

**K & P ROBERTS SUPERANNUATION FUND**

**FINANCIAL STATEMENTS**

**AND REPORTS**

**FOR THE PERIOD 1 JULY 2017 TO 30 JUNE 2018**

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Zimsen Partners Pty Ltd  
Po Box 774  
Braeside VIC 3195

# **K & P ROBERTS SUPERANNUATION FUND**

## **FINANCIAL STATEMENTS INDEX**

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**K & P ROBERTS SUPERANNUATION FUND**  
**DETAILED BALANCE SHEET AS AT 30 JUNE 2018**

	2018	2017
	\$	\$
<b>Investments</b>		
Shares in Listed Companies (Australian)		
Australia & New Zealand Banking Group Limited	44,336.80	45,090.40
Emerchants Limited	11,632.50	13,323.75
BHP Billiton Limited	23,228.35	15,946.80
Commonwealth Bank of Australia	36,070.65	40,990.95
Cyclopharm Limited	10,830.00	8,880.60
Telstra Corporation Limited	5,795.44	9,511.60
Vita Life Sciences Limited	15,478.65	20,443.50
Woodside Petroleum Limited	709.20	537.66
CSL Limited	65,490.80	46,930.20
Santos Limited	13,348.83	6,450.87
Silex Systems Limited	770.40	1,405.98
Medibank Private	13,286.00	12,740.00
South 32 Limited	2,472.85	1,835.80
	243,450.47	224,088.11
Units in Listed Unit Trusts (Australian)		
Spark Infrastructure Group	35,013.96	40,235.34
Transurban Group	5,206.95	4,763.70
Macq Atlas Roads Group	9,124.17	7,960.59
	49,345.08	52,959.63
	292,795.55	277,047.74
<b>Other Assets</b>		
Mebank TD-000496428	190,000.00	-
Rabo Plus Account	38,192.04	644.55
Macquarie CMT - 960401289	2,456.47	7,495.55
UBank TD - 375339297	250,000.00	309,099.62
ING TD - 88169680	-	180,000.00
Rabo Notice Saver31 - 0007518-21	20,502.58	20,046.86
	501,151.09	517,286.58
Distributions Receivable		
Transurban Group	110.93	92.46
	110.93	92.46
Income Tax Refundable (Note 4)	3,223.00	2,739.28
	3,223.00	2,739.28
	504,485.02	520,118.32
<b>Total Assets</b>	797,280.57	797,166.06

**Represented by:**

**Liability for Accrued Benefits (Note 2)**

The accompanying notes form part of these financial statements

**K & P ROBERTS SUPERANNUATION FUND**  
**DETAILED BALANCE SHEET AS AT 30 JUNE 2018**

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	2018	2017
	\$	\$
Roberts, Peter David (Pension)	412,674.24	411,912.77
Roberts, Irene Joan Salisbury (Pension)	384,606.33	385,253.29
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	797,280.57	797,166.06
	<hr/>	<hr/>
	797,280.57	797,166.06
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The accompanying notes form part of these financial statements

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**K & P ROBERTS SUPERANNUATION FUND**  
**DETAILED INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
<b>Income</b>		
Distributions Received		
Macq Atlas Roads Group	312.18	269.61
Spark Infrastructure Group	2,341.95	2,226.77
Transurban Group	247.90	219.09
	2,902.03	2,715.47
Dividends Received		
Australia & New Zealand Banking Group Limited	3,588.58	3,588.58
BHP Billiton Limited	1,208.87	701.61
CSL Limited	652.88	586.30
Commonwealth Bank of Australia	3,040.72	2,977.07
Cyclopharm Limited	108.30	103.73
Medibank Private	796.26	731.26
South 32 Limited	167.44	41.68
Telstra Corporation Limited	837.40	979.60
Vita Life Sciences Limited	1,043.04	730.13
Woodside Petroleum Limited	32.03	28.24
	11,475.52	10,468.20
Interest Received		
ING TD - 88169680	2,396.71	7,130.00
Macquarie CMT - 960401289	200.17	130.17
Mebank Term Deposit #000496428	2,591.03	-
Rabo Notice Saver31 - 0007518-21	455.72	46.86
Rabo Plus Account	132.36	25.85
UBank TD - 375339297	8,746.72	9,418.47
UBank TD-381982406	568.79	-
	15,091.50	16,751.35
Revaluations		
Shares in Listed Companies (Australian)		
Australia & New Zealand Banking Group Limited	(753.60)	7,222.00
BHP Billiton Limited	7,281.55	3,171.55
CSL Limited	18,560.60	8,789.00
Commonwealth Bank of Australia	(4,920.30)	4,177.80
Cyclopharm Limited	1,949.40	(1,482.96)
Emerchants Limited	(1,691.25)	2,846.25
Medibank Private	546.00	(682.50)
Santos Limited	6,897.96	(3,427.69)

The accompanying notes form part of these financial statements

**K & P ROBERTS SUPERANNUATION FUND**  
**DETAILED INCOME STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
Silex Systems Limited	(635.58)	211.86
South 32 Limited	637.05	780.90
Telstra Corporation Limited	(3,716.16)	(2,787.12)
Vita Life Sciences Limited	(4,964.85)	(5,646.30)
Woodside Petroleum Limited	117.54	54.54
	<u>19,308.36</u>	<u>13,227.33</u>
Units in Listed Unit Trusts (Australian)		
Macq Atlas Roads Group	1,163.58	610.17
Spark Infrastructure Group	(5,221.38)	2,764.26
Transurban Group	67.05	(56.28)
	<u>(3,990.75)</u>	<u>3,318.15</u>
	<u>15,317.61</u>	<u>16,545.48</u>
	44,786.66	46,480.50
<b>Expenses</b>		
Accountancy Fees	1,760.00	1,760.00
Administration Costs	48.00	47.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	605.00	660.00
Pensions Paid - Unrestricted Non Preserved - Tax Free		
Roberts, Irene Joan Salisbury	18,341.40	17,031.30
Roberts, Peter David	17,690.40	17,269.20
	<u>36,031.80</u>	<u>34,300.50</u>
Pensions Paid - Unrestricted Non Preserved - Taxable		
Roberts, Irene Joan Salisbury	2,658.60	2,468.70
Roberts, Peter David	3,309.60	3,230.80
	<u>5,968.20</u>	<u>5,699.50</u>
	<u>44,672.00</u>	<u>42,726.00</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>	114.66	3,754.50
<b>Income Tax (Note 4)</b>		
Income Tax Expense	0.15	-
	<u>0.15</u>	<u>-</u>
<b>Benefits Accrued as a Result of Operations</b>	<u>114.51</u>	<u>3,754.50</u>

The accompanying notes form part of these financial statements

# **K & P ROBERTS SUPERANNUATION FUND**

## **NOTES TO THE FINANCIAL STATEMENTS**

### **FOR THE YEAR ENDED 30 JUNE 2018**

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#### **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 unless stated otherwise 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.

The financial statements were authorised for issue by the trustees/ directors of the trustee company

##### **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 values, 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 are 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. investment properties at the trustees' assessment of their realizable value.

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 value of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

##### **b. Cash and Cash Equivalents**

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

##### **c. Revenue**

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

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# K & P ROBERTS SUPERANNUATION FUND

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 30 JUNE 2018

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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 as it accrues.

#### 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 balance sheet as a receivable at net market value

#### Remeasurement changes in market values

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

#### d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

#### e. 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 balance sheet.

#### f. 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.

## 2. Vested Benefits

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

2018	2017
\$	\$

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**K & P ROBERTS SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

Vested Benefits	797,280.57	797,166.06
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**3. Changes in Market Values**

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2018	2017
	\$	\$
Shares in Listed Companies (Australian)	19,308.36	13,227.33
Units in Listed Unit Trusts (Australian)	(3,990.75)	3,318.15
	<u>15,317.61</u>	<u>16,545.48</u>

**4. Income Tax**

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	2018	2017
	\$	\$
Benefits accrued as a result of operations before income tax	<u>114.66</u>	<u>3,754.50</u>
Prima facie income tax on accrued benefits	17.20	563.18
Add/(Less) Tax Effect of:		
Distributions Received	(199.39)	(220.10)
Increase in Market Value of Investments	(2,297.64)	(2,481.82)
Accountancy Fees	264.00	264.00
Administration Costs	7.20	7.05
ATO Supervisory Levy	38.85	38.85
Auditor's Remuneration	90.75	99.00
Pensions Paid - Unrestricted Non Preserved - Tax Free	5,404.77	5,145.08
Pensions Paid - Unrestricted Non Preserved - Taxable	895.23	854.92
Exempt Pension Income	(4,221.00)	(4,270.20)
Other	.18	.04
	<u>(17.05)</u>	<u>(563.18)</u>
Income Tax Expense	<u>.15</u>	<u>-</u>

Income tax expense comprises:

**K & P ROBERTS SUPERANNUATION FUND**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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Income Tax Payable/(Refundable)	(3,223.00)	(2,739.28)
Imputed Credits	3,223.15	2,723.28
TFN Credits	-	16.00
	<hr/>	<hr/>
	.15	-
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# K & P ROBERTS SUPERANNUATION FUND

**TRUSTEE: PETIREN PTY LTD**

**ACN: 602 258 533**

## **TRUSTEES DECLARATION**

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

The directors of the trustee company declare that:

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

Specifically, the **trustees** declare that:

- in accordance with s 120 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 s 50 of the *Superannuation (Supervision) Act 1993* and reg 13.14 of the *Superannuation Industry (Supervision) Regulations 1994*; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements

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

Peter David Roberts  
Petiren Pty Ltd  
Director

Irene Joan Salisbury Roberts  
Petiren Pty Ltd  
Director

DATED:    /    /

**K & P ROBERTS SUPERANNUATION FUND**  
**STATEMENT OF TAXABLE INCOME**  
**FOR THE YEAR ENDED 30 JUNE 2018**

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	2018
	\$
Benefits Accrued as a Result of Operations before Income Tax	115.00
<b>Less:</b>	
Increase in Market Value of Investments	(15,318.00)
Non Taxable Distributions Received	(1,329.00)
Exempt Pension Income	(28,140.00)
Other Non Taxable Items	1.00
	<hr/> (44,786.00)
	<hr/> (44,671.00)
<b>Add:</b>	
ATO Supervisory Levy	259.00
Pensions Paid - Unrestricted Non Preserved - Tax Free	36,032.00
Pensions Paid - Unrestricted Non Preserved - Taxable	5,968.00
Pension Member Non Deductible Expenses	2,413.00
	<hr/> 44,672.00
	<hr/>
<b>Taxable Income</b>	<b>1.00</b>
	<hr/>
<b>Tax Payable on Taxable Income</b>	<b>0.15</b>
<b>Less:</b>	
Imputed Credits	3,223.15
	<hr/> 3,223.15
	<hr/>
<b>Income Tax Payable/(Refund)</b>	<b>(3,223.00)</b>
<b>Add:</b>	
Supervisory levy	259.00
<b>Total Amount Due or Refundable</b>	<b>(2,964.00)</b>
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**MEMORANDUM OF RESOLUTIONS OF THE DIRECTOR(S) OF  
PETIREN PTY LTD  
ACN: 602 258 533  
ATF K & P ROBERTS SUPERANNUATION FUND**

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**FINANCIAL STATEMENTS OF  
SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2018 and it was resolved that such statements be and are hereby adopted as tabled.

**TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the superannuation fund be signed.

**ANNUAL RETURN:**

Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2018, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

**TRUST DEED:**

The Chair tabled advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

**INVESTMENT STRATEGY:**

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.

**INSURANCE COVER:**

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.

**ALLOCATION OF INCOME:**

It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

**INVESTMENT ACQUISITIONS:**

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.

**INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.

**AUDITORS**

It was resolved that

Kim Quach

of

Po Box 1368  
Clayton South VIC 3169

act as auditors of the Fund for the next financial year.

**TAX AGENTS**

It was resolved that

Zimsen Partners Pty Ltd

act as tax agents of the Fund for the next financial year.

**TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**ACCEPTANCE OF ROLLOVERS**

The trustee has ensured that any roll-over made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making roll-over between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the roll-over and received advice that the roll-over is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the roll-over on behalf of the member.

**PAYMENT OF BENEFITS**

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

Signed as a true record –

...../...../.....  
Peter David Roberts

...../...../.....  
Irene Joan Salisbury Roberts

**K & P ROBERTS SUPERANNUATION FUND**  
**SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS**  
**FOR THE REPORTING PERIOD ENDED 30 JUNE 2018**

Details	No of Units
<b>Purchases of Fund Assets</b>	
<u>Shares in Listed Companies (Australian)</u>	
Woodside Petroleum Limited	2
<u>Units in Listed Unit Trusts (Australian)</u>	
Transurban Group	33

**Member's Statement**  
**K & P ROBERTS SUPERANNUATION FUND**

**MR PETER DAVID ROBERTS**  
**UNIT 33G ,80 THE ESPLANADE**  
**SURFERS PARADISE QLD 4217**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2018 and for the reporting period 1 July 2017 to 30 June 2018.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	27 October 1943	<b>Total Benefits</b>	<b>\$412,674.24</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	12 October 2005	- Preserved	
Service Period Start Date	1 March 1979	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$412,674.24
Member Mode	Pension	Including:	
Account Description	Pension	- Tax Free Component	\$300,262.73
Current Salary		- Taxable Component	\$112,411.51
Vested Amount	\$412,674.24		
Insured Death Benefit			
Total Death Benefit	\$412,674.24	Tax Free Proportion	84.24%
Disability Benefit		Taxable Proportion	15.76%
Nominated Beneficiaries			

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2017			411,912.77	411,912.77
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			21,761.55	21,761.55
Transfers in and transfers from reserves				
			21,761.55	21,761.55
			433,674.32	433,674.32
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid			21,000.00	21,000.00
Contributions Tax				
Income Tax			0.08	0.08
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			21,000.08	21,000.08
<b>Member's Account Balance at 30/06/2018</b>			<b>412,674.24</b>	<b>412,674.24</b>

Reference: ROBEIR80 / 501

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Peter David Roberts  
Director

Irene Joan Salisbury Roberts  
Director

Statement Date:     /     /

**Member's Statement**  
**K & P ROBERTS SUPERANNUATION FUND**

**MRS IRENE JOAN SALISBURY ROBERTS**  
**UNIT 33G ,80 THE ESPLANADE**  
**SURFERS PARADISE QLD 4217**

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2018 and for the reporting period 1 July 2017 to 30 June 2018.

<b>Your Details</b>		<b>Your Balance</b>	
Date of Birth	11 August 1946	<b>Total Benefits</b>	<b>\$384,606.33</b>
Tax File Number	Provided	Comprising:	
Date Joined Fund	12 October 2005	- Preserved	
Service Period Start Date	6 August 1979	- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	\$384,606.33
Member Mode	Pension	Including:	
Account Description	Pension	- Tax Free Component	\$347,318.63
Current Salary		- Taxable Component	\$37,287.70
Vested Amount	\$384,606.33		
Insured Death Benefit			
Total Death Benefit	\$384,606.33	Tax Free Proportion	87.34%
Disability Benefit		Taxable Proportion	12.66%
Nominated Beneficiaries			

<b>Your Detailed Account</b>	<b>Preserved</b>	<b>Restricted Non Preserved</b>	<b>Unrestricted Non Preserved</b>	<b>Total</b>
Opening Balance at 1 July 2017			385,253.29	385,253.29
<u>Add: Increases to Member's Account During the Period</u>				
Concessional Contributions				
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period			20,353.11	20,353.11
Transfers in and transfers from reserves				
			20,353.11	20,353.11
			405,606.40	405,606.40
<u>Less: Decreases to Member's Account During the Period</u>				
Benefits/Pensions Paid			21,000.00	21,000.00
Contributions Tax				
Income Tax			0.07	0.07
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
			21,000.07	21,000.07
<b>Member's Account Balance at 30/06/2018</b>			<b>384,606.33</b>	<b>384,606.33</b>

Reference: ROBEIR80 / 502

**Availability of Other Fund Information**

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

**Trustee's Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Peter David Roberts  
Director

Irene Joan Salisbury Roberts  
Director

Statement Date:     /     /

**K & P ROBERTS SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2018**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
<b>Cash/Bank Accounts</b>								
Macquarie CMT - 960401289		2,456.47	2,456.4700	2,456.47	2,456.47			0.31%
Mebank TD-000496428		190,000.00	190,000.0000	190,000.00	190,000.00			23.93%
Rabo Notice Saver31 - 0007518-21		20,502.58	20,502.5800	20,502.58	20,502.58			2.58%
Rabo Plus Account		38,192.04	38,192.0400	38,192.04	38,192.04			4.81%
UBank TD - 375339297		250,000.00	250,000.0000	250,000.00	250,000.00			31.49%
				501,151.09	501,151.09			63.12%
<b>Shares in Listed Companies (Australian)</b>								
Australia & New Zealand Banking Group Limited	1,570.0000	18.91	28.2400	29,690.93	44,336.80	14,645.87	49.33%	5.58%
BHP Billiton Limited	685.0000	39.39	33.9100	26,982.53	23,228.35	(3,754.18)	(13.91%)	2.93%
CSL Limited	340.0000	29.64	192.6200	10,078.72	65,490.80	55,412.08	549.79%	8.25%
Commonwealth Bank of Australia	495.0000	48.94	72.8700	24,225.09	36,070.65	11,845.56	48.90%	4.54%
Cyclopharm Limited	10,830.0000	0.55	1.0000	5,957.90	10,830.00	4,872.10	81.78%	1.36%
Emerchants Limited	8,250.0000	0.72	1.4100	5,960.00	11,632.50	5,672.50	95.18%	1.47%
Medibank Private	4,550.0000	2.00	2.9200	9,100.00	13,286.00	4,186.00	46.00%	1.67%
Redbank Energy Limited	11.0000							
Santos Limited	2,129.0000	9.96	6.2700	21,199.32	13,348.83	(7,850.49)	(37.03%)	1.68%
Silex Systems Limited	3,852.0000	5.07	0.2000	19,529.95	770.40	(18,759.55)	(96.06%)	0.10%
South 32 Limited	685.0000	3.01	3.6100	2,062.17	2,472.85	410.68	19.91%	0.31%
Telstra Corporation Limited	2,212.0000	3.51	2.6200	7,768.96	5,795.44	(1,973.52)	(25.40%)	0.73%
Vita Life Sciences Limited	19,470.0000	0.15	0.7950	2,866.00	15,478.65	12,612.65	440.08%	1.95%
Woodside Petroleum Limited	20.0000	42.88	35.4600	857.57	709.20	(148.37)	(17.30%)	0.09%
				166,279.14	243,450.47	77,171.33	46.41%	30.66%
<b>Units in Listed Unit Trusts (Australian)</b>								
Macq Atlas Roads Group	1,419.0000	(0.11)	6.4300	(157.51)	9,124.17	9,281.68	(5,892.76%)	1.15%
Spark Infrastructure Group	15,357.0000	1.50	2.2800	23,095.00	35,013.96	11,918.96	51.61%	4.41%
Transurban Group	435.0000	6.86	11.9700	2,984.28	5,206.95	2,222.67	74.48%	0.66%
				25,921.77	49,345.08	23,423.31	90.36%	6.22%

**K & P ROBERTS SUPERANNUATION FUND**  
**INVESTMENT SUMMARY REPORT AT 30 JUNE 2018**

Investment	Units	Ave Cost	Mkt Price	Cost	Market	Unrealised Gain/(Loss)	Percent Gain/(Loss)	Percent Total
				693,352.00	793,946.64	100,594.64	14.51%	100.00%

**K & P ROBERTS SUPERANNUATION FUND**  
**INVESTMENT CHANGE REPORT AT 30 JUNE 2018**

Investment	This Year			Last Year			Market Change	
	Units	Cost	Market	Units	Cost	Market	Change	Percent
<b>Cash/Bank Accounts</b>								
ING TD - 88169680					180,000.00	180,000.00	(180,000.00)	(100.00%)
Macquarie CMT - 960401289		2,456.47	2,456.47		7,495.55	7,495.55	(5,039.08)	(67.23%)
Mebank TD-000496428		190,000.00	190,000.00				190,000.00	100.00%
Rabo Notice Saver31 - 0007518-21		20,502.58	20,502.58		20,046.86	20,046.86	455.72	2.27%
Rabo Plus Account		38,192.04	38,192.04		644.55	644.55	37,547.49	5,825.38%
UBank TD - 375339297		250,000.00	250,000.00		309,099.62	309,099.62	(59,099.62)	(19.12%)
		501,151.09	501,151.09		517,286.58	517,286.58	(16,135.49)	(3.12%)
<b>Shares in Listed Companies (Australian)</b>								
Australia & New Zealand Banking Group Limited	1,570.0000	29,690.93	44,336.80	1,570.0000	29,690.93	45,090.40	(753.60)	(1.67%)
BHP Billiton Limited	685.0000	26,982.53	23,228.35	685.0000	26,982.53	15,946.80	7,281.55	45.66%
CSL Limited	340.0000	10,078.72	65,490.80	340.0000	10,078.72	46,930.20	18,560.60	39.55%
Commonwealth Bank of Australia	495.0000	24,225.09	36,070.65	495.0000	24,225.09	40,990.95	(4,920.30)	(12.00%)
Cyclopharm Limited	10,830.0000	5,957.90	10,830.00	10,830.0000	5,957.90	8,880.60	1,949.40	21.95%
Emerchants Limited	8,250.0000	5,960.00	11,632.50	8,250.0000	5,960.00	13,323.75	(1,691.25)	(12.69%)
Medibank Private	4,550.0000	9,100.00	13,286.00	4,550.0000	9,100.00	12,740.00	546.00	4.29%
Redbank Energy Limited	11.0000			11.0000				100.00%
Santos Limited	2,129.0000	21,199.32	13,348.83	2,129.0000	21,199.32	6,450.87	6,897.96	106.93%
Silex Systems Limited	3,852.0000	19,529.95	770.40	3,852.0000	19,529.95	1,405.98	(635.58)	(45.21%)
South 32 Limited	685.0000	2,062.17	2,472.85	685.0000	2,062.17	1,835.80	637.05	34.70%
Telstra Corporation Limited	2,212.0000	7,768.96	5,795.44	2,212.0000	7,768.96	9,511.60	(3,716.16)	(39.07%)
Vita Life Sciences Limited	19,470.0000	2,866.00	15,478.65	19,470.0000	2,866.00	20,443.50	(4,964.85)	(24.29%)
Woodside Petroleum Limited	20.0000	857.57	709.20	18.0000	803.57	537.66	171.54	31.90%
		166,279.14	243,450.47		166,225.14	224,088.11	19,362.36	8.64%
<b>Units in Listed Unit Trusts (Australian)</b>								
Macq Atlas Roads Group	1,419.0000	(157.51)	9,124.17	1,419.0000	(157.51)	7,960.59	1,163.58	14.62%
Spark Infrastructure Group	15,357.0000	23,095.00	35,013.96	15,357.0000	23,095.00	40,235.34	(5,221.38)	(12.98%)
Transurban Group	435.0000	2,984.28	5,206.95	402.0000	2,608.08	4,763.70	443.25	9.30%
		25,921.77	49,345.08		25,545.57	52,959.63	(3,614.55)	(6.83%)

**K & P ROBERTS SUPERANNUATION FUND**  
**INVESTMENT CHANGE REPORT AT 30 JUNE 2018**

Investment	This Year			Last Year			Market Change	
	Units	Cost	Market	Units	Cost	Market	Change	Percent
		693,352.00	793,946.64		709,057.29	794,334.32	(387.68)	(0.05%)

**K & P ROBERTS SUPERANNUATION FUND**  
**INVESTMENT MOVEMENT REPORT AT 30 JUNE 2018**

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
<b>Cash/Bank Accounts</b>										
ING TD - 88169680		180,000.00		2,396.71		(182,396.71)				
Macquarie CMT - 960401289		7,495.55		229,804.12		(234,843.20)		2,456.47	2,456.47	
Mebank TD-000496428				190,000.00				190,000.00	190,000.00	
Rabo Notice Saver31 - 0007518-21		20,046.86		455.72				20,502.58	20,502.58	
Rabo Plus Account		644.55		68,547.49		(31,000.00)		38,192.04	38,192.04	
UBank TD - 375339297		309,099.62		8,746.72		(67,846.34)		250,000.00	250,000.00	
UBank TD-381982406				68,415.13		(68,415.13)				
		517,286.58		568,365.89		(584,501.38)		501,151.09	501,151.09	
<b>Shares in Listed Companies (Australian)</b>										
Australia & New Zealand Banking Group Limited	1,570.0000	29,690.93						1,570.0000	29,690.93	44,336.80
BHP Billiton Limited	685.0000	26,982.53						685.0000	26,982.53	23,228.35
CSL Limited	340.0000	10,078.72						340.0000	10,078.72	65,490.80
Commonwealth Bank of Australia	495.0000	24,225.09						495.0000	24,225.09	36,070.65
Cyclopharm Limited	10,830.0000	5,957.90						10,830.0000	5,957.90	10,830.00
Emerchants Limited	8,250.0000	5,960.00						8,250.0000	5,960.00	11,632.50
Medibank Private	4,550.0000	9,100.00						4,550.0000	9,100.00	13,286.00
Redbank Energy Limited	11.0000							11.0000		
Santos Limited	2,129.0000	21,199.32						2,129.0000	21,199.32	13,348.83
Silex Systems Limited	3,852.0000	19,529.95						3,852.0000	19,529.95	770.40
South 32 Limited	685.0000	2,062.17						685.0000	2,062.17	2,472.85
Telstra Corporation Limited	2,212.0000	7,768.96						2,212.0000	7,768.96	5,795.44
Vita Life Sciences Limited	19,470.0000	2,866.00						19,470.0000	2,866.00	15,478.65
Woodside Petroleum Limited	18.0000	803.57	2.0000	54.00				20.0000	857.57	709.20
		166,225.14		54.00					166,279.14	243,450.47
<b>Units in Listed Unit Trusts (Australian)</b>										
Macq Atlas Roads Group	1,419.0000	(157.51)						1,419.0000	(157.51)	9,124.17
Spark Infrastructure Group	15,357.0000	23,095.00						15,357.0000	23,095.00	35,013.96

## K & P ROBERTS SUPERANNUATION FUND INVESTMENT MOVEMENT REPORT AT 30 JUNE 2018

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Prof/(Loss)	Units	Cost	Market
Transurban Group	402.0000	2,608.08	33.0000	376.20				435.0000	2,984.28	5,206.95
		25,545.57		376.20					25,921.77	49,345.08
		709,057.29		568,796.09		(584,501.38)			693,352.00	793,946.64

## K & P ROBERTS SUPERANNUATION FUND

### INVESTMENT INCOME REPORT AT 30 JUNE 2018

Investment	Add						Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total	Franked	Unfranked	Franking	Foreign	TFN	Tax Free	Tax Exempt	Tax	Expenses	Capital	GST					
	Income	Amount	Amount	Credits	Credits	Credits			Deferred		Gains Disc.*						
<b>Cash/Bank Accounts</b>																	
ING TD - 88169680	2,396.71												2,396.71				
Macquarie CMT - 960401289	200.17												200.17				
Rabo Notice Saver31 - 0007518-21	455.72												455.72				
Rabo Plus Account	132.36												132.36				
UBank TD - 375339297	8,746.72												8,746.72				
UBank TD- 381982406	568.79												568.79				
	12,500.47												12,500.47				
<b>Shares in Listed Companies (Australian)</b>																	
Australia & New Zealand Banking Group Limited	2,512.00	2,512.00		1,076.58									3,588.58				
BHP Billiton Limited	846.21	846.21		362.66									1,208.87				
CSL Limited	652.88		652.88										652.88				
Commonwealt Bank of Australia	2,128.50	2,128.50		912.22									3,040.72				
Cyclopharm Limited	108.30		108.30										108.30				
Medibank Private	557.38	557.38		238.88									796.26				
South 32	118.71	118.71		48.73									167.44				
<i>* Includes Foreign Capital Gains</i>																	

**K & P ROBERTS SUPERANNUATION FUND**  
**INVESTMENT INCOME REPORT AT 30 JUNE 2018**

Investment				Add			Less						Taxable Income (incl Cap Gains)	Indexed Capital Gains	Discounted Capital Gains*	Other Capital Gains*	Taxable Capital Gains
	Total Income	Franked Amount	Unfranked Amount	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Expenses	Capital Gains Disc.*	GST					
Limited																	
Telstra Corporation Limited	586.18	586.18		251.22									837.40				
Vita Life Sciences Limited	730.13	730.13		312.91									1,043.04				
Woodside Petroleum Limited	22.42	22.42		9.61									32.03				
	8,262.71	7,501.53	761.18	3,212.81									11,475.52				
<b>Units in Listed Unit Trusts (Australian)</b>																	
Macq Atlas Roads Group	312.18												312.18				
Spark Infrastructure Group	2,341.95								1,259.28				1,082.67				
Transurban Group	237.56	24.12		10.34					69.98				177.92				
	2,891.69	24.12		10.34					1,329.26				1,572.77				
	23,654.87	7,525.65	761.18	3,223.15					1,329.26				25,548.76				

\* Includes Foreign Capital Gains