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Financial statements and reports for the year ended  
30 June 2019

**LEWIS SUPERANNUATION FUND**

## LEWIS SUPERANNUATION FUND

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**LEWIS SUPERANNUATION FUND**  
**Statement of Financial Position**

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Fixed Interest Securities (Australian) - Unitised	2	130,000.00	0.00
Managed Investments (Australian)	3	539,362.53	527,944.09
Shares in Listed Companies (Australian)	4	1,123,254.59	1,070,838.11
Shares in Listed Companies (Overseas)	5	20,800.17	16,456.41
Units in Listed Unit Trusts (Australian)	6	152,077.58	141,880.68
<b>Total Investments</b>		<u>1,965,494.87</u>	<u>1,757,119.29</u>
<b>Other Assets</b>			
Distributions Receivable		12,478.52	7,351.09
BT Wrap Cash A/c		22,609.28	171,665.03
GST Refundable		985.30	0.00
Income Tax Refundable		22,475.89	18,235.27
<b>Total Other Assets</b>		<u>58,548.99</u>	<u>197,251.39</u>
<b>Total Assets</b>		<u>2,024,043.86</u>	<u>1,954,370.68</u>
Less:			
<b>Liabilities</b>			
Sundry Creditors		748.00	0.00
<b>Total Liabilities</b>		<u>748.00</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>2,023,295.86</u>	<u>1,954,370.68</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	8, 9		
Lewis, Edward - Pension (Pension 1)		972,043.56	945,088.07
Lewis, Edward - Pension (Pension 2)		149,299.75	145,104.91
Lewis, Edward - Accumulation		423,848.22	393,975.50
Lewis, Frances - Pension (Pension 1)		440,294.09	433,108.87
Lewis, Frances - Pension (Pension 2)		37,810.24	37,093.33
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>2,023,295.86</u>	<u>1,954,370.68</u>

**LEWIS SUPERANNUATION FUND****Operating Statement**

For the year ended 30 June 2019

	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>\$</b>	<b>\$</b>
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	12	26,328.49	20,222.91
Dividends Received	11	56,818.65	45,263.41
Interest Received		2,263.81	3,730.03
<b>Investment Gains</b>			
Changes in Market Values	13	78,375.58	47,289.92
<b>Total Income</b>		<u>163,786.53</u>	<u>116,506.27</u>
<b>Expenses</b>			
Accountancy Fees		3,172.40	1,650.00
Administration Costs		164.00	0.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		583.00	583.00
Advisor Fees		9,253.71	10,319.29
Investment Expenses		2,905.13	3,113.10
<b>Member Payments</b>			
Pensions Paid		98,340.00	113,220.00
Benefits Paid/Transfers Out		2,660.00	10,780.00
<b>Total Expenses</b>		<u>117,337.24</u>	<u>139,924.39</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>46,449.29</u>	<u>(23,418.12)</u>
Income Tax Expense	14	(22,475.89)	(18,235.27)
<b>Benefits accrued as a result of operations</b>		<u>68,925.18</u>	<u>(5,182.85)</u>

## LEWIS SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2019

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### 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.

## LEWIS SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2019

### 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. 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.

### Note 2: Fixed Interest Securities (Australian) - Unitised

	2019 \$	2018 \$
WBC Term Deposit A/c 3416	130,000.00	0.00
	130,000.00	0.00

### Note 3: Managed Investments (Australian)

	2019 \$	2018 \$
PIMCO Aust Bond Fund - W/S Class	84,618.90	84,683.03

**LEWIS SUPERANNUATION FUND**

**Notes to the Financial Statements**

For the year ended 30 June 2019

T. Rowe Price Dynamic Global Bond Fund	83,487.53	83,001.43
Kapstream Absolute Return Income Fund	95,535.01	94,836.93
Macquarie Income Opportunities Fund	94,235.22	93,796.96
Pendal Fixed Interest Fund	86,115.73	82,388.30
Schroder Fixed Income Fund - W/S Class	95,370.14	89,237.44
	539,362.53	527,944.09

**Note 4: Shares in Listed Companies (Australian)**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Australian Foundation Investment Company Limited	72,906.25	71,856.40
Ancor Limited	67,431.35	60,017.65
Australia And New Zealand Banking Group Limited	91,456.82	91,554.08
BHP Group Limited	80,056.20	65,954.95
Commonwealth Bank Of Australia	64,816.74	57,057.21
Commonwealth Bank Of Australia PERLS VII	100,750.00	96,500.00
Coles Group Limited.	23,509.35	0.00
Iluka Resources Limited	14,130.24	14,668.16
National Australia Bank Limited Conv Pref	41,400.04	41,310.09
Origin Energy Limited	41,791.27	57,341.51
Ridley Corporation Limited	19,832.54	22,915.75
RIO Tinto Limited	30,609.20	24,614.80
Telstra Corporation Limited	59,983.00	40,819.60
Westpac Banking Corporation	89,220.56	92,177.80
Westpac Banking Corp Conv Pref	102,050.00	98,670.00
Westpac Banking Corporation	25,915.75	25,644.67
Wesfarmers Limited	63,677.76	86,922.96
Woolworths Group Limited	133,717.52	122,812.48
	1,123,254.59	1,070,838.11

**Note 5: Shares in Listed Companies (Overseas)**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Barrick Gold Corp (Canada)	20,800.17	16,456.41

**LEWIS SUPERANNUATION FUND**

**Notes to the Financial Statements**

For the year ended 30 June 2019

	20,800.17	16,456.41
<b>Note 6: Units in Listed Unit Trusts (Australian)</b>		
	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
SPDR S&P/ASX 50 Fund	89,337.00	82,614.90
SPDR S&P/ASX 200 Fund	62,740.58	59,265.78
	<u>152,077.58</u>	<u>141,880.68</u>

<b>Note 8: Liability for Accrued Benefits</b>		
	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	1,954,370.68	1,959,553.53
Benefits accrued as a result of operations	68,925.18	(5,182.85)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<u>2,023,295.86</u>	<u>1,954,370.68</u>

**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.

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Vested Benefits	<u>2,023,295.86</u>	<u>1,954,370.68</u>

**Note 10: Guaranteed Benefits**

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

**Note 11: Dividends**

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Ancor Limited	3,299.93	2,333.23
Australia And New Zealand Banking Group Limited	5,187.20	5,187.20



## LEWIS SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2019

Australian Foundation Investment Company Limited	3,732.80	2,799.60
BHP Group Limited	5,988.66	2,402.74
Barrick Gold Corp (Canada)	173.66	112.92
Commonwealth Bank Of Australia	3,374.73	3,366.90
Commonwealth Bank Of Australia.	3,332.90	3,214.10
Iluka Resources Limited	380.48	406.72
National Australia Bank Limited Conv Pref	1,558.04	1,519.40
Origin Energy Limited	571.70	0.00
RIO Tinto Limited	2,243.28	1,080.43
Ridley Corporation Limited	708.31	708.31
Telstra Corporation Limited	2,960.20	4,128.70
Wesfarmers Limited	5,635.20	3,927.03
Westpac Banking Corp Conv Pref	3,523.40	3,399.60
Westpac Banking Corporation	9,922.96	6,934.21
Woolworths Group Limited	4,225.20	3,742.32
	56,818.65	45,263.41

### Note 12: Trust Distributions

	2019 \$	2018 \$
PIMCO Aust Bond Fund - W/S Class	7,598.71	2,213.17
Kapstream Absolute Return Income Fund	2,535.24	2,817.13
SPDR S&P/ASX 50 Fund	4,387.95	3,674.24
Macquarie Income Opportunities Fund	3,298.78	2,777.54
Schroder Fixed Income Fund - W/S Class	1,850.52	1,785.49
T. Rowe Price Dynamic Global Bond Fund	1,035.15	1,391.54
SPDR S&P/ASX 200 Fund	3,012.35	2,312.07
Pendal Fixed Interest Fund	2,609.79	3,251.73
	26,328.49	20,222.91

### Note 13: Unrealised Movements in Market Value

	2019 \$	2018 \$
<b>Managed Investments (Australian)</b>		
Kapstream Absolute Return Income Fund	698.08	(647.57)
Macquarie Income Opportunities Fund	438.26	(1,416.86)

Refer to compilation report

**LEWIS SUPERANNUATION FUND****Notes to the Financial Statements**

For the year ended 30 June 2019

PIMCO Aust Bond Fund - W/S Class	(64.13)	(305.04)
Pendal Fixed Interest Fund	3,727.43	(2,611.70)
Schroder Fixed Income Fund - W/S Class	6,132.70	(4,161.89)
T. Rowe Price Dynamic Global Bond Fund	486.10	(1,998.57)
Wrap Account	0.00	(289,501.10)
	<hr/>	<hr/>
	11,418.44	(300,642.73)
	<hr/>	<hr/>
<b>Shares in Listed Companies (Australian)</b>		
Ancor Limited	7,413.70	39,811.72
Australia And New Zealand Banking Group Limited	(97.26)	56,853.49
Australian Foundation Investment Company Limited	1,049.85	18,925.70
BHP Group Limited	14,101.25	(3,713.89)
Coles Group Limited.	10,675.75	0.00
Commonwealth Bank Of Australia	7,759.53	19,866.21
Commonwealth Bank Of Australia PERLS VII	4,250.00	(3,500.00)
Iluka Resources Limited	(537.92)	6,336.96
National Australia Bank Limited Conv Pref	89.95	1,401.32
Origin Energy Limited	(15,550.24)	10,161.15
RIO Tinto Limited	5,994.40	16,269.25
Ridley Corporation Limited	(3,083.21)	2,968.84
Telstra Corporation Limited	19,163.40	(15,435.80)
Wesfarmers Limited	(10,411.60)	42,531.40
Westpac Banking Corp Conv Pref	3,380.00	(1,330.00)
Westpac Banking Corporation	(2,957.24)	38,793.27
Westpac Banking Corporation	271.08	543.32
Woolworths Group Limited	10,905.04	92,301.67
	<hr/>	<hr/>
	52,416.48	322,784.61
	<hr/>	<hr/>
<b>Shares in Listed Companies (Overseas)</b>		
Barrick Gold Corp (Canada)	4,343.76	(3,550.82)
	<hr/>	<hr/>
	4,343.76	(3,550.82)
	<hr/>	<hr/>

Refer to compilation report

## LEWIS SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2019

### Units in Listed Unit Trusts (Australian)

SPDR S&P/ASX 200 Fund	3,474.80	18,356.39
SPDR S&P/ASX 50 Fund	6,722.10	12,117.35
	<u>10,196.90</u>	<u>30,473.74</u>
<b>Total Unrealised Movement</b>	<b>78,375.58</b>	<b>49,064.80</b>

### Realised Movements in Market Value

	2019 \$	2018 \$
<b>Managed Investments (Australian)</b>		
Wrap Account	0.00	(1,774.88)
	<u>0.00</u>	<u>(1,774.88)</u>
<b>Total Realised Movement</b>	<b>0.00</b>	<b>(1,774.88)</b>
<b>Total Market Movement</b>	<b>78,375.58</b>	<b>47,289.92</b>

### Note 14: Income Tax Expense

	2019 \$	2018 \$
The components of tax expense comprise		
Current Tax	(22,475.89)	(18,235.27)
Income Tax Expense	<u>(22,475.89)</u>	<u>(18,235.27)</u>

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%	6,967.39	(3,512.72)
Less:		
Tax effect of:		
Increase in MV of Investments	11,756.34	7,359.72
Exempt Pension Income	13,097.25	10,672.95
Realised Accounting Capital Gains	0.00	(266.23)
Accounting Trust Distributions	3,949.27	3,033.44
Add:		
Tax effect of:		

## LEWIS SUPERANNUATION FUND

# Notes to the Financial Statements

For the year ended 30 June 2019

SMSF Non-Deductible Expenses	1,931.10	1,887.00
Pension Payments	14,751.00	16,983.00
Benefit Payments	399.00	1,617.00
Franking Credits	3,795.93	3,052.21
Foreign Credits	3.54	2.15
Taxable Trust Distributions	3,569.97	2,378.79
Distributed Foreign Income	236.69	507.97
Rounding	0.06	0.08
Income Tax on Taxable Income or Loss	2,835.15	2,115.60
Less credits:		
Franking Credits	25,306.22	20,348.05
Foreign Credits	4.82	2.82
Current Tax or Refund	(22,475.89)	(18,235.27)

# Members Statement

Edward David Lewis  
 3 Moongalba Road  
 Point Lookout, Queensland, 4183, Australia

## Your Details

Date of Birth : 08/01/1939  
 Age: 80  
 Tax File Number: Provided  
 Date Joined Fund: 04/06/1992  
 Service Period Start Date: 04/06/1992  
 Date Left Fund:  
 Member Code: LEWEDW00001P  
 Account Start Date 30/06/2011  
 Account Phase: Retirement Phase  
 Account Description: Pension 1

Nominated Beneficiaries Frances Mae Lewis  
 Vested Benefits 972,043.56  
 Total Death Benefit 972,043.56  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

## Your Balance

Total Benefits 972,043.56

Preservation Components

Preserved

Unrestricted Non Preserved 972,043.56  
 Restricted Non Preserved

Tax Components

Tax Free (32.88%) 319,593.32  
 Taxable 652,450.24

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	945,088.07
<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	83,665.49
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	56,710.00
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 30/06/2019	972,043.56

# Members Statement

Edward David Lewis  
 3 Moongalba Road  
 Point Lookout, Queensland, 4183, Australia

## Your Details

Date of Birth : 08/01/1939  
 Age: 80  
 Tax File Number: Provided  
 Date Joined Fund: 04/06/1992  
 Service Period Start Date: 06/06/1992  
 Date Left Fund:  
 Member Code: LEWEDW00002P  
 Account Start Date 30/06/2012  
 Account Phase: Retirement Phase  
 Account Description: Pension 2

Nominated Beneficiaries Frances Mae Lewis  
 Vested Benefits 149,299.75  
 Total Death Benefit 149,299.75  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

## Your Balance

Total Benefits 149,299.75

Preservation Components

Preserved

Unrestricted Non Preserved 149,299.75  
 Restricted Non Preserved

Tax Components

Tax Free (100.00%) 149,299.75  
 Taxable

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	145,104.91
<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	12,904.84
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	8,710.00
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 30/06/2019	149,299.75

# Members Statement

Edward David Lewis  
 3 Moongalba Road  
 Point Lookout, Queensland, 4183, Australia

## Your Details

Date of Birth : 08/01/1939  
 Age: 80  
 Tax File Number: Provided  
 Date Joined Fund: 04/06/1992  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: LEWEDW00005A  
 Account Start Date 01/07/2017  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries Frances Mae Lewis  
 Vested Benefits 423,848.22  
 Total Death Benefit 423,848.22  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

## Your Balance

Total Benefits 423,848.22

Preservation Components

Preserved

Unrestricted Non Preserved 423,848.22  
 Restricted Non Preserved

Tax Components

Tax Free 75,759.95  
 Taxable 348,088.27

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	393,975.50
<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	35,367.87
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	2,835.15
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	2,660.00
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2019	423,848.22

# Members Statement

Frances Mae Lewis  
 3 Moongalba Road  
 Point Lookout, Queensland, 4183, Australia

## Your Details

Date of Birth : 08/07/1936  
 Age: 82  
 Tax File Number: Provided  
 Date Joined Fund: 04/06/1992  
 Service Period Start Date: 04/06/1992  
 Date Left Fund:  
 Member Code: LEWFRA00001P  
 Account Start Date 30/06/2011  
 Account Phase: Retirement Phase  
 Account Description: Pension 1

Nominated Beneficiaries Edward David Lewis  
 Vested Benefits 440,294.09  
 Total Death Benefit 440,294.09  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

## Your Balance

Total Benefits 440,294.09

Preservation Components

Preserved

Unrestricted Non Preserved 440,294.09  
 Restricted Non Preserved

Tax Components

Tax Free (30.85%) 135,830.75  
 Taxable 304,463.34

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	433,108.87
<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	37,505.22
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	30,320.00
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 30/06/2019	440,294.09



# Members Statement

Frances Mae Lewis  
 3 Moongalba Road  
 Point Lookout, Queensland, 4183, Australia

## Your Details

Date of Birth : 08/07/1936  
 Age: 82  
 Tax File Number: Provided  
 Date Joined Fund: 04/06/1992  
 Service Period Start Date: 04/06/1992  
 Date Left Fund:  
 Member Code: LEWFRA00002P  
 Account Start Date 30/06/2012  
 Account Phase: Retirement Phase  
 Account Description: Pension 2

Nominated Beneficiaries Edward David Lewis  
 Vested Benefits 37,810.24  
 Total Death Benefit 37,810.24  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

## Your Balance

Total Benefits 37,810.24

Preservation Components

Preserved

Unrestricted Non Preserved 37,810.24  
 Restricted Non Preserved

Tax Components

Tax Free (5.48%) 2,072.01  
 Taxable 35,738.23

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	37,093.33
<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	3,316.91
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	2,600.00
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 30/06/2019	37,810.24

# LEWIS SUPERANNUATION FUND

## Investment Summary Report

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
BT Wrap Cash A/c		22,609.280000	22,609.28	22,609.28	22,609.28			1.14 %
			<b>22,609.28</b>		<b>22,609.28</b>		<b>0.00 %</b>	<b>1.14 %</b>
<b>Fixed Interest Securities (Australian) - Unitised</b>								
WBC3416TD WBC Term Deposit A/c 3416	130,000.00	1.000000	130,000.00	1.00	130,000.00	0.00	0.00 %	6.54 %
			<b>130,000.00</b>		<b>130,000.00</b>	<b>0.00</b>	<b>0.00 %</b>	<b>6.54 %</b>
<b>Managed Investments (Australian)</b>								
HOW0052AU Kapstream Absolute Return Income Fund	78,435.97	1.218000	95,535.01	1.22	95,484.50	50.51	0.05 %	4.81 %
MAQ0277AU Macquarie Income Opportunities Fund	93,246.80	1.010600	94,235.22	1.02	95,213.82	(978.60)	(1.03) %	4.74 %
RFA0813AU Pental Fixed Interest Fund	71,270.16	1.208300	86,115.73	1.19	85,000.00	1,115.73	1.31 %	4.33 %
ETL0015AU PIMCO Aust Bond Fund - W/S Class	84,382.63	1.002800	84,618.90	1.01	84,988.07	(369.17)	(0.43) %	4.26 %
SCH0028AU Schroder Fixed Income Fund - W/S Class	82,428.82	1.157000	95,370.14	1.13	93,399.33	1,970.81	2.11 %	4.80 %
ETL0398AU T. Rowe Price Dynamic Global Bond Fund	81,016.53	1.030500	83,487.53	1.05	85,000.00	(1,512.47)	(1.78) %	4.20 %
			<b>539,362.53</b>		<b>539,085.72</b>	<b>276.81</b>	<b>0.05 %</b>	<b>27.13 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AMC.AX Amcor Limited	4,165.00	16.190000	67,431.35	4.85	20,205.93	47,225.42	233.72 %	3.39 %
ANZ.AX Australia And New Zealand Banking Group Limited	3,242.00	28.210000	91,456.82	10.70	34,700.59	56,756.23	163.56 %	4.60 %
AFI.AX Australian Foundation Investment Company Limited	11,665.00	6.250000	72,906.25	4.54	52,930.70	19,975.55	37.74 %	3.67 %
BHP.AX BHP Group Limited	1,945.00	41.160000	80,056.20	35.82	69,668.84	10,387.36	14.91 %	4.03 %
COL.AX Coles Group Limited.	1,761.00	13.350000	23,509.35	7.29	12,833.60	10,675.75	83.19 %	1.18 %
CBA.AX Commonwealth Bank Of Australia	783.00	82.780000	64,816.74	47.50	37,191.00	27,625.74	74.28 %	3.26 %
CBAPD.AX Commonwealth Bank Of Australia PERLS VII	1,000.00	100.750000	100,750.00	100.00	100,000.00	750.00	0.75 %	5.07 %
ILU.AX Iluka Resources Limited	1,312.00	10.770000	14,130.24	6.35	8,331.20	5,799.04	69.61 %	0.71 %
NABPC.AX National Australia Bank Limited Conv Pref	407.00	101.720000	41,400.04	98.06	39,908.77	1,491.27	3.74 %	2.08 %

**LEWIS SUPERANNUATION FUND**  
**Investment Summary Report**

As at 30 June 2019

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
ORG.AX	Origin Energy Limited	5,717.00	7.310000	41,791.27	8.25	47,180.36	(5,389.09)	(11.42) %	2.10 %
RIC.AX	Ridley Corporation Limited	16,666.00	1.190000	19,832.54	1.20	19,946.91	(114.37)	(0.57) %	1.00 %
RIO.AX	RIO Tinto Limited	295.00	103.760000	30,609.20	28.29	8,345.55	22,263.65	266.77 %	1.54 %
TLS.AX	Telstra Corporation Limited	15,580.00	3.850000	59,983.00	3.61	56,255.40	3,727.60	6.63 %	3.02 %
WES.AX	Wesfarmers Limited	1,761.00	36.160000	63,677.76	17.92	31,557.96	32,119.80	101.78 %	3.20 %
WBCPE.AX	Westpac Banking Corp Conv Pref	1,000.00	102.050000	102,050.00	100.00	100,000.00	2,050.00	2.05 %	5.13 %
WBC.AX	Westpac Banking Corporation	3,146.00	28.360000	89,220.56	16.97	53,384.53	35,836.03	67.13 %	4.49 %
WBCPF.AX	Westpac Banking Corporation	251.00	103.250000	25,915.75	100.01	25,101.35	814.40	3.24 %	1.30 %
WOW.AX	Woolworths Group Limited	4,024.00	33.230000	133,717.52	7.58	30,510.81	103,206.71	338.26 %	6.73 %
				<b>1,123,254.59</b>		<b>748,053.50</b>	<b>375,201.09</b>	<b>50.16 %</b>	<b>56.50 %</b>
<b>Shares in Listed Companies (Overseas)</b>									
ABX.TO	Barrick Gold Corp (Canada)	967.00	21.510000	20,800.17	31.01	29,989.00	(9,188.83)	(30.64) %	1.05 %
				<b>20,800.17</b>		<b>29,989.00</b>	<b>(9,188.83)</b>	<b>(30.64) %</b>	<b>1.05 %</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
STW.AX	SPDR S&P/ASX 200 Fund	1,022.00	61.390000	62,740.58	40.03	40,909.39	21,831.19	53.36 %	3.16 %
SFY.AX	SPDR S&P/ASX 50 Fund	1,455.00	61.400000	89,337.00	48.45	70,497.55	18,839.45	26.72 %	4.49 %
				<b>152,077.58</b>		<b>111,406.94</b>	<b>40,670.64</b>	<b>36.51 %</b>	<b>7.65 %</b>
				<b>1,988,104.15</b>		<b>1,581,144.44</b>	<b>406,959.71</b>	<b>25.74 %</b>	<b>100.00 %</b>

# LEWIS SUPERANNUATION FUND

## Investment Income Report

As at 30 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
<b>Bank Accounts</b>												
BT Wrap Cash A/c	409.56	0.00	0.00	409.56	0.00	0.00	0.00	409.56	0.00		0.00	0.00
	<b>409.56</b>	<b>0.00</b>	<b>0.00</b>	<b>409.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>409.56</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Fixed Interest Securities (Australian) - Unitised</b>												
WBC3121TD WBC3121TD	869.18	0.00	0.00	869.18	0.00	0.00	0.00	869.18	0.00		0.00	0.00
WBC3294TD WBC3294TD	985.07	0.00	0.00	985.07	0.00	0.00	0.00	985.07	0.00		0.00	0.00
	<b>1,854.25</b>	<b>0.00</b>	<b>0.00</b>	<b>1,854.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,854.25</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>												
HOW0052AU Kapstream Absolute Return Income Fund	2,535.24	0.00	0.00	538.39	0.00	116.87	0.00	655.26	0.00	0.00	0.00	1,879.98
MAQ0277AU Macquarie Income Opportunities Fund	3,298.78	0.00	0.00	2,871.32	0.00	410.59	0.00	3,281.91	0.00	0.00	16.87	0.00
RFA0813AU Pental Fixed Interest Fund	2,609.79	0.00	0.00	2,426.59	0.00	183.20	0.00	2,609.79	0.00	0.00	0.00	0.00
ETL0015AU PIMCO Aust Bond Fund - W/S Class	7,598.71	0.00	0.00	7,105.33	0.00	493.38	0.00	7,598.71	0.00	0.00	0.00	0.00
SCH0028AU Schroder Fixed Income Fund - W/S Class	1,850.52	4.67	1.58	3,738.62	9.11	4.54	0.04	3,758.56	0.00	0.00	0.00	(1,898.88)
ETL0398AU T. Rowe Price Dynamic Global Bond Fund	1,035.15	0.00	0.00	122.98	0.00	293.10	18.27	434.35	0.00	0.00	0.00	619.07
	<b>18,928.19</b>	<b>4.67</b>	<b>1.58</b>	<b>16,803.23</b>	<b>9.11</b>	<b>1,501.68</b>	<b>18.31</b>	<b>18,338.58</b>	<b>0.00</b>	<b>0.00</b>	<b>16.87</b>	<b>600.17</b>
<b>Shares in Listed Companies (Australian)</b>												
AMC.AX Amcor Limited	3,299.93	0.00	3,299.93		0.00	0.00	0.00	3,299.93	0.00	0.00		
ANZ.AX Australia And New Zealand Banking Group Limited	5,187.20	5,187.20	0.00		2,223.08	0.00	0.00	7,410.28	0.00	0.00		
AFI.AX Australian Foundation Investment Company Limited	3,732.80	3,732.80	0.00		1,599.77	0.00	0.00	5,332.57	0.00	111.10		
BHP.AX BHP Group Limited	5,988.66	5,988.66	0.00		2,566.57	0.00	0.00	8,555.23	0.00	0.00		
CBA.AX Commonwealth Bank Of Australia	3,374.73	3,374.73	0.00		1,446.31	0.00	0.00	4,821.04	0.00	0.00		
CBAPD.AX Commonwealth Bank Of Australia.	3,332.90	3,332.90	0.00		1,428.38	0.00	0.00	4,761.28	0.00	0.00		
ILU.AX Iluka Resources Limited	380.48	380.48	0.00		163.06	0.00	0.00	543.54	0.00	0.00		
NABPC.AX National Australia Bank Limited Conv Pref	1,558.04	1,558.04	0.00		667.73	0.00	0.00	2,225.77	0.00	0.00		

# LEWIS SUPERANNUATION FUND

## Investment Income Report

As at 30 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments	
								(Excl. Capital Gains) * 2					
ORG.AX	Origin Energy Limited	571.70	571.70	0.00	245.01	0.00	0.00	816.71	0.00	0.00			
RIC.AX	Ridley Corporation Limited	708.31	708.31	0.00	303.56	0.00	0.00	1,011.87	0.00	0.00			
RIO.AX	RIO Tinto Limited	2,243.28	2,243.28	0.00	961.40	0.00	0.00	3,204.68	0.00	0.00			
TLS.AX	Telstra Corporation Limited	2,960.20	2,960.20	0.00	1,268.66	0.00	0.00	4,228.86	0.00	0.00			
WES.AX	Wesfarmers Limited	5,635.20	5,635.20	0.00	2,415.09	0.00	0.00	8,050.29	0.00	0.00			
WBCPE.AX	Westpac Banking Corp Conv Pref	3,523.40	3,523.40	0.00	1,510.03	0.00	0.00	5,033.43	0.00	0.00			
WBC.AX	Westpac Banking Corporation	8,871.72	8,871.72	0.00	3,802.17	0.00	0.00	12,673.89	0.00	0.00			
WBCPF.AX	Westpac Banking Corporation	1,051.24	1,051.24	0.00	450.54	0.00	0.00	1,501.78	0.00	0.00			
WOW.AX	Woolworths Group Limited	4,225.20	4,225.20	0.00	1,810.80	0.00	0.00	6,036.00	0.00	0.00			
		<b>56,644.99</b>	<b>53,345.06</b>	<b>3,299.93</b>	<b>22,862.16</b>	<b>0.00</b>	<b>0.00</b>	<b>79,507.15</b>	<b>0.00</b>	<b>111.10</b>			
<b>Shares in Listed Companies (Overseas)</b>													
ABX.TO	Barrick Gold Corp (Canada)	173.66	0.00		0.00	173.66		173.66		0.00			
		<b>173.66</b>	<b>0.00</b>		<b>0.00</b>	<b>173.66</b>		<b>173.66</b>		<b>0.00</b>			
<b>Units in Listed Unit Trusts (Australian)</b>													
STW.AX	SPDR S&P/ASX 200 Fund	3,012.35	2,307.76	254.74	225.97	838.17	45.54	4.81	3,676.99	0.00	0.00	111.00	67.34
SFY.AX	SPDR S&P/ASX 50 Fund	4,387.95	3,530.09	329.34	342.40	1,596.78	30.70	0.45	5,829.76	0.00	0.00	60.73	94.69
		<b>7,400.30</b>	<b>5,837.85</b>	<b>584.08</b>	<b>568.37</b>	<b>2,434.95</b>	<b>76.24</b>	<b>5.26</b>	<b>9,506.75</b>	<b>0.00</b>	<b>0.00</b>	<b>171.73</b>	<b>162.03</b>
		<b>85,410.95</b>	<b>59,187.58</b>	<b>3,885.59</b>	<b>19,635.41</b>	<b>25,306.22</b>	<b>1,751.58</b>	<b>23.57</b>	<b>109,789.95</b>	<b>0.00</b>	<b>111.10</b>	<b>188.60</b>	<b>762.20</b>

Assessable Income (Excl. Capital Gains) **109,789.95**

Net Capital Gain **129.15**

**Total Assessable Income 109,919.10**

\* 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.

LEWIS SUPERANNUATION FUND

Realised Capital Gains Report

For the period: 1 July 2018 to 30 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
<b>Fixed Interest Securities (Australian) - Unitised</b>												
WBC3121TD												
20/08/2018	22/11/2018	150,000.00	150,000.00	150,000.00	0.00	150,000.00	150,000.00	0.00	0.00	0.00	0.00	0.00
		<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>												
Macquarie Income Opportunities Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.46	1.22	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.46	1.22	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.34	0.91	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.34	0.91	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.34	0.91	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.28	0.43	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.18	0.29	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.19	0.29	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.28	0.43	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.38	0.58	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.19	0.29	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.20	2.74	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.64</b>	<b>10.22</b>	<b>0.00</b>
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6.64</b>	<b>10.22</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>												

**LEWIS SUPERANNUATION FUND**

**Realised Capital Gains Report**

For the period: 1 July 2018 to 30 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
<b>Units in Listed Unit Trusts (Australian)</b>												
SPDR S&P/ASX 200 Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	111.00	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>111.00</b>	<b>0.00</b>	<b>0.00</b>
SPDR S&P/ASX 50 Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.72	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>60.72</b>	<b>0.00</b>	<b>0.00</b>
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>171.72</b>	<b>0.00</b>	<b>0.00</b>
		<b>150,000.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>178.36</b>	<b>10.22</b>	<b>0.00</b>