

THE ROBDOWN SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2015 TO 30 JUNE 2016

Hw One Pty Ltd
Po Box 6593
Upper Mount Gravatt QLD 4122

THE ROBDOWN SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016

	2016	2015
	\$	\$
Investments		
Fixed Interest Securities (Australian)	201,414	284,689
Shares in Listed Companies (Australian)	447,962	418,295
	649,376	702,984
Other Assets		
Commonwealth Bank Online Saver Account	12,948	10,390
Commonwealth Bank Cheque Account	236	130
Commonwealth Direct Investment Account	126,988	185,980
Sundry Debtors	127	3,250
Income Tax Refundable (Note 7)	3,761	2,405
	144,060	202,155
Total Assets	793,436	905,139
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Cuk, Ivan Robert	641,479	736,153
Cuk, Helen Downey	151,957	168,986
	793,436	905,139

The accompanying notes form part of these financial statements

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

	2016	2015
	\$	\$
Income		
Capital Gains/(Losses) - Taxable	5,333	(5,580)
Capital Gains/(Losses) - Non Taxable	4,488	533
Distributions Received	-	306
Dividends Received	25,767	22,538
Interest Received	10,159	16,041
Other Income	-	903
	45,747	34,741
Expenses		
Accountancy Fees	3,630	3,630
ATO Supervisory Levy	259	388
Bank Charges	120	120
Decrease in Market Value of Investments (Note 5)	79,096	4,861
Investment Expenses	520	-
Pensions Paid - Unrestricted Non Preserved - Tax Free	6,075	3,054
Pensions Paid - Unrestricted Non Preserved - Taxable	3,925	6,946
	93,625	18,999
Benefits Accrued as a Result of Operations before Income Tax	(47,877)	15,742
Income Tax (Note 7)		
Income Tax Expense	3,828	4,312
	3,828	4,312
Benefits Accrued as a Result of Operations	(51,705)	11,430

The accompanying notes form part of these financial statements

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

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.

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

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

(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:

	2016	2015
	\$	\$
Liability for Accrued Benefits at beginning of period	905,139	923,709
Add:		
Benefits Accrued as a Result of Operations	(51,705)	11,430
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
Less:		
- Benefits Paid	(60,000)	(30,000)
Liability for Accrued Benefits at end of period	793,433	905,139

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	793,433	905,139

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 -

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

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)	(63,275)	9,614
Shares in Listed Companies (Australian)	(78,896)	(4,661)
Units in Listed Unit Trusts (Australian)	-	(220)
	<u>(142,171)</u>	<u>4,733</u>

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:

	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	<u>(47,877)</u>	<u>15,742</u>
Prima facie income tax on accrued benefits	(7,182)	2,361
Add/(Less) Tax Effect of:		
Accountancy Fees	101	104
Bank Charges	3	3
Decrease in Market Value of Investments	11,864	729
Investment Expenses	14	-
Pensions Paid - Unrestricted Non Preserved - Tax Free	911	458
Pensions Paid - Unrestricted Non Preserved - Taxable	589	1,042
Exempt Pension Income	(1,000)	(1,143)
Accounting (Profits)/Losses on Sale of Investments	<u>(1,473)</u>	<u>757</u>
	<u>11,010</u>	<u>1,951</u>
Income Tax Expense	<u>3,828</u>	<u>4,312</u>

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

Income tax expense comprises:

Income Tax Payable/(Refundable)	(3,761)	(2,405)
Imputed Credits	7,343	6,717
Foreign Credits	-	-
TFN Credits	246	-
	<u>3,828</u>	<u>4,312</u>

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	(51,705)	11,430
Add/(Less) non cash amounts included in benefits accrued from operations		
Capital Gains/(Losses) - Taxable	(5,333)	5,580
Capital Gains/(Losses) - Non Taxable	(4,488)	(533)
Interest Received	(6,927)	(9,594)
Decrease in Market Value of Investments	79,096	4,861
Income Tax Expense	3,828	4,312
Benefits Paid - Unrestricted Non Preserved/Taxable	1	-
Other non cash items	(65,184)	(33,961)
	<u>992</u>	<u>(29,336)</u>
Net cash provided by operating activities	<u>(50,713)</u>	<u>(17,906)</u>

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	<u>140,172</u>	<u>196,500</u>

THE ROBDOWN SUPERANNUATION FUND

TRUSTEES DECLARATION

The trustees have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the trustees:

- 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 trustees by:

Ivan Robert Cuk
Trustee

Helen Downey Cuk
Trustee

DATED: 26/08/2016

**THE ROBDOWN SUPERANNUATION FUND
SELF-MANAGED SUPERANNUATION FUND
INDEPENDENT AUDITOR'S REPORT**

Approved SMSF auditor details

Name	Edward Neville Glasson
Business name	Marsh Tincknell Pty Ltd
Business postal address	Po Box 6243
	Upper Mount Gravatt QLD 4122
SMSF auditor number (SAN)	100105093

Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name	The Robdown Superannuation Fund
Australian business number (ABN) or tax file number (TFN)	18965338768
Address	22 Westhoff Road
	Northgate QLD 4013
Year of income being audited	2016

To the SMSF trustees

To the SMSF trustees of	The Robdown Superannuation Fund
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THE ROBDOWN SUPERANNUATION FUND SELF-MANAGED SUPERANNUATION FUND INDEPENDENT AUDITOR'S REPORT

PART A - FINANCIAL REPORT

I have audited the special purpose financial report comprising the Statement of Financial Position as at 30 June 2016, and the Operating Statement for the year then ended, a summary of significant accounting policies and other explanatory notes of the The Robdown Superannuation Fund for the year ended 30 June 2016.

SMSF trustees' responsibility for the financial report

Each SMSF trustee (or director of corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the Superannuation Industry (Supervision) Act 1993 (SISA) and the Superannuation Industry (Supervision) Regulations 1994 (SISR). Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

Approved SMSF auditor's responsibility

My responsibility is to express an opinion on the financial report based on my audit. I have conducted an independent audit of the financial report in order to express an opinion on it to the trustee. I have complied with the auditor independence requirements prescribed by the SISR and the competency standards set by Australian Securities & Investments Commission (ASIC).

My audit has been conducted in accordance with Australian Auditing Standards¹. These standards require that I comply with relevant ethical requirements relating to audit engagements, and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the trustees' preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the trustees' internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Approved SMSF auditor's opinion

In my opinion, the financial report presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial statements, the financial position of the fund at 30 June 2016 and the results of its operations for the year then ended.

Basis of accounting

Without modifying my opinion, I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist The Robdown Superannuation Fund meet the requirements of the SMSF's governing rules, the Superannuation Industry (Supervision) Act 1993 (SISA) and the Superannuation Industry (Supervision) Regulations 1994 (SISR). As a result, the financial report may not be suitable for other purposes.

PART B - COMPLIANCE REPORT

SMSF trustees' responsibility for compliance

Each SMSF trustee is responsible for complying with the requirements of the SISA and the SISR.

Approved SMSF auditor's responsibility

¹ The Australian Auditing Standards issued by the Auditing and Assurance Standards Board.

**THE ROBDOWN SUPERANNUATION FUND
SELF-MANAGED SUPERANNUATION FUND
INDEPENDENT AUDITOR'S REPORT**

My responsibility is to express a conclusion on the trustees' compliance, based on the compliance engagement.

I apply Australian Standard on Quality Control 1 and accordingly maintain a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

I have complied with the competency standards set by ASIC, the auditor independence requirements prescribed by the SISR and the ethical requirements relating to assurance engagements which are founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

My audit has been conducted in accordance with applicable Standards on Assurance Engagements, to provide reasonable assurance that the trustees of the fund have complied, in all material respects, with the relevant requirements of the following provisions (to the extent applicable) of the SISA and the SISR.

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K
Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the SISA and the SISR for the year ended 30 June 2016.

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified. My procedures with respect to section 62 included testing that the fund trust deed establishes the fund solely for the provision of retirement benefits for fund members or their dependants in the case of the member's death before retirement; a review of investments to ensure the fund is not providing financial assistance to members, unless allowed under the legislation; and testing that no preserved benefits have been paid before a condition of release has been met.

My procedures with respect to regulation 4.09 included testing that the fund trustees have an investment strategy, that the trustees have given consideration to risk, return, liquidity, diversification, the insurance needs of fund members, and that fund's investments are made in line with that investment strategy. No opinion is made on the investment strategy or its appropriateness to the fund members.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit conclusion.

Approved SMSF auditor's conclusion

In my opinion, each trustee of The Robdown Superannuation Fund has complied, in all material respects, with the requirements of the SISA and the SISR specified above, for the year ended 30 June 2016.

Signature of approved SMSF auditor :

Edward Neville Glasson
Marsh Tincknell Pty Ltd

Date : 26/08/2016

**THE ROBDOWN SUPERANNUATION FUND
SELF-MANAGED SUPERANNUATION FUND
INDEPENDENT AUDITOR'S REPORT**

Appendix 1- Explanation of listed sections and regulations in compliance report

This appendix is included to assist with the meaning of the legislation and regulations listed above

Section or Regulation	Explanation
S17A	The fund must meet the definition of an SMSF
S35AE	The trustees must keep and maintain accounting records for a minimum of five years
S35B	The trustees must prepare, sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	The fund must be maintained for the sole purpose of providing benefits to any or all of the following: <ul style="list-style-type: none"> • fund members upon their retirement • fund members upon reaching a prescribed age • the dependants of a fund member in the case of the member's death before retirement
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)
S82-85	The trustees must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years

**THE ROBDOWN SUPERANNUATION FUND
SELF-MANAGED SUPERANNUATION FUND
INDEPENDENT AUDITOR'S REPORT**

Appendix 1 (Continued)

S104	The trustees must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007 must sign and retain a trustee declaration
S105	The trustees must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years
S109	All investment transactions must be made and maintained at arms- length – that is, purchase, sale price and income from an asset reflects a true market value/rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06 (9A)	Pension payments must be made at least annually, and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund
Reg 4.09A	The assets of the SMSF must be held separately from any assets held by the trustee personally or by a standard employer sponsor or an associate of the standard employer sponsor
Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member minimum benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed out in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed
Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of the SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules

THE ROBDOWN SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2016

	2016
	\$
Benefits Accrued as a Result of Operations before Income Tax	(47,877.00)
Less:	
Accounting Capital Gains	(9,822.00)
Exempt Pension Income	(6,666.00)
Other Non Taxable Items	(1.00)
	<hr/>
	(16,489.00)
	<hr/>
	(64,366.00)
Add:	
Decrease in Market Value of Investments	79,096.00
Pensions Paid - Unrestricted Non Preserved - Tax Free	6,075.00
Pensions Paid - Unrestricted Non Preserved - Taxable	3,925.00
Pension Member Non Deductible Expenses	792.00
	<hr/>
	89,888.00
	<hr/>
Taxable Income	25,522.00
	<hr/>
Tax Payable on Taxable Income	3,828.30
Less:	
Imputed Credits	7,343.31
TFN Credits	246.00
	<hr/>
	7,589.31
	<hr/>
Income Tax Payable/(Refund)	(3,761.01)
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	(3,502.01)
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THE ROBDOWN SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2016

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Cash/Bank Accounts								
Commonwealth Bank Cheque Account		236.00	236.00	236	236			0.03%
Commonwealth Bank Online Saver Account		12,948.00	12,948.00	12,948	12,948			1.64%
Commonwealth Direct Investment Account		126,988.00	126,988.00	126,988	126,988			16.08%
				140,172	140,172			17.75%
Fixed Interest Securities (Australian)								
ING Term Deposit		201,414.00	201,414.00	201,414	201,414			25.51%
				201,414	201,414			25.51%
Shares in Listed Companies (Australian)								
Agl Energy Limited	500	18.65	19.29	9,325	9,645	320	3.43%	1.22%
Argo Global Ltd	10,000	2.00	1.83	20,000	18,350	(1,650)	(8.25%)	2.32%
Argo Investments Limited	5,365	7.02	7.37	37,682	39,540	1,858	4.93%	5.01%
Australian Foundation Investment Company Limited	11,138	5.75	5.61	64,011	62,484	(1,527)	(2.39%)	7.91%
Bellamy's Australia Limited	800	11.71	10.21	9,372	8,168	(1,204)	(12.85%)	1.03%
Bhp Billiton Limited	2,100	37.40	18.65	78,537	39,165	(39,372)	(50.13%)	4.96%
Blackmores Limited	50	189.40	131.40	9,470	6,570	(2,900)	(30.62%)	0.83%
Coca-Cola Amatil Limited	1,500	14.36	8.23	21,545	12,345	(9,200)	(42.70%)	1.56%
Ellex Medical Lasers Limited	3,000	1.03	0.95	3,095	2,865	(230)	(7.43%)	0.36%
Geodynamics Limited	15,833	1.00	0.02	15,870	364	(15,506)	(97.71%)	0.05%
Macquarie Group Limited	563	84.60	68.90	47,630	38,791	(8,839)	(18.56%)	4.91%
Magellan Financial Group Limited	350	25.48	22.25	8,917	7,788	(1,129)	(12.66%)	0.99%
Magellan Flagship Fund Limited	5,500	1.81	1.87	9,975	10,285	310	3.11%	1.30%
Milton Corporation Limited	10,320	3.64	4.28	37,608	44,170	6,562	17.45%	5.59%
Monadelphous Group Limited	1,000	16.52	7.46	16,520	7,460	(9,060)	(54.84%)	0.94%
Newzulu Limited	50,000	0.03	0.01	1,470	650	(820)	(55.78%)	0.08%
Platinum Asia Investments Limited	20,000	0.98	0.89	19,620	17,700	(1,920)	(9.79%)	2.24%
Pro Medicus Limited	1,600	2.92	4.74	4,676	7,584	2,908	62.19%	0.96%

THE ROBDOWN SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT AT 30 JUNE 2016

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
Qbe Insurance Group Limited	1,757	15.51	10.43	27,244	18,326	(8,918)	(32.73%)	2.32%
Qv Equities Limited	30,000	1.00	1.08	30,000	32,400	2,400	8.00%	4.10%
Redflow Limited	10,667	0.33	0.58	3,573	6,134	2,561	71.68%	0.78%
Sirtex Medical Limited	140	34.98	25.57	4,897	3,580	(1,317)	(26.89%)	0.45%
Suncorp Group Limited	1,500	13.30	12.18	19,952	18,270	(1,682)	(8.43%)	2.31%
Templeton Global Growth Fund Limited	12,500	1.43	1.16	17,880	14,438	(3,442)	(19.25%)	1.83%
Woolworths Limited	1,000	33.01	20.89	33,011	20,890	(12,121)	(36.72%)	2.65%
				551,880	447,962	(103,918)	(18.83%)	56.74%
				893,466	789,548	(103,918)	(11.63%)	100.00%

THE ROBDOWN SUPERANNUATION FUND
INVESTMENT INCOME REPORT AT 30 JUNE 2016

Investment	Add						Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
Cash/Bank Accounts																	
Commonwealt Bank Online Saver Account	158												158				
Commonwealt Direct Investment Account	2,623												2,623				
	2,781												2,781				
Fixed Interest Securities (Australian)																	
CommBank Retail Bonds	452												452				
ING Term Deposit	6,925												6,925				
	7,377												7,377				
Shares in Listed Companies (Australian)																	
AGL Energy Limited	160	160		69									229				
Argo Global Ltd	50		50										50				
Argo Investments Limited	1,486	1,486		637									2,123				
Australian Foundation Investment Company Limited	2,346	2,346		1,006									3,352				
Bhp Billiton Limited	2,292	2,292		982									3,274				
Blackmores	100	100		43									143				

* Includes Foreign Capital Gains

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Investment				Add			Less					Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*						GST
Limited																	
Brambles Limited	210	63	147	27									237				
Carsales.Com Limited	151	151		65									216				
Coca-Cola Amatil Limited	652	489	163	210									862				
Macquarie Group Limited	565	320	480	137		235							937				
Magellan Financial Group Limited	180	180		77									257				
Magellan Flagship Fund Limited	55	55		24									79				
Milton Corporation Limited	1,838	1,838		788									2,626				
Monadelphous Group Limited	740	740		317									1,057				
Pro Medicus Limited	13		24			11							24				
Qbe Insurance Group Limited	878	878		376									1,254				
Qv Equities Limited	900	900		386									1,286				
Ramsay Health Care Limited	182	182		78									260				
Suncorp Group Limited	1,200	1,200		514									1,714				
Telstra Corporation	450	450		193									643				

* Includes Foreign Capital Gains

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INVESTMENT INCOME REPORT AT 30 JUNE 2016

Investment	Add						Less				Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains	
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses						Capital Gains Disc.*
Limited Templeton Global Growth Fund Limited	512	88	425	38									550			
Westpac Banking Corporation	2,057	2,057		882									2,939			
Woolworths Limited	1,160	1,160		497									1,657			
	18,177	17,135	1,289	7,346		246							25,769			
	28,335	17,135	1,289	7,346		246							35,927			

* Includes Foreign Capital Gains

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