
Financial statements and reports for the year ended
07 June 2019

R & S MYERS SUPERANNUATION FUND

Prepared for: Raymond John Myers and Susan Elizabeth Myers

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R & S MYERS SUPERANNUATION FUND

Detailed Statement of Financial Position

As at 07 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Managed Investments (Australian)	2		
Perpetual WS Ethical SRI Fund		61,571.09	60,088.89
Platinum European Fund		65,849.08	50,030.50
MFS Global Equity Trust		73,205.11	59,122.00
Investors Mutual All Industrials Share Fund		61,983.13	54,934.92
OC Premium Small Companies Fund		66,902.80	47,053.73
Fidelity Australian Equities Fund		64,976.82	51,014.71
AMP Capital Corporate Bond Fund Class A		28,495.16	24,031.55
Magellan Infrastructure Fund		73,332.37	59,984.26
Hyperion Small Growth Companies Fund		49,497.84	50,030.50
Cromwell Phoenix Prop Securities Fund		53,498.40	48,954.97
Janus Henderson Australian Fixed Interest Fund		28,723.53	23,030.50
PIMCO Global Bond Fund Wsale Class		20,418.98	20,030.50
Magellan Global Fund		63,720.18	48,061.00
Platinum International Fund		66,575.94	57,061.00
Shares in Listed Companies (Australian)	3		
Telstra Corporation Limited		2,357.91	2,747.70
Total Investments		<u>781,108.34</u>	<u>656,176.73</u>
Other Assets			
Bank Accounts	4		
Macquarie Cash Management A/c		18,518.26	13,614.11
BT Wrap Cash A/c		11,562.43	3,567.79
Income Tax Refundable		6,670.15	5,721.00
Total Other Assets		<u>36,750.84</u>	<u>22,902.90</u>
Total Assets		<u>817,859.18</u>	<u>679,079.63</u>
Less:			
Liabilities			
Sundry Creditors		0.15	4,293.15
Total Liabilities		<u>0.15</u>	<u>4,293.15</u>
Net assets available to pay benefits		<u>817,859.03</u>	<u>674,786.48</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	5, 6		
Myers, Raymond John - Accumulation		416,132.97	347,480.87
Myers, Susan Elizabeth - Accumulation		397,555.71	344,453.76
Total Liability for accrued benefits allocated to members'		<u>813,688.68</u>	<u>691,934.63</u>

Refer to compilation report

R & S MYERS SUPERANNUATION FUND

Detailed Statement of Financial Position

As at 07 June 2019

	Note	2019	2018
		\$	\$
accounts			
Statement of Financial Position Does Not Balance		4,170.35	(17,148.15)
Consisting of			
Current year profit/loss not allocated to members		4,170.35	(17,148.15)

R & S MYERS SUPERANNUATION FUND

Detailed Operating Statement

For the year ended 07 June 2019

	2019	2018
	\$	\$
Income		
Investment Income		
Trust Distributions		
AMP Capital Corporate Bond Fund Class A	698.20	687.83
Cromwell Phoenix Prop Securities Fund	2,707.87	1,814.45
Fidelity Australian Equities Fund	1,419.75	1,112.83
Hyperion Small Growth Companies Fund	436.99	453.38
Investors Mutual All Industrials Share Fund	2,185.45	1,929.87
Janus Henderson Australian Fixed Interest Fund	668.49	413.44
Magellan Infrastructure Fund	812.18	534.63
OC Premium Small Companies Fund	249.61	207.87
Perpetual WS Ethical SRI Fund	1,400.92	875.65
PIMCO Global Bond Fund Wsale Class	355.66	119.72
	<u>10,935.12</u>	<u>8,149.67</u>
Dividends Received		
Telstra Corporation Limited	121.41	169.33
	<u>121.41</u>	<u>169.33</u>
Interest Received		
BT Wrap Cash A/c	99.70	53.49
Macquarie Cash Management A/c	134.51	293.97
	<u>234.21</u>	<u>347.46</u>
Other Investment Income		
BT Wrap Cash A/c	62.71	59.65
	<u>62.71</u>	<u>59.65</u>
Contribution Income		
Employer Contributions - Concessional		
Raymond John Myers	23,000.00	18,000.00
Susan Elizabeth Myers	4,374.09	15,981.60
	<u>27,374.09</u>	<u>33,981.60</u>
Investment Gains		
Realised Movements in Market Value		
Managed Investments (Australian)		
Wrap Account	0.00	(516.46)
	<u>0.00</u>	<u>(516.46)</u>
Unrealised Movements in Market Value		
Managed Investments (Australian)		
AMP Capital Corporate Bond Fund Class A	(37.54)	0.00
Cromwell Phoenix Prop Securities Fund	2,198.67	0.00
Fidelity Australian Equities Fund	963.23	0.00
Hyperion Small Growth Companies Fund	2,373.75	0.00
Investors Mutual All Industrials Share Fund	224.70	0.00
Janus Henderson Australian Fixed Interest Fund	1,234.70	0.00
Magellan Global Fund	8,049.48	0.00
Magellan Infrastructure Fund	7,252.35	0.00
MFS Global Equity Trust	8,592.35	0.00
OC Premium Small Companies Fund	(1,130.93)	0.00
Perpetual WS Ethical SRI Fund	(2,743.27)	0.00
PIMCO Global Bond Fund Wsale Class	724.38	0.00
Platinum European Fund	(1,407.10)	0.00
Platinum International Fund	(1,453.42)	0.00
Wrap Account	0.00	(21,370.17)

Refer to compilation report

R & S MYERS SUPERANNUATION FUND
Detailed Operating Statement

For the year ended 07 June 2019

	2019	2018
	\$	\$
	<u>24,841.35</u>	<u>(21,370.17)</u>
Shares in Listed Companies (Australian)		
Telstra Corporation Limited	683.73	0.00
	<u>683.73</u>	<u>0.00</u>
Changes in Market Values	<u>25,525.08</u>	<u>(21,886.63)</u>
Total Income	<u>64,252.62</u>	<u>20,821.08</u>
Expenses		
Accountancy Fees	2,431.00	1,155.00
Advisor Fees	4,632.32	4,399.99
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	748.00	748.00
Bank Charges	0.00	35.00
	<u>8,070.32</u>	<u>6,596.99</u>
Investment Expenses		
BT Wrap Cash A/c	2,744.35	2,487.86
	<u>2,744.35</u>	<u>2,487.86</u>
Total Expenses	<u>10,814.67</u>	<u>9,084.85</u>
Benefits accrued as a result of operations before income tax	<u>53,437.95</u>	<u>11,736.23</u>
Total Income Tax	<u>0.00</u>	<u>0.00</u>
Benefits accrued as a result of operations	<u>53,437.95</u>	<u>11,736.23</u>

Members Statement

Raymond John Myers
 30 Korawal Street
 Capalaba, Queensland, 4157, Australia

Your Details

Date of Birth : 18/12/1967
 Age: 51
 Tax File Number: Provided
 Date Joined Fund: 05/06/1998
 Service Period Start Date:
 Date Left Fund:
 Member Code: MYERAY00001A
 Account Start Date 05/06/1998
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 416,132.97
 Total Death Benefit 416,132.97
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 416,132.97

Preservation Components
 Preserved 416,132.97
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free 14,317.80
 Taxable 401,815.17

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	383,666.37
<u>Increases to Member account during the period</u>	
Employer Contributions	23,000.00
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	12,916.60
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,450.00
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 07/06/2019	416,132.97

Members Statement

Susan Elizabeth Myers
 30 Korawal Street
 Capalaba, Queensland, 4157, Australia

Your Details

Date of Birth : 13/02/1968
 Age: 51
 Tax File Number: Provided
 Date Joined Fund: 05/06/1998
 Service Period Start Date:
 Date Left Fund:
 Member Code: MYESUS00001A
 Account Start Date 05/06/1998
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 397,555.71
 Total Death Benefit 397,555.71
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 397,555.71

Preservation Components

Preserved 397,555.71
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 14,317.80
 Taxable 383,237.91

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	380,754.71
<u>Increases to Member account during the period</u>	
Employer Contributions	4,374.09
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	13,083.00
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	656.09
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 07/06/2019	397,555.71

R & S MYERS SUPERANNUATION FUND

Investment Summary Report

As at 07 June 2019

Investment	Units	Market Price ¹	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
BT Wrap Cash A/c		11,562.430000	11,562.43	11,562.43	11,562.43			1.43 %
Macquarie Cash Management A/c		18,518.260000	18,518.26	18,518.26	18,518.26			2.28 %
			30,080.69		30,080.69		0.00 %	3.71 %
Managed Investments (Australian)								
AMP0557AU AMP Capital Corporate Bond Fund Class A	27,430.58	1.038810*	28,495.16	1.06	29,062.05	(566.89)	(1.95) %	3.51 %
CRM0008AU Cromwell Phoenix Prop Securities Fund	40,342.66	1.326100*	53,498.40	1.21	48,954.97	4,543.43	9.28 %	6.60 %
FID0008AU Fidelity Australian Equities Fund	1,904.73	34.113400*	64,976.82	26.78	51,014.71	13,962.11	27.37 %	8.01 %
BNT0101AU Hyperion Small Growth Companies Fund	10,964.19	4.514500*	49,497.84	4.56	50,030.50	(532.66)	(1.06) %	6.10 %
IML0004AU Investors Mutual All Industrials Share Fund	36,424.24	1.701700*	61,983.13	1.70	61,965.42	17.71	0.03 %	7.64 %
IOF0046AU Janus Henderson Australian Fixed Interest Fund	27,039.00	1.062300*	28,723.53	1.04	28,061.00	662.53	2.36 %	3.54 %
MGE0001AU Magellan Global Fund	26,495.98	2.404900*	63,720.18	1.81	48,061.00	15,659.18	32.58 %	7.86 %
MGE0002AU Magellan Infrastructure Fund	52,398.98	1.399500*	73,332.37	1.24	65,014.76	8,317.61	12.79 %	9.04 %
MIA0001AU MFS Global Equity Trust	32,328.70	2.264400*	73,205.11	2.05	66,152.50	7,052.61	10.66 %	9.02 %
OPS0002AU OC Premium Small Companies Fund	19,968.60	3.350400*	66,902.80	2.91	58,084.23	8,818.57	15.18 %	8.25 %
PER0116AU Perpetual WS Ethical SRI Fund	32,777.08	1.878480*	61,571.09	1.99	65,119.39	(3,548.30)	(5.45) %	7.59 %
ETL0018AU PIMCO Global Bond Fund Wsale Class	19,857.03	1.028300*	20,418.98	1.01	20,030.50	388.48	1.94 %	2.52 %
PLA0001AU Platinum European Fund	18,508.89	3.557700*	65,849.08	2.97	55,061.00	10,788.08	19.59 %	8.12 %
PLA0002AU Platinum International Fund	33,389.81	1.993900*	66,575.94	2.01	67,091.50	(515.56)	(0.77) %	8.21 %
			778,750.43		713,703.53	65,046.90	9.11 %	96.00 %
Shares in Listed Companies (Australian)								
TLS.AX Telstra Corporation Limited	639.00	3.690000*	2,357.91	7.82	4,997.86	(2,639.95)	(52.82) %	0.29 %
			2,357.91		4,997.86	(2,639.95)	(52.82) %	0.29 %
			811,189.03		748,782.08	62,406.95	8.33 %	100.00 %

¹Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

* Investments using last known price

<u>Investment</u>	<u>Market Price</u>	<u>Market Price Date</u>
AMP Capital Corporate Bond Fund Class A	1.038810	05/06/2019
Cromwell Phoenix Prop Securities Fund	1.326100	05/06/2019
Fidelity Australian Equities Fund	34.113400	05/06/2019
Hyperion Small Growth Companies Fund	4.514500	05/06/2019
Investors Mutual All Industrials Share Fund	1.701700	05/06/2019
Janus Henderson Australian Fixed Interest Fund	1.062300	05/06/2019
Magellan Global Fund	2.404900	04/06/2019
Magellan Infrastructure Fund	1.399500	04/06/2019
MFS Global Equity Trust	2.264400	05/06/2019
OC Premium Small Companies Fund	3.350400	05/06/2019
Perpetual WS Ethical SRI Fund	1.878480	05/06/2019
PIMCO Global Bond Fund Wsale Class	1.028300	05/06/2019
Platinum European Fund	3.557700	05/06/2019
Platinum International Fund	1.993900	05/06/2019
Telstra Corporation Limited	3.690000	06/06/2019

R & S MYERS SUPERANNUATION FUND

Investment Income Report

As at 07 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
Bank Accounts												
BT Wrap Cash A/c	62.71							62.71				
BT Wrap Cash A/c	99.70	0.00	0.00	99.70	0.00	0.00	0.00	99.70	0.00		0.00	0.00
Macquarie Cash Management A/c	134.51			134.51	0.00	0.00	0.00	134.51			0.00	0.00
	296.92	0.00	0.00	234.21	0.00	0.00	0.00	296.92	0.00		0.00	0.00
Managed Investments (Australian)												
AMP0557AU AMP Capital Corporate Bond Fund Class A	698.20	0.00	0.00	623.67	0.00	74.53	0.00	698.20	0.00	0.00	0.00	0.00
CRM0008AU Cromwell Phoenix Prop Securities Fund	2,707.87	216.08	85.32	526.71	0.00	60.77	0.00	888.88	0.00	0.00	2,121.36	0.00
FID0008AU Fidelity Australian Equities Fund	1,419.75	1,233.67	158.08	28.01	0.00	0.00	0.00	1,419.76	0.00	0.00	0.00	0.00
BNT0101AU Hyperion Small Growth Companies Fund	436.99	8.52	4.84	1.70	0.00	2.07	0.00	17.13	0.00	0.00	501.59	0.00
IML0004AU Investors Mutual All Industrials Share Fund	2,185.45	563.69	72.79	60.95	0.00	46.72	0.00	744.15	0.00	0.00	1,706.00	43.38
IOF0046AU Janus Henderson Australian Fixed Interest Fund	668.49	0.00	0.00	570.33	0.00	98.16	0.00	668.49	0.00	0.00	0.00	0.00
MGE0002AU Magellan Infrastructure Fund	812.18	8.47	15.75	98.21	0.00	347.54	0.00	469.97	0.00	0.00	351.42	40.98
OPS0002AU OC Premium Small Companies Fund	249.61	60.65	7.81	4.25	0.00	0.88	0.00	73.59	0.00	0.00	201.48	3.24
PER0116AU Perpetual WS Ethical SRI Fund	1,400.92	1,262.77	80.82	35.70	0.00	21.63	0.00	1,400.92	0.00	0.00	0.00	0.00
ETL0018AU PIMCO Global Bond Fund Wsale Class	355.66	0.00	0.00	5.04	0.00	350.62	0.00	355.66	0.00	0.00	0.00	0.00
	10,935.12	3,353.85	425.41	1,954.57	0.00	1,002.92	0.00	6,736.75	0.00	0.00	4,881.85	87.60
Shares in Listed Companies (Australian)												
TLS.AX Telstra Corporation Limited	121.41	121.41	0.00		52.03			173.44		0.00		
	121.41	121.41	0.00		52.03			173.44		0.00		
	11,353.45	3,475.26	425.41	2,188.78	52.03	1,002.92	0.00	7,207.11	0.00	0.00	4,881.85	87.60

Assessable Income (Excl. Capital Gains)	7,207.11
Net Capital Gain	3,171.46
<hr/>	
Total Assessable Income	10,378.57

*₁ Includes foreign credits from foreign capital gains.

*₂ Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

R & S MYERS SUPERANNUATION FUND

Realised Capital Gains Report

For the period: 1 July 2018 to 7 June 2019

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
Cromwell Phoenix Prop Securities Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	446.36	1.17	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	441.89	1.16	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	925.98	2.43	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,814.23	4.76	0.00
Hyperion Small Growth Companies Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	313.59	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38.14	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	138.58	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	490.31	0.00	0.00
Investors Mutual All Industrials Share Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,848.48	82.43	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,848.48	82.43	0.00
Magellan Infrastructure Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	301.22	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	301.22	0.00	0.00
OC Premium Small Companies Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	172.17	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	172.17	0.00	0.00

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Realised Capital Gains Report

For the period: 1 July 2018 to 7 June 2019

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,626.41	87.19	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,626.41	87.19	0.00