

# **Waddell Family Superannuation Fund**

ABN 21 680 817 372

Trustees: Paradell Investments Pty Ltd

**Financial Statement**  
**For the year ended 30 June 2019**

# Waddell Family Superannuation Fund

## Statement of Financial Position as at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
Investments			
Cash and Cash Equivalents	6A	285,797.32	154,738.92
Derivative Investments	6B	15.94	2,143.11
Managed Investments	6C	203,282.95	139,939.91
Shares in Listed Companies	6D	2,475,477.79	2,428,541.96
Shares in Listed Companies - Foreign	6E	-	20,993.28
Stapled Securities	6F	132,415.00	252,712.09
Units In Listed Unit Trusts	6G	260,416.60	230,010.00
Units In Unlisted Unit Trusts	6H	1,549.80	1,617.80
Other Assets			
DRP Residual		-	1.30
Receivables		15,829.14	22,718.44
Current Tax Assets		67,777.62	34,041.76
<b>Total Assets</b>		<b><u>3,442,562.16</u></b>	<b><u>3,287,458.57</u></b>
<b>Liabilities</b>			
<b>Total Liabilities</b>		<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>3,442,562.16</u></b>	<b><u>3,287,458.57</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Leonard Waddell		1,577,642.01	1,555,037.35
Mrs Lesley Waddell		1,507,632.80	1,392,580.43
Ms Claire Waddell		115,194.88	109,569.77
Ms Vanessa Waddell		242,092.47	230,271.02
<b>Total Liability for Accrued Benefits</b>		<b><u>3,442,562.16</u></b>	<b><u>3,287,458.57</u></b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

# Waddell Family Superannuation Fund

## Operating Statement

For the period 1 July 2018 to 30 June 2019

	Note	2019 \$	2018 \$
<b>Income</b>			
Member Receipts			
Contributions			
Employer		118.75	4,405.81
Member		100,000.00	100,000.00
Investment Income			
Distributions	7A	39,109.67	46,385.00
Dividends	7B	248,357.57	125,105.12
Foreign Income	7C	357.17	1,501.68
Interest	7D	2,488.75	2,186.41
		<u>390,431.91</u>	<u>279,584.02</u>
<b>Expenses</b>			
Member Payments			
Pensions Paid		137,900.00	127,250.00
Other Expenses			
Accountancy Fee		5,511.00	6,875.00
Actuarial Fee		110.00	176.00
Adviser Fee		17,652.97	14,828.04
Auditor Fee		770.00	770.00
General Expense		-	89.10
Regulatory Fees		6.00	95.00
SMSF Supervisory Levy		259.00	259.00
Investment Losses			
Realised Capital Losses	8A	43,412.98	(3,862.69)
Decrease in Market Value	8B	24,322.34	(178,810.76)
		<u>229,944.29</u>	<u>(32,331.31)</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>160,487.62</b>	<b>311,915.33</b>
<b>Income Tax</b>			
Income Tax Expense		5,384.03	2,840.74
		<u>5,384.03</u>	<u>2,840.74</u>
<b>Benefits Accrued as a Result of Operations</b>		<b><u>155,103.59</u></b>	<b><u>309,074.59</u></b>

*The accompanying notes form part of these financial statements.  
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**Waddell Family Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

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**Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

**(a) Statement of Compliance**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

**(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

**(c) Use of Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

**(d) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks or financial institutions and short-term, highly liquid investments that are readily convertible to cash and are subject to an insignificant risk of change in value.

**(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

**(f) Valuation of Assets**

*Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *S/SA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- i. that the buyer and the seller dealt with each other at arm's length in relation to the sale;
- ii. that the sale occurred after proper marketing of the asset;
- iii. that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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# Waddell Family Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2019

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distributions 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.

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date 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). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

The financial report was authorised for issue on 08 November 2019 by the directors of the trustee company.

**Waddell Family Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

**Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	3,287,458.57	2,978,383.98
Benefits Accrued during the period	293,003.59	436,324.59
Benefits Paid during the period	(137,900.00)	(127,250.00)
<b>Liability for Accrued Benefits at end of period</b>	<b>3,442,562.16</b>	<b>3,287,458.57</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

**Note 3 – Vested Benefits**

Vested benefits are benefits which 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 reporting period.

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	3,287,458.57	2,978,383.98
Benefits Accrued during the period	293,003.59	436,324.59
Benefits Paid during the period	(137,900.00)	(127,250.00)
<b>Vested Benefits at end of period</b>	<b>3,442,562.16</b>	<b>3,287,458.57</b>

**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

**Note 6A – Cash and Cash Equivalents**

	<b>Current</b>	<b>Previous</b>
At market value:		
ANZ A/c 4843-80432	162.62	40.47
Macquarie Bank A/c 123200768	284,448.59	153,526.90
Qudos Bank - DIY Super A/c 2324460	993.26	976.08
Qudos Bank - Qsaver A/c 02201753	192.64	195.26
Qudos Bank A/c 02200285	0.21	0.21
	<b>285,797.32</b>	<b>154,738.92</b>

**Note 6B – Derivative Investments**

	<b>Current</b>	<b>Previous</b>
At market value:		
Antipodes Global Investment Company Ltd - Option Expiring 15-Oct-2018	0.00	2,047.50
NEW Energy Solar - Option Expiring 08-Aug-2019 Deferred	15.94	63.74
NEW Energy Solar - Option Expiring 08-Feb-2019 Deferred	0.00	31.87
	<b>15.94</b>	<b>2,143.11</b>

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**Waddell Family Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

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**Note 6C – Managed Investments**

	Current	Previous
At market value:		
Bentham Global Income Fund	39,599.85	0.00
Magellan Global Fund	50,519.10	0.00
PIMCO Global Bond Fund - Wholesale Class	29,019.99	0.00
Platinum Asia Fund (Quoted Managed Hedge Fund) - Trading Managed Units Fully Paid	29,750.00	22,450.00
Platinum European Fund	0.00	81,636.68
Platinum Japan Fund	33,264.81	35,853.23
Watermark Absolute Return Fund	21,129.20	0.00
	<u>203,282.95</u>	<u>139,939.91</u>

**Waddell Family Superannuation Fund**  
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**Note 6D – Shares in Listed Companies**

	Current	Previous
At market value:		
AMP. Limited	10,600.00	0.00
ANZ Bank	137,298.07	165,684.08
Ardent Leisure Group Limited - Ordinary Fully Paid Deferred Settlement	12,600.00	0.00
Australia And New Zealand Banking Group Limited - Cap Note Deferred Settlement	63,661.00	31,385.70
BHP Billiton Ltd	153,115.20	220,415.00
BKI Investment Company Ltd (LW)	0.00	40,510.10
Cadence Capital Limited	0.00	26,288.75
Duxton Broadacre Farms Limited	23,600.00	31,000.00
Elders Limited (LW)	48,990.69	66,740.94
Ellerston Global Investments Limited	0.00	8,025.00
Emeco Holdings	10,801.26	19,567.50
Emeco Holdings Limited (LW)	20,021.04	20,519.25
EML Payments Ltd	88,800.00	72,438.75
Energy Resources (LW)	264.81	536.41
Estia Health Limited	26,400.00	32,900.00
Healthscope Limited.	0.00	47,139.30
Hearts And Minds Investments Limited	53,082.30	0.00
I.A.G. Finance (New Zealand) \$100 Reset Securities(IANG)	14,700.10	18,478.80
Immutep Limited	1,321.45	1,638.60
Incitec Pivot Limited	12,855.70	13,685.10
Invocare Limited	31,980.00	41,220.00
L1 Long Short Fund Limited	35,125.00	37,600.00
Macquarie Group Limited - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-12-24	52,950.00	0.00
Macquarie Group Limited - Capital Note 2 Deferred Settlement	53,675.00	53,475.00
Macquarie Group Limited - Capital Notes Deferred Settlement	58,104.00	0.00
Macquarie Group Ltd	194,605.28	191,904.80
Mineral Resources Limited	151,298.00	129,681.00
MMA Offshore Limited (LW)	18,881.45	27,512.97
Myer Holdings Limited	2,725.00	1,850.00
National Australia Bank Limited - Cap Note 2 Deferred Settlement	42,791.20	26,250.00
National Australia Bank Limited - Cap Note 3-Bbsw+3.50% Perp Non-Cum Red T-07-23	20,344.00	20,299.80
National Australia Bank Limited - Capital Notes Deferred Settlement	40,261.00	0.00
Nufarm Limited	16,400.00	35,440.00
Origin Energy Limited	45,950.66	63,048.58
Pendal Group Limited	37,537.50	47,072.50
Perpetual Equity Investment Company Limited	20,800.00	23,400.00
QBE Insurance Group	88,145.33	72,572.74
Qube Holdings Limited	126,397.12	124,302.98
Sandon Capital Investments Ltd	49,500.00	55,500.00
Santos Ltd	49,560.00	43,890.00
Sonic Healthcare Limited	94,714.50	66,844.25
South32 Limited - Ordinary Fully Paid Deferred Settlement	21,003.90	23,844.05
Suncorp Group Limited - Cap Note 3-Bbsw+4.10% Perp Non-Cum Red T-06-22	42,040.00	40,879.60
T.P.G. Telecom Limited	36,547.00	29,339.75
Tabcorp Holdings Limited	17,800.00	17,840.00
Telstra Corporation.	102,463.90	69,728.68
The PAS Group Ltd	12,800.70	28,446.00
Vgi Partners Global Investments Limited	31,061.22	22,700.00
VGI Partners Limited	4,669.50	0.00
Vocus Communications Limited	21,827.25	15,419.25
Wam Global Limited	31,323.00	35,139.00
Wam Leaders Limited	50,227.78	52,273.25
Watermark Market Neutral Fund Limited	0.00	19,600.00



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Westpac Banking Corp	77,990.00	80,575.00
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21	20,650.00	20,434.00
Westpac Banking Corporation - Cap Note 4 Deferred Settlement	66,928.80	65,917.60
Woodside Petroleum	28,288.08	27,587.88
	<b>2,475,477.79</b>	<b>2,428,541.96</b>

**Note 6E – Shares in Listed Companies - Foreign**

	Current	Previous
At market value:		
Iron Mountain Incorporated - Chess Depository Interests 1:1 Deferred Settlement (LW)	0.00	20,993.28
	<b>0.00</b>	<b>20,993.28</b>

**Note 6F – Stapled Securities**

	Current	Previous
At market value:		
Ardent Leisure Group	0.00	23,700.00
Lend Lease Group	44,915.00	48,633.55
National Storage Reit	87,500.00	133,845.42
NEW Energy Solar - Stapled Securities Deferred Settlement	0.00	46,533.12
	<b>132,415.00</b>	<b>252,712.09</b>

**Note 6G – Units In Listed Unit Trusts**

	Current	Previous
At market value:		
Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid	151,130.00	152,830.00
Betashares S&P 500 Yield Maximiser Fund - Exchange Traded Fund Units Fully Paid	0.00	77,000.00
Nb Global Corporate Income Trust - Ordinary Units Fully Paid	20,500.00	0.00
Nb Global Corporate Income Trust - Ordinary Units Fully Paid Deferred	20,000.00	0.00
Perpetual Credit Income Trust - Ordinary Units Fully Paid	30,240.00	0.00
RNY Property Trust (LW)	180.00	180.00
Vaneck Vectors China New Economy ETF - Exchange Traded Fund Units Fully Paid	18,990.00	0.00
Vaneck Vectors Chinaamc Csi 300 ETF - Exchange Traded Fund Cdis 1:1	19,376.60	0.00
	<b>260,416.60</b>	<b>230,010.00</b>

**Note 6H – Units In Unlisted Unit Trusts**

	Current	Previous
At market value:		
AMP Capital China Growth Fund	980.06	1,023.18
AMP Capital China Growth Fund (LW)	569.74	594.62
	<b>1,549.80</b>	<b>1,617.80</b>

**Waddell Family Superannuation Fund**  
**Notes to the Financial Statements**  
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**Note 7A – Distributions**

	Current	Previous
Bentham Global Income Fund	799.59	0.00
Magellan Global Fund	2,566.70	0.00
PIMCO Global Bond Fund - Wholesale Class	1,802.65	0.00
Platinum Asia Fund (Quoted Managed Hedge Fund) - Trading Managed Units Fully Paid	1,683.88	5,434.62
Platinum European Fund	0.00	6,290.74
Platinum Japan Fund	3,781.90	1,977.49
Ardent Leisure Group	0.00	1,130.54
Lend Lease Group	1,984.38	966.12
National Storage Reit	5,619.73	7,339.40
NEW Energy Solar - Stapled Securities Deferred Settlement	0.00	2,470.08
Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid	17,730.41	16,156.02
Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid (LW)	0.00	712.66
Betashares Australian High Interest Cash ETF - Exchange Traded Fund Units Fully Paid	254.73	0.00
Betashares S&P 500 Yield Maximiser Fund - Exchange Traded Fund Units Fully Paid	2,074.80	3,259.43
Betashares S&P 500 Yield Maximiser Fund - Exchange Traded Fund Units Fully Paid (LW)	0.00	136.84
Betashares Wisdomtree Japan ETF - Currency Hedged - Exchange Traded Fund Units Fully Paid	0.00	327.53
Nb Global Corporate Income Trust - Ordinary Units Fully Paid	509.48	0.00
Perpetual Credit Income Trust - Ordinary Units Fully Paid	23.06	0.00
Vaneck Vectors China New Economy ETF - Exchange Traded Fund Units Fully Paid	232.55	0.00
AMP Capital China Growth Fund	28.97	0.00
AMP Capital China Growth Fund (LW)	16.84	183.53
	<b>39,109.67</b>	<b>46,385.00</b>

**Waddell Family Superannuation Fund**  
**Notes to the Financial Statements**  
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**Note 7B – Dividends**

	Current	Previous
Alumina Ltd (LW)	0.00	3,284.61
AMP. Limited	884.28	401.86
Antipodes Global Investment Company Ltd	2,320.50	0.00
ANZ Bank	12,267.43	11,276.57
ANZ Bank (LW)	0.00	1,219.43
Argo Global Listed Infrastructure Limited	0.00	937.50
Australia And New Zealand Banking Group Limited - Cap Note Deferred Settlement	2,962.15	1,949.35
BHP Billiton Ltd	128,140.35	11,949.94
BHP Billiton Limited (LW)	0.00	1,021.16
BKI Investment Company Ltd (LW)	1,404.10	2,779.74
Brambles Limited (LW)	0.00	343.66
Bt Investment Management Limited	0.00	1,669.14
Cadence Capital Limited	1,201.77	1,858.91
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	665.90	0.00
Contango Income Generator Limited	0.00	2,012.68
Elders Limited (LW)	2,028.60	2,169.09
Ellerston Global Investments Limited	160.71	563.98
Estia Health Limited	2,285.72	3,385.72
Fairfax Media Ltd (LW)	0.00	474.29
Future Generation Investment Company Ltd (LW)	0.00	110.00
Healthscope Limited (LW)	0.00	939.05
Healthscope Limited.	1,813.05	1,207.56
I.A.G. Finance (New Zealand) \$100 Reset Securities(IANG)	923.69	1,042.46
Incitec Pivot Limited	423.43	169.65
Incitec Pivot Limited	0.00	184.73
Invocare Limited	1,557.14	1,178.57
Macquarie Group Limited - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-12-24	2,639.25	0.00
Macquarie Group Limited - Capital Note 2 Deferred Settlement	3,613.58	3,574.58
Macquarie Group Limited - Capital Notes Deferred Settlement	669.00	0.00
Macquarie Group Ltd	9,904.54	8,978.87
Medibank Private Limited (LW)	0.00	259.10
Mineral Resources Limited	6,504.28	2,764.29
Mineral Resources Limited (LW)	0.00	1,461.43
Myer Holdings Limited	0.00	142.86
National Aust. Bank	0.00	1,131.43
National Australia Bank Limited - Cap Note 2 Deferred Settlement	2,000.85	1,683.49
National Australia Bank Limited - Cap Note 3-Bbsw+3.50% Perp Non- Cum Red T-07-23	1,093.74	1,066.63
National Australia Bank Limited - Capital Notes Deferred Settlement	539.27	0.00
National Australia Bank Limited - Cnv Pref 3-Bbsw+3.20% Perp Non- Cum Red T-03-19	324.40	0.00
Nufarm Limited	240.00	200.00
Origin Energy Limited	898.00	0.00
Oz Minerals Ltd (LW)	0.00	85.71
Pendal Group Limited	3,723.79	0.00
Perpetual Equity Investment Company Limited	1,765.51	1,571.43
Platinum Asia Investments Limited	142.86	0.00
QBE Insurance Group	4,472.73	1,599.48
Qube Holdings Limited	5,108.15	3,607.48
Qube Holdings Limited (LW)	0.00	445.09
Sandon Capital Investments Ltd	5,793.10	6,000.00
Santos Ltd	1,338.55	0.00
Service Stream Limited(LW)	0.00	77.27
Sonic Healthcare (LW)	0.00	611.80
Sonic Healthcare Limited	2,759.14	1,695.88

**Waddell Family Superannuation Fund**  
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South32 Limited - Ordinary Fully Paid Deferred Settlement	1,721.66	1,431.61
South32 Limited - Ordinary Fully Paid Deferred Settlement (LW)	0.00	39.93
Suncorp Group Limited - Cap Note 3-Bbsw+4.10% Perp Non-Cum Red T-06-22	2,417.26	2,641.32
T.P.G. Telecom Limited	324.28	324.28
Tabcorp Holdings Limited	1,200.00	1,342.86
Telstra Corporation.	7,223.80	7,503.63
Telstra Corporation.(LW)	0.00	2,571.67
The PAS Group Ltd	0.00	4,063.72
Wam Leaders Limited	3,344.20	2,922.11
Watermark Market Neutral Fund Limited	673.40	867.86
Westpac Banking Corp	11,078.58	7,385.72
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21	1,196.66	1,160.77
Westpac Banking Corporation - Cap Note 4 Deferred Settlement	4,386.86	3,137.06
Woodside Petroleum	2,221.31	626.11
	<b>248,357.57</b>	<b>125,105.12</b>

**Note 7C – Foreign Income**

	<b>Current</b>	<b>Previous</b>
Iron Mountain Incorporated - Chess Depository Interests 1:1 Deferred Settlement (LW)	357.17	1,310.30
Ishares Europe ETF - Chess Depository Interests 1:1 Isheu350	0.00	191.38
	<b>357.17</b>	<b>1,501.68</b>

**Note 7D – Interest**

	<b>Current</b>	<b>Previous</b>
ANZ A/c 4843-80432	0.26	7.13
Macquarie Bank A/c 123200768	2,268.20	2,022.84
ME Bank 90 days TD	199.73	0.00
Qudos Bank - DIY Super A/c 2324460	17.18	16.92
Qudos Bank - Qsaver A/c 02201753	3.38	139.52
	<b>2,488.75</b>	<b>2,186.41</b>

**Waddell Family Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

**Note 8A – Realised Capital Losses**

	Current	Previous
<b>Managed Investments</b>		
Platinum European Fund	11,800.80	0.00
<b>Shares in Listed Companies</b>		
Alumina Ltd (LW)	0.00	(9,300.25)
AMP. Limited	0.00	(1,900.07)
Antipodes Global Investment Company Ltd	2,047.50	0.00
ANZ Bank	3,455.00	0.00
Argo Global Listed Infrastructure Limited	0.00	7,602.50
Australian Leaders Fund Limited	0.00	10,131.98
BHP Billiton Ltd	85,209.84	5,139.75
BKI Investment Company Ltd (LW)	(6,130.07)	0.00
Brambles Limited (LW)	0.00	(2,380.58)
Cadence Capital Limited	7,954.29	0.00
Commonwealth Bank Of Australia.	0.00	(2,850.00)
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	(140.00)	0.00
Contango Income Generator Limited	0.00	(1,950.00)
Domain Holdings Australia Limited. - Ordinary Fully Paid Deferred Settlement	0.00	(3,135.85)
Ellerston Global Investments Limited	(604.95)	(1,725.00)
EML Payments Ltd	(25,835.95)	(64,032.84)
Estia Health Limited	0.00	6,899.50
Fairfax Media Ltd (LW)	0.00	5,977.65
Future Generation Investment Company Ltd (LW)	0.00	(382.55)
Healthscope Limited.	(11,378.68)	3,911.41
I.A.G. Finance (New Zealand) \$100 Reset Securities(IANG)	(538.58)	0.00
Invocare Limited	3,150.16	0.00
loof Holdings Limited	0.00	(2,478.81)
Medibank Private Limited (LW)	0.00	(3,197.53)
National Aust. Bank	0.00	1,160.00
National Australia Bank Limited - Cnv Pref 3-Bbsw+3.20% Perp Non-Cum Red T-03-19	87.50	0.00
Oz Minerals Ltd (LW)	0.00	13,260.75
Pendal Group Limited	(802.50)	0.00
Qube Holdings Limited	2,249.95	0.00
Santos Ltd	6,007.81	20,445.91
Service Stream Limited(LW)	0.00	(2,383.48)
Watermark Market Neutral Fund Limited	2,612.50	0.00
<b>Shares in Listed Companies - Foreign</b>		
Iron Mountain Incorporated - Chess Depository Interests 1:1 Deferred Settlement (LW)	(6,082.99)	0.00
<b>Stapled Securities</b>		
Ardent Leisure Group	0.00	1,291.68
National Storage Reit	(26,344.76)	(825.46)
NEW Energy Solar - Stapled Securities Deferred Settlement	956.16	0.00
<b>Units In Listed Unit Trusts</b>		
Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid	0.00	15,651.00
Betashares S&P 500 Yield Maximiser Fund - Exchange Traded Fund Units Fully Paid	(3,000.05)	0.00
Betashares Wisdomtree Japan ETF - Currency Hedged - Exchange Traded Fund Units Fully Paid	0.00	395.00
Ishares Europe ETF - Chess Depository Interests 1:1 Isheu350	0.00	812.60
Magellan Global Trust - Ordinary Units Fully Paid	(1,260.00)	0.00
	<b>43,412.98</b>	<b>(3,862.69)</b>

**Waddell Family Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

**Note 8B – Decrease in Market Value**

	Current	Previous
<b>Derivative Investments</b>		
Antipodes Global Investment Company Ltd - Option Expiring 15-Oct-2018	2,047.50	1,774.50
Ellerston Global Investments Limited - Option Expiring 10-Apr-2018	0.00	375.00
Future Generation Global Investment Company Limited - Option Expiring 15-Sep-2017	0.00	196.00
NEW Energy Solar - Option Expiring 08-Aug-2019 Deferred	47.80	(63.74)
NEW Energy Solar - Option Expiring 08-Feb-2019 Deferred	31.87	(31.87)
Sandon Capital Investments Limited - Option Expiring 30-Apr-2018 Deferred	0.00	240.00
Wam Leaders Limited - Option Expiring 17-Nov-2017	0.00	545.46
<b>Managed Investments</b>		
Bentham Global Income Fund	400.15	0.00
Magellan Global Fund	(519.10)	0.00
PIMCO Global Bond Fund - Wholesale Class	980.01	0.00
Platinum Asia Fund (Quoted Managed Hedge Fund) - Trading Managed Units Fully Paid	1,420.00	5,150.00
Platinum European Fund	(7,363.32)	7,363.32
Platinum Japan Fund	2,588.42	4,146.77
Watermark Absolute Return Fund	14.68	0.00
<b>Shares in Listed Companies</b>		
Alumina Ltd (LW)	0.00	204.10
AMP. Limited	6,900.00	1,860.05
ANZ Bank	(2,168.99)	(1,374.28)
ANZ Bank (LW)	0.00	4,902.44
Ardent Leisure Group Limited - Ordinary Fully Paid Deferred Settlement	3,982.56	0.00
Argo Global Listed Infrastructure Limited	0.00	(3,750.00)
Australia And New Zealand Banking Group Limited - Cap Note Deferred Settlement	(1,839.80)	39.30
Australian Leaders Fund Limited	0.00	(4,899.48)
BHP Billiton Ltd	(18,966.44)	(67,495.08)
BHP Billiton Limited (LW)	0.00	(11,406.42)
BKI Investment Company Ltd (LW)	6,794.17	2,523.58
Brambles Limited (LW)	0.00	2,247.83
Bt Investment Management Limited	0.00	8,800.00
Cadence Capital Limited	(603.75)	(86.25)
Commonwealth Bank Of Australia.	0.00	4,044.00
Contango Income Generator Limited	0.00	812.50
Duxton Broadacre Farms Limited	7,400.00	(1,000.00)
Elders Limited (LW)	17,750.25	(23,884.21)
Ellerston Global Investments Limited	525.00	(375.00)
Emeco Holdings	8,766.24	(12,572.50)
Emeco Holdings Limited (LW)	10,393.16	(6,589.85)
EML Payments Ltd	(29,600.30)	59,364.71
Energy Resources (LW)	271.60	81.48
Estia Health Limited	6,500.00	(11,500.00)
Fairfax Media Ltd (LW)	0.00	(3,492.95)
Future Generation Investment Company Ltd (LW)	0.00	225.05
Healthscope Limited (LW)	0.00	564.35
Healthscope Limited.	6,259.48	(4,018.31)
Hearts And Minds Investments Limited	(6,197.48)	0.00
I.A.G. Finance (New Zealand) \$100 Reset Securities(IANG)	701.78	133.20
Immutep Limited	317.15	4,656.64
Incitec Pivot Limited	829.40	(829.40)
Invocare Limited	(9,070.08)	4,010.16
L1 Long Short Fund Limited	8,975.00	2,400.00
Macquarie Group Limited - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-12-24	(1,280.00)	0.00

**Waddell Family Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

Macquarie Group Limited - Capital Note 2 Deferred Settlement	(200.00)	100.00
Macquarie Group Limited - Capital Notes Deferred Settlement	(3,192.00)	0.00
Macquarie Group Ltd	(2,700.48)	(54,552.80)
Medibank Private Limited (LW)	0.00	2,149.60
Mineral Resources Limited	7,140.03	(28,816.00)
Mineral Resources Limited (LW)	0.00	2,470.00
MMA Offshore Limited (LW)	8,631.52	(8,361.79)
Myer Holdings Limited	(875.00)	2,325.00
National Australia Bank Limited - Cap Note 2 Deferred Settlement	(761.20)	247.50
National Australia Bank Limited - Cap Note 3-Bbsw+3.50% Perp Non-Cum Red T-07-23	(44.20)	148.20
National Australia Bank Limited - Capital Notes Deferred Settlement	(2,261.00)	0.00
Nufarm Limited	19,040.00	(620.00)
Origin Energy Limited	17,097.92	(19,926.62)
Oz Minerals Ltd (LW)	0.00	(14,210.75)
Pendal Group Limited	12,705.00	(4,838.89)
Perpetual Equity Investment Company Limited	2,600.00	(2,700.00)
Prima Biomed	0.00	(4,815.22)
QBE Insurance Group	(15,572.59)	10,900.82
Qube Holdings Limited	(31,144.09)	7,768.35
Qube Holdings Limited (LW)	0.00	3,578.81
Sandon Capital Investments Ltd	6,000.00	900.00
Santos Ltd	(18,527.81)	(56,143.33)
Service Stream Limited(LW)	0.00	2,167.12
Sonic Healthcare (LW)	0.00	3,160.81
Sonic Healthcare Limited	(12,870.25)	(7,115.61)
South32 Limited - Ordinary Fully Paid Deferred Settlement	2,840.15	(5,925.77)
South32 Limited - Ordinary Fully Paid Deferred Settlement (LW)	0.00	517.30
Suncorp Group Limited - Cap Note 3-Bbsw+4.10% Perp Non-Cum Red T-06-22	(1,160.40)	276.40
T.P.G. Telecom Limited	(7,207.25)	3,007.75
Tabcorp Holdings Limited	40.00	(360.00)
Telstra Corporation.	(32,735.22)	33,616.58
Telstra Corporation.(LW)	0.00	11,094.94
The PAS Group Ltd	15,645.30	19,912.20
Vgi Partners Global Investments Limited	(1,093.18)	(2,700.00)
VGI Partners Limited	(2,854.50)	0.00
Vocus Communications Limited	(6,408.00)	7,075.50
Wam Global Limited	3,816.00	(159.00)
Wam Leaders Limited	2,045.47	(2,272.75)
Watermark Market Neutral Fund Limited	(4,052.50)	3,545.00
Westpac Banking Corp	2,585.00	3,327.50
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21	(216.00)	166.00
Westpac Banking Corporation - Cap Note 4 Deferred Settlement	(1,011.20)	1,058.60
Woodside Petroleum	(700.20)	(3,507.38)
<b>Shares in Listed Companies - Foreign</b>		
Iron Mountain Incorporated - Chess Depository Interests 1:1 Deferred Settlement (LW)	5,572.27	(1,317.12)
<b>Stapled Securities</b>		
Ardent Leisure Group	7,117.44	(2,929.11)
Lend Lease Group	16,218.55	(9,567.80)
National Storage Reit	15,607.72	(12,337.12)
NEW Energy Solar - Stapled Securities Deferred Settlement	(1,274.88)	1,274.88
<b>Units In Listed Unit Trusts</b>		
Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid	1,700.00	(14,110.61)
Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid (LW)	0.00	(380.39)
Betashares S&P 500 Yield Maximiser Fund - Exchange Traded Fund Units Fully Paid	6,920.05	(5,882.05)

**Waddell Family Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2019**

Betashares S&P 500 Yield Maximiser Fund - Exchange Traded Fund Units Fully Paid (LW)	0.00	(157.95)
Nb Global Corporate Income Trust - Ordinary Units Fully Paid	200.00	0.00
Perpetual Credit Income Trust - Ordinary Units Fully Paid	(540.00)	0.00
RNY Property Trust (LW)	0.00	900.00
Vaneck Vectors China New Economy ETF - Exchange Traded Fund Units Fully Paid	1,128.21	0.00
Vaneck Vectors Chinaamc Csi 300 ETF - Exchange Traded Fund Cdis 1:1	717.40	0.00
<b>Units In Unlisted Unit Trusts</b>		
AMP Capital China Growth Fund	44.19	(168.35)
AMP Capital China Growth Fund (LW)	25.11	85.69
	<b>24,322.34</b>	<b>(178,810.76)</b>



# Waddell Family Superannuation Fund

## Trustee Declaration


In the opinion of the Trustees of the Waddell Family Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.


- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly the financial position of the Fund at 30 June 2019 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; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2019.

Signed in accordance with a resolution of the directors of Paradell Investments Pty Ltd by:

  
..... Dated: 1.11.19  
**Claire Waddell**  
Director: Paradell Investments Pty Ltd

  
..... Dated: 1.11.19  
**Lesley Waddell**  
Director: Paradell Investments Pty Ltd

  
..... Dated: 1.11.19  
**Vanessa Waddell**  
Director: Paradell Investments Pty Ltd

  
..... Dated: 1.11.19  
**Leonard Waddell**  
Director: Paradell Investments Pty Ltd

Vestnet Pty Ltd  
ABN 17 091 384 431



"Vestnet Pty Ltd" is a CPA Practice.

Roslyn Arthur –Director

**Compilation Report to the Trustees and Members of  
Waddell Family Superannuation Fund  
ABN 21 680 817 372  
For the period 1 July 2017 to 30 June 2019**

On the basis of the information provided by the Trustees of Waddell Family Superannuation Fund, we have compiled the accompanying special purpose financial statements of Waddell Family Superannuation Fund for the period ended 30 June 2019, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

**The Responsibility of Trustee**

The Trustees of Waddell Family Superannuation Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the member and for the purpose that the financial statements were prepared.

**Our Responsibility**

On the basis of information provided by the Trustees of Waddell Family Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in Note 1 to the financial statements **APES 315: *Compilation of Financial Information***.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework / basis of accounting described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of **APES 110 *Code of Ethics for Professional Accountants***.

**Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

  
.....  
Roslyn Arthur CPA

Dated: 1/11/19

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PARTNERS  
Jonathan R Blake  
Mark G Arthur  
William R Matley

## THE WADDELL FAMILY SUPERANNUATION FUND AUDIT REPORT SELF MANAGED SUPERANNUATION FUND

### Part A: Financial report

#### Approved SMSF Auditor's Opinion

I have audited the special purpose financial report of The Waddell Family Superannuation Fund comprising the statement of financial position as at 30 June 2019, and the operating statement, a summary of significant accounting policies and other explanatory notes of The Waddell Family Superannuation Fund for the year ended 30 June 2019.

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 2019 and the results of its operations for the year then ended.

#### Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards<sup>1</sup>. My responsibilities under those standards are further described in the *Approved SMSF Auditor's Responsibilities* for the Audit of the Financial Report section of this report. I am independent of the self-managed superannuation fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

#### Emphasis of Matter - 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 Waddell Family Superannuation Fund meet the requirements of the SMSF's governing rules, the Superannuation Industry (Supervision) Act 1993 (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes.

#### Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual 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 SISA and the SISR. Each trustee is also responsible for such internal control 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.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund. The going concern basis of accounting is appropriate when it is reasonably foreseeable that the fund will be able to meet its liabilities as they fall due.

The trustees are responsible for overseeing the fund's financial reporting process.

**Approved SMSF auditor's responsibilities for the audit of the financial report**

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 trustees.

My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

I have complied with the competency standards set by Australian Securities & Investments Commission (ASIC). My audit has been conducted in accordance with Australian Auditing Standards. 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.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

## **Part B: Compliance report**

### **Approved SMSF auditor's opinion**

I have performed a reasonable assurance engagement on The Waddell Family Superannuation Fund to provide an opinion in relation to its compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below in the Approved SMSF Auditor's Responsibility section of this report.

In my opinion, each trustee of The Waddell Family Superannuation Fund has complied, in all material respects, with the applicable provisions of the SISA and the SISR specified below, for the year ended 30 June 2019.

### **Basis for Opinion**

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 Compliance Engagements issued by the Auditing and Assurance Standards Board.

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

### **Independence and quality control**

I have complied with the independence requirements in accordance with the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (the Code)* as required by the SISR.

I/My firm apply/applies Australian Standard on Quality Control 1 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

I have complied with the competency standards set by ASIC.

### **SMSF trustee's responsibility for compliance**

Each SMSF trustee is responsible for complying with the requirements of the SISA and the SISR and for identifying, designing and implementing internal controls as they determine necessary to meet compliance requirements and monitor ongoing compliance.

### **Approved SMSF auditor's responsibility for the compliance report**

My responsibility is to express an opinion on the trustees' compliance with the applicable requirements of the SISA and the SISR, based on the compliance engagement. My procedures included testing that the fund has an investment strategy that complies with the SISA and that the trustees make investments in line with that strategy, however, no opinion is made on its appropriateness to the fund members.

My reasonable assurance engagement has been conducted in accordance with applicable Standards on Assurance Engagements issued by the Auditing and Assurance Standards Board, 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

An assurance engagement to report on the fund's compliance with the applicable requirements of the SISA and the SISR involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

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 2019.

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.

**Inherent limitations**

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected. A reasonable assurance engagement does not provide assurance on whether compliance with the listed provisions will continue in the future.



Signature of approved SMSF auditor: .....

William Robert Matley  
Crispin and Jeffery

Dated: 24 November 2019

## Appendix 1 – Explanation of listed sections and regulations in compliance report

This appendix is included to assist trustees 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 and maintain proper accounting records
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	<p>The fund must be maintained for the sole purpose of providing benefits to any or all of the following:</p> <ul style="list-style-type: none"> <li>• fund members upon their retirement</li> <li>• fund members upon reaching a prescribed age</li> <li>• the dependents of a fund member in the case of the member's death before retirement</li> </ul>
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 exemption) 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 exemption)
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
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 benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed 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 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



**Waddell Family Superannuation Fund**  
**Investment Summary as at 30 June 2019**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
ANZ A/c 4843-80432				162.62	162.62			- %
Macquarie Bank A/c 123200768				284,448.59	284,448.59			8.47%
Qudos Bank - DIY Super A/c 2324460				993.26	993.26			0.03%
Qudos Bank - Qsaver A/c 02201753				192.64	192.64			0.01%
Qudos Bank A/c 02200285				0.21	0.21			- %
				<b>285,797.32</b>	<b>285,797.32</b>			<b>8.51%</b>
<b><u>Listed Derivatives Market</u></b>								
NEW Energy Solar - Option Expiring 08-Aug-2019 Deferred (ASX:NEWOB)	15,936.00000	0.0000	0.0010	0.00	15.94	15.94	0.00%	- %
				<b>0.00</b>	<b>15.94</b>	<b>15.94</b>	<b>0.00%</b>	<b>- %</b>
<b><u>Listed Securities Market</u></b>								
Ardent Leisure Group Limited - Ordinary Fully Paid Deferred Settlement (ASX:ALG)	12,000.00000	1.3819	1.0500	16,582.56	12,600.00	(3,982.56)	(24.02)%	0.38%
AMP. Limited (ASX:AMP)	5,000.00000	3.5000	2.1200	17,500.00	10,600.00	(6,900.00)	(39.43)%	0.32%
ANZ Bank (ASX:ANZ)	4,867.00000	23.3634	28.2100	113,709.80	137,298.07	23,588.27	20.74%	4.09%
Australia And New Zealand Banking Group Limited - Cap Note Deferred Settlement (ASX:ANZPG)	590.00000	102.4331	107.9000	60,435.50	63,661.00	3,225.50	5.34%	1.90%
BHP Billiton Ltd (ASX:BHP)	3,720.00000	23.9432	41.1600	89,068.56	153,115.20	64,046.64	71.91%	4.56%
Vaneck Vectors Chinaamc Csi 300 ETF - Exchange Traded Fund Cdis 1:1 (ASX:CETF)	340.00000	59.1000	56.9900	20,094.00	19,376.60	(717.40)	(3.57)%	0.58%
Vaneck Vectors China New Economy ETF - Exchange Traded Fund Units Fully Paid (ASX:CNEW)	3,000.00000	6.7061	6.3300	20,118.21	18,990.00	(1,128.21)	(5.61)%	0.57%
Duxton Broadacre Farms Limited (ASX:DBF)	20,000.00000	1.5000	1.1800	30,000.00	23,600.00	(6,400.00)	(21.33)%	0.70%
Estia Health Limited (ASX:EHE)	10,000.00000	2.7300	2.6400	27,300.00	26,400.00	(900.00)	(3.30)%	0.79%
Emeco Holdings (ASX:EHL)	5,218.00000	12.7242	2.0700	66,395.00	10,801.26	(55,593.74)	(83.73)%	0.32%
Emeco Holdings Limited (LW) (ASX:EHL)	9,672.00000	2.4632	2.0700	23,824.35	20,021.04	(3,803.31)	(15.96)%	0.60%
Elders Limited (LW) (ASX:ELD)	7,889.00000	5.3363	6.2100	42,097.81	48,990.69	6,892.88	16.37%	1.46%
EML Payments Ltd (ASX:EML)	30,000.00000	0.6500	2.9600	19,500.00	88,800.00	69,300.00	355.38%	2.64%
Energy Resources (LW) (ASX:ERA)	1,358.00000	5.4339	0.1950	7,379.21	264.81	(7,114.40)	(96.41)%	0.01%

**Waddell Family Superannuation Fund**  
**Investment Summary as at 30 June 2019**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Listed Securities Market</u></b>								
Hearts And Minds Investments Limited (ASX:HM1)	17,994.00000	2.6056	2.9500	46,884.82	53,082.30	6,197.48	13.22%	1.58%
I.A.G. Finance (New Zealand) \$100 Reset Securities(IANG) (ASX:IANG)	145.00000	87.7930	101.3800	12,729.98	14,700.10	1,970.12	15.48%	0.44%
Immutep Limited (ASX:IMM)	52,858.00000	0.1191	0.0250	6,295.24	1,321.45	(4,973.79)	(79.01)%	0.04%
Incitec Pivot Limited (ASX:IPL)	3,770.00000	5.1315	3.4100	19,345.90	12,855.70	(6,490.20)	(33.55)%	0.38%
Invocare Limited (ASX:IVC)	2,000.00000	13.4600	15.9900	26,920.08	31,980.00	5,059.92	18.80%	0.95%
Lend Lease Group (ASX:LLC)	3,455.00000	13.6782	13.0000	47,258.24	44,915.00	(2,343.24)	(4.96)%	1.34%
L1 Long Short Fund Limited (ASX:LSF)	25,000.00000	1.8600	1.4050	46,500.00	35,125.00	(11,375.00)	(24.46)%	1.05%
Mineral Resources Limited (ASX:MIN)	10,100.00000	13.0220	14.9800	131,522.03	151,298.00	19,775.97	15.04%	4.50%
Macquarie Group Ltd (ASX:MQG)	1,552.00000	46.5831	125.3900	72,296.94	194,605.28	122,308.34	169.17%	5.79%
Macquarie Group Limited - Capital Note 2 Deferred Settlement (ASX:MQGPB)	500.00000	100.0000	107.3500	50,000.00	53,675.00	3,675.00	7.35%	1.60%
Macquarie Group Limited - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-12-24 (ASX:MQGPC)	500.00000	103.3400	105.9000	51,670.00	52,950.00	1,280.00	2.48%	1.58%
Macquarie Group Limited - Capital Notes Deferred Settlement (ASX:MQGPD)	540.00000	101.6889	107.6000	54,912.00	58,104.00	3,192.00	5.81%	1.73%
MMA Offshore Limited (LV) (ASX:MRM)	107,894.00000	0.8028	0.1750	86,613.99	18,881.45	(67,732.54)	(78.20)%	0.56%
Myer Holdings Limited (ASX:MYR)	5,000.00000	1.3615	0.5450	6,807.45	2,725.00	(4,082.45)	(59.97)%	0.08%
National Australia Bank Limited - Cap Note 3-Bbsw+3.50% Perp Non-Cum Red T-07-23 (ASX:NABPC)	200.00000	94.9990	101.7200	18,999.80	20,344.00	1,344.20	7.07%	0.61%
National Australia Bank Limited - Cap Note 2 Deferred Settlement (ASX:NABPD)	400.00000	101.9500	106.9780	40,780.00	42,791.20	2,011.20	4.93%	1.27%
National Australia Bank Limited - Capital Notes Deferred Settlement (ASX:NABPF)	380.00000	100.0000	105.9500	38,000.00	40,261.00	2,261.00	5.95%	1.20%
Nb Global Corporate Income Trust - Ordinary Units Fully Paid (ASX:NBI)	10,000.00000	2.0700	2.0500	20,700.00	20,500.00	(200.00)	(0.97)%	0.61%
Nb Global Corporate Income Trust - Ordinary Units Fully Paid Deferred (ASX:NBIN)	10,000.00000	2.0000	2.0000	20,000.00	20,000.00	0.00	0.00%	0.60%
National Storage Reit (ASX:NSR)	50,000.00000	1.3261	1.7500	66,303.70	87,500.00	21,196.30	31.97%	2.60%
Nufarm Limited (ASX:NUF)	4,000.00000	8.7050	4.1000	34,820.00	16,400.00	(18,420.00)	(52.90)%	0.49%
Origin Energy Limited (ASX:ORG)	6,286.00000	8.4353	7.3100	53,024.00	45,950.66	(7,073.34)	(13.34)%	1.37%

**Waddell Family Superannuation Fund**  
**Investment Summary as at 30 June 2019**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Listed Securities Market</u></b>								
Perpetual Credit Income Trust - Ordinary Units Fully Paid (ASX:PCI)	27,000.00000	1.1000	1.1200	29,700.00	30,240.00	540.00	1.82%	0.90%
Pendal Group Limited (ASX:PDL)	5,250.00000	8.6483	7.1500	45,403.61	37,537.50	(7,866.11)	(17.32)%	1.12%
The PAS Group Ltd (ASX:PGR)	94,820.00000	1.0631	0.1350	100,803.00	12,800.70	(88,002.30)	(87.30)%	0.38%
Perpetual Equity Investment Company Limited (ASX:PIC)	20,000.00000	1.0000	1.0400	20,000.00	20,800.00	800.00	4.00%	0.62%
QBE Insurance Group (ASX:QBE)	7,451.00000	15.6277	11.8300	116,441.92	88,145.33	(28,296.59)	(24.30)%	2.62%
Qube Holdings Limited (ASX:QUB)	41,578.00000	2.3805	3.0400	98,978.03	126,397.12	27,419.09	27.70%	3.76%
RNY Property Trust (LW) (ASX:RNY)	36,000.00000	0.2983	0.0050	10,737.90	180.00	(10,557.90)	(98.32)%	0.01%
South32 Limited - Ordinary Fully Paid Deferred Settlement (ASX:S32)	6,605.00000	2.2715	3.1800	15,003.57	21,003.90	6,000.33	39.99%	0.63%
Sonic Healthcare Limited (ASX:SHL)	3,495.00000	19.5189	27.1000	68,218.64	94,714.50	26,495.86	38.84%	2.82%
Sandon Capital Investments Ltd (ASX:SNC)	60,000.00000	1.0000	0.8250	60,000.00	49,500.00	(10,500.00)	(17.50)%	1.47%
Santos Ltd (ASX:STO)	7,000.00000	4.6364	7.0800	32,454.62	49,560.00	17,105.38	52.71%	1.48%
Suncorp Group Limited - Cap Note 3-Bbsw+4.10% Perp Non-Cum Red T-06-22 (ASX:SUNPF)	400.00000	102.1500	105.1000	40,860.00	42,040.00	1,180.00	2.89%	1.25%
Tabcorp Holdings Limited (ASX:TAH)	4,000.00000	4.9650	4.4500	19,860.14	17,800.00	(2,060.14)	(10.37)%	0.53%
Telstra Corporation. (ASX:TLS)	26,614.00000	3.0095	3.8500	80,095.26	102,463.90	22,368.64	27.93%	3.05%
T.P.G. Telecom Limited (ASX:TPM)	5,675.00000	6.1751	6.4400	35,043.75	36,547.00	1,503.25	4.29%	1.09%
Vgi Partners Global Investments Limited (ASX:VG1)	13,106.00000	2.0806	2.3700	27,268.04	31,061.22	3,793.18	13.91%	0.92%
VGI Partners Limited (ASX:VGI)	330.00000	5.5000	14.1500	1,815.00	4,669.50	2,854.50	157.27%	0.14%
Vocus Communications Limited (ASX:VOC)	6,675.00000	8.3320	3.2700	55,616.25	21,827.25	(33,789.00)	(60.75)%	0.65%
Westpac Banking Corp (ASX:WBC)	2,750.00000	21.0538	28.3600	57,898.02	77,990.00	20,091.98	34.70%	2.32%
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21 (ASX:WBCPF)	200.00000	96.7000	103.2500	19,340.00	20,650.00	1,310.00	6.77%	0.61%
Westpac Banking Corporation - Cap Note 4 Deferred Settlement (ASX:WBCPG)	632.00000	100.0000	105.9000	63,200.00	66,928.80	3,728.80	5.90%	1.99%
Wam Global Limited (ASX:WGB)	15,900.00000	2.2000	1.9700	34,980.00	31,323.00	(3,657.00)	(10.45)%	0.93%
Wam Leaders Limited (ASX:WLE)	45,455.00000	1.1000	1.1050	50,000.50	50,227.78	227.28	0.45%	1.50%
Woodside Petroleum (ASX:WPL)	778.00000	30.9518	36.3600	24,080.50	28,288.08	4,207.58	17.47%	0.84%

**Waddell Family Superannuation Fund**  
**Investment Summary as at 30 June 2019**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Listed Securities Market</u></b>								
Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid (ASX:YMAX)	17,000.00000	9.3517	8.8900	158,979.08	151,130.00	(7,849.08)	(4.94)%	4.50%
				2,773,167.00	2,868,309.39	95,142.39	3.43%	85.39%
<b><u>Managed Funds Market</u></b>								
Bentham Global Income Fund	37,750.09440	1.0596	1.0490	40,000.00	39,599.85	(400.15)	(1.00)%	1.18%
PIMCO Global Bond Fund - Wholesale Class	29,254.02240	1.0255	0.9920	30,000.00	29,019.99	(980.01)	(3.27)%	0.86%
Watermark Absolute Return Fund	21,144.00000	1.0000	0.9993	21,143.88	21,129.20	(14.68)	(0.07)%	0.63%
Magellan Global Fund	20,981.43410	2.3831	2.4078	50,000.00	50,519.10	519.10	1.04%	1.50%
Platinum Asia Fund (Quoted Managed Hedge Fund) - Trading Managed Units Fully Paid (ASX:PAXX)	7,000.00000	5.1886	4.2500	36,320.00	29,750.00	(6,570.00)	(18.09)%	0.89%
Platinum Japan Fund	8,078.69000	4.9513	4.1176	40,000.00	33,264.81	(6,735.19)	(16.84)%	0.99%
				217,463.88	203,282.95	(14,180.93)	(6.52)%	6.05%
<b><u>Unlisted Market</u></b>								
Redbank Energy (LW) (ASX:AEJ)	50.00000	0.8966	0.0000	44.83	0.00	(44.83)	(100.00)%	- %
Redbank Energy Ltd (ASX:AEJ)	40.00000	593.3038	0.0000	23,732.15	0.00	(23,732.15)	(100.00)%	- %
AMP Capital China Growth Fund (ASX:AGF)	34,220.00000	0.8481	0.0286	29,023.00	980.06	(28,042.94)	(96.62)%	0.03%
AMP Capital China Growth Fund (LW) (ASX:AGF)	19,887.00000	0.8184	0.0287	16,275.64	569.74	(15,705.90)	(96.50)%	0.02%
				69,075.62	1,549.80	(67,525.82)	(97.76)%	0.05%
				3,345,503.82	3,358,955.40	13,451.58	0.40%	100.00%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

**Waddell Family Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2018 to 30 June 2019**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<b><u>Bank</u></b>														
ANZ A/c 4843-80432														
0.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.26	0.00	0.00	0.00	0.00
Macquarie Bank A/c 123200768														
2,268.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,268.20	0.00	0.00	0.00	0.00
Qudos Bank - DIY Super A/c 2324460														
17.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.18	0.00	0.00	0.00	0.00
Qudos Bank - Qsaver A/c 02201753														
3.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.38	0.00	0.00	0.00	0.00
<b>2,289.02</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>2,289.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><u>Listed Securities Market</u></b>														
AMP, Limited (ASX:AMP)														
700.00	184.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	884.28	0.00	0.00	0.00	0.00
Antipodes Global Investment Company Ltd (ASX:APL)														
1,911.00	409.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,320.50	0.00	0.00	0.00	0.00
ANZ Bank (ASX:ANZ)														
8,587.20	3,680.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,267.43	0.00	0.00	0.00	0.00
Australia And New Zealand Banking Group Limited - Cap Note Deferred Settlement (ASX:ANZPG)														
2,073.51	888.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,962.15	0.00	0.00	0.00	0.00
Betashares Aus Top20 Equity Yield Max Fund (Mg Fd) - Trading Managed Fund Units Fully Paid (ASX:YMAX)														
14,080.69	3,649.72	0.00	0.00	0.00	11,778.50	0.00	0.00	0.00	0.00	5,951.91	0.00	0.00	0.00	0.00
Betashares Australian High Interest Cash ETF - Exchange Traded Fund Units Fully Paid (ASX:AAA)														
254.73	0.00	0.00	0.00	0.00	3.39	0.00	0.00	0.00	0.00	251.34	0.00	0.00	0.00	0.00
Betashares S&P 500 Yield Maximiser Fund - Exchange Traded Fund Units Fully Paid (ASX:UMAX)														
2,074.80	0.00	0.00	0.00	0.00	1,552.15	0.00	522.65	0.00	0.00	0.00	0.00	259.77	3.11	259.77
BHP Billiton Ltd (ASX:BHP)														
89,698.25	38,442.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128,140.35	0.00	0.00	0.00	0.00
BKI Investment Company Ltd (LW) (ASX:BKI)														

**Waddell Family Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2018 to 30 June 2019**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
982.87	421.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,404.10	0.00	0.00	0.00	0.00
Cadence Capital Limited (ASX:CDM)													
841.24	360.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,201.77	0.00	0.00	0.00	0.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25 (ASX:CBAPG)													
466.13	199.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	665.90	0.00	0.00	0.00	0.00
Elders Limited (LW) (ASX:ELD)													
1,420.02	608.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,028.60	0.00	0.00	0.00	0.00
Ellerston Global Investments Limited (ASX:EGI)													
112.50	48.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160.71	0.00	0.00	0.00	0.00
Estia Health Limited (ASX:EHE)													
1,600.00	685.72	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,285.72	0.00	0.00	0.00	0.00
Healthscope Limited. (ASX:HSO)													
1,493.10	319.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,813.05	0.00	0.00	0.00	0.00
I.A.G. Finance (New Zealand) \$100 Reset Securities(IANG) (ASX:IANG)													
646.58	277.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	923.69	0.00	0.00	0.00	0.00
Incitec Pivot Limited (ASX:IPL)													
403.39	20.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	423.43	0.00	0.00	0.00	0.00
Invocare Limited (ASX:IVC)													
1,090.00	467.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,557.14	0.00	0.00	0.00	0.00
Iron Mountain Incorporated - Chess Depository Interests 1:1 Deferred Settlement (LW) (ASX:INM)													
250.02	0.00	107.15	0.00	0.00	0.00	0.00	0.00	0.00	357.17	0.00	0.00	0.00	0.00
Lend Lease Group (ASX:LLC)													
1,981.98	0.00	2.40	0.00	0.00	(633.08)	0.00	1,635.40	0.00	982.06	0.00	817.70	0.00	817.70
Macquarie Group Limited - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-12-24 (ASX:MQGPC)													
2,212.55	426.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,639.25	0.00	0.00	0.00	0.00
Macquarie Group Limited - Capital Note 2 Deferred Settlement (ASX:MQGPB)													
3,029.35	584.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,613.58	0.00	0.00	0.00	0.00
Macquarie Group Limited - Capital Notes Deferred Settlement (ASX:MQGPD)													
560.84	108.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	669.00	0.00	0.00	0.00	0.00



**Waddell Family Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2018 to 30 June 2019**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
3,725.50	747.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,472.73	0.00	0.00	0.00	0.00
Qube Holdings Limited (ASX:QUB)													
3,575.70	1,532.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,108.15	0.00	0.00	0.00	0.00
Sandon Capital Investments Ltd (ASX:SNC)													
4,200.00	1,593.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,793.10	0.00	0.00	0.00	0.00
Santos Ltd (ASX:STO)													
936.99	401.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,338.55	0.00	0.00	0.00	0.00
Sonic Healthcare Limited (ASX:SHL)													
2,488.60	270.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,759.14	0.00	0.00	0.00	0.00
South32 Limited - Ordinary Fully Paid Deferred Settlement (ASX:S32)													
1,205.16	516.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,721.66	0.00	0.00	0.00	0.00
Suncorp Group Limited - Cap Note 3-Bbsw+4.10% Perp Non-Cum Red T-06-22 (ASX:SUNPF)													
1,692.08	725.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,417.26	0.00	0.00	0.00	0.00
T.P.G. Telecom Limited (ASX:TPM)													
227.00	97.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	324.28	0.00	0.00	0.00	0.00
Tabcorp Holdings Limited (ASX:TAH)													
840.00	360.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,200.00	0.00	0.00	0.00	0.00
Telstra Corporation. (ASX:TLS)													
5,056.66	2,167.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,223.80	0.00	0.00	0.00	0.00
Vaneck Vectors China New Economy ETF - Exchange Traded Fund Units Fully Paid (ASX:CNEW)													
210.00	0.00	22.55	0.00	0.00	(398.94)	0.00	0.00	0.00	631.49	0.00	0.00	0.00	0.00
Wam Leaders Limited (ASX:WLE)													
2,340.94	1,003.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,344.20	0.00	0.00	0.00	0.00
Watermark Market Neutral Fund Limited (ASX:WMK)													
471.38	202.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	673.40	0.00	0.00	0.00	0.00
Westpac Banking Corp (ASX:WBC)													
7,755.00	3,323.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,078.58	0.00	0.00	0.00	0.00
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21 (ASX:WBCPF)													
837.66	359.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,196.66	0.00	0.00	0.00	0.00



**Waddell Family Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2018 to 30 June 2019**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
<i>Westpac Banking Corporation - Cap Note 4 Deferred Settlement (ASX:WBCPG)</i>													
3,070.80	1,316.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,386.86	0.00	0.00	0.00	0.00
<i>Woodside Petroleum (ASX:WPL)</i>													
1,554.92	666.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,221.31	0.00	0.00	0.00	0.00
<b>204,202.06</b>	<b>72,804.79</b>	<b>137.03</b>	<b>0.00</b>	<b>0.00</b>	<b>15,767.59</b>	<b>0.00</b>	<b>2,318.52</b>	<b>0.00</b>	<b>259,057.77</b>	<b>0.00</b>	<b>1,128.86</b>	<b>60.80</b>	<b>1,128.86</b>
<b><i>Managed Funds Market</i></b>													
<i>Bentham Global Income Fund</i>													
797.13	1.80	0.66	0.00	0.00	529.55	0.00	0.00	0.00	270.04	0.00	0.00	0.00	0.00
<i>Magellan Global Fund</i>													
2,473.96	0.00	92.74	0.00	0.00	0.00	0.00	2,003.98	0.00	562.72	0.00	1,001.99	0.00	1,001.99
<i>PIMCO Global Bond Fund - Wholesale Class</i>													
1,802.46	0.00	0.19	0.00	0.00	0.00	0.00	0.00	0.00	1,802.65	0.00	0.00	0.00	0.00
<i>Platinum Asia Fund (Quoted Managed Hedge Fund) - Trading Managed Units Fully Paid (ASX:PAXX)</i>													
1,633.21	0.00	50.67	0.00	0.00	0.00	0.00	1,617.67	0.00	66.21	0.00	801.74	0.00	815.93
<i>Platinum Japan Fund</i>													
3,706.12	0.00	75.78	0.00	0.00	0.00	0.00	2,577.24	0.00	1,204.66	0.00	1,288.61	0.00	1,288.63
<b>10,412.88</b>	<b>1.80</b>	<b>220.04</b>	<b>0.00</b>	<b>0.00</b>	<b>529.55</b>	<b>0.00</b>	<b>6,198.89</b>	<b>0.00</b>	<b>3,906.28</b>	<b>0.00</b>	<b>3,092.34</b>	<b>0.00</b>	<b>3,106.55</b>
<b><i>Term Deposits</i></b>													
<i>ME Bank 90 days TD</i>													
199.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	199.73	0.00	0.00	0.00	0.00
<b>199.73</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>199.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b><i>Unlisted Market</i></b>													
<i>AMP Capital China Growth Fund (ASX:AGF)</i>													
28.97	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28.97	0.00	0.00	0.00	0.00
<i>AMP Capital China Growth Fund (LW) (ASX:AGF)</i>													
16.84	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.84	0.00	0.00	0.00	0.00

**Waddell Family Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2018 to 30 June 2019**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
45.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.81	0.00	0.00	0.00	0.00
217,149.50	72,806.59	357.07	0.00	0.00	16,297.14	0.00	8,517.41	0.00	265,498.61	0.00	4,221.20	60.80	4,235.41

\* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

**Waddell Family Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2018 to 30 June 2019

		Accounting Treatment				Taxation Treatment						
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation			
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred
<b><u>Listed Derivatives Market</u></b>												
<b>Antipodes Global Investment Company Ltd - Option Expiring 15-Oct-2018 (ASX:APLO)</b>												
14/10/2018	Sale	27,300.00	0.00		0.00				0.00			
		27,300.00	0.00		0.00				0.00		0.00	
<b>NEW Energy Solar - Option Expiring 08-Feb-2019 Deferred (ASX:NEWOA)</b>												
08/02/2019	Sale	15,936.00	0.00		0.00				0.00			
		15,936.00	0.00		0.00				0.00		0.00	
<b>Listed Derivatives Market Total</b>			0.00		0.00				0.00		0.00	
<b><u>Listed Securities Market</u></b>												
<b>Antipodes Global Investment Company Ltd (ASX:APL)</b>												
25/03/2019	Sale	27,300.00	27,982.50		30,030.00	(2,047.50)		33,852.00				
		27,300.00	27,982.50		30,030.00	(2,047.50)	0.00	33,852.00			5,869.50	
<b>ANZ Bank (ASX:ANZ)</b>												
09/11/2018	Sale	1,000.00	27,100.00		30,555.00	(3,455.00)		30,555.00				
		1,000.00	27,100.00		30,555.00	(3,455.00)	0.00	30,555.00			3,455.00	
<b>Ardent Leisure Group (ASX:AAD)</b>												
31/12/2018	Sale	7,000.00	8,050.00		8,050.00	0.00	8,050.00		0.00			
31/12/2018	Sale	1,488.00	3,072.18		3,072.18	0.00	3,072.18		0.00			
31/12/2018	Sale	2,700.00	4,420.95		4,420.95	0.00	4,420.95		0.00			
31/12/2018	Sale	812.00	1,039.43		1,039.43	0.00	1,039.43		0.00			
		12,000.00	16,582.56		16,582.56	0.00	16,582.56		0.00		0.00	
<b>Betashares Australian High Interest Cash ETF - Exchange Traded Fund Units Fully Paid (ASX:AAA)</b>												
29/01/2019	Sale	600.00	30,084.00		30,084.00	0.00	30,080.61			3.39		
		600.00	30,084.00		30,084.00	0.00	30,080.61		0.00	3.39	0.00	
<b>Betashares S&amp;P 500 Yield Maximiser Fund - Exchange Traded Fund Units Fully Paid (ASX:UMAX)</b>												
06/02/2019	Sale	4,000.00	73,080.00		70,079.95	3,000.05	65,888.46		7,191.54			
06/02/2019	Dist	0.00	0.00		0.00				290.12	1.74		
06/02/2019	Dist	0.00	0.00		0.00				229.41	1.37		
		4,000.00	73,080.00		70,079.95	3,000.05	65,888.46		7,711.07	3.11	0.00	

**Waddell Family Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2018 to 30 June 2019

		Accounting Treatment				Taxation Treatment							
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<b>Listed Securities Market</b>													
<b>BHP Billiton Ltd (ASX:BHP)</b>													
24/12/2018	Sale	2,780.00	1,056.40		86,266.24	(85,209.84)		86,266.24					85,209.84
		2,780.00	1,056.40		86,266.24	(85,209.84)		86,266.24				0.00	85,209.84
<b>BKI Investment Company Ltd (LW) (ASX:BKI)</b>													
19/10/2018	Sale	26,564.00	39,846.00		33,715.93	6,130.07		43,297.82					3,451.82
		26,564.00	39,846.00		33,715.93	6,130.07		43,297.82				0.00	3,451.82
<b>Cadence Capital Limited (ASX:CDM)</b>													
16/01/2019	Sale	10,000.00	8,900.00		12,950.00	(4,050.00)		12,950.00					4,050.00
20/03/2019	Sale	11,031.00	10,038.21		13,942.50	(3,904.29)		13,942.50					3,904.29
		21,031.00	18,938.21		26,892.50	(7,954.29)		26,892.50				0.00	7,954.29
<b>Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25 (ASX:CBAPG)</b>													
07/05/2019	Sale	250.00	24,915.00		24,775.00	140.00	24,775.00				140.00		
		250.00	24,915.00		24,775.00	140.00	24,775.00				140.00	0.00	
<b>Ellerston Global Investments Limited (ASX:EGI)</b>													
06/09/2018	Sale	7,500.00	8,104.95		7,500.00	604.95	7,500.00				604.95		
		7,500.00	8,104.95		7,500.00	604.95	7,500.00				604.95	0.00	
<b>EML Payments Ltd (ASX:EML)</b>													
27/02/2019	Sale	5,000.00	8,325.00		2,595.30	5,729.70	8,075.00			250.00			
14/03/2019	Sale	10,000.00	18,000.00		6,500.00	11,500.00	16,150.00			1,850.00			
29/04/2019	Sale	6,375.00	12,750.00		4,143.75	8,606.25	10,295.62			2,454.38			
		21,375.00	39,075.00		13,239.05	25,835.95	34,520.62			4,554.38		0.00	
<b>Healthscope Limited. (ASX:HSO)</b>													
30/04/2019	Sale	21,330.00	52,258.50		40,879.82	11,378.68	40,879.82			11,378.68			
		21,330.00	52,258.50		40,879.82	11,378.68	40,879.82			11,378.68		0.00	
<b>I.A.G. Finance (New Zealand) \$100 Reset Securities(IANG) (ASX:IANG)</b>													
17/10/2018	Sale	35.00	3,615.50		3,076.92	538.58	3,076.92			538.58			
		35.00	3,615.50		3,076.92	538.58	3,076.92			538.58		0.00	
<b>Invocare Limited (ASX:IVC)</b>													
27/02/2019	Sale	2,000.00	28,180.00		31,330.16	(3,150.16)		31,330.16					3,150.16
		2,000.00	28,180.00		31,330.16	(3,150.16)		31,330.16				0.00	3,150.16

**Waddell Family Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2018 to 30 June 2019**

	Accounting Treatment					Taxation Treatment					
	Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation			
						Adjusted	Reduced	Indexation	Discounted	Other	Deferred
<b><u>Listed Securities Market</u></b>											
<b>Iron Mountain Incorporated - Chess Depository Interests 1:1 Deferred Settlement (LW) (ASX:INM)</b>											
03/08/2018	Sale	448.00	21,504.00	15,421.01	6,082.99	19,884.30			1,619.70		
		448.00	21,504.00	15,421.01	6,082.99	19,884.30			1,619.70		0.00
<b>Lend Lease Group (ASX:LLC)</b>											
30/06/2019	Dist	0.00	0.00	0.00					94.66		
30/06/2019	Dist	0.00	0.00	0.00					584.30		
30/06/2019	Dist	0.00	0.00	0.00					342.10		
30/06/2019	Dist	0.00	0.00	0.00					614.34		
		0.00	0.00	0.00					1,635.40		0.00
<b>Magellan Global Trust - Ordinary Units Fully Paid (ASX:MGG)</b>											
17/04/2019	Sale	18,000.00	30,510.00	29,250.00	1,260.00	29,250.00				1,260.00	
		18,000.00	30,510.00	29,250.00	1,260.00	29,250.00				1,260.00	0.00
<b>National Australia Bank Limited - Broker Firm Offer And Institutional Offer (ASX:NABZZ)</b>											
20/03/2019	Sale	130.00	13,000.00	13,000.00	0.00	13,000.00				0.00	
		130.00	13,000.00	13,000.00	0.00	13,000.00				0.00	0.00
<b>National Australia Bank Limited - Cnv Pref 3-Bbsw+3.20% Perp Non-Cum Red T-03-19 (ASX:NABPA)</b>											
19/02/2019	Sale	250.00	25,000.00	25,087.50	(87.50)		25,087.50				87.50
		250.00	25,000.00	25,087.50	(87.50)		25,087.50			0.00	0.00
<b>National Storage Reit (ASX:NSR)</b>											
06/07/2018	Sale	21,365.00	36,320.50	20,937.70	15,382.80	32,261.15			4,059.35		
08/02/2019	Sale	4,605.00	8,565.30	7,644.30	921.00	7,644.30				921.00	
27/02/2019	Sale	13,504.00	25,657.60	15,616.64	10,040.96	20,916.64			3,900.00	840.96	
30/06/2019	Dist	0.00	0.00	0.00					56.09	31.49	
30/06/2019	Dist	0.00	0.00	0.00					46.67	26.20	
		39,474.00	70,543.40	44,198.64	26,344.76	60,822.09			8,062.11	1,819.65	0.00
<b>NEW Energy Solar - Stapled Securities Deferred Settlement (ASX:NEW)</b>											
06/09/2018	Sale	31,872.00	46,851.84	47,808.00	(956.16)	46,068.61				783.23	
		31,872.00	46,851.84	47,808.00	(956.16)	46,068.61				783.23	0.00

**Waddell Family Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2018 to 30 June 2019

		Accounting Treatment				Taxation Treatment							
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<b><u>Listed Securities Market</u></b>													
<b>Pendal Group Limited (ASX:PDL)</b>													
25/03/2019	Sale	1,500.00	13,072.50		12,270.00	802.50		17,070.00					
		1,500.00	13,072.50		12,270.00	802.50		17,070.00			0.00	3,997.50	
<b>Platinum Asia Investments Limited (ASX:PAI)</b>													
25/06/2019	Sale	5,000.00	5,100.00		5,100.00	0.00	5,100.00			0.00			
		5,000.00	5,100.00		5,100.00	0.00	5,100.00			0.00	0.00		
<b>Qube Holdings Limited (ASX:QUB)</b>													
10/09/2018	Sale	10,000.00	26,800.00		29,049.95	(2,249.95)		29,049.95				2,249.95	
		10,000.00	26,800.00		29,049.95	(2,249.95)		29,049.95			0.00	2,249.95	
<b>Santos Ltd (ASX:STO)</b>													
21/02/2019	Sale	5,000.00	35,650.00		41,657.81	(6,007.81)	12,199.68	29,458.13		2,901.66		8,909.47	
		5,000.00	35,650.00		41,657.81	(6,007.81)	12,199.68	29,458.13		2,901.66	0.00	8,909.47	
<b>Watermark Market Neutral Fund Limited (ASX:WMK)</b>													
23/04/2019	Sale	24,500.00	21,040.00		23,652.50	(2,612.50)	8,500.00	15,152.50		87.76		2,700.26	
		24,500.00	21,040.00		23,652.50	(2,612.50)	8,500.00	15,152.50		87.76	0.00	2,700.26	
<b>Listed Securities Market Total</b>			699,890.36		731,502.54	(31,612.18)	418,128.67	368,011.80		35,587.68	7,515.99	0.00	127,035.29
<b><u>Managed Funds Market</u></b>													
<b>Magellan Global Fund</b>													
30/06/2019	Dist	0.00	0.00		0.00					2,003.98			
		0.00	0.00		0.00					2,003.98		0.00	
<b>Platinum Asia Fund (Quoted Managed Hedge Fund) - Trading Managed Units Fully Paid (ASX:PAXX)</b>													
30/06/2019	Dist	0.00	0.00		0.00					1,631.87			
		0.00	0.00		0.00					1,631.87		0.00	
<b>Platinum European Fund</b>													
06/12/2018	Sale	22,388.91	77,199.20		89,000.00	(11,800.80)		89,000.00				11,800.80	
		22,388.91	77,199.20		89,000.00	(11,800.80)		89,000.00				0.00	11,800.80
<b>Platinum Japan Fund</b>													
30/06/2019	Dist	0.00	0.00		0.00					2,577.23			
		0.00	0.00		0.00					2,577.23		0.00	

**Waddell Family Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2018 to 30 June 2019**

Quantity	Accounting Treatment				Taxation Treatment							
	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation					
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss	
<b>Managed Funds Market Total</b>	77,199.20		89,000.00	(11,800.80)		89,000.00		6,213.08		0.00		11,800.80
<b>Grand Total</b>	<b>777,089.56</b>		<b>820,502.54</b>	<b>(43,412.98)</b>	<b>418,128.67</b>	<b>457,011.80</b>		<b>41,800.76</b>	<b>7,515.99</b>	<b>0.00</b>		<b>138,836.09</b>

\* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

**Waddell Family Superannuation Fund**  
**Realised Capital Gains**  
For the period from 1 July 2018 to 30 June 2019

**Capital Gains Tax Return Summary**

	<b>Indexation</b>	<b>Discount</b>	<b>Other</b>	<b>Deferred</b>	<b>Total Capital Gains</b>	<b>Capital Losses</b>
<b>Current Year Capital Gains</b>						
Shares & Units - Listed Shares	0.00	18,179.00	3,646.00	0.00	21,825.00	127,035.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	15,150.00	3,808.00	0.00	18,958.00	0.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	11,800.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	8,470.00	60.00	0.00	8,530.00	0.00
	<u>0.00</u>	<u>41,799.00</u>	<u>7,514.00</u>	<u>0.00</u>	<u>49,313.00</u>	<u>138,835.00</u>
<b>Capital Losses Applied</b>						
Current Year	0.00	41,799.00	7,514.00	0.00	49,313.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	<u>0.00</u>	<u>41,799.00</u>	<u>7,514.00</u>	<u>0.00</u>	<u>49,313.00</u>	
<b>Net Capital Gains</b>						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	