
Financial statements and reports for the year ended
30 June 2019

C & J HARVEY SUPER FUND

C & J HARVEY SUPER FUND
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C & J HARVEY SUPER FUND

Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Fixed Interest Securities (Australian)	2	0.00	200,000.00
Shares in Listed Companies (Australian)	3	451,278.17	323,107.07
Units in Listed Unit Trusts (Australian)	4	36,956.00	16,835.46
Total Investments		<u>488,234.17</u>	<u>539,942.53</u>
Other Assets			
Sundry Debtors		0.00	530.70
Distributions Receivable		296.30	28.77
Bendigo Bank A/c		16,628.44	16,272.06
Macquarie Cash Management A/c		44,790.85	9,159.58
Income Tax Refundable		14,559.62	0.00
Total Other Assets		<u>76,275.21</u>	<u>25,991.11</u>
Total Assets		<u>564,509.38</u>	<u>565,933.64</u>
Less:			
Liabilities			
Sundry Creditors		3,351.79	0.00
Total Liabilities		<u>3,351.79</u>	<u>0.00</u>
Net assets available to pay benefits		<u>561,157.59</u>	<u>565,933.64</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
Harvey, Christopher - Pension (Account Based Pension 3)		281,298.52	283,922.01
Harvey, Janice - Pension (Account Based Pension 2)		279,859.07	282,011.63
Total Liability for accrued benefits allocated to members' accounts		<u>561,157.59</u>	<u>565,933.64</u>

C & J HARVEY SUPER FUND

Operating Statement

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
Income			
Investment Income			
Trust Distributions	10	819.05	28.77
Dividends Received	9	36,424.67	0.00
Interest Received		2,686.35	3,111.34
Other Investment Income		74.83	0.00
Property Income	11	0.00	15,600.00
Investment Gains			
Changes in Market Values	12	1,113.03	(8,520.78)
Total Income		<u>41,117.93</u>	<u>10,219.33</u>
Expenses			
Accountancy Fees		3,278.00	2,255.00
Administration Costs		220.00	0.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		880.00	825.00
ASIC Fees		53.00	0.00
Advisor Fees		5,446.84	0.00
Bank Charges		1.10	0.00
General Expenses - Non Deductible		2,515.66	0.00
Property Expenses - Agents Management Fees		0.00	1,383.80
Property Expenses - Council Rates		0.00	2,138.34
Property Expenses - Insurance Premium		0.00	870.00
Property Expenses - Repairs Maintenance		0.00	205.00
Property Expenses - Sundry Expenses		0.00	66.00
Member Payments			
Pensions Paid		47,800.00	29,680.00
Total Expenses		<u>60,453.60</u>	<u>37,682.14</u>
Benefits accrued as a result of operations before income tax			
		<u>(19,335.67)</u>	<u>(27,462.81)</u>
Income Tax Expense	13	(14,559.62)	0.00
Benefits accrued as a result of operations		<u>(4,776.05)</u>	<u>(27,462.81)</u>

Notes to the Financial Statements

For the year ended 30 June 2019

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.

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)

	2019 \$	2018 \$
Bendigo Bank TD	0.00	200,000.00
	0.00	200,000.00

Note 3: Shares in Listed Companies (Australian)

	2019 \$	2018 \$
Aristocrat Leisure Limited	28,876.80	15,820.80

C & J HARVEY SUPER FUND**Notes to the Financial Statements**

For the year ended 30 June 2019

AMP Limited	30,634.00	9,270.24
Ansell Limited	14,257.35	8,999.89
Australia And New Zealand Banking Group Limited	23,781.03	16,463.92
Aurizon Holdings Limited	0.00	12,903.40
BHP Group Limited	21,814.80	17,836.66
Brambles Limited	22,668.80	9,972.24
Commonwealth Bank Of Australia	27,069.06	13,262.34
Coca-cola Amatil Limited	0.00	8,086.80
Caltex Australia Limited	24,255.00	17,278.74
Flight Centre Travel Group Limited	16,204.50	11,329.70
Fortescue Metals Group Ltd	25,932.50	0.00
Healthscope Limited	0.00	18,283.33
Janus Henderson Group Plc	0.00	13,074.96
James Hardie Industries Plc	19,448.00	11,838.96
Macquarie Group Limited	26,958.85	21,886.05
Origin Energy Limited	26,133.25	18,585.59
Pendal Group Limited	12,584.00	0.00
RIO Tinto Limited	12,658.72	14,685.44
Seek Limited	17,562.80	11,995.50
Sonic Healthcare Limited	0.00	12,338.59
Tabcorp Holdings Limited	22,138.75	0.00
Telstra Corporation Limited	30,030.00	10,097.48
Wesfarmers Limited	15,910.40	12,142.56
Woolworths Group Limited	12,361.56	20,784.12
Woodside Petroleum Ltd	19,998.00	16,169.76
	451,278.17	323,107.07

Note 4: Units in Listed Unit Trusts (Australian)

	2019	2018
	\$	\$
Betashares Australian High Interest Cash ETF	20,056.00	6,018.00
GPT Group	0.00	2,853.84
Lendlease Group	16,900.00	7,963.62

Refer to compilation report

C & J HARVEY SUPER FUND

Notes to the Financial Statements

For the year ended 30 June 2019

36,956.00

16,835.46

Note 6: Liability for Accrued Benefits

	2019 \$	2018 \$
Liability for accrued benefits at beginning of year	565,933.64	593,396.45
Benefits accrued as a result of operations	(4,776.05)	(27,462.81)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	561,157.59	565,933.64

Note 7: 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.

	2019 \$	2018 \$
Vested Benefits	561,157.59	565,933.64

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2019 \$	2018 \$
AMP Limited	774.40	0.00
Ansell Limited	267.26	0.00
Aristocrat Leisure Limited	194.40	0.00
Aurizon Holdings Limited	390.38	0.00
Australia And New Zealand Banking Group Limited	674.40	0.00
BHP Group Limited	1,490.20	0.00
Brambles Limited	418.04	0.00
Caltex Australia Limited	6,229.05	0.00
Coca-cola Amatil Limited	184.59	0.00

C & J HARVEY SUPER FUND

Notes to the Financial Statements

For the year ended 30 June 2019

Commonwealth Bank Of Australia	1,074.42	0.00
Flight Centre Travel Group Limited	1,005.56	0.00
Fortescue Metals Group Ltd	2,782.50	0.00
Healthscope Limited	289.56	0.00
James Hardie Industries Plc	115.36	0.00
Janus Henderson Group Plc	154.55	0.00
Macquarie Group Limited	462.25	0.00
Origin Energy Limited	357.50	0.00
Pendal Group Limited	880.00	0.00
RIO Tinto Limited	7,888.48	0.00
Seek Limited	314.20	0.00
Tabcorp Holdings Limited	478.50	0.00
Telstra Corporation Limited	1,116.26	0.00
Wesfarmers Limited	1,175.20	0.00
Woodside Petroleum Ltd	1,030.81	0.00
Woolworths Group Limited	6,676.80	0.00
	<hr/>	<hr/>
	36,424.67	0.00
	<hr/>	<hr/>

Note 10: Trust Distributions

	2019 \$	2018 \$
Lendlease Group	544.36	18.79
Betashares Australian High Interest Cash ETF	203.57	9.98
GPT Group	71.12	0.00
	<hr/>	<hr/>
	819.05	28.77
	<hr/>	<hr/>

Note 11: Rental Income

	2019 \$	2018 \$
230 Hoya Rd, Boonah	0.00	15,600.00
	<hr/>	<hr/>
	0.00	15,600.00
	<hr/>	<hr/>

Note 12: Unrealised Movements in Market Value

	2019 \$	2018 \$
Real Estate Properties (Australian - Residential)		
230 Hoya Rd, Boonah	0.00	13,204.74

Refer to compilation report

C & J HARVEY SUPER FUND**Notes to the Financial Statements**

For the year ended 30 June 2019

	0.00	13,204.74
Shares in Listed Companies (Australian)		
AMP Limited	(10,575.31)	(156.24)
Ansell Limited	456.71	(301.21)
Aristocrat Leisure Limited	2,254.88	(517.12)
Aurizon Holdings Limited	327.80	(327.80)
Australia And New Zealand Banking Group Limited	566.60	227.37
BHP Group Limited	3,752.22	604.90
Brambles Limited	6,155.84	(134.76)
Caltex Australia Limited	(2,204.88)	116.82
Coca-cola Amatil Limited	(167.01)	167.01
Commonwealth Bank Of Australia	4,028.36	(5.46)
Flight Centre Travel Group Limited	(5,257.33)	39.16
Fortescue Metals Group Ltd	15,082.69	0.00
Healthscope Limited	330.92	(330.92)
James Hardie Industries Plc	(1,819.94)	250.56
Janus Henderson Group Plc	687.66	(687.66)
Macquarie Group Limited	876.31	162.84
Origin Energy Limited	(5,585.11)	259.42
Pendal Group Limited	(2,400.16)	0.00
RIO Tinto Limited	2,683.13	59.84
Seek Limited	790.76	(379.50)
Sonic Healthcare Limited	296.77	(296.77)
Tabcorp Holdings Limited	(1,190.80)	0.00
Telstra Corporation Limited	7,442.81	(385.40)
Wesfarmers Limited	1,000.16	142.68
Woodside Petroleum Ltd	903.64	255.36
Woolworths Group Limited	947.59	394.98
	<u>19,384.31</u>	<u>(841.90)</u>

Units in Listed Unit Trusts (Australian)*Refer to compilation report*

C & J HARVEY SUPER FUND**Notes to the Financial Statements**

For the year ended 30 June 2019

Betashares Australian High Interest Cash ETF	(52.14)	3.60
GPT Group	84.60	(84.60)
Lendlease Group	(3,257.83)	24.12
	(3,225.37)	(56.88)
Total Unrealised Movement	16,158.94	12,305.96
Realised Movements in Market Value	2019	2018
	\$	\$
Real Estate Properties (Australian - Residential)		
230 Hoya Rd, Boonah	0.00	(20,826.74)
	0.00	(20,826.74)
Shares in Listed Companies (Australian)		
Aurizon Holdings Limited	(213.42)	0.00
BHP Group Limited	10.08	0.00
Caltex Australia Limited	(6,840.32)	0.00
Coca-cola Amatil Limited	1,045.22	0.00
Coles Group Limited.	(553.33)	0.00
Fortescue Metals Group Ltd	4,097.89	0.00
Healthscope Limited	802.55	0.00
Janus Henderson Group Plc	(1,939.68)	0.00
Macquarie Group Limited	121.46	0.00
RIO Tinto Limited	(7,472.70)	0.00
Seek Limited	(378.40)	0.00
Sonic Healthcare Limited	553.70	0.00
Telstra Corporation Limited	509.04	0.00
Woodside Petroleum Ltd	609.25	0.00
Woolworths Group Limited	(5,679.45)	0.00
	(15,328.11)	0.00
Units in Listed Unit Trusts (Australian)		
GPT Group	282.20	0.00

Refer to compilation report

C & J HARVEY SUPER FUND

Notes to the Financial Statements

For the year ended 30 June 2019

	282.20	0.00
Total Realised Movement	(15,045.91)	(20,826.74)
Total Market Movement	1,113.03	(8,520.78)

Note 13: Income Tax Expense

	2019	2018
	\$	\$
The components of tax expense comprise		
Current Tax	(14,559.62)	0.00
Income Tax Expense	(14,559.62)	0.00

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

Prima facie tax payable on benefits accrued before income tax at 15%	(2,900.35)	(4,119.42)
Less:		
Tax effect of:		
Increase in MV of Investments	2,423.84	1,845.89
Exempt Pension Income	8,126.25	2,808.90
Realised Accounting Capital Gains	(2,256.89)	(3,124.01)
Accounting Trust Distributions	122.86	4.32
Add:		
Tax effect of:		
Other Non-Deductible Expenses	377.35	0.00
SMSF Non-Deductible Expenses	1,520.55	1,200.30
Pension Payments	7,170.00	4,452.00
Franking Credits	2,183.94	0.00
Foreign Credits	4.46	0.05
Taxable Trust Distributions	60.12	2.22
Distributed Foreign Income	0.36	0.10
Rounding	(0.37)	(0.15)
Less credits:		
Franking Credits	14,559.62	0.00

C & J HARVEY SUPER FUND

Notes to the Financial Statements

For the year ended 30 June 2019

Current Tax or Refund	(14,559.62)	0.00
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Members Statement

Christopher William Harvey
 194 Old Mount Alford Road
 Dugandan, Queensland, 4310, Australia

Your Details

Date of Birth : 29/06/1948
 Age: 71
 Tax File Number: Provided
 Date Joined Fund: 29/06/1993
 Service Period Start Date: 29/06/1993
 Date Left Fund:
 Member Code: HARCHR00004P
 Account Start Date 05/10/2016
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 3

Nominated Beneficiaries Janice Kay Harvey
 Vested Benefits 281,298.52

Your Balance

Total Benefits 281,298.52

Preservation Components
 Preserved
 Unrestricted Non Preserved 281,298.52
 Restricted Non Preserved

Tax Components
 Tax Free (100.00%) 281,298.52
 Taxable

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	283,922.01
<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	21,576.51
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	24,200.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2019	281,298.52

Members Statement

Janice Kay Harvey
 194 Old Mount Alford Road
 Dugandan, Queensland, 4310, Australia

Your Details

Date of Birth : 19/08/1948
 Age: 70
 Tax File Number: Provided
 Date Joined Fund: 29/06/1993
 Service Period Start Date: 29/06/1993
 Date Left Fund:
 Member Code: HARJAN00003P
 Account Start Date 05/10/2016
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 2

Nominated Beneficiaries Christopher William Harvey
 Vested Benefits 279,859.07

Your Balance

Total Benefits 279,859.07

Preservation Components
 Preserved
 Unrestricted Non Preserved 279,859.07
 Restricted Non Preserved

Tax Components
 Tax Free (100.00%) 279,859.07
 Taxable

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	282,011.63
<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	21,447.44
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	23,600.00
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	279,859.07

C & J HARVEY SUPER 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%	
Cash/Bank Accounts									
Bendigo Bank A/c		16,628.440000	16,628.44	16,628.44	16,628.44			3.03 %	
Macquarie Cash Management A/c		44,790.850000	44,790.85	44,790.85	44,790.85			8.15 %	
			61,419.29		61,419.29		0.00 %	11.17 %	
Shares in Listed Companies (Australian)									
AMP.AX	AMP Limited	14,450.00	2.120000	30,634.00	2.86	41,365.55	(10,731.55)	(25.94) %	5.57 %
ANN.AX	Ansell Limited	531.00	26.850000	14,257.35	26.56	14,101.85	155.50	1.10 %	2.59 %
ALL.AX	Aristocrat Leisure Limited	940.00	30.720000	28,876.80	28.87	27,139.04	1,737.76	6.40 %	5.25 %
ANZ.AX	Australia And New Zealand Banking Group Limited	843.00	28.210000	23,781.03	27.27	22,987.06	793.97	3.45 %	4.33 %
BHP.AX	BHP Group Limited	530.00	41.160000	21,814.80	32.94	17,457.68	4,357.12	24.96 %	3.97 %
BXB.AX	Brambles Limited	1,760.00	12.880000	22,668.80	9.46	16,647.72	6,021.08	36.17 %	4.12 %
CTX.AX	Caltex Australia Limited	980.00	24.750000	24,255.00	26.88	26,343.06	(2,088.06)	(7.93) %	4.41 %
CBA.AX	Commonwealth Bank Of Australia	327.00	82.780000	27,069.06	70.48	23,046.16	4,022.90	17.46 %	4.92 %
FLT.AX	Flight Centre Travel Group Limited	390.00	41.550000	16,204.50	54.93	21,422.67	(5,218.17)	(24.36) %	2.95 %
FMG.AX	Fortescue Metals Group Ltd	2,875.00	9.020000	25,932.50	3.77	10,849.81	15,082.69	139.01 %	4.72 %
JHX.AX	James Hardie Industries Plc	1,040.00	18.700000	19,448.00	20.21	21,017.38	(1,569.38)	(7.47) %	3.54 %
MQG.AX	Macquarie Group Limited	215.00	125.390000	26,958.85	120.56	25,919.70	1,039.15	4.01 %	4.90 %
ORG.AX	Origin Energy Limited	3,575.00	7.310000	26,133.25	8.80	31,458.94	(5,325.69)	(16.93) %	4.75 %
PDL.AX	Pendal Group Limited	1,760.00	7.150000	12,584.00	8.51	14,984.16	(2,400.16)	(16.02) %	2.29 %
RIO.AX	RIO Tinto Limited	122.00	103.760000	12,658.72	81.28	9,915.75	2,742.97	27.66 %	2.30 %
SEK.AX	Seek Limited	830.00	21.160000	17,562.80	20.66	17,151.54	411.26	2.40 %	3.20 %
TAH.AX	Tabcorp Holdings Limited	4,975.00	4.450000	22,138.75	4.69	23,329.55	(1,190.80)	(5.10) %	4.03 %
TLS.AX	Telstra Corporation Limited	7,800.00	3.850000	30,030.00	2.95	22,972.59	7,057.41	30.72 %	5.46 %
WES.AX	Wesfarmers Limited	440.00	36.160000	15,910.40	33.56	14,767.56	1,142.84	7.74 %	2.89 %
WPL.AX	Woodside Petroleum Ltd	550.00	36.360000	19,998.00	34.25	18,839.00	1,159.00	6.15 %	3.64 %
WOW.AX	Woolworths Group Limited	372.00	33.230000	12,361.56	29.62	11,018.99	1,342.57	12.18 %	2.25 %

C & J HARVEY SUPER 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%	
			451,278.17		432,735.76	18,542.41	4.28 %	82.10 %	
Units in Listed Unit Trusts (Australian)									
AAA.AX	Betashares Australian High Interest Cash ETF	400.00	50.140000	20,056.00	50.26	20,104.54	(48.54)	(0.24) %	3.65 %
LLC.AX	Lendlease Group	1,300.00	13.000000	16,900.00	15.49	20,133.71	(3,233.71)	(16.06) %	3.07 %
			36,956.00		40,238.25	(3,282.25)	(8.16) %	6.72 %	
			549,653.46		534,393.30	15,260.16	2.86 %	100.00 %	

C & J HARVEY SUPER 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				
Bank Accounts												
Bendigo Bank A/c	44.76			44.76	0.00	0.00	0.00	44.76			0.00	0.00
Macquarie Cash Management A/c	369.57			369.57	0.00	0.00	0.00	369.57			0.00	0.00
Macquarie Cash Management A/c	74.83							74.83				
	489.16			414.33	0.00	0.00	0.00	489.16			0.00	0.00
Fixed Interest Securities (Australian)												
Bendigo Bank TD	2,272.02			2,272.02	0.00	0.00	0.00	2,272.02			0.00	0.00
	2,272.02			2,272.02	0.00	0.00	0.00	2,272.02			0.00	0.00
Shares in Listed Companies (Australian)												
AMP.AX	AMP Limited	774.40	592.80	181.60				254.06		1,028.46		0.00
ANN.AX	Ansell Limited	267.26	0.00	267.26				0.00		267.26		0.00
ALL.AX	Aristocrat Leisure Limited	194.40	194.40	0.00				83.31		277.71		0.00
AZJ.AX	Aurizon Holdings Limited	390.38	234.23	156.15				100.38		490.76		0.00
ANZ.AX	Australia And New Zealand Banking Group Limited	674.40	674.40	0.00				289.03		963.43		0.00
BHP.AX	BHP Group Limited	1,490.20	1,490.20	0.00				638.66		2,128.86		0.00
BXB.AX	Brambles Limited	418.04	214.73	203.31				92.03		510.07		0.00
CTX.AX	Caltex Australia Limited	6,229.05	6,229.05	0.00				2,669.60		8,898.65		0.00
CCL.AX	Coca-cola Amatil Limited	184.59	119.98	64.61				51.42		236.01		0.00
CBA.AX	Commonwealth Bank Of Australia	1,074.42	1,074.42	0.00				460.47		1,534.89		0.00
FLT.AX	Flight Centre Travel Group Limited	1,005.56	1,005.56	0.00				430.96		1,436.52		0.00
FMG.AX	Fortescue Metals Group Ltd	2,782.50	2,782.50	0.00				1,192.50		3,975.00		0.00
HSO.AX	Healthscope Limited	289.56	0.00	289.56				0.00		289.56		0.00
JHX.AX	James Hardie Industries Plc	115.36	0.00				115.36	28.84		144.20		0.00
JHG.AX	Janus Henderson Group Plc	154.55	0.00				154.55			154.55		0.00
MQG.AX	Macquarie Group Limited	462.25	208.01	254.24				89.15		551.40		0.00
ORG.AX	Origin Energy Limited	357.50	357.50	0.00				153.21		510.71		0.00
PDL.AX	Pendal Group Limited	880.00	114.40	765.60				49.03		929.03		0.00

C & J HARVEY SUPER 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
RIO.AX	RIO Tinto Limited	7,888.48	7,888.48	0.00		3,380.77			11,269.25		0.00		
SEK.AX	Seek Limited	314.20	314.20	0.00		134.66			448.86		0.00		
TAH.AX	Tabcorp Holdings Limited	478.50	478.50	0.00		205.07			683.57		0.00		
TLS.AX	Telstra Corporation Limited	1,116.26	1,116.26	0.00		478.40			1,594.66		0.00		
WES.AX	Wesfarmers Limited	1,175.20	1,175.20	0.00		503.65			1,678.85		0.00		
WPL.AX	Woodside Petroleum Ltd	1,030.81	1,030.81	0.00		441.78			1,472.59		0.00		
WOW.AX	Woolworths Group Limited	6,676.80	6,676.80	0.00		2,861.48			9,538.28		0.00		
		36,424.67	33,972.43	2,182.33		14,559.62	269.91	28.84	51,013.13		0.00		
Units in Listed Unit Trusts (Australian)													
AAA.AX	Betashares Australian High Interest Cash ETF	203.57	0.00	0.00	200.86	0.00	0.00	0.00	200.86		0.00	0.00	2.71
GPT.AX	GPT Group	71.12	0.00	0.00	35.11	0.00	0.00	0.00	35.11		0.00	0.00	36.01
LLC.AX	Lendlease Group	544.36	0.00	121.91	42.90	0.00	2.41	0.90	168.12		0.00	615.36	(238.22)
		819.05	0.00	121.91	278.87	0.00	2.41	0.90	404.09		0.00	615.36	(199.50)
		40,004.90	33,972.43	2,304.24	2,965.22	14,559.62	272.32	29.74	54,178.40		0.00	615.36	(199.50)

Assessable Income (Excl. Capital Gains) **54,178.40**

Net Capital Gain **410.24**

Total Assessable Income 54,588.64

* 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.

C & J HARVEY SUPER 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
Shares in Listed Companies (Australian)												
Aurizon Holdings Limited												
22/10/2018	21/12/2018	600.00	2,466.75	2,595.17	128.42	2,466.75	2,466.75	0.00	0.00	0.00	128.42	0.00
21/06/2018	21/12/2018	2,980.00	13,231.20	12,889.36	(341.84)	13,231.20	13,231.20	0.00	0.00	0.00	0.00	(341.84)
		3,580.00	15,697.95	15,484.53	(213.42)	15,697.95	15,697.95	0.00	0.00	0.00	128.42	(341.84)
BHP Group Limited												
21/06/2018	05/09/2018	156.00	5,110.56	5,120.64	10.08	5,110.56	5,110.56	0.00	0.00	0.00	10.08	0.00
		156.00	5,110.56	5,120.64	10.08	5,110.56	5,110.56	0.00	0.00	0.00	10.08	0.00
Caltex Australia Limited												
21/06/2018	23/04/2019	256.00	8,273.92	1,433.60	(6,840.32)	8,273.92	8,273.92	0.00	0.00	0.00	0.00	(6,840.32)
		256.00	8,273.92	1,433.60	(6,840.32)	8,273.92	8,273.92	0.00	0.00	0.00	0.00	(6,840.32)
Coca-cola Amatil Limited												
22/10/2018	12/11/2018	480.00	4,824.75	4,870.56	45.81	4,824.75	4,824.75	0.00	0.00	0.00	45.81	0.00
21/06/2018	12/11/2018	879.00	7,919.79	8,919.20	999.41	7,919.79	7,919.79	0.00	0.00	0.00	999.41	0.00
		1,359.00	12,744.54	13,789.76	1,045.22	12,744.54	12,744.54	0.00	0.00	0.00	1,045.22	0.00
Coles Group Limited.												
22/10/2018	14/12/2018	60.00	827.10	733.91	(93.19)	827.10	827.10	0.00	0.00	0.00	0.00	(93.19)
21/06/2018	14/12/2018	246.00	3,469.17	3,009.03	(460.14)	3,469.17	3,469.17	0.00	0.00	0.00	0.00	(460.14)
		306.00	4,296.27	3,742.94	(553.33)	4,296.27	4,296.27	0.00	0.00	0.00	0.00	(553.33)
Fortescue Metals Group Ltd												
06/09/2018	12/02/2019	730.00	2,721.06	4,373.72	1,652.66	2,721.06	2,721.06	0.00	0.00	0.00	1,652.66	0.00

C & J HARVEY SUPER 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
Shares in Listed Companies (Australian)												
22/10/2018	09/04/2019	650.00	2,594.43	5,039.66	2,445.23	2,594.43	2,594.43	0.00	0.00	0.00	2,445.23	0.00
		1,380.00	5,315.49	9,413.38	4,097.89	5,315.49	5,315.49	0.00	0.00	0.00	4,097.89	0.00
Healthscope Limited												
21/06/2018	14/11/2018	8,273.00	18,614.25	19,416.80	802.55	18,614.25	18,614.25	0.00	0.00	0.00	802.55	0.00
		8,273.00	18,614.25	19,416.80	802.55	18,614.25	18,614.25	0.00	0.00	0.00	802.55	0.00
Janus Henderson Group Plc												
21/06/2018	02/10/2018	314.00	13,762.62	11,822.94	(1,939.68)	13,762.62	13,762.62	0.00	0.00	0.00	0.00	(1,939.68)
		314.00	13,762.62	11,822.94	(1,939.68)	13,762.62	13,762.62	0.00	0.00	0.00	0.00	(1,939.68)
Macquarie Group Limited												
21/06/2018	28/09/2018	37.00	4,541.01	4,662.47	121.46	4,541.01	4,541.01	0.00	0.00	0.00	121.46	0.00
		37.00	4,541.01	4,662.47	121.46	4,541.01	4,541.01	0.00	0.00	0.00	121.46	0.00
RIO Tinto Limited												
21/06/2018	19/11/2018	114.00	9,473.40	2,000.70	(7,472.70)	9,473.40	9,473.40	0.00	0.00	0.00	0.00	(7,472.70)
		114.00	9,473.40	2,000.70	(7,472.70)	9,473.40	9,473.40	0.00	0.00	0.00	0.00	(7,472.70)
Seek Limited												
21/06/2018	13/05/2019	130.00	2,925.00	2,546.60	(378.40)	2,925.00	2,925.00	0.00	0.00	0.00	0.00	(378.40)
		130.00	2,925.00	2,546.60	(378.40)	2,925.00	2,925.00	0.00	0.00	0.00	0.00	(378.40)
Sonic Healthcare Limited												
21/06/2018	06/09/2018	503.00	12,635.36	13,189.06	553.70	12,635.36	12,635.36	0.00	0.00	0.00	553.70	0.00

C & J HARVEY SUPER 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
Shares in Listed Companies (Australian)												
		503.00	12,635.36	13,189.06	553.70	12,635.36	12,635.36	0.00	0.00	0.00	553.70	0.00
Telstra Corporation Limited												
22/10/2018	14/06/2019	854.00	2,703.04	3,212.08	509.04	2,703.04	2,703.04	0.00	0.00	0.00	509.04	0.00
		854.00	2,703.04	3,212.08	509.04	2,703.04	2,703.04	0.00	0.00	0.00	509.04	0.00
Woodside Petroleum Ltd												
21/06/2018	28/09/2018	116.00	4,048.40	4,445.02	396.62	4,048.40	4,048.40	0.00	0.00	0.00	396.62	0.00
21/06/2018	22/02/2019	100.00	3,490.00	3,702.63	212.63	3,490.00	3,490.00	0.00	0.00	0.00	212.63	0.00
		216.00	7,538.40	8,147.65	609.25	7,538.40	7,538.40	0.00	0.00	0.00	609.25	0.00
Woolworths Group Limited												
21/06/2018	27/11/2018	136.00	4,071.84	3,957.51	(114.33)	4,071.84	4,071.84	0.00	0.00	0.00	0.00	(114.33)
21/06/2018	30/05/2019	248.00	7,425.12	1,860.00	(5,565.12)	7,425.12	7,425.12	0.00	0.00	0.00	0.00	(5,565.12)
		384.00	11,496.96	5,817.51	(5,679.45)	11,496.96	11,496.96	0.00	0.00	0.00	0.00	(5,679.45)
		17,862.00	135,128.77	119,800.66	(15,328.11)	135,128.77	135,128.77	0.00	0.00	0.00	7,877.61	(23,205.72)
Units in Listed Unit Trusts (Australian)												
GPT Group												
22/10/2018	21/12/2018	400.00	2,044.75	2,184.81	140.06	2,029.81	2,029.81	0.00	0.00	0.00	155.00	0.00
21/06/2018	21/12/2018	564.00	2,938.44	3,080.58	142.14	2,917.37	2,917.37	0.00	0.00	0.00	163.21	0.00
		964.00	4,983.19	5,265.39	282.20	4,947.18	4,947.18	0.00	0.00	0.00	318.21	0.00
Lendlease Group												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	615.36	0.00	0.00

C & J HARVEY SUPER 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
Units in Listed Unit Trusts (Australian)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	615.36	0.00	0.00
		964.00	4,983.19	5,265.39	282.20	4,947.18	4,947.18	0.00	0.00	615.36	318.21	0.00
		18,826.00	140,111.96	125,066.05	(15,045.91)	140,075.95	140,075.95	0.00	0.00	615.36	8,195.82	(23,205.72)