

Clapp Superannuation Fund

A.B.N. 36 336 654 935

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2019

Operating Statement

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
REVENUE			
Investment Revenue			
Australian Listed Shares	2	16,151	11,749
Australian Listed Unit Trust	3	8,906	6,008
Unit Trusts (Unlisted)	4	-	1,595
Other Investments	5	19,772	18,639
Overseas Listed Shares	6	1,917	1,185
Managed Futures Funds Distribution	7	605	-
Australian Listed Options / Rights - Dividends	8	-	147
Interest from Debentures	9	488	907
		47,839	40,230
Contribution Revenue			
Self-Employed Non-Concessional Contributions		40,477	25,000
Self-Employed Concessional Contributions		25,000	25,000
		65,477	50,000
Other Revenue			
Cash at Bank	10	1,164	1,058
Market Movement Non-Realised	11	57,824	5,684
Market Movement Realised	12	(20,379)	-
ATO Interest		10	-
		38,619	6,742
Total Revenue		151,935	96,972
EXPENSES			
General Expense			
Fund Administration Expenses	13	4,121	114
Investment Expenses	14	(54)	5,500
Fund Lodgement Expenses	15	518	-
		4,585	5,614
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		147,350	91,358
Tax Expense			
Fund Tax Expenses	16	(1,775)	(1,496)
		(1,775)	(1,496)
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		149,125	92,854

This Statement is to be read in conjunction with the notes to the Financial Statements

Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
INVESTMENTS			
Australian Listed Shares	17	209,846	307,516
Australian Unlisted Shares	18	1	1
Australian Listed Unit Trust	19	241,725	87,152
Unit Trusts (Unlisted)	20	-	15,930
Other Investments	21	213,526	209,355
Overseas Listed Shares	22	73,176	90,574
Other Derivatives	23	38,885	-
Managed Futures Funds	24	32,768	-
Debentures	25	-	25,800
		809,927	736,328
OTHER ASSETS			
Cash at Bank	26	129,264	96,677
Sundry Debtors - Fund Level	27	530	530
Accrued Income	28	5,927	3,585
		135,721	100,792
TOTAL ASSETS			
		945,648	837,120
LIABILITIES			
Provisions for Tax - Fund	29	(1,775)	(3,228)
Financial Position Rounding		1	(1)
		(1,774)	(3,229)
TOTAL LIABILITIES			
		(1,774)	(3,229)
NET ASSETS AVAILABLE TO PAY BENEFITS			
		947,422	840,349
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	30	947,422	840,349
		947,422	840,349

This Statement is to be read in conjunction with the notes to the Financial Statements

Clapp Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Note 1: Statement of Significant Accounting Policies

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

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

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

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 the date on which control of the future economic benefits attributable to the asset passes to the fund; and
- ii. a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at their market values, which is 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:

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

Market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed interest securities by reference to the redemption price at the end of the reporting period; and
- iv. investment properties at trustees' assessment of their realisable value.

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

Clapp Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

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

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from trusts 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.

Contributions and Transfers

Contributions received and transfers in are recognised when the control and the benefits from the revenue is transferred to the fund. Contributions and transfers in are recognised gross of any taxes.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if the investment was acquired during the period).

d. Expenses

Expense are recognised and reflected in the operating statement when they are incurred.

e. Benefits Paid

Benefits are recognised when a valid withdrawal notice is received and approved by the trustee(s) in accordance with the fund's Trust Deed.

f. 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.

g. Income Tax

The income tax expense (revenue) for the year comprises current income tax expense (revenue) and deferred income tax expense (revenue).

Current income tax expense charged to the profit or loss is the tax payable (refundable) on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (refunded from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Clapp Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

The rate of tax used to determine income tax expense (revenue) and current tax liabilities (assets) is 15%, the applicable rate for a complying superannuation fund. This rate is applied to taxable income, after any claim for exempt current pension income, where applicable. The top personal marginal tax rate is applied to a non-complying superannuation fund and to non-arm's length income (NALI).

h. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

i. Critical 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. 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.

Clapp Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
Note 2: Australian Listed Shares		
AGL Energy Limited - Dividends	708	752
Altium Limited - Dividends	73	-
ASX Limited - Dividends	194	-
Ausnet Ordinary Fully Paid	437	832
Bapcor Ltd Ordinary Fully Paid	172	-
Beach Petroleum - Dividends	212	423
BHP Billiton Limited - Dividends	1,858	1,374
Commonwealth Bank. - Dividends	260	-
CSL Limited - Dividends	472	599
Mineral Resources. - Dividends	84	-
National Aust. Bank - Dividends	1,974	1,974
Newcrest Mining - Dividends	69	88
Orora Ordinary Fully Paid	237	-
OZ Minerals - Dividends	168	-
Platinum Asset - Dividends	409	792
RIO Tinto Limited - Dividends	761	-
Telstra Corporation. - Dividends	616	1,485
TREA Wine Ordinary Fully Paid	125	-
Wesfarmers Limited - Dividends	5,095	899
Westpac Banking Corp - Dividends	1,502	1,502
Woodside Petroleum - Dividends	601	1,029
Worleyparsons Ltd - Dividends	124	-
	16,151	11,749
Note 3: Australian Listed Unit Trust		
Beta Cyber Exchange Traded Fund Units Fully Paid	2,324	-
Betashares Australian Investment Grade Corporate Bond ETF Exchange Traded Fund Units Fully Paid	639	-
Etfasyau Exchange Traded Fund Units Fully Paid	145	-
Glotech Exchange Traded Fund Units Fully Paid	870	-
Lend Lease Corp. - Dividends	296	-
NSREIT Stapled Security Fully Paid	299	-
Ruscrpbetf Exchange Traded Fund Units Fully Paid	1,642	-
SPDR 200 Fund ETF Units - Dividends	1,355	2,604
SPDR S&p/asx Prop FU ETF Units - Dividends	584	3,404
Vausfi Exchange Traded Fund Units Fully Paid	558	-
VE WD Qual Exchange Traded Fund Units Fully Paid	194	-
	8,906	6,008

Clapp Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

	2019	2018
	\$	\$
Note 4: Unit Trusts (Unlisted)		
Investors Mutual Ws - Future Leaders - Distribution	-	1,595
	-	1,595
Note 5: Other Investments		
240 Main Road, Blackwood (20%)	19,772	18,639
	19,772	18,639
Note 6: Overseas Listed Shares		
Ishares GLB Health CDI 1:1 - Dividends	328	210
Ishares Global 100 CDI 1:1 - Dividends	297	268
Ishares MSCI Japan CDI 1:1 - Dividends	197	-
Ishares S&P 500 CDI 1:1 - Dividends	520	428
Ishares S&P ASIA 50 CDI 1:1 - Dividends	511	279
Resmed INC CDI 10:1 - Dividends	64	-
	1,917	1,185
Note 7: Managed Futures Funds Distribution		
Betahybrid Trading Managed Units Fully Paid	605	-
	605	-
Note 8: Australian Listed Options / Rights - Dividends		
Woodside Rights-appsclose 07Mar2018 Us Prohibited	-	147
	-	147
Note 9: Interest from Debentures		
National Australia Bank Limited National I..	488	907
	488	907
Note 10: Cash at Bank		
Cash at Bank - Other (Fund)	290	-
Macquaire Cash Managment Account	847	1,040
Macquarie WRAP Solutions Cash Account	27	18
	1,164	1,058

Clapp Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

	2019	2018
	\$	\$
Note 11: Market Movement Non-Realised		
Market Movement Non-Realised - Other Managed Investments	4,000	11,532
Market Movement Non-Realised - Overseas Shares	7,509	10,313
Market Movement Non-Realised - Securities - Fixed Interest	-	2,437
Market Movement Non-Realised - Shares - Listed	30,227	50,966
Market Movement Non-Realised - Shares - Unlisted	-	(74,999)
Market Movement Non-Realised - Trusts - Non-Public & Non-PST	-	210
Market Movement Non-Realised - Trusts - Unit	16,088	5,225
	57,824	5,684
Note 12: Market Movement Realised		
Market Movement Realised - Overseas Shares	(3,038)	-
Market Movement Realised - Securities - Fixed Interest	(428)	-
Market Movement Realised - Shares - Listed	(22,133)	-
Market Movement Realised - Trusts - Non-Public & Non-PST	(2,453)	-
Market Movement Realised - Trusts - Unit	7,673	-
	(20,379)	-
Note 13: Fund Administration Expenses		
Administration Fee	4,121	114
	4,121	114
Note 14: Investment Expenses		
Investment Advisor Fee	(54)	5,500
	(54)	5,500
Note 15: Fund Lodgement Expenses		
ATO Annual Return Fee - Supervisory levy	518	-
	518	-
Note 16: Fund Tax Expenses		
Income Tax Expense	(1,775)	(1,496)
	(1,775)	(1,496)

Clapp Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
Note 17: Australian Listed Shares		
A2 Milk Ordinary Fully Paid	11,634	-
AGL Energy Limited	9,185	16,253
Altium Limited	12,483	-
Ausnet Ordinary Fully Paid	-	14,437
Bapcor Ltd Ordinary Fully Paid	16,221	-
Beach Petroleum	-	37,129
Benitec Limited	-	988
BHP Billiton Limited	14,529	37,708
Commonwealth Bank	10,761	-
CSL Limited	13,115	60,097
Jcurve Ordinary Fully Paid	-	1,550
Macquarie Group Ltd	15,548	-
Mineral Resources	9,662	-
National Aust. Bank	-	27,328
Newcrest Mining	-	10,028
Nextdc Ordinary Fully Paid	12,461	-
Orora Ordinary Fully Paid	11,826	-
OZ Minerals	9,228	-
Platinum Asset	-	14,723
RIO Tinto Limited	13,385	-
Telstra Corporation	-	14,682
TREA Wine Ordinary Fully Paid	10,369	-
Wcm Global Ordinary Fully Paid	10,790	-
Wesfarmers Limited	-	19,892
Westpac Banking Corp	-	23,411
Woodside Petroleum	-	29,290
Worleyparsons Ltd	14,563	-
Xero Ordinary Fully Paid	14,086	-
	209,846	307,516
Note 18: Australian Unlisted Shares		
Bux Global Limited	1	1
	1	1

Clapp Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
Note 19: Australian Listed Unit Trust		
Beta Cyber Exchange Traded Fund Units Fully Paid	25,192	-
Betashares Australian Investment Grade Corporate Bond ETF Exchange Traded Fund Units Fully Paid	34,224	-
Etfasyau Exchange Traded Fund Units Fully Paid	12,894	-
GloTech Exchange Traded Fund Units Fully Paid	10,162	-
Lend Lease Corp.	11,830	-
NSREIT Stapled Security Fully Paid	10,273	-
Ruscrpbetf Exchange Traded Fund Units Fully Paid	57,359	-
SPDR 200 Fund ETF Units	-	53,293
SPDR S&p/asx Prop FU ETF Units	-	33,859
Vausfi Exchange Traded Fund Units Fully Paid	41,924	-
VE WD Qual Exchange Traded Fund Units Fully Paid	12,885	-
Vintlh Exchange Traded Fund Units Fully Paid	24,982	-
	241,725	87,152
Note 20: Unit Trusts (Unlisted)		
Investors Mutual Ws - Future Leaders	-	15,930
	-	15,930
Note 21: Other Investments		
240 Main Road, Blackwood (20%)	213,526	209,355
	213,526	209,355
Note 22: Overseas Listed Shares		
Ishares GLB Health CDI 1:1	-	17,791
Ishares MSCI Japan CDI 1:1	24,642	-
Ishares S&P 500 CDI 1:1	33,682	30,008
Ishares S&P Asia 50 Chess Depositary Inter..	-	28,043
Ishares S&P Global 100 Chess Depositary In..	-	14,732
Resmed INC CDI 10:1	14,852	-
	73,176	90,574
Note 23: Other Derivatives		
ETP ETFS Physical PM Basket	38,885	-
	38,885	-
Note 24: Managed Futures Funds		
Betahybrid Trading Managed Units Fully Paid	32,768	-
	32,768	-

Clapp Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
Note 25: Debentures		
National Australia Bank Limited National I..	-	25,800
	-	25,800
Note 26: Cash at Bank		
Cash at Bank - Other (Fund)	56,631	-
Macquaire Cash Managment Account	72,633	92,919
Macquarie WRAP Solutions Cash Account	-	3,758
	129,264	96,677
Note 27: Sundry Debtors - Fund Level		
Sundry Debtors Number 1	530	530
	530	530
Note 28: Accrued Income		
Accrued Income	5,927	3,585
	5,927	3,585
Note 29: Provisions for Tax - Fund		
Provision for Income Tax (Fund)	(1,775)	(3,228)
	(1,775)	(3,228)
Note 30A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	840,349	797,496
Add: Increase (Decrease) in Members' Benefits	149,123	92,852
Less: Benefit Paid	42,050	50,000
Liability for Members' Benefits End	947,422	840,349
Note 30B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	-	-
Total Vested Benefits	947,422	840,349

Clapp Superannuation Fund

Compilation Report

For the year ended 30 June 2019

We have compiled the accompanying special purpose financial statements of Clapp Superannuation Fund, which comprise the statement of financial position as at 30 June 2019, 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 Trustees

The Trustees of Clapp 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 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 Trustees, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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

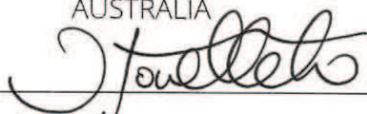
Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these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

The special purpose financial statements were compiled exclusively for the benefit of the Trustees 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.

Firm: TTO Chartered Accountants
Address: 234 Sturt Street
ADELAIDE SA 5000
AUSTRALIA

Signature: _____

Date: _____


13th November 2019

Clapp Superannuation Fund

Trustee Declaration

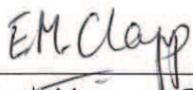
For the year ended 30 June 2019

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

In the opinion of the trustees:

- i. The financial statements and notes to the financial statements for the 30 June 2019 present fairly, in all material respects, the financial position of the superannuation 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;
- ii. 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 2019.

Signed in accordance with a resolution of the trustees by:



Elizabeth Margaret Clapp



John Hamilton Clapp

Date: 13/11/2019

SELF-MANAGED SUPERANNUATION FUND INDEPENDENT AUDITOR'S REPORT

Approved SMSF auditor details

Name: Anthony William Boys

Business name: SUPER AUDITS

Business postal address: Box 3376 RUNDLE MALL 5000

SMSF auditor number (SAN): 100014140

Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name Clapp

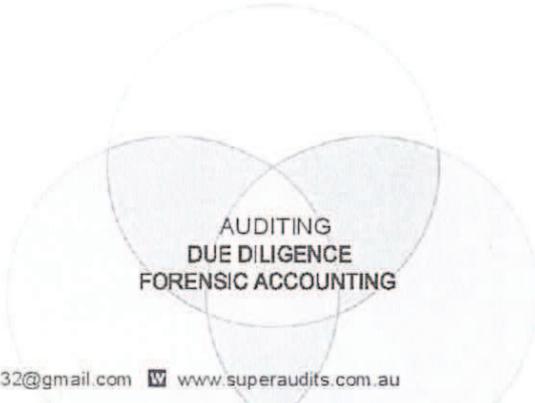
Australian business number (ABN) or tax file number (TFN): 36 336 654 935

Address C/- 234 Sturt Street, ADELAIDE S.A. 5000

Year of income being audited 1 July 2018 – 30 June 2019

To the SMSF trustees

To the trustees of the Clapp Superannuation Fund



AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING

Part A: Financial report

Approved SMSF Auditor's Opinion

I have audited the special purpose financial report of the Clapp superannuation Fund comprising; the Profit & Loss Statement for the financial year ending 30 June 2019, the Balance Sheet as at 30 June 2019 and the Notes to and forming part of the Accounts for the year ended 30 June 2019 of the Clapp Superannuation Fund for the year ended 30 June 2019.

In my opinion, the financial report:

a) 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 Standards¹. 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 *Clapp 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 controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

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



AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING

SUPER AUDITS

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

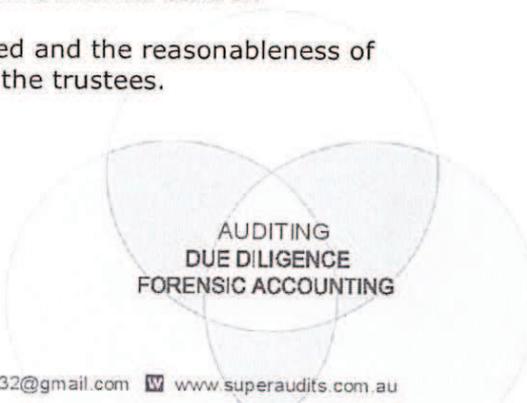
My responsibility is to express an opinion on the financial report based on my audit. I have conducted an independent audit of the financial report in order to express an opinion on it to the trustees.

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.



AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING

Liability limited by a scheme approved under Professional Standards Legislation

abn 23 154 028 216 Box 3376, Rundle Mall SA 5000 0410 712 708 tony boys32@gmail.com www.superaudits.com.au

SUPER AUDITS

- 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 and or the trustee's authorised representative 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 Clapp 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 Clapp 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.

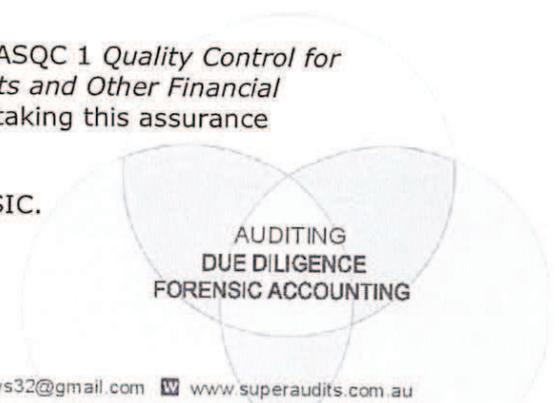
I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

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.

My firm 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.



AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING

SUPER AUDITS

SMSF trustees' 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, 34,35AE, 35B, 35C(2), 35 (D) (1), 52 (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 13.22 (B and C)

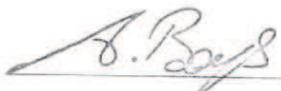
An assurance engagement to report on the fund's compliance with the applicable requirements of the SISA and the SISR involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement,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

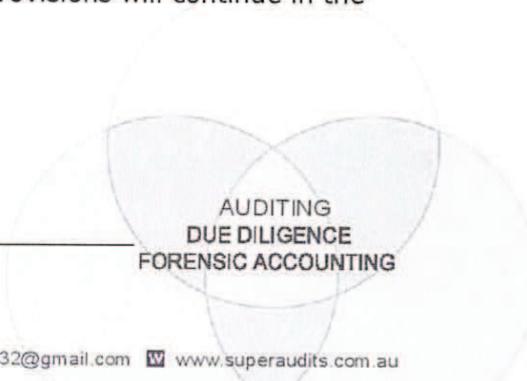
Inherent limitations

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.



SMSF Auditor's signature

Date: 18 November 2019



AUDITING
DUE DILIGENCE
FORENSIC ACCOUNTING

Liability limited by a scheme approved under Professional Standards Legislation

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Clapp Superannuation Fund

Investment Summary

As at 30 June 2019

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Actual Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
Cash at Bank - Other (Fund)	-	-	-	-	56,631.25	56,631.25	-	-	6.03
Macquarie Cash Management Account	-	-	-	-	72,632.88	72,632.88	-	-	7.73
					129,264.13	129,264.13			13.76
Domestic Shares									
A2 Milk Ordinary Fully Paid	AZM	840,000	10,0500	13,8500	8,442.00	11,634.00	3,192.00	37.81	1.24
AGL Energy Limited	AGK	459,000	13,6878	20,0100	6,282.72	9,184.59	2,901.87	46.19	0.98
Altium Limited	ALU	365,000	20,5830	34,2000	7,512.80	12,483.00	4,970.20	66.16	1.33
Bapcor Ltd Ordinary Fully Paid	BAP	2,907,000	5,6855	5,5800	16,527.73	16,221.06	(306.67)	(1.86)	1.73
BHP Billiton Limited	BHP	353,000	19,5738	41,1600	6,909.54	14,529.48	7,619.94	110.28	1.55
Commonwealth Bank	CBA	130,000	71,3400	82,7800	9,274.20	10,761.40	1,487.20	16.04	1.15
CSL Limited	CSL	61,000	32,2115	215,0000	1,964.90	13,115.00	11,150.10	567.46	1.40
ETP ETFs Physical PM Basket	ETPMPM	250,000	146,6020	155,5400	36,650.50	38,885.00	2,234.50	6.10	4.14
Macquarie Group Ltd	MQG	124,000	123,5527	125,3900	15,320.54	15,548.36	227.82	1.49	1.66
Mineral Resources	MIN	645,000	14,5600	14,9800	9,391.20	9,662.10	270.90	2.88	1.03
Nextec Ordinary Fully Paid	NXT	1,920,000	5,8893	6,4900	11,307.47	12,460.80	1,153.33	10.20	1.33
Orora Ordinary Fully Paid	ORA	3,650,000	3,0950	3,2400	11,296.75	11,826.00	529.25	4.68	1.26
OZ Minerals	OZL	920,000	8,4170	10,0300	7,743.66	9,277.60	1,483.94	19.16	0.98
RIO Tinto Limited	RIO	129,000	75,6627	103,7600	9,760.49	13,385.04	3,624.55	37.13	1.43
TREA Wine Ordinary Fully Paid	TWE	695,000	14,1400	14,9200	9,827.30	10,369.40	542.10	5.52	1.10
Wcm Global Ordinary Fully Paid	WQG	9,634,000	1,1108	1,1200	10,701.24	10,790.08	88.84	0.83	1.15
Worleyparsons Ltd	WOR	990,000	11,3997	14,7100	11,285.66	14,562.90	3,277.24	29.04	1.55
Xero Ordinary Fully Paid	XRO	235,000	40,1054	59,9400	9,424.78	14,085.90	4,661.12	49.46	1.50
					199,623.48	248,731.71	49,108.23	24.60	26.48
Other Investments									
240 Main Road, Blackwood (20%)	240MAINROAD255	-	-	-	197,994.73	213,526.36	15,531.63	7.84	22.74
					197,994.73	213,526.36	15,531.63	7.84	22.74
Overseas Shares									
Ishares MSCI Japan CDI 1:1	IJP	315,000	72,4200	78,2300	22,812.30	24,642.45	1,830.15	8.02	2.62
Ishares S&P 500 CDI 1:1	IWW	80,000	306,7198	421,0200	24,537.58	33,681.60	9,144.02	37.27	3.59
Resmed INC CDI 10:1	RMD	865,000	15,2800	17,1700	13,217.19	14,852.05	1,634.86	12.37	1.58
					60,567.07	73,176.10	12,609.03	20.82	7.79
Unit Trusts									
Beta Cyber Exchange Traded Fund Units	HACK	3,350,000	6,0000	7,5200	20,100.00	25,192.00	5,092.00	25.33	2.68
Betahybrid Trading Managed Units Fully	HBRO	3,200,000	9,9800	10,2400	31,936.00	32,768.00	832.00	2.61	3.49
Betashares Australian Investment Grade	CRED	1,255,000	25,4800	27,2700	31,977.40	34,223.85	2,246.45	7.03	3.64
Elifysau Exchange Traded Fund Units	ZYAU	1,136,000	11,3938	11,3500	12,943.38	12,893.60	(49.78)	(0.38)	1.37

Clapp Superannuation Fund

Investment Summary

As at 30 June 2019

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Actual Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Glotech Exchange Traded Fund Units	TECH	143.0000	75.5503	71.0600	10,803.70	10,161.58	(642.12)	(5.94)	1.08
Lend Lease Corp.	LLC	910.0000	11.2800	13.0000	10,264.80	11,830.00	1,565.20	15.25	1.26
NSREIT Stapled Security Fully Paid	NSR	5,870.0000	1.7550	1.7500	10,301.85	10,272.50	(29.35)	(0.28)	1.09
Ruscript Exchange Traded Fund Units	RCB	2,775.0000	20.2199	20.6700	56,110.14	57,359.25	1,249.11	2.23	6.11
Vausfi Exchange Traded Fund Units Fully	VAF	805.0000	49.5700	52.0800	39,903.85	41,924.40	2,020.55	5.06	4.46
VE WD Qual Exchange Traded Fund Units	QUAL	473.0000	27.3399	27.2400	12,931.76	12,884.52	(47.24)	(0.37)	1.37
Vinith Exchange Traded Fund Units Fully	VGAD	363.0000	58.2100	68.8200	21,130.23	24,981.66	3,851.43	18.23	2.66
			258,403.11		274,491.36		16,088.25	6.23	29.23
Unlisted Shares & Equities									
Bux Global Limited	BUXCLAPP	750,000.0000	0.1000	-	75,000.00	1.00	(74,999.00)	(100.00)	-
					75,000.00	1.00	(74,999.00)	(100.00)	-
Total Investments					920,852.52	939,190.66	18,338.14	1.99	100.00

Actual Cost \$ stated in this report is not the cost base for Capital Gains Tax purposes. Refer to the Accrued Capital Gains report for the Capital Gains Tax cost base.

Gain / Loss \$ is equal to Market Value \$ less Actual Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Actual Cost \$, expressed as a percentage.

Clapp Superannuation Fund

Member Account Balances

For the year ended 30 June 2019

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Clapp, Elizabeth (72)									
Accumulation									
Accum (00001)	-	-	-	-	-	-	-	-	-
Pension									
ABP (00003) - 66.05	409,675.85	-	-	-	-	-	20,499.50	42,482.42	431,658.77
	409,675.85						20,499.50	42,482.42	431,658.77
	409,675.85						20,499.50	42,482.42	431,658.77
Clapp, John (74)									
Accumulation									
Accum (00002)	46,536.74	40,477.00	25,000.00	(46,536.74)	3,750.00	-	-	254.40	61,981.40
Pension									
ABP (00005) - 47.75%	356,650.26	-	-	-	-	-	17,846.98	36,983.79	375,787.07
ABP (00006) - 9.09%	27,485.77	-	-	-	-	-	1,371.30	2,850.24	28,964.71
ABP (00007) - 53.72%	-	-	-	46,536.74	-	-	2,332.22	4,825.72	49,030.24
	384,136.03			46,536.74			21,550.50	44,659.75	453,782.02
	430,672.77	40,477.00	25,000.00		3,750.00		21,550.50	44,914.15	515,763.42
Reserve									
	840,348.62	40,477.00	25,000.00	-	3,750.00	-	42,050.00	87,396.57	947,422.19
TOTALS									

CALCULATED FUND EARNING RATE: 10.4083 %
 APPLIED FUND EARNING RATE: 10.4083 %

Member Statement

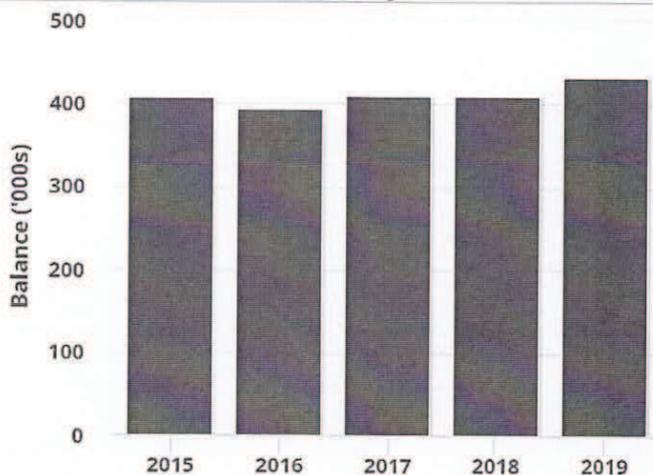
For the year ended 30 June 2019

Member details

Mrs Elizabeth Margaret Clapp
337 Shepherds Hill Road
BLACKWOOD SA 5051

Valid TFN Supplied: Yes
 Date of Birth: 29/01/1947
 Date Joined Fund: 29/05/2007
 Date Employed:
 Eligible Service Date: 01/05/1980

Your recent balance history



YOUR OPENING BALANCE

\$409,675.85

\$21,982.92
 Balance Increase

YOUR CLOSING BALANCE

\$431,658.77

Your Net Fund Return

10.4083%

Your account at a glance

Opening Balance as at 01/07/2018 **\$409,675.85**

What has been deducted from your account

Pension Payments During Period \$20,499.50

New Earnings **\$42,482.42**

Closing Balance at 30/06/2019 **\$431,658.77**

Member Statement

For the year ended 30 June 2019

Consolidated - Mrs Elizabeth Margaret Clapp

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$431,658.77
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$285,103.71
Taxable Component	\$146,555.06

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$431,658.77
-----------------------------------	--------------

NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	10.41 %
--	---------

Member Statement

For the year ended 30 June 2019

Account Based Pension - Mrs Elizabeth Margaret Clapp

PENSION ACCOUNT DETAILS

Member ID	00003
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2015
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2018	\$409,675.85
---	---------------------

What has been deducted from your account

Pension Payments During Period	\$20,499.50
--------------------------------	-------------

New Earnings	\$42,482.42
---------------------	--------------------

Closing Balance at 30/06/2019	\$431,658.77
--------------------------------------	---------------------

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$431,658.77
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$285,103.71
Tax Free Proportion %	66.05%
Taxable Component	\$146,555.06

Member Statement

For the year ended 30 June 2019

YOUR BENEFICIARY(s) - Mrs Elizabeth Margaret Clapp

No beneficiaries have been recorded.

FUND CONTACT DETAILS

John Hamilton Clapp
(08) 8211 9426
337 Shepherds Hill Road
BLACKWOOD SA 5051

ADMINISTRATOR CONTACT DETAILS

John Hamilton Clapp
337 Shepherds Hill Road
BLACKWOOD SA 5051

(08) 8211 9426

Member Statement

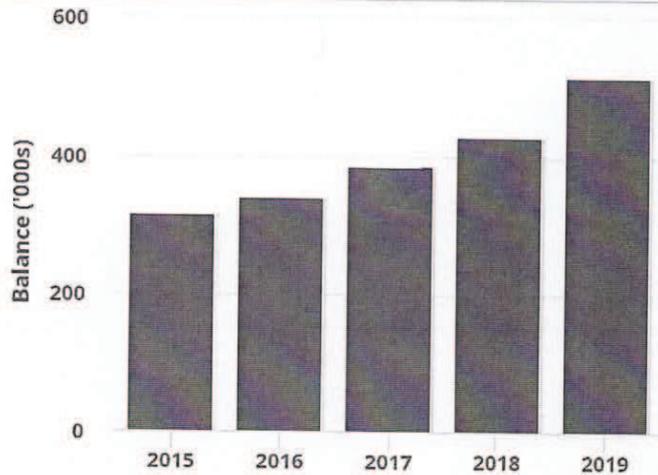
For the year ended 30 June 2019

Member details

Mr John Hamilton Clapp
337 Shepherds Hill Road
BLACKWOOD SA 5051

Valid TFN Supplied: Yes
 Date of Birth: 21/11/1944
 Date Joined Fund: 29/05/2007
 Date Employed: 01/07/2000
 Eligible Service Date: 30/06/1981

Your recent balance history



YOUR OPENING BALANCE

\$430,672.77

\$85,090.65
 Balance Increase

YOUR CLOSING BALANCE

\$515,763.42

Your Net Fund Return

10.4083%

Your account at a glance

Opening Balance as at 01/07/2018 **\$430,672.77**

What has been added to your account

Purchase Price of Pension	\$46,536.74
Self-Employed Concessional Contributions	\$25,000.00
Self-Employed Non-Concessional Contributions	\$40,477.00

What has been deducted from your account

Contribution Tax	\$3,750.00
Pension Payments During Period	\$21,550.50
Transfers to Pension Account	\$46,536.74

New Earnings **\$44,914.15**

Closing Balance at 30/06/2019 **\$515,763.42**

Member Statement

For the year ended 30 June 2019

Consolidated - Mr John Hamilton Clapp

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$515,763.42
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$248,869.96
Taxable Component	\$266,893.46

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$515,763.42
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	10.41 %
--	---------

Member Statement

For the year ended 30 June 2019

Accumulation Account - Mr John Hamilton Clapp

ACCOUNT SUMMARY

Opening Balance as at 01/07/2018	\$46,536.74
---	--------------------

What has been added to your account

Self-Employed Concessional Contributions	\$25,000.00
Self-Employed Non-Concessional Contributions	\$40,477.00

What has been deducted from your account

Contribution Tax	\$3,750.00
Transfers to Pension Account	\$46,536.74

New Earnings	\$254.40
---------------------	-----------------

Closing Balance at 30/06/2019	\$61,981.40
--------------------------------------	--------------------

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$61,981.40
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$40,477.00
Taxable Component	\$21,504.40

Member Statement

For the year ended 30 June 2019

Account Based Pension - Mr John Hamilton Clapp

PENSION ACCOUNT DETAILS

Member ID	00005
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2016
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2018	\$356,650.26
What has been deducted from your account	
Pension Payments During Period	\$17,846.98
New Earnings	\$36,983.79
Closing Balance at 30/06/2019	\$375,787.07

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$375,787.07
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$179,419.90
Tax Free Proportion %	47.75%
Taxable Component	\$196,367.17

Member Statement

For the year ended 30 June 2019

Account Based Pension - Mr John Hamilton Clapp

PENSION ACCOUNT DETAILS

Member ID	00006
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2017
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2018	\$27,485.77
---	--------------------

What has been deducted from your account

Pension Payments During Period	\$1,371.30
--------------------------------	------------

New Earnings	\$2,850.24
---------------------	-------------------

Closing Balance at 30/06/2019	\$28,964.71
--------------------------------------	--------------------

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$28,964.71
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$2,633.53
Tax Free Proportion %	9.09%
Taxable Component	\$26,331.18

Member Statement

For the year ended 30 June 2019

Account Based Pension - Mr John Hamilton Clapp

PENSION ACCOUNT DETAILS

Member ID	00007
Pension Type	ACCOUNT
Pension Commencement Date	1/07/2018
Reversionary Pension	No

ACCOUNT SUMMARY

Opening Balance as at 01/07/2018	\$0.00
What has been added to your account	
Purchase Price of Pension	\$46,536.74
What has been deducted from your account	
Pension Payments During Period	\$2,332.22
New Earnings	\$4,825.72
Closing Balance at 30/06/2019	\$49,030.24

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$49,030.24
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$0.00

YOUR TAX COMPONENTS

Tax Free Component	\$26,339.53
Tax Free Proportion %	53.72%
Taxable Component	\$22,690.71

Member Statement

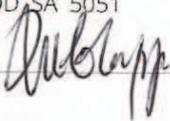
For the year ended 30 June 2019

YOUR BENEFICIARY(s) - Mr John Hamilton Clapp

No beneficiaries have been recorded.

FUND CONTACT DETAILS

John Hamilton Clapp
(08) 8211 9426
337 Shepherds Hill Road
BLACKWOOD SA 5051



ADMINISTRATOR CONTACT DETAILS

John Hamilton Clapp
337 Shepherds Hill Road
BLACKWOOD SA 5051

(08) 8211 9426

