
Financial statements and reports for the year ended
30 June 2018

Bear & Brook Superannuation Fund

Prepared for: Bear & Brook Superannuation Pty Ltd

Bear & Brook Superannuation Fund

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Bear & Brook Superannuation Fund

Statement of Financial Position

As at 30 June 2018

| | Note | 2018 \$ | 2017 \$ |
|--|------|---------------------|---------------------|
| Assets | | | |
| Investments | | | |
| Shares in Listed Companies (Australian) | 2 | 336,417.90 | 0.00 |
| Units in Unlisted Unit Trusts (Australian) | 3 | 593,282.77 | 1,470,278.45 |
| Total Investments | | <u>929,700.67</u> | <u>1,470,278.45</u> |
| Other Assets | | | |
| ANZ 2666-01719 | | 21.29 | 3,774.21 |
| ANZ 1891-84463 | | 21.75 | 0.00 |
| IG Markets 675636 | | 0.00 | 7.29 |
| Distributions Receivable | | 3,958.00 | 0.00 |
| ATO Integrated Client Account | | 708.13 | 708.13 |
| ANZ Share Investing 2930-17665 | | 164,935.44 | 75.64 |
| Total Other Assets | | <u>169,644.61</u> | <u>4,565.27</u> |
| Total Assets | | <u>1,099,345.28</u> | <u>1,474,843.72</u> |
| Less: | | | |
| Liabilities | | | |
| Income Tax Payable | | 7,204.57 | 443.10 |
| Total Liabilities | | <u>7,204.57</u> | <u>443.10</u> |
| Net assets available to pay benefits | | <u>1,092,140.71</u> | <u>1,474,400.62</u> |
| Represented by: | | | |
| Liability for accrued benefits allocated to members' accounts | 5, 6 | | |
| Behrenbruch, Peter - Accumulation | | 1,453.50 | 0.00 |
| Behrenbruch, Peter - Pension (Account Based Pension 3) | | 884,141.45 | 1,280,705.10 |
| Behrenbruch, Vanessa - Accumulation | | 206,545.76 | 193,695.52 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>1,092,140.71</u> | <u>1,474,400.62</u> |

Bear & Brook Superannuation Fund

Operating Statement

For the year ended 30 June 2018

| | Note | 2018 \$ | 2017 \$ |
|---|------|---------------------|---------------------|
| Income | | | |
| Investment Income | | | |
| Trust Distributions | 9 | 976,174.77 | 98,754.65 |
| Dividends Received | 8 | 5,440.63 | 0.00 |
| Interest Received | | 2,970.11 | 0.43 |
| Other Investment Income | | (7.29) | 0.00 |
| Contribution Income | | | |
| Employer Contributions | | 3,420.00 | 4,865.58 |
| Total Income | | <u>987,998.22</u> | <u>103,620.66</u> |
| Expenses | | | |
| Accountancy Fees | | 1,888.70 | 1,943.70 |
| Administration Costs | | 126.00 | 47.00 |
| ATO Supervisory Levy | | 259.00 | 259.00 |
| Auditor's Remuneration | | 385.00 | 330.00 |
| Bank Charges | | 10.60 | 9.90 |
| Member Payments | | | |
| Pensions Paid | | 529,152.16 | 105,480.71 |
| Investment Losses | | | |
| Changes in Market Values | 10 | 831,232.10 | (379,011.49) |
| Total Expenses | | <u>1,363,053.56</u> | <u>(270,941.18)</u> |
| Benefits accrued as a result of operations before income tax | | <u>(375,055.34)</u> | <u>374,561.84</u> |
| Income Tax Expense | 11 | 7,204.57 | 1,508.10 |
| Benefits accrued as a result of operations | | <u>(382,259.91)</u> | <u>373,053.74</u> |

Bear & Brook Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

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.

Bear & Brook Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

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. 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: Shares in Listed Companies (Australian)

| | 2018 \$ | 2017 \$ |
|---------------------------------|------------|------------|
| National Australia Bank Limited | 93,194.00 | 0.00 |
| Perpetual Limited | 41,600.00 | 0.00 |
| QBE Insurance Group Limited | 52,596.00 | 0.00 |
| Telstra Corporation Limited. | 115,280.00 | 0.00 |
| Telix Pharmaceuticals Limited | 33,747.90 | 0.00 |
| | 336,417.90 | 0.00 |

Note 3: Units in Unlisted Unit Trusts (Australian)

| | 2018 \$ | 2017 \$ |
|-------------------------------------|------------|------------|
| Sentinel Bourke Street Retail Trust | 0.00 | 890,000.00 |

Bear & Brook Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

| | | |
|-----------------------------|------------|--------------|
| ANZ Cash Advantage One Path | 282.77 | 278.45 |
| Sentinel Industrial Trust | 593,000.00 | 580,000.00 |
| | <hr/> | <hr/> |
| | 593,282.77 | 1,470,278.45 |
| | <hr/> | <hr/> |

Note 4: Banks and Term Deposits

| | 2018 \$ | 2017 \$ |
|--------------------------------|------------|------------|
| Banks | | |
| ANZ 1891-84463 | 21.75 | 0.00 |
| ANZ 2666-01719 | 21.29 | 3,774.21 |
| ANZ Share Investing 2930-17665 | 164,935.44 | 75.64 |
| IG Markets 675636 | 0.00 | 7.29 |
| | <hr/> | <hr/> |
| | 164,978.48 | 3,857.14 |
| | <hr/> | <hr/> |

Note 5: Liability for Accrued Benefits

| | 2018 \$ | 2017 \$ |
|---|--------------|--------------|
| Liability for accrued benefits at beginning of year | 1,474,400.62 | 1,101,346.88 |
| Benefits accrued as a result of operations | (382,259.91) | 373,053.74 |
| Current year member movements | 0.00 | 0.00 |
| | <hr/> | <hr/> |
| Liability for accrued benefits at end of year | 1,092,140.71 | 1,474,400.62 |
| | <hr/> | <hr/> |

Note 6: 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.

| | 2018 \$ | 2017 \$ |
|-----------------|--------------|--------------|
| Vested Benefits | <hr/> | <hr/> |
| | 1,092,140.71 | 1,474,400.62 |
| | <hr/> | <hr/> |

Note 7: Guaranteed Benefits

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

Bear & Brook Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 8: Dividends

| | 2018 \$ | 2017 \$ |
|-----------------------------|------------|------------|
| BHP Group Limited | 1,058.78 | 0.00 |
| Bank Of Queensland Limited. | 760.00 | 0.00 |
| Oil Search Limited | 423.40 | 0.00 |
| Trade Me Group Limited | 380.92 | 0.00 |
| Woodside Petroleum Ltd | 2,817.53 | 0.00 |
| | 5,440.63 | 0.00 |

Note 9: Trust Distributions

| | 2018 \$ | 2017 \$ |
|-------------------------------------|------------|------------|
| Sentinel Bourke Street Retail Trust | 924,712.49 | 51,249.96 |
| ANZ Cash Advantage One Path | 4.32 | 4.73 |
| Sentinel Industrial Trust | 51,457.96 | 47,499.96 |
| | 976,174.77 | 98,754.65 |

Note 10: Unrealised Movements in Market Value

| | 2018 \$ | 2017 \$ |
|---|--------------|------------|
| Shares in Listed Companies (Australian) | | |
| National Australia Bank Limited | (4,026.85) | 0.00 |
| Perpetual Limited | (1,413.14) | 0.00 |
| QBE Insurance Group Limited | (1,391.29) | 0.00 |
| Telix Pharmaceuticals Limited | 1,073.07 | 0.00 |
| Telstra Corporation Limited. | (15,724.31) | 0.00 |
| | (21,482.52) | 0.00 |
| Units in Unlisted Unit Trusts (Australian) | | |
| Sentinel Bourke Street Retail Trust | (890,000.00) | 265,000.00 |
| Sentinel Coronation Office Trust | 0.00 | 8,541.00 |
| Sentinel Industrial Trust | 13,000.00 | 105,000.00 |

Bear & Brook Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

| | | |
|---|--------------|-------------|
| | (877,000.00) | 378,541.00 |
| Total Unrealised Movement | (898,482.52) | 378,541.00 |
| Realised Movements in Market Value | | |
| | 2018 | 2017 |
| | \$ | \$ |
| Shares in Listed Companies (Australian) | | |
| AMP Limited | (164.22) | 0.00 |
| Ainsworth Game Technology Limited | (1,246.42) | 0.00 |
| Amaysim Australia Limited | (2,459.61) | 0.00 |
| Aurizon Holdings Limited | 1,156.69 | 0.00 |
| Australia And New Zealand Banking Group Limited | 916.90 | 0.00 |
| Australian Pharmaceutical Industries Limited | 660.10 | 0.00 |
| BHP Group Limited | 1,060.21 | 0.00 |
| Bank Of Queensland Limited. | (122.61) | 0.00 |
| Coca-cola Amatil Limited | 879.51 | 0.00 |
| Commonwealth Bank Of Australia. | 982.42 | 0.00 |
| Domino's Pizza Enterprises Limited | 1,484.55 | 0.00 |
| Factor Therapeutics Limited | 0.00 | 2,092.47 |
| Fletcher Building Limited | 2,267.11 | 0.00 |
| Flexigroup Limited | 1,097.69 | 0.00 |
| Fortescue Metals Group Ltd | 3,234.82 | 0.00 |
| Hotel Property Investments | 816.42 | 0.00 |
| Inghams Group Limited | 1,221.79 | 0.00 |
| loof Holdings Limited | 1,816.51 | 0.00 |
| Magellan Financial Group Limited | 2,003.07 | 0.00 |
| Mercury Nz Limited | 360.60 | 0.00 |
| Mesoblast Limited | 5,291.42 | 0.00 |
| Monash Ivf Group Limited | (985.20) | 0.00 |
| Myer Holdings Limited | 670.99 | 0.00 |
| Myob Group Limited | 969.95 | 0.00 |

Bear & Brook Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

| | | |
|------------------------------------|------------|----------|
| National Australia Bank Limited | (562.83) | 0.00 |
| Newcrest Mining Limited | 1,392.69 | 0.00 |
| Oil Search Limited | 1,267.64 | 0.00 |
| Pact Group Holdings Ltd | 1,245.70 | 0.00 |
| Primary Health Care Limited | 1,092.28 | 0.00 |
| QBE Insurance Group Limited | 1,798.02 | 0.00 |
| Qube Holdings Limited | 551.96 | 0.00 |
| RIO Tinto Limited | 1,141.46 | 0.00 |
| Ramsay Health Care Limited | (96.56) | 0.00 |
| Rpmglobal Holdings Limited | 1,183.79 | 0.00 |
| Santos Limited | 3,861.18 | 0.00 |
| Scentre Group | 871.73 | 0.00 |
| Sigma Healthcare Limited | 1,081.96 | 0.00 |
| Sky Network Television Limited. | 86.48 | 0.00 |
| Sonic Healthcare Limited | 1,179.71 | 0.00 |
| Southern Cross Media Group Limited | (48.12) | 0.00 |
| Steadfast Group Limited | 833.84 | 0.00 |
| Stockland | 1,186.35 | 0.00 |
| Sydney Airport | 1,067.63 | 0.00 |
| Telix Pharmaceuticals Limited | (22.66) | 0.00 |
| Telstra Corporation Limited. | 947.32 | 0.00 |
| Thorn Group Limited | (3,408.85) | 0.00 |
| Tpg Telecom Limited | 514.98 | 0.00 |
| Trade Me Group Limited | 454.25 | 0.00 |
| Virtus Health Limited | (526.11) | 0.00 |
| Vocus Group Limited | 1,288.60 | 0.00 |
| Wesfarmers Limited | 1,188.78 | 0.00 |
| Westpac Banking Corporation | 1,960.27 | 0.00 |
| Woodside Petroleum Limited | 1,645.05 | 0.00 |
| Woodside Petroleum Ltd | 22,161.19 | 0.00 |
| | <hr/> | <hr/> |
| | 67,250.42 | 2,092.47 |
| | <hr/> | <hr/> |

Bear & Brook Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Units in Unlisted Unit Trusts (Australian)

| | | |
|----------------------------------|--------------|------------|
| Sentinel Coronation Office Trust | 0.00 | (1,621.98) |
| | 0.00 | (1,621.98) |
| Total Realised Movement | 67,250.42 | 470.49 |
| Changes in Market Values | (831,232.10) | 379,011.49 |

Note 11: Income Tax Expense

| | 2018 | 2017 |
|--|-------------|-------------|
| | \$ | \$ |
| The components of tax expense comprise | | |
| Current Tax | 7,204.57 | 1,508.10 |
| Income Tax Expense | 7,204.57 | 1,508.10 |

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% | (56,258.30) | 56,184.28 |
| Less: | | |
| Tax effect of: | | |
| Increase in MV of Investments | 0.00 | 56,781.15 |
| Exempt Pension Income | 42,928.50 | 5,887.80 |
| Realised Accounting Capital Gains | 10,087.56 | 70.57 |
| Accounting Trust Distributions | 146,426.22 | 14,813.20 |
| Add: | | |
| Tax effect of: | | |
| Decrease in MV of Investments | 134,772.38 | 0.00 |
| SMSF Non-Deductible Expenses | 300.00 | 304.65 |
| Pension Payments | 79,372.82 | 15,822.11 |
| Franking Credits | 298.05 | 0.00 |
| Net Capital Gains | 50,148.75 | 184.05 |
| Taxable Trust Distributions | 0.00 | 6,565.60 |
| Rounding | 0.13 | 0.13 |
| Income Tax on Taxable Income or Loss | 9,191.55 | 1,508.10 |

Bear & Brook Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Less credits:

| | | |
|-----------------------|----------|----------|
| Franking Credits | 1,986.98 | 0.00 |
| | <hr/> | <hr/> |
| Current Tax or Refund | 7,204.57 | 1,508.10 |
| | <hr/> | <hr/> |

Bear & Brook Superannuation Fund
Bear & Brook Superannuation Pty Ltd ACN: 162184036
Trustees Declaration

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2018.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....
Peter Behrenbruch
Bear & Brook Superannuation Pty Ltd
Director

.....
Vanessa Behrenbruch
Bear & Brook Superannuation Pty Ltd
Director

26 July 2018

Members Statement

Peter Behrenbruch
 135 Hilda Street
 Corinda, Queensland, 4075, Australia

Your Details

Date of Birth : 09/05/1947
 Age: 71
 Tax File Number: Provided
 Date Joined Fund: 01/02/2013
 Service Period Start Date: 11/07/1986
 Date Left Fund:
 Member Code: BEHPET00001P
 Account Start Date: 01/02/2013
 Account Phase: Retirement Phase
 Account Description: ABP

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

Your Balance

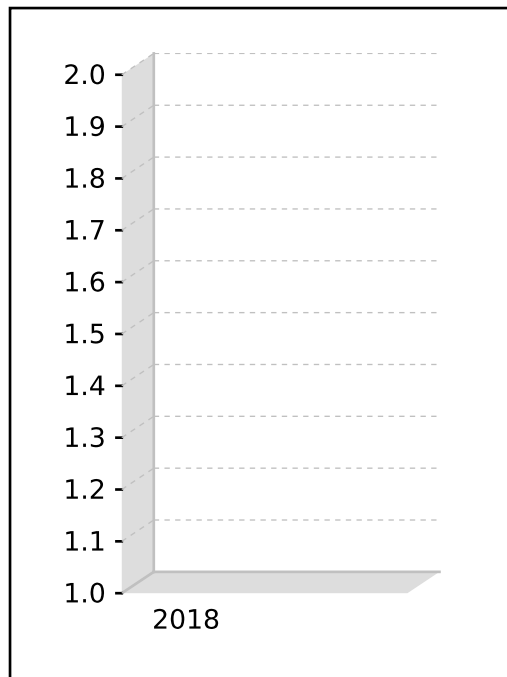
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (0.60%)
 Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2017

Increases to Member account during the period

Employer Contributions
 Personal Contributions (Concessional)
 Personal Contributions (Non Concessional)
 Government Co-Contributions
 Other Contributions
 Proceeds of Insurance Policies
 Transfers In
 Net Earnings
 Internal Transfer In

Decreases to Member account during the period

Pensions Paid
 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 30/06/2018 0.00

Members Statement

Peter Behrenbruch
 135 Hilda Street
 Corinda, Queensland, 4075, Australia

Your Details

Date of Birth : 09/05/1947
 Age: 71
 Tax File Number: Provided
 Date Joined Fund: 01/02/2013
 Service Period Start Date: 01/02/2013
 Date Left Fund:
 Member Code: BEHPET00003A
 Account Start Date 01/02/2013
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries Vanessa Behrenbruch
 Vested Benefits 1,453.50
 Total Death Benefit 1,453.50
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

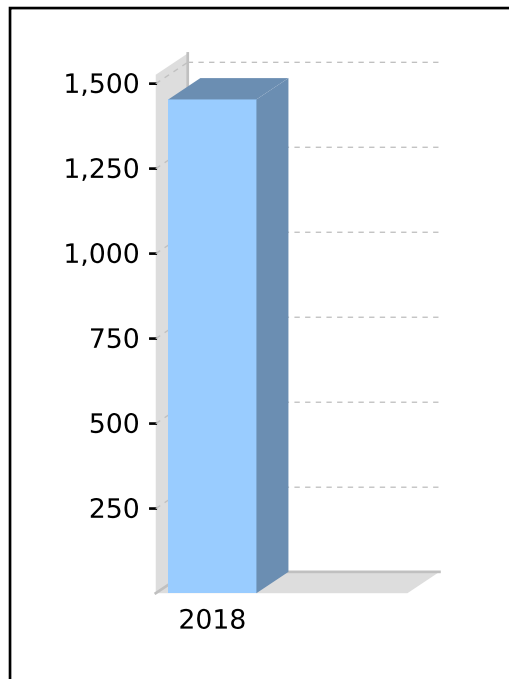
Total Benefits 1,453.50

Preservation Components

Preserved
 Unrestricted Non Preserved 1,453.50
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable 1,453.50



Your Detailed Account Summary

| | This Year |
|--|-----------|
| Opening balance at 01/07/2017 | |
| <u>Increases to Member account during the period</u> | |
| Employer Contributions | 1,710.00 |
| Personal Contributions (Concessional) | |
| Personal Contributions (Non Concessional) | |
| Government Co-Contributions | |
| Other Contributions | |
| Proceeds of Insurance Policies | |
| Transfers In | |
| Net Earnings | |
| Internal Transfer In | |
| <u>Decreases to Member account during the period</u> | |
| Pensions Paid | |
| Contributions Tax | 256.50 |
| 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 30/06/2018 | 1,453.50 |

Members Statement

Peter Behrenbruch
 135 Hilda Street
 Corinda, Queensland, 4075, Australia

Your Details

Date of Birth : 09/05/1947
 Age: 71
 Tax File Number: Provided
 Date Joined Fund: 01/02/2013
 Service Period Start Date: 01/02/2013
 Date Left Fund:
 Member Code: BEHPET00005P
 Account Start Date 30/06/2017
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 3

Nominated Beneficiaries Vanessa Behrenbruch
 Vested Benefits 884,141.45
 Total Death Benefit 884,141.45
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

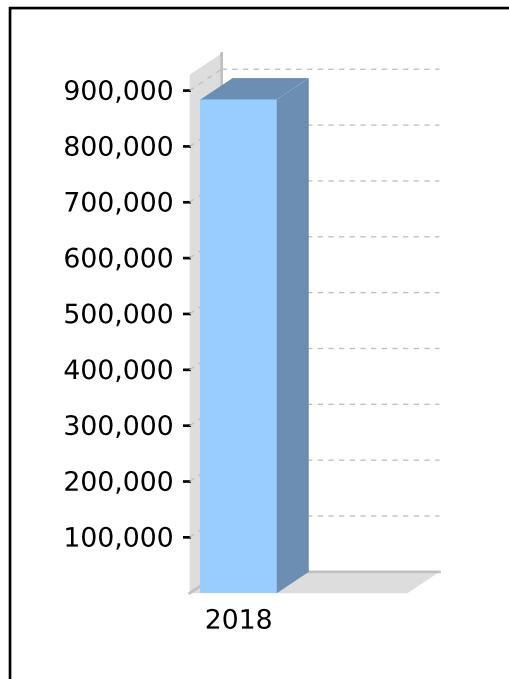
Total Benefits 884,141.45

Preservation Components

Preserved
 Unrestricted Non Preserved 884,141.45
 Restricted Non Preserved

Tax Components

Tax Free (6.12%) 54,148.26
 Taxable 829,993.19



Your Detailed Account Summary

| | This Year |
|--|--------------|
| Opening balance at 01/07/2017 | 1,280,705.10 |
| <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 | 132,588.51 |
| Internal Transfer In | |
| <u>Decreases to Member account during the period</u> | |
| Pensions Paid | 529,152.16 |
| 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 30/06/2018 | 884,141.45 |

Members Statement

Vanessa Behrenbruch
 135 Hilda Street
 Corinda, Queensland, 4075, Australia

Your Details

Date of Birth : 25/10/1968
 Age: 49
 Tax File Number: Provided
 Date Joined Fund: 01/02/2013
 Service Period Start Date: 20/01/1997
 Date Left Fund:
 Member Code: BEHVAN00001A
 Account Start Date 01/02/2013
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries Peter Behrenbruch
 Vested Benefits 206,545.76
 Total Death Benefit 206,545.76
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

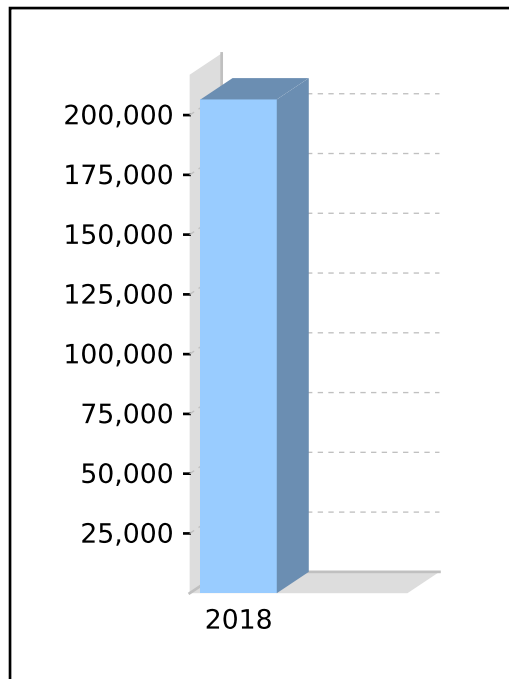
Total Benefits 206,545.76

Preservation Components

Preserved 206,545.76
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 9,275.60
 Taxable 197,270.16



Your Detailed Account Summary

| | This Year |
|--|------------|
| Opening balance at 01/07/2017 | 193,695.52 |
| <u>Increases to Member account during the period</u> | |
| Employer Contributions | 1,710.00 |
| Personal Contributions (Concessional) | |
| Personal Contributions (Non Concessional) | |
| Government Co-Contributions | |
| Other Contributions | |
| Proceeds of Insurance Policies | |
| Transfers In | |
| Net Earnings | 20,075.29 |
| Internal Transfer In | |
| <u>Decreases to Member account during the period</u> | |
| Pensions Paid | |
| Contributions Tax | 256.50 |
| Income Tax | 8,678.55 |
| 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 30/06/2018 | 206,545.76 |

Bear & Brook Superannuation Fund

Contributions Breakdown Report

For The Period 01 July 2017 - 30 June 2018

Summary

| Member | D.O.B | Age (at 30/06/2017) | Total Super Balance (at 30/06/2017)*1 | Concessional | Non-Concessional | Other | Reserves | Total |
|----------------------|------------|------------------------|--|-----------------|------------------|-------------|-------------|-----------------|
| Behrenbruch, Peter | 09/05/1947 | 70 *2 | 1,280,705.10 | 1,710.00 | 0.00 | 0.00 | 0.00 | 1,710.00 |
| Behrenbruch, Vanessa | 25/10/1968 | 48 | 193,695.52 | 1,710.00 | 0.00 | 0.00 | 0.00 | 1,710.00 |
| All Members | | | | 3,420.00 | 0.00 | 0.00 | 0.00 | 3,420.00 |

*1 Total Super Balance is per individual across funds within a firm.

*2 Members aged 65 to 74 must meet work test to accept non-mandated contribution e.g. salary sacrifice, member contributions.

Contribution Caps

| Member | Contribution Type | Contributions | Cap | Current Position |
|----------------------|-------------------|---------------|------------|----------------------|
| Behrenbruch, Peter | Concessional | 1,710.00 | 25,000.00 | 23,290.00 Below Cap |
| | Non-Concessional | 0.00 | 100,000.00 | 100,000.00 Below Cap |
| Behrenbruch, Vanessa | Concessional | 1,710.00 | 25,000.00 | 23,290.00 Below Cap |
| | Non-Concessional | 0.00 | 100,000.00 | 100,000.00 Below Cap |

NCC Bring Forward Caps

| Member | Bring Forward Cap | 2015 | 2016 | 2017 | 2018 | Total | Current Position |
|----------------------|-------------------|-----------|--------|------|------|-------|-----------------------------|
| Behrenbruch, Peter | N/A | 55,050.00 | 0.00 | 0.00 | 0.00 | N/A | Bring Forward Not Triggered |
| Behrenbruch, Vanessa | N/A | 0.00 | 259.35 | 0.00 | 0.00 | N/A | Bring Forward Not Triggered |

Behrenbruch, Peter

| Date | Transaction Description | Ledger Data | | | | SuperStream Data | | | | | |
|-----------------------------------|-------------------------|-------------------|-----------------|------------------|-------------|------------------|-------------------|----------|--------------|------------------|-------------|
| | | Contribution Type | Concessional | Non-Concessional | Other | Reserves | Contribution Type | Employer | Concessional | Non-Concessional | Other |
| 30/06/2018 | Contributions from B&B | Employer | 1,710.00 | | | | | | | | |
| Total - Behrenbruch, Peter | | | 1,710.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |

Behrenbruch, Vanessa

| Date | Transaction Description | Ledger Data | | | | SuperStream Data | | | | | |
|-------------------------------------|-------------------------|-------------------|-----------------|------------------|-------------|------------------|-------------------|----------|--------------|------------------|-------------|
| | | Contribution Type | Concessional | Non-Concessional | Other | Reserves | Contribution Type | Employer | Concessional | Non-Concessional | Other |
| 30/06/2018 | Contributions from B&B | Employer | 1,710.00 | | | | | | | | |
| Total - Behrenbruch, Vanessa | | | 1,710.00 | 0.00 | 0.00 | 0.00 | | | 0.00 | 0.00 | 0.00 |
| Total for all members | | | 3,420.00 | 0.00 | 0.00 | 0.00 | | | | | |

Bear & Brook Superannuation Fund

Transfer Balance Account Summary

For The Period 01 July 2017 - 30 June 2018

| Member | Pension Type | Date | Lodgment Date | Transaction Type | Event Type | Debit | Credit | Balance | Cap Limit | Remaining Cap |
|--------------------------|------------------|------------|---------------|----------------------------|------------|--------------|--------|---------------------|---------------------|-------------------|
| Peter Behrenbruch | Below Cap | | | | | | | | | |
| BEHPET00005P | Account Based | 30/06/2017 | 26/02/2019 | Existing Pension Valuation | SIS | 1,280,705.10 | | 1,280,705.10 | 1,600,000.00 | 319,294.90 |

Vanessa Behrenbruch