director

Statement Date: 7 April 2017

Member's Statement
ROBINSON SUPERANNUATION FUND

MRS PATRICIA ROBINSON
PO BOX 750
SURFERS PARADISE QLD 4217

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2016 and for the reporting period 1 July 2015 to 30 June 2016.

Your Details		Your Balance	
Date of Birth	4 December 1945	Total Benefits	
Tax File Number	Provided	Comprising:	
Date Joined Fund	23 July 1985	- Preserved	
Service Period Start Date	23 July 1985	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Pension	Including:	
Account Description	ABP	- Tax Free Component	
Current Salary		- Taxable Component*	
Vested Amount			
Insured Death Benefit			
Total Death Benefit		Tax Free Proportion	39.81%
Disability Benefit		Taxable Proportion	60.19%
Nominated Beneficiaries			

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

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2015			2,618,457	2,618,457
<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				
Transfers in and transfers from reserves				
			2,618,457	2,618,457
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax				
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves			2,618,457	2,618,457
			2,618,457	2,618,457
Member's Account Balance at 30/06/2016				

Reference: ROBI0003 / 504

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

Paul Robinson
Director

Patricia Robinson
Director

Statement Date: 7 April 2017

Member's Statement
ROBINSON SUPERANNUATION FUND

MRS PATRICIA ROBINSON
PO BOX 750
SURFERS PARADISE QLD 4217

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2016 and for the reporting period 1 July 2015 to 30 June 2016.

Your Details		Your Balance	
Date of Birth	4 December 1945	Total Benefits	\$214,257
Tax File Number	Provided	Comprising:	
Date Joined Fund	23 July 1985	- Preserved	
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$214,257
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$180,000
Current Salary		- Taxable Component	\$34,257
Vested Amount	\$214,257		
Insured Death Benefit			
Total Death Benefit	\$214,257	Tax Free Proportion	84.01%
Disability Benefit		Taxable Proportion	15.99%
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2015				
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions			35,000	35,000
Non-Concessional Contributions			180,000	180,000
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			3,047	3,047
Transfers in and transfers from reserves				
			218,047	218,047
			218,047	218,047
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax			3,790	3,790
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				
			3,790	3,790
Member's Account Balance at 30/06/2016			214,257	214,257

Reference: ROBI0003 / 506

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

Paul Robinson
Director

Patricia Robinson
Director

Statement Date: 7 April 2017

Member's Statement
ROBINSON SUPERANNUATION FUND

DR PAUL ROBINSON
PO BOX 750
SURFERS PARADISE QLD 4217

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2016 and for the reporting period 1 July 2015 to 30 June 2016.

Your Details		Your Balance	
Date of Birth	23 October 1944	Total Benefits	\$132,077
Tax File Number	Provided	Comprising:	
Date Joined Fund	27 July 1985	- Preserved	
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$132,077
Member Mode	Pension	Including:	
Account Description		- Tax Free Component	\$180,000
Current Salary		- Taxable Component*	\$(47,923)
Vested Amount	\$132,077		
Insured Death Benefit			
Total Death Benefit	\$132,077	Tax Free Proportion	100.00%
Disability Benefit		Taxable Proportion	0.00%
Nominated Beneficiaries			

*Your withdrawal benefit would include a Tax Free Component of \$132,077 and a Taxable Component of \$0

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2015				
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions			35,000	35,000
Non-Concessional Contributions			180,000	180,000
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			894	894
Transfers in and transfers from reserves				
			215,894	215,894
			215,894	215,894
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax				
Income Tax			1,112	1,112
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid			82,705	82,705
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			83,817	83,817
Member's Account Balance at 30/06/2016			132,077	132,077

Reference: ROBI0003 / 507

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

Paul Robinson
Director

Patricia Robinson
Director

Statement Date: 7 April 2017

Robinson Superannuation Fund
Member Contribution Caps Report
PAUL ROBINSON at 30/06/2016

	2016	2015	2014	2013
Age	71	70	69	68
Concessional Cap	35,000.00	35,000.00	35,000.00	25,000.00
YTD Concessional Contributions	35,000.00	35,000.00	35,000.00	0.00
Excess Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	0.00	0.00	0.00	25,000.00
Non-Concessional Cap	180,000.00	180,000.00	150,000.00	150,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	180,000.00	15,000.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	0.00	165,000.00	150,000.00	150,000.00

Robinson Superannuation Fund
Member Contribution Caps Report
PATRICIA ROBINSON at 30/06/2016

	2016	2015	2014	2013
Age	70	69	68	67
Concessional Cap	35,000.00	35,000.00	35,000.00	25,000.00
YTD Concessional Contributions	35,000.00	35,000.00	35,000.00	0.00
Excess Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Concessional Cap remaining	0.00	0.00	0.00	25,000.00
Non-Concessional Cap	180,000.00	180,000.00	150,000.00	150,000.00
YTD Non-Concessional Contributions including Excess Concessional Contributions	180,000.00	5,000.00	0.00	0.00
Excess Non-Concessional Contributions	0.00	0.00	0.00	0.00
Amount of Non-Concessional Cap remaining	0.00	175,000.00	150,000.00	150,000.00