

Financial Statements and Reports
for the year ended
30 June 2017

Kimgrats Super Fund

Kimgrats Super Fund
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Kimgrats Super Fund

Statement of Financial Position

As at 30 June 2017

	Note	2017 \$	2016 \$
Assets			
Investments			
Managed Investments (Australian)	2	162,753	146,731
Mortgage Loans (Australian)	3	65,000	150,000
Shares in Listed Companies (Australian)	4	209,392	316,102
Shares in Unlisted Private Companies (Australian)	5	30,000	30,000
Units in Listed Unit Trusts (Australian)	6	0	28,247
Units in Unlisted Unit Trusts (Australian)	7	529,998	253,333
Total Investments		<u>997,143</u>	<u>924,413</u>
Other Assets			
Butler McIntyre Investments Ltd (SK)		7,472	8,592
Butler McIntyre Investments Ltd (PK)		653,213	389,268
Butler McIntyre Investments Ltd (CT)		109,731	64,453
Commonwealth Bank - Direct Investment Account (PK)		10	35,000
Commonwealth Bank - Direct Investment Account New (PK)		1,740	4,614
Commonwealth Bank - Direct Investment Account (SK)		1,782	1,134
Distributions Receivable		28,859	16,779
Butler McIntyre Investments Ltd (PK Accumulation)		612,445	0
Commonwealth Bank - Direct Investment Account (CK)		308	0
Income Tax Refundable		2,404	0
Total Other Assets		<u>1,417,964</u>	<u>519,840</u>
Total Assets		<u>2,415,107</u>	<u>1,444,253</u>
Less:			
Liabilities			
Income Tax Payable		0	1,670
Sundry Creditors		3,368	3,368
Total Liabilities		<u>3,368</u>	<u>5,038</u>
Net assets available to pay benefits		<u>2,411,739</u>	<u>1,439,215</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Kimber, Phillip - Accumulation		598,506	26,671
Kimber, Phillip - Pension (Transition to Retirement Pension)		1,325,899	1,106,830
Tsamassiros, Konstantinos - Accumulation		448,219	277,394

Refer to compilation report

Kimgrats Super Fund

Statement of Financial Position

As at 30 June 2017

	Note	2017	2016
		\$	\$
Kimber, Sarah - Accumulation		38,853	28,320
Kimber, Camille - Accumulation		262	0
Total Liability for accrued benefits allocated to members' accounts		<u>2,411,739</u>	<u>1,439,215</u>

Kimgrats Super Fund

Operating Statement

For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Income			
Investment Income			
Trust Distributions	10	44,835	33,649
Dividends Received	9	14,998	28,686
Interest Received		39,397	44,502
Investment Gains			
Changes in Market Values	11	323,223	(152,506)
Contribution Income			
Employer Contributions		5,469	17,668
Personal Concessional		70,000	65,000
Personal Non Concessional		540,000	0
Total Income		<u>1,037,922</u>	<u>36,999</u>
Expenses			
Administration Costs		0	7,044
ATO Supervisory Levy		0	647
Auditor's Remuneration		0	4,620
ASIC Fees		0	45
Bank Charges		0	1
Investment Expenses		0	1,917
Member Payments			
Pensions Paid		56,000	81,050
Benefits Paid/Transfers Out		0	1,171,351
Total Expenses		<u>56,000</u>	<u>1,266,675</u>
Benefits accrued as a result of operations before income tax		<u>981,921</u>	<u>(1,229,677)</u>
Income Tax Expense	12	9,398	2,467
Benefits accrued as a result of operations		<u>972,523</u>	<u>(1,232,146)</u>

Notes to the Financial Statements

For the year ended 30 June 2017

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Notes to the Financial Statements

For the year ended 30 June 2017

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: Managed Investments (Australian)

	2017 \$	2016 \$
Platinum International Fund (PK)	162,753	146,731
	162,753	146,731

Note 3: Mortgage Loans (Australian)

	2017 \$	2016 \$
Southern Bay Investments (CT)	65,000	65,000
S Touma (PK)	0	51,000
Unique 15 Wilmot Loan (CT)	0	17,000
Unique 15 Wilmot Loan (PK)	0	17,000
	65,000	150,000

Kimgrats Super Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Note 4: Shares in Listed Companies (Australian)

	2017 \$	2016 \$
Australia And New Zealand Banking Group Limited	0	37,868
BHP Billiton Limited	83,808	67,140
BHP Billiton Limited (SK)	6,984	5,595
Computershare Limited (PK)	0	45,116
Computershare Limited (SK)	8,484	5,502
Infomedia Ltd (PK)	39,784	31,958
National Australia Bank Limited	0	46,918
Platinum Asset Management Limited (PK)	16,205	20,160
South32 Limited	9,648	5,544
South32 Limited (SK)	804	0
Washington H Soul Pattinson & Company Limited (PK)	35,840	36,550
Washington H Soul Pattinson & Company Limited (SK)	7,835	7,990
Worleyparsons Limited - (PK)	0	5,760
	<hr/> 209,392	<hr/> 316,101

Note 5: Shares in Unlisted Private Companies (Australian)

	2017 \$	2016 \$
My Mobile Data Pty Ltd	30,000	30,000
	<hr/> 30,000	<hr/> 30,000

Note 6: Units in Listed Unit Trusts (Australian)

	2017 \$	2016 \$
Scentre Group (PK)	0	14,125
Westfield Corporation (PK)	0	14,122
	<hr/> 0	<hr/> 28,247

Note 7: Units in Unlisted Unit Trusts (Australian)

	2017 \$	2016 \$
Unique 15 Wilmot Unit Trust (PK)	264,999	126,666
Unique 15 Wilmot Unit Trust (CT)	264,999	126,666

Refer to compilation report

Kimgrats Super Fund

Notes to the Financial Statements

For the year ended 30 June 2017

529,998

253,332

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2017 \$	2016 \$
Argo Investments Limited - (GG)	0	650
Aurizon Holdings Limited - (GG)	0	695
Australia And New Zealand Banking Group Limited	2,512	2,842
Australia and New Zealand Banking Group Limited - (GG)	0	1,321
BHP Billiton Limited	2,581	3,929
BHP Billiton Limited (SK)	215	327
BHP Billiton Limited - (GG)	0	1,194
Commonwealth Bank of Australia	0	1,625
Computershare Limited (PK)	1,673	1,574
Computershare Limited (SK)	165	157
Infomedia Ltd (PK)	1,488	1,984
National Australia Bank Limited	3,653	6,667
Platinum Asset Management Limited (PK)	1,085	1,260
Sonic Healthcare Limited - Ordinary Fully Paid (GG)	0	521
South32 Limited	219	0
South32 Limited (SK)	18	0
Spotless Group Holdings Limited - (GG)	0	754
Washington H Soul Pattinson & Company Limited (PK)	1,140	1,096
Washington H Soul Pattinson & Company Limited (SK)	249	240
Wesfarmers Limited - Ordinary Fully Paid	0	372
Westpac Banking Corporation	0	1,303
Worleyparsons Limited - (PK)	0	176
	<hr/> 14,998 <hr/>	<hr/> 28,687 <hr/>

Kimgrats Super Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Note 10: Trust Distributions

	2017 \$	2016 \$
Platinum International Fund (PK)	14,106	11,548
Unique 15 Wilmot Unit Trust (CT)	14,842	8,389
Westfield Corporation (PK)	434	460
Unique 15 Wilmot Unit Trust (PK)	14,842	8,389
Scentre Group (PK)	611	600
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (GG)	0	1,380
Evans and Partners Wrap (GG2)	0	2,273
Stockland - Units/Ordinary Fully Paid Stapled Securities (GG)	0	610
	44,835	33,649

Note 11: Unrealised Movements in Market Value

	2017 \$	2016 \$
Managed Investments (Australian)		
Evans and Partners Wrap (GG2)	0	(25,229)
Platinum International Fund (PK)	1,917	(7,918)
	1,917	(33,147)

Shares in Listed Companies (Australian)

Argo Investments Limited - (GG)	0	(6,990)
Aurizon Holdings Limited - (GG)	0	(1,386)
Australia And New Zealand Banking Group Limited	(11,110)	(12,686)
Australia and New Zealand Banking Group Limited - (GG)	0	(10,920)
BHP Billiton Limited	16,668	(30,240)
BHP Billiton Limited (SK)	2,146	(2,520)
BHP Billiton Limited - (GG)	0	4,682
Commonwealth Bank of Australia	0	(41,666)
Computershare Limited (PK)	4,882	(12,497)
Computershare Limited (SK)	2,982	(1,524)
Infomedia Ltd (PK)	8,006	(34,162)

Kimgrats Super Fund

Notes to the Financial Statements

For the year ended 30 June 2017

National Australia Bank Limited	17,700	(14,539)
National Australia Bank Limited	0	(4,227)
Platinum Asset Management Limited (PK)	(3,955)	(6,020)
Sonic Healthcare Limited - Ordinary Fully Paid (GG)	0	(4,337)
South32 Limited	4,104	(900)
South32 Limited (SK)	47	0
South32 Limited - Ordinary Fully Paid (GG)	0	5,002
Spotless Group Holdings Limited - (GG)	0	(3,663)
Washington H Soul Pattinson & Company Limited (PK)	(710)	7,654
Washington H Soul Pattinson & Company Limited (SK)	(155)	1,673
Wesfarmers Limited - Ordinary Fully Paid	0	1,960
Westpac Banking Corporation	0	(8,710)
Worleyparsons Limited - (PK)	24,611	(2,568)
	65,216	(178,583)
Units in Listed Unit Trusts (Australian)		
Scentre Group (PK)	(3,660)	3,359
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (GG)	0	(5,115)
Westfield Corporation (PK)	(2,580)	2,029
	(6,240)	273
Units in Unlisted Unit Trusts (Australian)		
Unique 15 Wilmot Unit Trust (CT)	121,333	0
Unique 15 Wilmot Unit Trust (PK)	121,333	0
	242,666	0
Total Unrealised Movement	303,559	(211,457)
Realised Movements in Market Value		
	2017	2016
	\$	\$
Managed Investments (Australian)		
Evans and Partners Wrap (GG2)	0	27,870

Refer to compilation report

Kimgrats Super Fund

Notes to the Financial Statements

For the year ended 30 June 2017

	0	27,870
Shares in Listed Companies (Australian)		
Argo Investments Limited - (GG)	0	5,104
Asciano Group - (GG)	0	2,572
Aurizon Holdings Limited - (GG)	0	20
Australia And New Zealand Banking Group Limited	23,405	0
Australia and New Zealand Banking Group Limited - (GG)	0	5,866
BHP Billiton Limited - (GG)	0	(21,179)
CYBG Plc	220	0
Commonwealth Bank of Australia	0	36,670
Computershare Limited (PK)	18,603	0
Infomedia Ltd (PK)	(28)	0
National Australia Bank Limited	(1,995)	0
National Australia Bank Limited	0	(4,310)
Sonic Healthcare Limited - Ordinary Fully Paid (GG)	0	641
South32 Limited - Ordinary Fully Paid (GG)	0	(5,907)
Spotless Group Holdings Limited - (GG)	0	(5,278)
Wesfarmers Limited - Ordinary Fully Paid	0	(690)
Westpac Banking Corporation	0	7,569
Worleyparsons Limited - (PK)	(22,079)	0
	18,126	21,078
Units in Listed Unit Trusts (Australian)		
Scentre Group (PK)	1,707	0
Stockland - Units/Ordinary Fully Paid Stapled Securities (GG)	0	(379)
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (GG)	0	10,382
Westfield Corporation (PK)	6,432	0
	8,139	10,003

Refer to compilation report

Kimgrats Super Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Total Realised Movement	26,265	58,951
Changes in Market Values	329,824	(152,506)
Note 12: Income Tax Expense		
	2017	2016
The components of tax expense comprise	\$	\$
Current Tax	9,398	2,248
Prior Year Over/Under Provision for Income Tax	0	221
Income Tax Expense	9,398	2,469

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%	147,288	(184,452)
Less:		
Tax effect of:		
Non Taxable Contributions	81,000	0
Increase in MV of Investments	45,534	0
Exempt Pension Income	9,479	13,916
Realised Accounting Capital Gains	2,950	8,842
Accounting Trust Distributions	6,725	5,047
Add:		
Tax effect of:		
Decrease in MV of Investments	0	31,719
SMSF Non-Deductible Expenses	0	288
Pension Payments	8,400	12,158
Benefit Payments	0	175,703
Franking Credits	866	1,612
Foreign Credits	4	65
TFN Credits	6	0
Taxable Trust Distributions	4,270	2,919
Distributed Foreign Income	65	789
Rounding	1	(3)

Kimgrats Super Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Income Tax on Taxable Income or Loss	15,212	12,993
Less credits:		
Franking Credits	5,775	10,745
TFN Credits	39	0
Early stage venture capital limited partnership tax offset (D1)	0	0
Current Tax or Refund	9,398	2,248

Kimgrats Super Fund

Statement of Taxable Income

For the year ended 30 June 2017

	2017
	\$
Benefits accrued as a result of operations	981,921.00
Less	
Increase in MV of investments	303,559.00
Exempt current pension income	63,194.00
Realised Accounting Capital Gains	19,664.00
Accounting Trust Distributions	44,835.00
Non Taxable Contributions	540,000.00
	<u>971,252.00</u>
Add	
Pension Payments	56,000.00
Franking Credits	5,775.00
Foreign Credits	30.00
TFN Credits - Dividends	39.00
Taxable Trust Distributions	28,468.00
Distributed Foreign income	436.00
	<u>90,748.00</u>
SMSF Annual Return Rounding	(4.00)
	<u>101,413.00</u>
Taxable Income or Loss	<u>101,413.00</u>
Income Tax on Taxable Income or Loss	15,211.95
Less	
Franking Credits	5,774.77
	<u>9,437.18</u>
TAX PAYABLE	<u>9,437.18</u>
Less	
TFN Credits	39.00
	<u>9,398.18</u>
CURRENT TAX OR REFUND	<u>9,398.18</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(13,472.00)
	<u>(3,814.82)</u>
AMOUNT DUE OR REFUNDABLE	<u>(3,814.82)</u>

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 2017 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2017 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 2017.

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

.....
Phillip Kimber
Kimgrats Super Pty Ltd
Director

Dated this day of

Kimgrats Super Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Kimgrats Super Fund which comprise the statement of financial position as at 30/06/2017 the operating statement for the year then ended, 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 the Trustee

The Trustee of Kimgrats Super 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 used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and 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 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 directors of the trustee company 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.

Joseph Hoang

of

C/- ProPlus Super PO Box 1839, BROADBEACH, Queensland 4218

Signed:

Dated:

Kimgrats Super Fund

Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Butler McIntyre Investments Ltd (CT)		109,730.580000	109,730.58	109,730.58	109,730.58			4.60 %
Butler McIntyre Investments Ltd (PK Accumulation)		612,445.000000	612,445.00	612,445.00	612,445.00			25.69 %
Butler McIntyre Investments Ltd (PK)		653,212.570000	653,212.57	653,212.57	653,212.57			27.40 %
Butler McIntyre Investments Ltd (SK)		7,471.600000	7,471.60	7,471.60	7,471.60			0.31 %
Commonwealth Bank - Direct Investment Account (CK)		307.860000	307.86	307.86	307.86			0.01 %
Commonwealth Bank - Direct Investment Account (PK)		10.090000	10.09	10.09	10.09			0.00 %
Commonwealth Bank - Direct Investment Account (SK)		1,781.530000	1,781.53	1,781.53	1,781.53			0.07 %
Commonwealth Bank - Direct Investment Account New (PK)		1,739.640000	1,739.64	1,739.64	1,739.64			0.07 %
			1,386,698.87		1,386,698.87		0.00 %	58.17 %
Managed Investments (Australian)								
PLA0002AU Platinum International Fund (PK)	80,646.67	2.018100	162,753.04	2.33	188,084.56	(25,331.52)	(13.47) %	6.83 %
			162,753.04		188,084.56	(25,331.52)	(13.47) %	6.83 %
Mortgage Loans (Australian)								
KIMGRA_SO Southern Bay Investments (CT) UTHERNBA Y12	65,000.00	1.000000	65,000.00	1.00	65,000.00	0.00	0.00 %	2.73 %
			65,000.00		65,000.00	0.00	0.00 %	2.73 %
Shares in Listed Companies (Australian)								
BHP.AX BHP Billiton Limited	3,600.00	23.280000	83,808.00	21.21	76,363.87	7,444.13	9.75 %	3.52 %
BHP.AX BHP Billiton Limited (SK)	300.00	23.280000	6,984.00	33.03	9,908.62	(2,924.62)	(29.52) %	0.29 %
CPU.AX Computershare Limited (SK)	600.00	14.140000	8,484.00	12.58	7,547.58	936.42	12.41 %	0.36 %
IFM.AX Infomedia Ltd (PK)	54,874.00	0.725000	39,783.65	0.75	41,043.54	(1,259.89)	(3.07) %	1.67 %

Kimgrats Super Fund

Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
PTM.AX	Platinum Asset Management Limited (PK)	3,500.00	4.630000	16,205.00	3.95	13,842.29	2,362.71	17.07 %	0.68 %
S32.AX	South32 Limited	3,600.00	2.680000	9,648.00	1.62	5,836.20	3,811.80	65.31 %	0.40 %
S32.AX	South32 Limited (SK)	300.00	2.680000	804.00	2.52	757.28	46.72	6.17 %	0.03 %
SOL.AX	Washington H Soul Pattinson & Company Limited (PK)	2,150.00	16.670000	35,840.50	8.95	19,250.95	16,589.55	86.18 %	1.50 %
SOL.AX	Washington H Soul Pattinson & Company Limited (SK)	470.00	16.670000	7,834.90	14.89	6,997.55	837.35	11.97 %	0.33 %
			209,392.05		181,547.88	27,844.17	15.34 %	8.78 %	
Shares in Unlisted Private Companies (Australian)									
OVOMYMOB	My Mobile Data Pty Ltd	25,000.00	1.200000	30,000.00	1.20	30,000.00	0.00	0.00 %	1.26 %
			30,000.00		30,000.00	0.00	0.00 %	1.26 %	
Units in Unlisted Unit Trusts (Australian)									
UNIQUE152	Unique 15 Wilmot Unit Trust (CT)	48,825.00	5.427532	264,999.25	2.73	133,333.27	131,665.98	98.75 %	11.12 %
UNIQUE15	Unique 15 Wilmot Unit Trust (PK)	48,825.00	5.427532	264,999.25	2.76	135,000.00	129,999.25	96.30 %	11.12 %
			529,998.50		268,333.27	261,665.23	97.52 %	22.23 %	
			2,383,842.46		2,119,664.58	264,177.88	12.46 %	100.00 %	

Kimgrats Super Fund

Investment Income Report

As at 30 June 2017

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts												
Butler McIntyre Investments Ltd (CT)	3,683.05			3,683.05	0.00	0.00	0.00	3,683.05			0.00	0.00
Butler McIntyre Investments Ltd (PK Accumulation)	2,442.00			2,442.00	0.00	0.00	0.00	2,442.00			0.00	0.00
Butler McIntyre Investments Ltd (PK)	20,525.75			20,525.75	0.00	0.00	0.00	20,525.75			0.00	0.00
Butler McIntyre Investments Ltd (SK)	409.99			409.99	0.00	0.00	0.00	409.99			0.00	0.00
Commonwealth Bank - Direct Investment Account (PK)	13.09			13.09	0.00	0.00	0.00	13.09			0.00	0.00
Commonwealth Bank - Direct Investment Account New (PK)	132.94			132.94	0.00	0.00	0.00	132.94			0.00	0.00
	27,206.82			27,206.82	0.00	0.00	0.00	27,206.82			0.00	0.00
Managed Investments (Australian)												
PLA0002AU Platinum International Fund (PK)	14,105.55				0.00	0.07	3.46	3.53		0.00	14,105.48	0.00
	14,105.55				0.00	0.07	3.46	3.53		0.00	14,105.48	0.00
Mortgage Loans (Australian)												
KIMGRA_ST S Touma (PK) OUMA(PK)	7,617.08			7,617.08	0.00	0.00	0.00	7,617.08			0.00	0.00
KIMGRA_SO Southern Bay Investments (CT) UTHERNBA Y12	4,485.01			4,485.01	0.00	0.00	0.00	4,485.01			0.00	0.00
	12,102.09			12,102.09	0.00	0.00	0.00	12,102.09			0.00	0.00
Other Assets												
KIMGRA_AT ATO Interest (PK) OINTEREST(1	88.03			88.03	0.00	0.00	0.00	88.03			0.00	0.00
	88.03			88.03	0.00	0.00	0.00	88.03			0.00	0.00
Shares in Listed Companies (Australian)												
ANZ.AX Australia And New Zealand Banking Group Limited	2,512.00	2,512.00	0.00		1,076.58			3,588.58		0.00		
BHP.AX BHP Billiton Limited	2,581.13	2,581.13	0.00		1,106.20			3,687.33		0.00		
BHP.AX BHP Billiton Limited (SK)	215.09	215.09	0.00		92.18			307.27		0.00		
CPU.AX Computershare Limited (PK)	1,672.80	418.20	1,254.60		179.23			1,852.03		0.00		

Kimgrats Super Fund

Investment Income Report

As at 30 June 2017

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CPU.AX	Computershare Limited (SK)	165.00	51.00	153.00		21.85			225.85	39.00	0.00		
IFM.AX	Infomedia Ltd (PK)	1,487.70	1,487.70	0.00		637.58			2,125.28		0.00		
NAB.AX	National Australia Bank Limited	3,653.10	3,653.10	0.00		1,565.62			5,218.72		0.00		
PTM.AX	Platinum Asset Management Limited (PK)	1,085.00	1,085.00	0.00		465.00			1,550.00		0.00		
S32.AX	South32 Limited	219.05	0.00	219.05		0.00			219.05		0.00		
S32.AX	South32 Limited (SK)	18.25	0.00	18.25		0.00			18.25		0.00		
SOL.AX	Washington H Soul Pattinson & Company Limited (PK)	1,139.50	1,139.50	0.00		488.35			1,627.85		0.00		
SOL.AX	Washington H Soul Pattinson & Company Limited (SK)	249.10	249.10	0.00		106.75			355.85		0.00		
		14,997.72	13,391.82	1,644.90		5,739.34			20,776.06	39.00	0.00		
Units in Listed Unit Trusts (Australian)													
SCG.AX	Scentre Group (PK)	611.49	82.66		307.49	35.43	129.54	0.00	555.12		0.00	77.35	14.45
WFD.AX	Westfield Corporation (PK)	433.69	0.00	0.00	43.28	0.00	306.32	27.01	376.61		0.00	2.22	81.75
		1,045.18	82.66	0.00	350.77	35.43	435.86	27.01	931.73		0.00	79.57	96.20
Units in Unlisted Unit Trusts (Australian)													
UNIQUE152	Unique 15 Wilmot Unit Trust (CT)	14,842.18			14,017.22	0.00	0.00	0.00	14,017.22		0.00	0.00	824.96
UNIQUE15	Unique 15 Wilmot Unit Trust (PK)	14,842.18			14,017.22	0.00	0.00	0.00	14,017.22		0.00	0.00	824.96
		29,684.36			28,034.44	0.00	0.00	0.00	28,034.44		0.00	0.00	1,649.92
		99,229.75	13,474.48	1,644.90	67,782.15	5,774.77	435.93	30.47	89,142.70	39.00	0.00	14,185.05	1,746.12

Assessable Income (Excl. Capital Gains) **89,142.70**

Net Capital Gain **7,793.92**

Total Assessable Income 96,936.62

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Members Statement

Phillip Anthony Kimber
 8 Nixon Street
 SANDY BAY, Tasmania, 7005, Australia

Your Details

Date of Birth : 11/06/1957
 Age: 60
 Tax File Number: Provided
 Date Joined Fund: 01/01/1985
 Service Period Start Date: 01/01/1985
 Date Left Fund:
 Member Code: KIMPHI00002A
 Account Start Date 01/01/1985
 Account Type: Accumulation
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 598,506
 Total Death Benefit 598,506
 Current Salary 0
 Previous Salary 0
 Disability Benefit 0

Your Balance

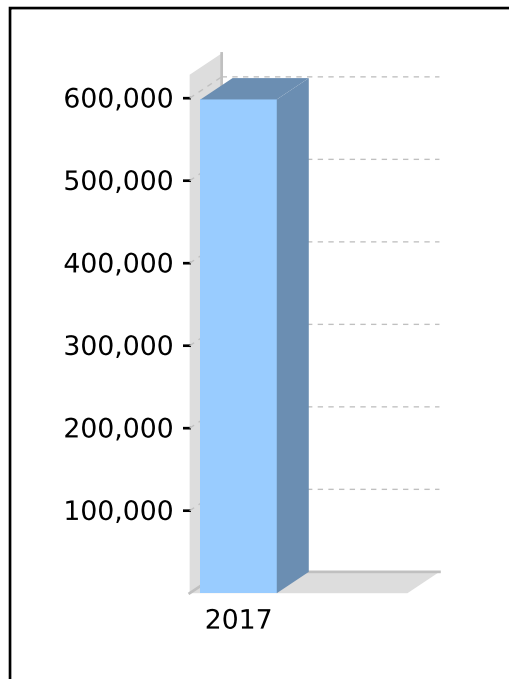
Total Benefits 598,506

Preservation Components

Preserved 598,506
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 540,000
 Taxable 58,506



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	26,672
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	35,000
Personal Contributions (Non Concessional)	540,000
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	2,451
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	5,250
Income Tax	366
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 30/06/2017	598,507

Members Statement

Phillip Anthony Kimber
 8 Nixon Street
 SANDY BAY, Tasmania, 7005, Australia

Your Details

Date of Birth : 11/06/1957
 Age: 60
 Tax File Number: Provided
 Date Joined Fund: 01/01/1985
 Service Period Start Date: 01/01/1985
 Date Left Fund:
 Member Code: KIMPHI00003P
 Account Start Date 01/07/2015
 Account Type: Pension
 Account Description: Transition to Retirement Pension

Nominated Beneficiaries N/A
 Vested Benefits 1,325,899
 Total Death Benefit 1,325,899
 Current Salary 0
 Previous Salary 0
 Disability Benefit 0

Your Balance

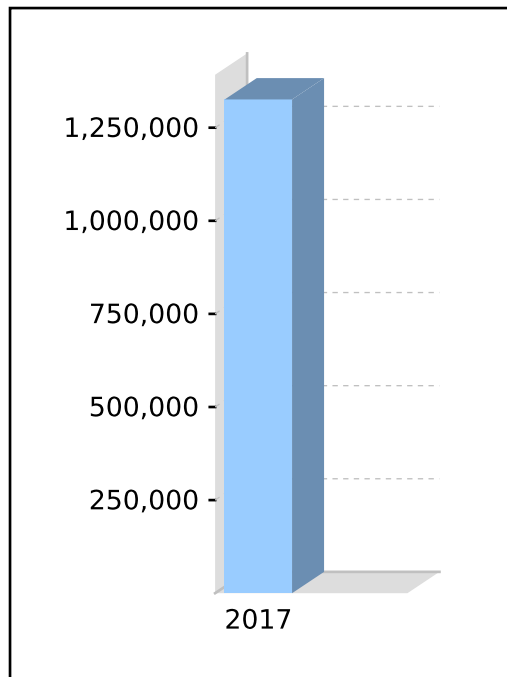
Total Benefits 1,325,899

Preservation Components

Preserved 1,325,899
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (10.20%) 135,280
 Taxable 1,190,619



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	1,106,830
<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	275,069
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	56,000
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 30/06/2017	1,325,899

Members Statement

Konstantinos Tsamassiros
 9 Mount Stuart Road
 MOUNT STUART, Tasmania, 7000, Australia

Your Details

Date of Birth : 05/06/1961
 Age: 56
 Tax File Number: Provided
 Date Joined Fund: 01/09/1994
 Service Period Start Date: 01/01/1994
 Date Left Fund:
 Member Code: TSAKON00002A
 Account Start Date 01/09/1994
 Account Type: Accumulation
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 448,219
 Total Death Benefit 2,150,666
 Current Salary 0
 Previous Salary 0
 Disability Benefit 0

Your Balance

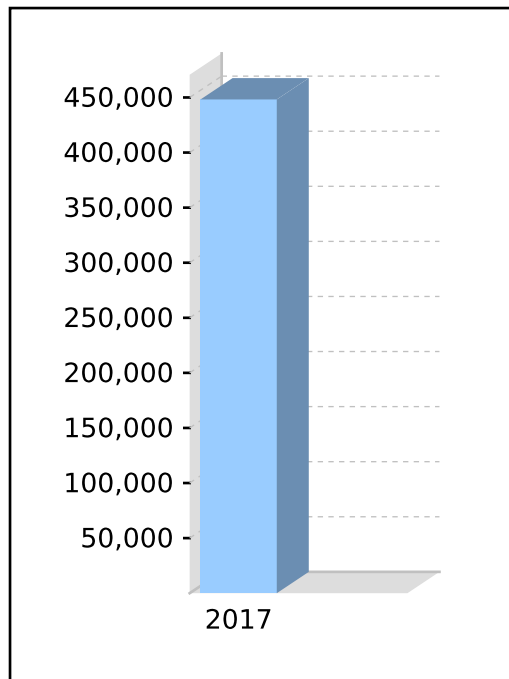
Total Benefits 448,219

Preservation Components

Preserved 448,219
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 3,500
 Taxable 444,719



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	277,394
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	35,000
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	144,403
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	5,250
Income Tax	3,328
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 30/06/2017	448,219

Members Statement

Sarah Renee Kimber
 8 Nixon Street
 SANDY BAY, Tasmania, 7005, Australia

Your Details

Date of Birth : 23/03/1989
 Age: 28
 Tax File Number: Provided
 Date Joined Fund: 05/11/2013
 Service Period Start Date: 31/10/2005
 Date Left Fund:
 Member Code: KIMSAR00002A
 Account Start Date 05/11/2013
 Account Type: Accumulation
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 38,853
 Total Death Benefit 38,853
 Current Salary 0
 Previous Salary 0
 Disability Benefit 0

Your Balance

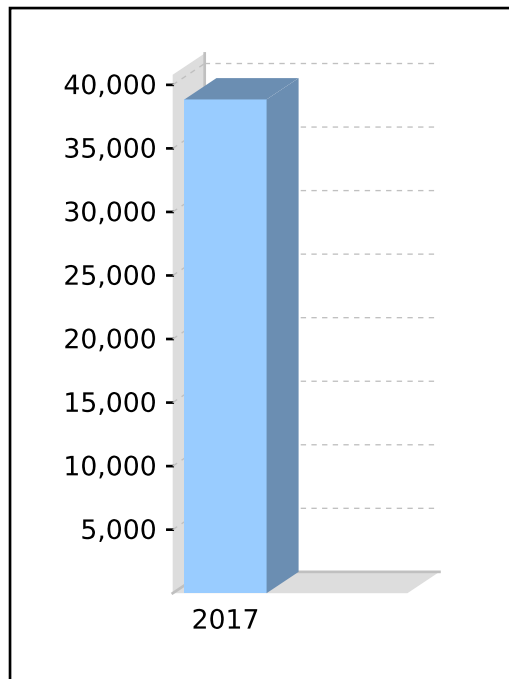
Total Benefits 38,853

Preservation Components

Preserved 38,853
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 10,675
 Taxable 28,178



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	28,320
<u>Increases to Member account during the period</u>	
Employer Contributions	5,161
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	6,343
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	774
Income Tax	198
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 30/06/2017	38,852

Members Statement

Camille Isobel Kimber
 8 Nixon Street
 SANDY BAY, Tasmania, 7005, Australia

Your Details

Date of Birth : 08/06/1991
 Age: 26
 Tax File Number: Provided
 Date Joined Fund: 17/05/2017
 Service Period Start Date: 17/05/2017
 Date Left Fund:
 Member Code: KIMCAM00001A
 Account Start Date 17/05/2017
 Account Type: Accumulation
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 262
 Total Death Benefit 262

Your Balance

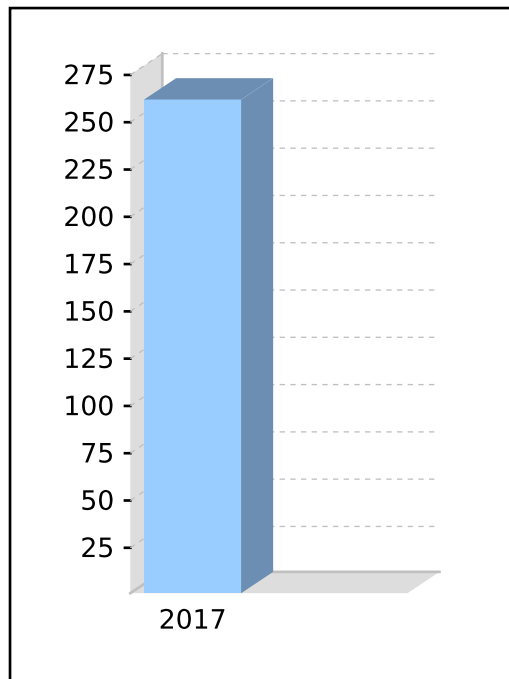
Total Benefits 262

Preservation Components

Preserved 262
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable 262



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	
<u>Increases to Member account during the period</u>	
Employer Contributions	308
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	46
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 30/06/2017	262