

GD & LA Edwards Superannuation Fund

**Operating Statement**

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	10	17,723.64	14,274.98
Dividends Received	9	11,221.15	15,434.20
Interest Received		136.92	748.51
<b>Contribution Income</b>			
Personal Concessional		600.00	0.00
Personal Non Concessional		2,000.00	0.00
Other Contributions		500.00	505.00
<b>Total Income</b>		<u>32,181.71</u>	<u>30,962.69</u>
<b>Expenses</b>			
Accountancy Fees		6,175.00	3,565.00
ATO Supervisory Levy		518.00	259.00
Auditor's Remuneration		869.00	407.00
ASIC Fees		54.00	5.00
Advisor Fees		3,955.56	4,247.49
Investment Expenses		1,005.32	976.69
Insurance		320.00	320.00
		<u>12,896.88</u>	<u>9,780.18</u>
<b>Member Payments</b>			
Pensions Paid		52,841.33	34,785.37
<b>Investment Losses</b>			
Changes in Market Values	11	1,709.68	(2,196.04)
<b>Total Expenses</b>		<u>67,447.89</u>	<u>42,369.51</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>(35,266.18)</u>	<u>(11,406.82)</u>
Income Tax Expense	12	315.50	246.76
<b>Benefits accrued as a result of operations</b>		<u>(35,581.68)</u>	<u>(11,653.58)</u>

The accompanying notes form part of these financial statements.

GD & LA Edwards Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2020

	Note	2020 \$	2019 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	227,669.25	255,064.82
Units in Listed Unit Trusts (Australian)	3	0.00	16,434.50
Units in Unlisted Unit Trusts (Australian)	4	528,612.78	528,612.78
<b>Total Investments</b>		<u>756,282.03</u>	<u>800,112.10</u>
<b>Other Assets</b>			
Sundry Debtors		26,962.45	0.00
Cash at Bank		664.03	8,604.16
Nabtrade - Cash Account		72.54	72.54
Ord Minnett Cash Account		117,138.46	132,835.35
NABTRADE High Int 1755053-005		31.05	31.05
Distributions Receivable		41.26	443.05
Income Tax Refundable		4,836.50	0.00
<b>Total Other Assets</b>		<u>149,746.29</u>	<u>141,986.15</u>
<b>Total Assets</b>		<u>906,028.32</u>	<u>942,098.25</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0.00	2,602.71
PAYG Instalment Payable		1,288.00	0.00
Loan - Edwards Family Unit Trust		3,725.06	2,898.60
<b>Total Liabilities</b>		<u>5,013.06</u>	<u>5,501.31</u>
<b>Net assets available to pay benefits</b>		<u>901,015.26</u>	<u>936,596.94</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7		
Edwards, Gary - Accumulation		91,558.81	88,650.92
Edwards, Gary - Pension (Pension)		693,602.27	735,373.05
Edwards, Lynette - Accumulation		115,854.18	112,572.97
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>901,015.26</u>	<u>936,596.94</u>

The accompanying notes form part of these financial statements.

GD & LA Edwards Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2020

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**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 an 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 to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.



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**Notes to the Financial Statements**

For the year ended 30 June 2020

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**Interest revenue**

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 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).

**Contributions**

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

**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)**

	2020 \$	2019 \$
Aristocrat Leisure Limited	14,662.50	0.00
Ansell Limited - Ordinary Fully Paid	0.00	10,686.30
BHP Group Limited	42,410.88	0.00
Blackmores Limited	0.00	7,642.35
Commonwealth Bank Of Australia.	69,420.00	23,757.86
Challenger Limited - Cnv Pref 3-Bbsw+3.40% Perd	0.00	20,407.53



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**Notes to the Financial Statements**

For the year ended 30 June 2020

CSL Limited	19,803.00	0.00
Lendlease Group	0.00	10,582.00
Magellan Financial Group Limited	0.00	14,943.00
National Australia Bank Limited	0.00	20,494.24
Orora Limited	0.00	20,567.52
Oil Search Limited	15,850.00	0.00
Reliance Worldwide Corporation Limited	0.00	8,729.60
Sonic Healthcare Limited	13,358.77	11,896.90
Smartgroup Corporation Ltd - Ordinary Fully Paid	0.00	21,759.06
Santos Limited	9,709.60	0.00
Westpac Banking Corporation	0.00	21,979.00
Westpac Banking Corporation	42,454.50	43,948.50
Woodside Petroleum Ltd	0.00	17,670.96
	227,669.25	255,064.82

**Note 3: Units in Listed Unit Trusts (Australian)**

	<b>2020</b>	<b>2019</b>
	\$	\$
Magellan Global Trust	0.00	16,434.50
	0.00	16,434.50

**Note 4: Units in Unlisted Unit Trusts (Australian)**

	<b>2020</b>	<b>2019</b>
	\$	\$
Edwards Family Unit Trust	528,612.78	528,612.78
	528,612.78	528,612.78

**Note 5: Banks and Term Deposits**

	<b>2020</b>	<b>2019</b>
	\$	\$
<b>Banks</b>		
Cash at Bank	664.03	8,604.16
NABTRADE High Int 1755053-005	31.05	31.05
Nabtrade - Cash Account	72.54	72.54
Ord Minnett Cash Account	117,138.46	132,835.35

GD & LA Edwards Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2020

117,906.08

141,543.10

**Note 6: Liability for Accrued Benefits**

	2020 \$	2019 \$
Liability for accrued benefits at beginning of year	936,596.94	927,000.52
Benefits accrued as a result of operations	(35,581.68)	(11,653.58)
Current year member movements	0.00	21,250.00
Liability for accrued benefits at end of year	901,015.26	936,596.94

**Note 7: Vested Benefits**

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2020 \$	2019 \$
Vested Benefits	901,015.26	936,596.94

**Note 8: Guaranteed Benefits**

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

**Note 9: Dividends**

	2020 \$	2019 \$
Ansell Limited - Ordinary Fully Paid	152.55	251.50
Ausnet Services Limited	0.00	601.67
Blackmores Limited	59.50	259.25
Challenger Limited - Cnv Pref 3-Bbsw+3.40% Perp Sub Non-Cum Red T-05-22	621.09	751.74
Commonwealth Bank Of Australia.	1,236.97	1,236.97
Goodman Group - Stapled Securities Fully Paid	0.00	131.61
Lendlease Group	257.13	267.87
Magellan Financial Group Limited	365.10	1,475.84
National Australia Bank Limited	1,273.22	1,518.66
Orora Limited	825.24	825.24
RIO Tinto Limited	779.92	0.00
Reliance Worldwide Corporation Limited	124.00	404.53
Smartgroup Corporation Ltd - Ordinary Fully Paid	1,121.88	1,604.54
Sonic Healthcare Limited	373.15	359.08

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**Notes to the Financial Statements**

For the year ended 30 June 2020

Westpac Banking Corporation	2,785.88	4,773.47
Woodside Petroleum Ltd	1,245.52	971.33
	11,221.15	15,434.20

**Note 10: Trust Distributions**

	2020 \$	2019 \$
Lendlease Group	105.69	264.52
Nb Global Corporate Income Trust	2,247.70	0.00
Edwards Family Unit Trust	15,370.25	13,041.40
Magellan Global Trust	0.00	574.26
Goodman Group - Stapled Securities Fully Paid	0.00	394.80
	17,723.64	14,274.98

**Note 11: Changes in Market Values**

**Unrealised Movements in Market Value**

	2020 \$	2019 \$
<b>Shares in Listed Companies (Australian)</b>		
Ansell Limited - Ordinary Fully Paid	(2,698.39)	(135.32)
Aristocrat Leisure Limited	(233.99)	0.00
Ausnet Services Limited	0.00	168.17
BHP Group Limited	7,488.90	0.00
Blackmores Limited	2,325.15	(4,470.15)
CSL Limited	(200.96)	0.00
Challenger Limited - Cnv Pref 3-Bbsw+3.40% Perp Sub Non-Cum Red T-05-22	(1,200.97)	154.77
Commonwealth Bank Of Australia.	6,028.29	2,844.17
Goodman Group - Stapled Securities Fully Paid	0.00	(8,326.43)
Lendlease Group	333.28	(5,543.34)
Magellan Financial Group Limited	(8,731.42)	8,596.26
National Australia Bank Limited	6.85	(529.23)
Oil Search Limited	(1,321.99)	0.00
Orora Limited	(4,824.12)	(2,094.84)
RIO Tinto Limited	0.01	0.00



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**Notes to the Financial Statements**

For the year ended 30 June 2020

Reliance Worldwide Corporation Limited	(1,595.96)	(9,038.93)
Santos Limited	(340.81)	0.00
Smartgroup Corporation Ltd - Ordinary Fully Paid	(5,976.36)	(8,687.97)
Sonic Healthcare Limited	1,461.87	1,128.23
Westpac Banking Corporation	1,452.37	(287.41)
Westpac Banking Corporation	(1,494.00)	664.00
Woodside Petroleum Ltd	(2,359.95)	437.40
	<u>(11,882.20)</u>	<u>(25,120.62)</u>
<b>Units in Listed Unit Trusts (Australian)</b>		
Magellan Global Trust	(3,435.50)	1,703.30
	<u>(3,435.50)</u>	<u>1,703.30</u>
<b>Total Unrealised Movement</b>	<u>(15,317.70)</u>	<u>(23,417.32)</u>

**Realised Movements in Market Value**

	<b>2020</b>	<b>2019</b>
	\$	\$
<b>Shares in Listed Companies (Australian)</b>		
Ansell Limited - Ordinary Fully Paid	2,967.98	0.00
Ausnet Services Limited	0.00	1,928.62
Blackmores Limited	(4,428.88)	0.00
Challenger Limited - Cnv Pref 3-Bbsw+3.40% Perp Sub Non-Cum Red T-05-22	(53.15)	0.00
Commonwealth Bank Of Australia.	3,263.64	0.00
Flight Centre Travel Group Limited	553.46	0.00
Goodman Group - Stapled Securities Fully Paid	0.00	17,842.65
Lendlease Group	3,363.09	0.00
Magellan Financial Group Limited	12,397.43	7,371.75
Mesoblast Limited	(730.25)	0.00
National Australia Bank Limited	(440.37)	0.00
Oil Search Limited	(2,613.27)	0.00
Orora Limited	1,382.42	0.00
RIO Tinto Limited	1,527.79	0.00
Reliance Worldwide Corporation Limited	1,233.54	(194.49)
Santos Limited	9,038.12	0.00
Smartgroup Corporation Ltd - Ordinary Fully Paid	(5,976.36)	(8,687.97)
Sonic Healthcare Limited	1,461.87	1,128.23
Westpac Banking Corporation	1,452.37	(287.41)
Westpac Banking Corporation	(1,494.00)	664.00
Woodside Petroleum Ltd	(2,359.95)	437.40

GD & LA Edwards Superannuation Fund  
**Notes to the Financial Statements**

For the year ended 30 June 2020

Webjet Limited	1,247.26	0.00
Westpac Banking Corporation	(5,533.86)	(1,335.18)
Woodside Petroleum Ltd	(3,149.00)	0.00
	<u>20,890.40</u>	<u>25,613.35</u>
<b>Units in Listed Unit Trusts (Australian)</b>		
Magellan Global Trust	3,095.53	0.00
Nb Global Corporate Income Trust	(10,377.88)	0.00
	<u>(7,282.35)</u>	<u>0.00</u>
<b>Total Realised Movement</b>	<u>13,608.05</u>	<u>25,613.35</u>
<b>Changes in Market Values</b>	<u>(1,709.65)</u>	<u>2,196.03</u>

**Note 12: Income Tax Expense**

	<b>2020</b>	<b>2019</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	315.50	246.76
Income Tax Expense	<u>315.50</u>	<u>246.76</u>

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%	(5,289.93)	(1,711.02)
Less:		
Tax effect of:		
Non Taxable Contributions	375.00	75.75
Realised Accounting Capital Gains	2,041.20	3,842.00
Accounting Trust Distributions	2,658.55	2,141.25
Add:		
Tax effect of:		
Decrease in MV of Investments	2,297.66	3,512.60
Pension Payments	7,926.20	5,217.81
Franking Credits	635.22	867.46
Foreign Credits	0.37	0.00
Net Capital Gains	1,400.70	2,004.40

**Notes to the Financial Statements**

For the year ended 30 June 2020

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Taxable Trust Distributions	2,311.12	1,964.21
Distributed Foreign Income	337.60	3.87
Rounding	(0.39)	(0.48)
Income Tax on Taxable Income or Loss	4,552.80	6,029.85
Less credits:		
Franking Credits	4,234.81	5,783.09
Foreign Credits	2.49	0.00
Current Tax or Refund	<u>315.50</u>	<u>246.76</u>

**Note 13: Subsequent Event - COVID-19**

The Coronavirus (Covid-19) pandemic is expected to cause material decline in the market value of the fund investments. The trustees are aware of the uncertainty surrounding the global markets during this time and the effects it will have on the value of the fund investments after the reporting date.



**GD & LA Edwards Superannuation Fund**  
**Investment Performance**

As at 30 June 2020

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain
<b>Bank Accounts</b>								
Cash at Bank	8,604.16	0.00	0.00	664.03	0.00	0.00	7.20	7.20
Nabtrade - Cash Account	72.54	0.00	0.00	72.54	0.00	0.00	0.00	0.00
NABTRADE High Int 1755053-005	31.05	0.00	0.00	31.05	0.00	0.00	0.00	0.00
Ord Minnett Cash Account	132,835.35	0.00	0.00	117,138.46	0.00	0.00	129.72	129.72
	<b>141,543.10</b>	<b>0.00</b>	<b>0.00</b>	<b>117,906.08</b>	<b>0.00</b>	<b>0.00</b>	<b>136.92</b>	<b>136.92</b>
<b>Shares in Listed Companies (Australian)</b>								
ANN.AX Ansell Limited - Ordinary Fully Paid	10,686.30	0.00	7,987.91	0.00	2,967.98	(2,698.39)	152.55	422.14
ALL.AX Aristocrat Leisure Limited	0.00	14,896.49	0.00	14,662.50	0.00	(233.99)	0.00	(233.99)
BHP.AX BHP Group Limited	0.00	34,921.98	0.00	42,410.88	0.00	7,488.90	0.00	7,488.90
BKL.AX Blackmores Limited	7,642.35	0.00	9,967.50	0.00	(4,428.88)	2,325.15	85.00	(2,018.73)
CGFPA.AX Challenger Limited - Cnv Pref 3-Bbsw+3.40% Perp Sub Non-Cum Red T-05-22	20,407.53	0.00	19,206.56	0.00	(53.15)	(1,200.97)	887.27	(366.85)
CBA.AX Commonwealth Bank Of Australia.	23,757.86	89,634.29	50,000.44	69,420.00	3,263.64	6,028.29	1,767.10	11,059.03
CSL.AX CSL Limited	0.00	20,003.96	0.00	19,803.00	0.00	(200.96)	0.00	(200.96)
FLT.AX Flight Centre Travel Group Limited	0.00	35,000.59	35,000.59	0.00	553.46	0.00	0.00	553.46
LLC.AX Lendlease Group	10,582.00	0.00	10,915.28	0.00	3,363.09	333.28	362.82	4,059.19
MFG.AX Magellan Financial Group Limited	14,943.00	20,418.63	26,630.21	0.00	12,397.43	(8,731.42)	482.45	4,148.46
MSB.AX Mesoblast Limited	0.00	4,951.46	4,951.46	0.00	(730.25)	0.00	0.00	(730.25)
NAB.AX National Australia Bank Limited	20,494.24	43,163.39	63,664.48	0.00	(440.37)	6.85	1,818.88	1,385.36
OSH.AX Oil Search Limited	0.00	42,189.39	25,017.40	15,850.00	(2,613.27)	(1,321.99)	0.00	(3,935.26)
ORA.AX Orora Limited	20,567.52	0.00	15,743.40	0.00	1,382.42	(4,824.12)	931.34	(2,510.36)
RWC.AX Reliance Worldwide Corporation Limited	8,729.60	0.00	7,133.64	0.00	1,233.54	(1,595.96)	177.14	(185.28)
RIO.AX RIO Tinto Limited	0.00	34,953.48	34,953.49	0.00	1,527.79	0.01	1,114.17	2,641.97

GD & LA Edwards Superannuation Fund  
**Investment Performance**

As at 30 June 2020

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain
STO.AX Santos Limited	0.00	35,134.39	25,083.98	9,709.60	9,038.12	(340.81)	0.00	8,697.31
SIQ.AX Smartgroup Corporation Ltd - Ordinary Fully Paid	21,759.06	0.00	15,782.70	0.00	864.46	(5,976.36)	1,602.68	(3,509.22)
SHL.AX Sonic Healthcare Limited	11,896.90	0.00	0.00	13,358.77	0.00	1,461.87	421.13	1,883.00
WEB.AX Webjet Limited	0.00	10,114.50	10,114.50	0.00	1,247.26	0.00	0.00	1,247.26
WBC.AX Westpac Banking Corporation	21,979.00	0.00	23,431.37	0.00	(5,533.86)	1,452.37	885.71	(3,195.78)
WBCPG.AX Westpac Banking Corporation	43,948.50	0.00	0.00	42,454.50	0.00	(1,494.00)	3,094.11	1,600.11
WPL.AX Woodside Petroleum Ltd	17,670.96	37,487.68	52,798.69	0.00	(3,149.00)	(2,359.95)	1,779.30	(3,729.65)
<b>Units in Listed Unit Trusts (Australian)</b>	<b>255,064.82</b>	<b>422,870.23</b>	<b>438,383.60</b>	<b>227,669.25</b>	<b>20,890.40</b>	<b>(11,882.20)</b>	<b>15,561.65</b>	<b>24,569.85</b>
MGG.AX Magellan Global Trust	16,434.50	0.00	12,999.00	0.00	3,095.53	(3,435.50)	0.00	(339.97)
NBI.AX Nb Global Corporate Income Trust	0.00	50,000.00	50,000.00	0.00	(10,377.88)	0.00	2,247.70	(8,130.18)
<b>Units in Unlisted Unit Trusts (Australian)</b>	<b>16,434.50</b>	<b>50,000.00</b>	<b>62,999.00</b>	<b>0.00</b>	<b>(7,282.35)</b>	<b>(3,435.50)</b>	<b>2,247.70</b>	<b>(8,470.15)</b>
EDWA.AX Edwards Family Unit Trust	528,612.78	0.00	0.00	528,612.78	0.00	0.00	15,370.25	15,370.25
	<b>528,612.78</b>	<b>0.00</b>	<b>0.00</b>	<b>528,612.78</b>	<b>0.00</b>	<b>0.00</b>	<b>15,370.25</b>	<b>15,370.25</b>
	<b>941,655.20</b>	<b>472,870.23</b>	<b>501,382.60</b>	<b>874,188.11</b>	<b>13,608.05</b>	<b>(15,317.70)</b>	<b>33,316.52</b>	<b>31,606.87</b>

# GD & LA Edwards Superannuation Fund Investment Summary Report

As at 30 June 2020

Investment	Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%
<b>Cash/Bank Accounts</b>							
Cash at Bank		664.030000	664.03	664.03	664.03		
Nabtrade - Cash Account		72.540000	72.54	72.54	72.54		
NABTRADE High Int 1755053-005		31.050000	31.05	31.05	31.05		
Ord Minnett Cash Account		117,138.460000	117,138.46	117,138.46	117,138.46		
		<b>117,906.08</b>	<b>117,906.08</b>				<b>0.00 %</b>
<b>Shares in Listed Companies (Australian)</b>							
ALL.AX Aristocrat Leisure Limited	575.00	25.500000	14,662.50	25.91	14,896.49	(233.99)	(1.57) %
BHP.AX BHP Group Limited	1,184.00	35.820000	42,410.88	29.49	34,921.98	7,488.90	21.44 %
CBA.AX Commonwealth Bank Of Australia.	1,000.00	69.420000	69,420.00	59.93	59,931.61	9,488.39	15.83 %
CSL.AX CSL Limited	69.00	287.000000	19,803.00	289.91	20,003.96	(200.96)	(1.00) %
OSH.AX Oil Search Limited	5,000.00	3.170000	15,850.00	3.43	17,171.99	(1,321.99)	(7.70) %
STO.AX Santos Limited	1,832.00	5.300000	9,709.60	5.49	10,050.41	(340.81)	(3.39) %
SHL.AX Sonic Healthcare Limited	439.00	30.430000	13,358.77	22.73	9,977.79	3,380.98	33.88 %
WBPCG.AX Westpac Banking Corporation	415.00	102.300000	42,454.50	100.00	41,500.00	954.50	2.30 %
		<b>227,669.25</b>	<b>227,669.25</b>		<b>208,454.23</b>	<b>19,215.02</b>	<b>9.22 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>							
EDWA.AX Edwards Family Unit Trust	527,919.62	1.001313*	528,612.78	1.00	527,920.44	692.34	0.13 %
		<b>528,612.78</b>	<b>528,612.78</b>		<b>527,920.44</b>	<b>692.34</b>	<b>0.13 %</b>
		<b>874,188.11</b>	<b>874,188.11</b>		<b>854,280.75</b>	<b>19,907.36</b>	<b>2.33 %</b>

<sup>1</sup> Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

\* Investments using last known price

Investment	Market Price	Market Price Date
Edwards Family Unit Trust	1.001313	30/06/2018



**GD & LA Edwards Superannuation Fund**  
**Realised Capital Gains Report**

For The Period 01 July 2019 - 30 June 2020

Investment	Accounting Treatment				Tax Treatment							
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains
<b>Shares in Listed Companies (Australian)</b>												
Ansell Limited - Ordinary Fully Paid												
	26/10/2015	28/10/2019	7.00	140.49	192.69	52.20	140.49	140.49	0.00	0.00	52.20	0.00
	26/10/2015	30/10/2019	391.00	7,847.42	10,763.20	2,915.78	7,847.42	7,847.42	0.00	0.00	2,915.78	0.00
			<b>398.00</b>	<b>7,987.91</b>	<b>10,955.89</b>	<b>2,967.98</b>	<b>7,987.91</b>	<b>7,987.91</b>	<b>0.00</b>	<b>0.00</b>	<b>2,967.98</b>	<b>0.00</b>
Blackmores Limited												
	12/09/2016	28/02/2020	19.00	2,228.03	1,238.04	(989.99)	2,228.03	2,228.03	0.00	0.00	0.00	0.00
	14/09/2016	28/02/2020	66.00	7,739.47	4,300.58	(3,438.89)	7,739.47	7,739.47	0.00	0.00	0.00	0.00
			<b>85.00</b>	<b>9,967.50</b>	<b>5,538.62</b>	<b>(4,428.88)</b>	<b>9,967.50</b>	<b>9,967.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Challenger Limited - Cnv Pref 3-Bbsw+3.40% Perp Sub Non-Cum Red T-05-22												
	12/05/2016	25/05/2020	188.00	17,964.34	17,914.63	(49.71)	17,964.34	17,964.34	0.00	0.00	0.00	0.00
	10/05/2016	25/05/2020	13.00	1,242.22	1,238.78	(3.44)	1,242.22	1,242.22	0.00	0.00	0.00	0.00
			<b>201.00</b>	<b>19,206.56</b>	<b>19,153.41</b>	<b>(53.15)</b>	<b>19,206.56</b>	<b>19,206.56</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Commonwealth Bank Of Australia.												
	02/09/2016	28/02/2020	15.00	1,081.89	1,227.96	146.07	1,081.89	1,081.89	0.00	0.00	146.07	0.00
	29/02/2016	28/02/2020	39.00	2,778.95	3,192.68	413.74	2,778.95	2,778.95	0.00	0.00	413.74	0.00
	29/02/2016	02/03/2020	33.00	2,351.42	2,645.80	294.38	2,351.42	2,351.42	0.00	0.00	294.38	0.00
	29/02/2016	03/03/2020	69.00	4,916.60	5,648.60	732.00	4,916.60	4,916.60	0.00	0.00	732.00	0.00
	29/02/2016	04/03/2020	3.00	213.77	240.53	26.76	213.77	213.77	0.00	0.00	26.76	0.00
	14/09/2016	04/03/2020	128.00	8,955.15	10,262.51	1,307.36	8,955.15	8,955.15	0.00	0.00	1,307.36	0.00
	15/04/2020	28/05/2020	167.00	10,355.63	9,984.64	(370.99)	10,355.63	10,355.63	0.00	0.00	0.00	0.00

# GD & LA Edwards Superannuation Fund Realised Capital Gains Report

For The Period 01 July 2019 - 30 June 2020

Investment	Accounting Treatment				Tax Treatment							
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains
<b>Shares in Listed Companies (Australian)</b>												
15/04/2020	29/05/2020		221.00	13,704.15	14,210.12	505.97	13,704.15	13,704.15	0.00	0.00	0.00	505.97
17/04/2020	29/05/2020		91.00	5,642.88	5,851.23	208.34	5,642.88	5,642.88	0.00	0.00	0.00	208.34
			<b>766.00</b>	<b>50,000.44</b>	<b>53,264.07</b>	<b>3,263.63</b>	<b>50,000.44</b>	<b>50,000.44</b>	<b>0.00</b>	<b>0.00</b>	<b>2,920.31</b>	<b>714.31</b>
<b>Flight Centre Travel Group Limited</b>												
25/05/2020	15/06/2020		9.00	98.94	135.97	37.03	98.94	98.94	0.00	0.00	0.00	37.03
19/05/2020	15/06/2020		1.00	10.69	15.11	4.42	10.69	10.69	0.00	0.00	0.00	4.42
15/05/2020	15/06/2020		518.00	5,155.70	7,825.97	2,670.27	5,155.70	5,155.70	0.00	0.00	0.00	2,670.27
19/05/2020	15/06/2020		474.00	4,717.77	7,161.22	2,443.45	4,717.77	4,717.77	0.00	0.00	0.00	2,443.45
18/06/2020	29/06/2020		1,785.00	25,017.49	20,415.78	(4,601.71)	25,017.49	25,017.49	0.00	0.00	0.00	0.00
			<b>2,787.00</b>	<b>35,000.59</b>	<b>35,554.05</b>	<b>553.46</b>	<b>35,000.59</b>	<b>35,000.59</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,155.17</b>
<b>Lendlease Group</b>												
28/07/2016	02/03/2020		814.00	10,915.28	14,278.37	3,363.09	11,020.60	11,020.60	0.00	0.00	3,257.77	0.00
			<b>814.00</b>	<b>10,915.28</b>	<b>14,278.37</b>	<b>3,363.09</b>	<b>11,020.60</b>	<b>11,020.60</b>	<b>0.00</b>	<b>0.00</b>	<b>3,257.77</b>	<b>0.00</b>
<b>Magellan Financial Group Limited</b>												
25/02/2016	06/08/2019		2.00	45.76	114.89	69.13	45.76	45.76	0.00	0.00	69.13	0.00
25/02/2016	08/08/2019		20.00	457.57	1,148.89	691.32	457.57	457.57	0.00	0.00	691.32	0.00
19/02/2016	08/08/2019		271.00	5,708.24	15,567.45	9,859.21	5,708.24	5,708.24	0.00	0.00	9,859.21	0.00
11/09/2019	28/02/2020		99.00	5,316.50	5,673.38	356.88	5,316.50	5,316.50	0.00	0.00	0.00	356.88
16/09/2019	02/03/2020		12.00	623.86	669.44	45.58	623.86	623.86	0.00	0.00	0.00	45.58
11/09/2019	03/03/2020		37.00	1,986.97	2,120.35	133.38	1,986.97	1,986.97	0.00	0.00	0.00	133.38
09/09/2019	03/03/2020		1.00	53.70	57.31	3.61	53.70	53.70	0.00	0.00	0.00	3.61

**GD & LA Edwards Superannuation Fund**  
**Realised Capital Gains Report**

For The Period 01 July 2019 - 30 June 2020

Investment	Accounting Treatment				Tax Treatment							
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains
<b>Shares in Listed Companies (Australian)</b>												
12/09/2019	03/03/2020		2.00	106.77	114.61	7.84	106.77	106.77	0.00	0.00	0.00	7.84
16/09/2019	03/03/2020		40.00	2,079.54	2,292.28	212.73	2,079.54	2,079.54	0.00	0.00	0.00	212.73
16/09/2019	04/03/2020		51.00	2,651.42	2,845.15	193.74	2,651.42	2,651.42	0.00	0.00	0.00	193.74
12/09/2019	04/03/2020		10.00	519.88	557.87	37.99	519.88	519.88	0.00	0.00	0.00	37.99
17/09/2019	04/03/2020		1.00	51.55	55.79	4.24	51.55	51.55	0.00	0.00	0.00	4.24
13/09/2019	04/03/2020		1.00	51.55	55.79	4.24	51.55	51.55	0.00	0.00	0.00	4.24
03/09/2019	04/03/2020		2.00	101.49	111.57	10.08	101.49	101.49	0.00	0.00	0.00	10.08
04/09/2019	04/03/2020		137.00	6,875.40	7,642.86	767.46	6,875.40	6,875.40	0.00	0.00	0.00	767.46
			<b>686.00</b>	<b>26,630.20</b>	<b>39,027.63</b>	<b>12,397.43</b>	<b>26,630.20</b>	<b>26,630.20</b>	<b>0.00</b>	<b>0.00</b>	<b>10,619.66</b>	<b>1,777.77</b>
<b>Mesoblast Limited</b>												
03/06/2020	25/06/2020		1,248.00	4,951.46	4,221.21	(730.25)	4,951.46	4,951.46	0.00	0.00	0.00	0.00
			<b>1,248.00</b>	<b>4,951.46</b>	<b>4,221.21</b>	<b>(730.25)</b>	<b>4,951.46</b>	<b>4,951.46</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>National Australia Bank Limited</b>												
04/04/2016	02/03/2020		185.00	4,807.88	4,532.93	(274.95)	4,807.88	4,807.88	0.00	0.00	0.00	0.00
16/03/2016	04/03/2020		247.00	6,987.05	6,052.07	(934.97)	6,987.05	6,987.05	0.00	0.00	0.00	0.00
04/04/2016	04/03/2020		335.00	8,706.16	8,208.28	(497.89)	8,706.16	8,706.16	0.00	0.00	0.00	0.00
05/06/2020	29/06/2020		8.00	155.72	143.04	(12.68)	155.72	155.72	0.00	0.00	0.00	0.00
04/06/2020	29/06/2020		589.00	11,157.86	10,531.09	(626.77)	11,157.86	11,157.86	0.00	0.00	0.00	0.00
09/06/2020	29/06/2020		353.00	6,687.13	6,311.50	(375.63)	6,687.13	6,687.13	0.00	0.00	0.00	0.00
20/03/2020	29/06/2020		27.00	459.50	482.75	23.24	459.50	459.50	0.00	0.00	0.00	23.24
03/06/2020	30/06/2020		335.00	4,740.25	5,989.67	1,249.42	4,740.25	4,740.25	0.00	0.00	0.00	1,249.42
20/03/2020	30/06/2020		1,173.00	19,962.93	20,972.78	1,009.86	19,962.93	19,962.93	0.00	0.00	0.00	1,009.86



# GD & LA Edwards Superannuation Fund Realised Capital Gains Report

For The Period 01 July 2019 - 30 June 2020

Investment Purchase Contract Date	Disposal Contract Date	Accounting Treatment			Tax Treatment						
		Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains
<b>Shares in Listed Companies (Australian)</b>											
		3,252.00	63,664.48	63,224.11	(440.37)	63,664.48	63,664.48	0.00	0.00	0.00	2,282.52
<b>Oil Search Limited</b>											
12/06/2020	16/06/2020	2,739.00	10,019.35	8,755.16	(1,264.19)	10,019.35	10,019.35	0.00	0.00	0.00	0.00
05/06/2020	16/06/2020	114.00	406.92	364.40	(42.52)	406.92	406.92	0.00	0.00	0.00	0.00
04/06/2020	16/06/2020	4,156.00	14,591.13	13,284.57	(1,306.56)	14,591.13	14,591.13	0.00	0.00	0.00	0.00
		7,009.00	25,017.40	22,404.13	(2,613.27)	25,017.40	25,017.40	0.00	0.00	0.00	0.00
<b>Orora Limited</b>											
28/07/2016	28/02/2020	783.00	2,255.68	2,112.40	(143.29)	2,255.68	2,255.68	0.00	0.00	0.00	0.00
18/03/2016	28/02/2020	243.00	617.87	655.57	37.70	617.87	617.87	0.00	0.00	37.70	0.00
18/03/2016	03/03/2020	936.00	2,379.95	2,525.17	145.22	2,379.95	2,379.95	0.00	0.00	145.22	0.00
31/03/2016	03/03/2020	1,786.00	4,489.95	4,818.32	328.37	4,489.95	4,489.95	0.00	0.00	328.37	0.00
19/02/2016	03/03/2020	2,600.00	5,999.95	7,014.36	1,014.41	5,999.95	5,999.95	0.00	0.00	1,014.41	0.00
		6,348.00	15,743.40	17,125.82	1,382.41	15,743.40	15,743.40	0.00	0.00	1,525.70	0.00
<b>RIO Tinto Limited</b>											
24/09/2019	28/02/2020	57.00	5,280.13	4,965.86	(314.27)	5,280.13	5,280.13	0.00	0.00	0.00	0.00
20/09/2019	28/02/2020	45.00	4,168.52	3,920.42	(248.10)	4,168.52	4,168.52	0.00	0.00	0.00	0.00
20/09/2019	03/03/2020	6.00	555.80	522.72	(33.08)	555.80	555.80	0.00	0.00	0.00	0.00
12/09/2019	03/03/2020	53.00	4,909.48	4,617.37	(292.11)	4,909.48	4,909.48	0.00	0.00	0.00	0.00
12/09/2019	10/06/2020	27.00	2,501.06	2,718.75	217.70	2,501.06	2,501.06	0.00	0.00	0.00	217.70
11/09/2019	10/06/2020	52.00	4,699.35	5,236.12	536.77	4,699.35	4,699.35	0.00	0.00	0.00	536.77
09/09/2019	10/06/2020	31.00	2,801.52	3,121.53	320.01	2,801.52	2,801.52	0.00	0.00	0.00	320.01

**GD & LA Edwards Superannuation Fund**  
**Realised Capital Gains Report**

For The Period 01 July 2019 - 30 June 2020

Investment	Accounting Treatment				Tax Treatment							
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains
<b>Shares in Listed Companies (Australian)</b>												
	04/09/2019	10/06/2020	108.00	9,593.48	10,875.02	1,281.54	9,593.48	9,593.48	0.00	0.00	0.00	1,281.54
	02/09/2019	10/06/2020	5.00	444.14	503.47	59.33	444.14	444.14	0.00	0.00	0.00	59.33
			<b>384.00</b>	<b>34,953.48</b>	<b>36,481.26</b>	<b>1,527.79</b>	<b>34,953.48</b>	<b>34,953.48</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,415.35</b>
Reliance Worldwide Corporation Limited												
	12/05/2016	28/02/2020	371.00	1,067.17	1,251.70	184.53	1,067.17	1,067.17	0.00	0.00	184.53	0.00
	12/05/2016	03/03/2020	2,109.00	6,066.47	7,115.48	1,049.01	6,066.47	6,066.47	0.00	0.00	1,049.01	0.00
			<b>2,480.00</b>	<b>7,133.64</b>	<b>8,367.18</b>	<b>1,233.54</b>	<b>7,133.64</b>	<b>7,133.64</b>	<b>0.00</b>	<b>0.00</b>	<b>1,233.54</b>	<b>0.00</b>
Santos Limited												
	28/05/2020	16/06/2020	1,850.00	10,104.50	9,646.38	(458.12)	10,104.50	10,104.50	0.00	0.00	0.00	0.00
	18/03/2020	16/06/2020	113.00	362.04	589.21	227.17	362.04	362.04	0.00	0.00	0.00	227.17
	20/03/2020	16/06/2020	4,441.00	14,228.16	23,156.52	8,928.36	14,228.16	14,228.16	0.00	0.00	0.00	8,928.36
	23/03/2020	16/06/2020	140.00	389.28	730.00	340.72	389.28	389.28	0.00	0.00	0.00	340.72
			<b>6,544.00</b>	<b>25,083.98</b>	<b>34,122.11</b>	<b>9,038.13</b>	<b>25,083.98</b>	<b>25,083.98</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,496.25</b>
Smartgroup Corporation Ltd - Ordinary Fully Paid												
	06/04/2016	28/02/2020	50.00	248.06	319.03	70.97	248.06	248.06	0.00	0.00	70.97	0.00
	09/09/2016	03/03/2020	1,043.00	7,301.00	6,655.04	(645.96)	7,301.00	7,301.00	0.00	0.00	0.00	0.00
	06/06/2016	03/03/2020	861.00	4,984.05	5,493.76	509.71	4,984.05	4,984.05	0.00	0.00	509.71	0.00
	06/04/2016	03/03/2020	655.00	3,249.59	4,179.34	929.75	3,249.59	3,249.59	0.00	0.00	929.75	0.00
			<b>2,609.00</b>	<b>15,782.70</b>	<b>16,647.17</b>	<b>864.47</b>	<b>15,782.70</b>	<b>15,782.70</b>	<b>0.00</b>	<b>0.00</b>	<b>1,510.43</b>	<b>0.00</b>
Webjet Limited												

# GD & LA Edwards Superannuation Fund

## Realised Capital Gains Report

For The Period 01 July 2019 - 30 June 2020

Investment	Accounting Treatment				Tax Treatment							
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains
<b>Shares in Listed Companies (Australian)</b>												
25/05/2020	29/05/2020		266.00	978.35	1,098.99	120.64	978.35	978.35	0.00	0.00	0.00	120.64
25/05/2020	02/06/2020		2,484.00	9,136.15	10,262.77	1,126.62	9,136.15	9,136.15	0.00	0.00	0.00	1,126.62
			<b>2,750.00</b>	<b>10,114.50</b>	<b>11,361.76</b>	<b>1,247.26</b>	<b>10,114.50</b>	<b>10,114.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,247.26</b>
<b>Westpac Banking Corporation</b>												
11/10/2016	02/03/2020		19.00	583.40	438.78	(144.62)	583.40	583.40	0.00	0.00	0.00	0.00
26/02/2016	02/03/2020		94.00	2,862.37	2,170.79	(691.58)	2,862.37	2,862.37	0.00	0.00	0.00	0.00
04/04/2016	02/03/2020		93.00	2,807.64	2,147.70	(659.95)	2,807.64	2,807.64	0.00	0.00	0.00	0.00
04/04/2016	04/03/2020		569.00	17,177.96	13,140.23	(4,037.73)	17,177.96	17,177.96	0.00	0.00	0.00	0.00
			<b>775.00</b>	<b>23,431.37</b>	<b>17,897.50</b>	<b>(5,533.88)</b>	<b>23,431.37</b>	<b>23,431.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Woodside Petroleum Ltd</b>												
20/09/2019	28/02/2020		308.00	9,989.12	8,637.84	(1,351.28)	9,989.12	9,989.12	0.00	0.00	0.00	0.00
23/01/2017	28/02/2020		3.00	96.76	84.13	(12.63)	96.76	96.76	0.00	0.00	0.00	0.00
20/01/2017	28/02/2020		16.00	512.12	448.72	(63.40)	512.12	512.12	0.00	0.00	0.00	0.00
20/01/2017	02/03/2020		242.00	7,745.81	6,852.52	(893.29)	7,745.81	7,745.81	0.00	0.00	0.00	0.00
09/09/2019	02/03/2020		136.00	4,330.13	3,851.01	(479.12)	4,330.13	4,330.13	0.00	0.00	0.00	0.00
11/09/2019	02/03/2020		21.00	668.62	594.64	(73.98)	668.62	668.62	0.00	0.00	0.00	0.00
02/09/2019	02/03/2020		47.00	1,494.92	1,330.86	(164.06)	1,494.92	1,494.92	0.00	0.00	0.00	0.00
04/09/2019	02/03/2020		189.00	6,011.47	5,351.76	(659.71)	6,011.47	6,011.47	0.00	0.00	0.00	0.00
05/03/2018	02/03/2020		49.00	1,323.00	1,387.49	64.49	1,323.00	1,323.00	0.00	0.00	64.49	0.00
20/01/2017	03/03/2020		176.00	5,633.32	4,935.91	(697.41)	5,633.32	5,633.32	0.00	0.00	0.00	0.00
06/04/2020	16/06/2020		4.00	78.73	84.68	5.95	78.73	78.73	0.00	0.00	0.00	5.95
02/04/2020	16/06/2020		7.00	137.77	148.20	10.43	137.77	137.77	0.00	0.00	0.00	10.43



**GD & LA Edwards Superannuation Fund**  
**Realised Capital Gains Report**

For The Period 01 July 2019 - 30 June 2020

Investment	Accounting Treatment				Tax Treatment							
	Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains
<b>Shares in Listed Companies (Australian)</b>												
	01/04/2020	16/06/2020	753.00	14,776.92	15,941.92	1,165.00	14,776.92	14,776.92	0.00	0.00	0.00	1,165.00
			1,951.00	52,798.69	49,649.68	(3,149.01)	52,798.69	52,798.69	0.00	0.00	64.49	1,181.38
			41,087.00	438,383.58	459,273.97	20,890.38	438,488.90	438,488.90	0.00	0.00	24,099.88	24,270.01
<b>Units in Listed Unit Trusts (Australian)</b>												
Magellan Global Trust												
	29/09/2017	06/08/2019	8,666.00	12,999.00	15,148.82	2,149.82	12,439.14	12,439.14	0.00	0.00	2,709.68	0.00
	22/01/2018	06/08/2019	541.00	0.00	945.71	945.71	(34.95)	(34.95)	0.00	0.00	980.66	0.00
			9,207.00	12,999.00	16,094.53	3,095.53	12,404.19	12,404.19	0.00	0.00	3,690.34	0.00
Nb Global Corporate Income Trust												
	11/07/2019	11/05/2020	9,241.00	18,482.00	14,851.48	(3,630.52)	18,482.00	18,482.00	0.00	0.00	0.00	0.00
	11/07/2019	12/05/2020	92.00	184.00	148.87	(35.13)	184.00	184.00	0.00	0.00	0.00	0.00
	11/07/2019	21/05/2020	6,120.00	12,240.00	9,618.00	(2,622.00)	12,240.00	12,240.00	0.00	0.00	0.00	0.00
	11/07/2019	25/05/2020	9,547.00	19,094.00	15,003.77	(4,090.23)	19,094.00	19,094.00	0.00	0.00	0.00	0.00
			25,000.00	50,000.00	39,622.12	(10,377.88)	50,000.00	50,000.00	0.00	0.00	0.00	0.00
			34,207.00	62,999.00	55,716.65	(7,282.35)	62,404.19	62,404.19	0.00	0.00	3,690.34	0.00
			75,294.00	501,382.58	514,990.62	13,608.03	500,893.09	500,893.09	0.00	0.00	27,790.22	24,270.01

**GD & LA Edwards Superannuation Fund**  
**Investment Income Report**

As at 30 June 2020

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income		TFN Credits	Other Deductions	Distributed Capital Gains
								(Excl. Capital Gains) * 2	Gains			
<b>Bank Accounts</b>												
Cash at Bank	7.20			7.20	0.00	0.00	0.00	7.20	7.20			0.00
Ord Minnett Cash Account	129.72			129.72	0.00	0.00	0.00	129.72	129.72			0.00
	<b>136.92</b>			<b>136.92</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>136.92</b>	<b>136.92</b>			<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
ANN.AX Ansell Limited - Ordinary Fully Paid	152.55		152.55					152.55	152.55		0.00	
BKL.AX Blackmores Limited	59.50	59.50	0.00		25.50			85.00	85.00		0.00	
CGFPA.AX Challenger Limited - Cnv Pref 3-Bbsw+3.40% Perp Sub Non-Cum Red T-05-22	621.09	621.09	0.00		266.18			887.27	887.27		0.00	
CBA.AX Commonwealth Bank Of Australia.	1,236.97	1,236.97	0.00		530.13			1,767.10	1,767.10		0.00	
LLC.AX Lendlease Group	257.13		257.13					257.13	257.13		0.00	
LLC.AX Lendlease Group	105.69	0.00	0.00	32.71	0.00	7.47	1.29	41.47	41.47	0.00	0.00	82.30
MFG.AX Magellan Financial Group Limited	365.10	273.82	91.28		117.35			482.45	482.45		0.00	
NAB.AX National Australia Bank Limited	1,273.22	1,273.22	0.00		545.66			1,818.88	1,818.88		0.00	
ORA.AX Orora Limited	825.24	247.58	577.66		106.10			931.34	931.34		0.00	
RWC.AX Reliance Worldwide Corporation Limited	124.00	124.00	0.00		53.14			177.14	177.14		0.00	
RIO.AX RIO Tinto Limited	779.92	779.92	0.00		334.25			1,114.17	1,114.17		0.00	
SIQ.AX Smartgroup Corporation Ltd - Ordinary Fully Paid	1,121.88	1,121.88	0.00		480.80			1,602.68	1,602.68		0.00	
SHL.AX Sonic Healthcare Limited	373.15	111.95	261.20		47.98			421.13	421.13		0.00	
WBCPG.AX Westpac Banking Corporation	2,165.88	2,165.88	0.00		928.23			3,094.11	3,094.11		0.00	
WBC.AX Westpac Banking Corporation	620.00	620.00	0.00		265.71			885.71	885.71		0.00	
WPL.AX Woodside Petroleum Ltd	1,245.52	1,245.52	0.00		533.78			1,779.30	1,779.30		0.00	
	<b>11,326.84</b>	<b>9,881.33</b>	<b>1,339.82</b>	<b>32.71</b>	<b>4,234.81</b>	<b>7.47</b>	<b>1.29</b>	<b>15,497.43</b>	<b>15,497.43</b>	<b>0.00</b>	<b>0.00</b>	<b>82.30</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
NBI.AX Nb Global Corporate Income Trust	2,247.70	0.00	0.00	4.50	0.00	2,243.20	1.20	2,248.90	2,248.90	0.00	0.00	0.00
	<b>2,247.70</b>	<b>0.00</b>	<b>0.00</b>	<b>4.50</b>	<b>0.00</b>	<b>2,243.20</b>	<b>1.20</b>	<b>2,248.90</b>	<b>2,248.90</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



# GD & LA Edwards Superannuation Fund Investment Income Report

As at 30 June 2020

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income		TFN Deductions	Other Deductions	Distributed Capital Gains
								(Excl. Capital Gains) * 2	Gains			
<b>Units in Unlisted Unit Trusts (Australian)</b>												
EDWA.AX Edwards Family Unit Trust	15,370.25			15,370.25	0.00	0.00	0.00	15,370.25	0.00	0.00	0.00	0.00
	<b>15,370.25</b>			<b>15,370.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15,370.25</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>29,081.71</b>	<b>9,881.33</b>	<b>1,339.82</b>	<b>15,544.38</b>	<b>4,234.81</b>	<b>2,250.67</b>	<b>2.49</b>	<b>33,253.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>82.30</b>

Assessable Income (Excl. Capital Gains) 33,253.50

Net Capital Gain 0.00

**Total Assessable Income 33,253.50**

\* 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.

**GD & LA Edwards Superannuation Fund**  
**Trustees Declaration**

G.D.E. Nominees Pty Ltd ACN: 064576361

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The directors of the trustee company have determined that the Fund is not a reporting entity and that these 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 2020 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2020 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 2020.

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) Regulations 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:

  
.....  
Gary Edwards  
G.D.E. Nominees Pty Ltd  
Director

  
.....  
Lynette Edwards  
G.D.E. Nominees Pty Ltd  
Director

Dated this 7..... day of 4 - 2021



# GD & LA Edwards Superannuation Fund Compilation Report

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We have compiled the accompanying special purpose financial statements of the GD & LA Edwards Superannuation Fund which comprise the statement of financial position as at 30/06/2020 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(s)

The Trustee(s) of GD & LA Edwards 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 Trustee(s), 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.

Sam Greco & Co Chartered Accountants

of

Level 1 Mitcham House 1355 Gympie Road, Aspley, Queensland 4034

Signed: 

Dated 24/3/2021

