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Financial statements and reports for the year ended  
30 June 2019

CSA SUPER FUND

## CSA SUPER FUND

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## CSA SUPER FUND

## Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	146,749.64	134,108.20
Shares in Listed Companies (Overseas)	3	1,101.24	1,162.42
<b>Total Investments</b>		<u>147,850.88</u>	<u>135,270.62</u>
<b>Other Assets</b>			
Dividend Reinvestment - Residual Account		53.44	76.32
NAB Business Everyday Account 5065		21,615.38	209.35
NAB Term Deposit Account 1209		297,800.00	261,830.00
ANZ Cash Investment Account 0539		2,061.18	2,059.12
<b>Total Other Assets</b>		<u>321,530.00</u>	<u>264,174.79</u>
<b>Total Assets</b>		<u>469,380.88</u>	<u>399,445.41</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		5,226.89	5,299.41
PAYG Payable		1,407.00	0.00
<b>Total Liabilities</b>		<u>6,633.89</u>	<u>5,299.41</u>
<b>Net assets available to pay benefits</b>		<u>462,746.99</u>	<u>394,146.00</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Sowter, Edvige - Accumulation		166,244.30	137,877.00
Sowter, John - Accumulation		296,502.69	256,269.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>462,746.99</u>	<u>394,146.00</u>

## CSA SUPER FUND

## Operating Statement

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	8	9,573.30 E3	11,638.00
Interest Received		7,500.56 E5	5,175.00
<b>Investment Gains</b>			
Changes in Market Values	9	4,385.20 E7	(10,205.00)
<b>Contribution Income</b>			
Employer Contributions		28,693.24	24,798.00
Personal Concessional		21,306.76 B18	19,914.00
Personal Non Concessional		5,130.82	0.00
<b>Total Income</b>		<u>76,589.88</u>	<u>51,320.00</u>
<b>Expenses</b>			
Accountancy Fees		1,020.00 F61	2,560.00
Administration Costs		0.00	145.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		330.00 F61	0.00
Bank Charges		\$2.5 * 2 (F8/F11) 5.00	4.00
<b>Total Expenses</b>		<u>1,614.00</u>	<u>2,968.00</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>74,975.88</u>	<u>48,352.00</u>
Income Tax Expense	10	6,374.89	8,784.00
<b>Benefits accrued as a result of operations</b>		<u>68,600.99</u>	<u>39,568.00</u>

# Notes to the Financial Statements

For the year ended 30 June 2019

## 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.

# Notes to the Financial Statements

For the year ended 30 June 2019

## 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)

	2019 \$	2018 \$
AMP Limited	4,028.00	6,764.00
Bisalloy Steel Group Limited	3,780.00	3,288.60
National Australia Bank Limited	42,671.84	40,511.98
Telstra Corporation Limited.	9,948.40	6,387.56
Telstra Corporation Limited. (HIN I)	9,948.40	6,387.56

## CSA SUPER FUND

## Notes to the Financial Statements

For the year ended 30 June 2019

Westpac Banking Corporation	45,801.40	42,690.10
Woolworths Group Limited	30,571.60	28,078.40
	<hr/>	<hr/>
	146,749.64	134,108.20
	<hr/>	<hr/>

## Note 3: Shares in Listed Companies (Overseas)

	2019 \$	2018 \$
CYBG Plc	1,101.24	1,162.42
	<hr/>	<hr/>
	1,101.24	1,162.42
	<hr/>	<hr/>

## Note 4: Banks and Term Deposits

	2019 \$	2018 \$
<b>Banks</b>		
ANZ Cash Investment Account 0539	2,061.18	2,059.12
NAB Business Everyday Account 5065	21,615.38	209.35
	<hr/>	<hr/>
	23,676.56	2,268.47
	<hr/>	<hr/>
	2019 \$	2018 \$
<b>Term Deposits</b>		
NAB Term Deposit Account 1209	297,800.00	261,830.00
	<hr/>	<hr/>
	297,800.00	261,830.00
	<hr/>	<hr/>

## Note 5: Liability for Accrued Benefits

	2019 \$	2018 \$
Liability for accrued benefits at beginning of year	394,146.00	0.00
Benefits accrued as a result of operations	68,600.99	39,568.00
Current year member movements	0.00	354,578.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	462,746.99	394,146.00
	<hr/>	<hr/>

## Note 6: Vested Benefits

## CSA SUPER FUND

## Notes to the Financial Statements

For the year ended 30 June 2019

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.

	2019 \$	2018 \$
Vested Benefits	462,746.99	394,146.00

**Note 7: Guaranteed Benefits**

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

**Note 8: Dividends**

	2019 \$	2018 \$
AMP Limited	266.00	0.00
Bisalloy Steel Group Limited	151.20	0.00
CYBG Plc	17.92	0.00
Dividend Received	0.00	11,638.00
National Australia Bank Limited	2,979.90	0.00
Telstra Corporation Limited.	469.86	0.00
Telstra Corporation Limited. (HIN I)	469.86	0.00
Westpac Banking Corporation	4,252.56	0.00
Woolworths Group Limited	966.00	0.00
	9,573.30	11,638.00

**Note 9: Unrealised Movements in Market Value**

	2019 \$	2018 \$
<b>Other Revaluations</b>		
Other Revaluations	0.00	(10,205.00)
	0.00	(10,205.00)

**Shares in Listed Companies (Australian)**

AMP Limited	(2,736.00)	0.00
Bisalloy Steel Group Limited	491.40	0.00
National Australia Bank Limited	(829.43)	0.00



## CSA SUPER FUND

## Notes to the Financial Statements

For the year ended 30 June 2019

Telstra Corporation Limited.	3,095.42	0.00
Telstra Corporation Limited. (HIN I)	3,095.42	0.00
Westpac Banking Corporation	(1,163.63)	0.00
Woolworths Group Limited	2,493.20	0.00
	4,446.38	0.00
<b>Shares in Listed Companies (Overseas)</b>		
CYBG Plc	(61.18)	0.00
	(61.18)	0.00
<b>Total Unrealised Movement</b>	4,385.20	(10,205.00)
<b>Realised Movements in Market Value</b>		
	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0.00	0.00
<b>Changes in Market Values</b>	4,385.20	(10,205.00)
<b>Note 10: Income Tax Expense</b>		
	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	6,374.89	8,784.00
Income Tax Expense	6,374.89	8,784.00
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%	11,246.38	0.00
Less:		
Tax effect of:		
Non Taxable Contributions	769.62	0.00
Increase in MV of Investments	657.78	0.00
Add:		
Tax effect of:		
Franking Credits	607.67	0.00

CSA SUPER FUND

Notes to the Financial Statements

For the year ended 30 June 2019

Rounding	(0.60)	0.00
Income Tax on Taxable Income or Loss	10,426.05	0.00
Less credits:		
Franking Credits	4,051.16	0.00
Current Tax or Refund	6,374.89	0.00

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the CSA SUPER FUND which comprise the statement of financial position as at 30/06/2019 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 Trustee(s)

The Trustee(s) of CSA SUPER FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### Our Responsibility

On the basis of information provided by the Trustee(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.

of

Signed:



Dated:     /     /

**CSA SUPER FUND****Complete Steel Accessories Pty Ltd ACN: 104277956****Trustees Declaration**

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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 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 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 2019.

Specifically, the directors of the trustee company declare that:

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

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



.....  
John Sowter  
Complete Steel Accessories Pty Ltd  
Director



.....  
Edvige Sowter  
Complete Steel Accessories Pty Ltd  
Director

Dated this ..... day of .....

## CSA SUPER FUND

## Statement of Taxable Income

For the year ended 30 June 2019

	2019
	\$
Benefits accrued as a result of operations	<b>B4</b> 74,975.88
<b>Less</b>	
Increase in MV of investments	<b>E7</b> 4,385.20
Non Taxable Contributions	<b>B18</b> 5,130.82
	<u>9,516.02</u>
<b>Add</b>	
Franking Credits	<b>E2</b> 4,051.16
	<u>4,051.16</u>
SMSF Annual Return Rounding	(4.02)
<b>Taxable Income or Loss</b>	<u>69,507.00</u>
Income Tax on Taxable Income or Loss	10,426.05
<b>Less</b>	
Franking Credits	<b>E2</b> 4,051.16
	<u>—</u>
<b>CURRENT TAX OR REFUND</b>	<u>6,374.89</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	<b>F63</b> (1,407.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>5,226.89</u>

## CSA SUPER FUND

**Minutes of a meeting of the Director(s)**

held on     /     /     at 65 Kings Hill Road, MULGOA, New South Wales 2745

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<b>PRESENT:</b>	John Sowter and Edvige Sowter
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>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.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2019 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	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 2019, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	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.
<b>INVESTMENT STRATEGY:</b>	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification 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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2019.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>PO BOX 3376, RUNDALL MALL, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	<p>It was resolved that</p> <p>TAXSPOT WETHERILL PARK PTY LTD</p> <p>act as tax agents of the Fund for the next financial year.</p>
<b>TRUSTEE STATUS:</b>	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.

## Minutes of a meeting of the Director(s)

held on     /     /     at 65 Kings Hill Road, MULGOA, New South Wales 2745

**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.

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

Edvige Sowter

Chairperson

Members Statement

Edvige Sowter  
65 Kings Hill Road  
MULGOA, New South Wales, 2745, Australia

Your Details

Date of Birth : 17/10/1964  
Age: 54  
Tax File Number: Provided  
Date Joined Fund: 08/05/2003  
Service Period Start Date:  
Date Left Fund:  
Member Code: SOWEDV00001A  
Account Start Date 08/05/2003  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits 166,244.30  
Total Death Benefit 166,244.30

Your Balance

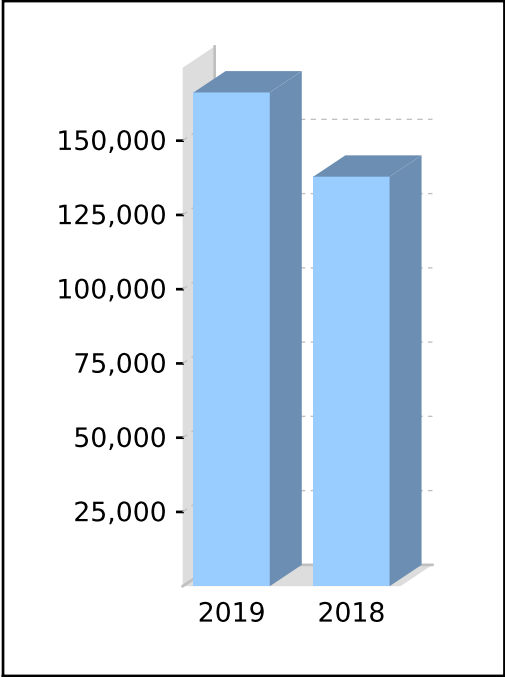
Total Benefits 166,244.30

Preservation Components

Preserved 166,244.30  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components

Tax Free  
Taxable 166,244.30



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	137,877.00	137,877.00
<u>Increases to Member account during the period</u>		
Employer Contributions	3,693.24	
Personal Contributions (Concessional)	21,306.76	
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	8,110.38	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,749.97	
Income Tax	993.11	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	166,244.30	137,877.00



Members Statement

John Sowter  
65 Kings Hill Road  
MULGOA, New South Wales, 2745, Australia

Your Details

Date of Birth : 11/04/1960  
Age: 59  
Tax File Number: Provided  
Date Joined Fund: 08/05/2003  
Service Period Start Date:  
Date Left Fund:  
Member Code: SOWJOH00001A  
Account Start Date 08/05/2003  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits 296,502.69  
Total Death Benefit 296,502.69

Your Balance

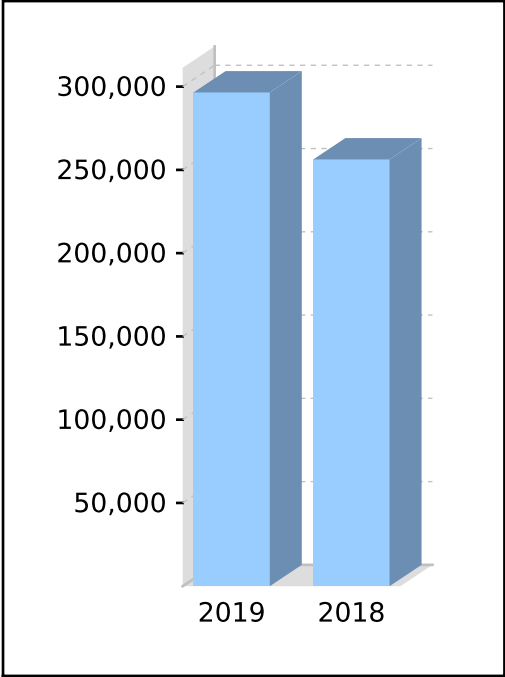
Total Benefits 296,502.69

Preservation Components

Preserved 296,502.69  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components

Tax Free 5,130.82  
Taxable 291,371.87



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	256,269.00	256,269.00
<u>Increases to Member account during the period</u>		
Employer Contributions	25,000.00	
Personal Contributions (Concessional)	5,130.82	
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	15,785.84	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750.00	
Income Tax	1,932.97	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	296,502.69	256,269.00

## CSA SUPER FUND

## Contributions Breakdown Report

For The Period 01 July 2018 - 30 June 2019

## Summary

Member	D.O.B	Age (at 30/06/2018)	Total Super Balance (at 30/06/2018) *1	Concessional	Non-Concessional	Other	Reserves	Total
Sowter, Edvige	17/10/1964	53	137,877.00	25,000.00	0.00	0.00	0.00	25,000.00
Sowter, John	11/04/1960	58	256,269.00	25,000.00	5,130.82	0.00	0.00	30,130.82
<b>All Members</b>				<b>50,000.00</b>	<b>5,130.82</b>	<b>0.00</b>	<b>0.00</b>	<b>55,130.82</b>

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

## Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Sowter, Edvige	Concessional	25,000.00	25,000.00	At Limit
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap
Sowter, John	Concessional	25,000.00	25,000.00	At Limit
	Non-Concessional	5,130.82	100,000.00	94,869.18 Below Cap

## NCC Bring Forward Caps

Member	Bring Forward Cap	2016	2017	2018	2019	Total	Current Position
Sowter, Edvige	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered
Sowter, John	N/A	0.00	0.00	0.00	5,130.82	N/A	Bring Forward Not Triggered

## Sowter, Edvige

Date	Transaction Description	Ledger Data				SuperStream Data				
		Contribution Type	Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess
12/07/2018	Quicksuper	Employer	163.23							
30/07/2018	Quicksuper	Employer	169.34							
10/08/2018	Quicksuper	Employer	167.30							
27/08/2018	Quicksuper	Employer	167.30							
07/09/2018	Quicksuper	Employer	167.30							
21/09/2018	Quicksuper	Employer	147.35							
04/10/2018	Quicksuper	Employer	167.30							
23/10/2018	Quicksuper	Employer	165.41							
02/11/2018	Quicksuper	Employer	158.01							
15/11/2018	Quicksuper	Employer	167.30							
30/11/2018	Quicksuper	Employer	167.30							
14/12/2018	Quicksuper	Employer	169.52							
27/12/2018	Quicksuper	Employer	161.06							
11/01/2019	Quicksuper	Employer	124.14							
25/01/2019	Quicksuper	Employer	120.83							
07/02/2019	Quicksuper	Employer	120.83							
22/02/2019	Quicksuper	Employer	120.83							
07/03/2019	Quicksuper	Employer	139.42							
22/03/2019	Quicksuper	Employer	106.89							
05/04/2019	Quicksuper	Employer	120.83							
18/04/2019	Quicksuper	Employer	120.83							
02/05/2019	Quicksuper	Employer	97.60							
17/05/2019	Quicksuper	Employer	120.83							
31/05/2019	Quicksuper	Employer	120.83							
14/06/2019	Quicksuper	Employer	120.83							
27/06/2019	Quicksuper	Employer	120.83							
27/06/2019	Csa Super	Personal - Concessional	7,306.76							
28/06/2019	CAS Super	Personal -	14,000.00							

Concessional

<b>Total - Sowter, Edvige</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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**Sowter, John**

Date	Transaction Description	Contribution Type	Ledger Data				SuperStream Data				
			Concessional	Non-Concession	Other	Reserves	Contribution	Employer	Concessional	Non-Concess	Other
02/07/2018	Superchoice PIL	Employer	1,590.98								
02/07/2018	Superchoice PIL	Personal - Non-Concessional		2,786.00							
27/07/2018	Superchoice PIL	Employer	438.46								
27/07/2018	Superchoice PIL	Personal - Non-Concessional		1,194.00							
07/08/2018	Superchoice P/L	Employer	1,025.78								
07/08/2018	Superchoice P/L	Personal - Non-Concessional		1,150.82							
11/09/2018	Superchoice PIL	Employer	2,720.75								
11/10/2018	Superchoice P/L	Employer	2,176.60								
06/12/2018	Superchoice P/L	Employer	2,720.75								
17/01/2019	Superchoice P/L	Employer	2,176.60								
17/01/2019	Superchoice P/L	Employer	2,720.76								
08/02/2019	Superchoicc P/L	Employer	2,357.33								
17/04/2019	Superchoice P/L	Employer	2,357.33								
17/04/2019	Superchoice P/L	Employer	2,357.33								
27/05/2019	Superchoice P/L	Employer	2,357.33								
<b>Total - Sowter, John</b>			<b>25,000.00</b>	<b>5,130.82</b>	<b>0.00</b>	<b>0.00</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Total for all members</b>	<b>50,000.00</b>	<b>5,130.82</b>	<b>0.00</b>	<b>0.00</b>
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## CSA SUPER FUND

## Investment Summary Report

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
ANZ Cash Investment Account 0539		2,061.180000	2,061.18 <b>F6</b>	2,061.18	2,061.18			0.44 %
NAB Business Everyday Account 5065		21,615.380000	21,615.38 <b>F11</b>	21,615.38	21,615.38			4.61 %
NAB Term Deposit Account 1209		297,800.000000	297,800.00 <b>F15</b>	297,800.00	297,800.00			63.45 %
			<b>321,476.56</b>		<b>321,476.56</b>		<b>0.00 %</b>	<b>68.50 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AMP.AX AMP Limited	1,900.00 <b>F28</b>	2.120000	4,028.00	7.64	14,516.00	(10,488.00)	(72.25) %	0.86 %
BIS.AX Bisalloy Steel Group Limited	3,780.00 <b>F29</b>	1.000000	3,780.00	0.00	0.00	3,780.00	0.00 %	0.81 %
NAB.AX National Australia Bank Limited	1,597.00 <b>F30</b>	26.720000	42,671.84	29.51	47,122.24	(4,450.40)	(9.44) %	9.09 %
TLS.AX Telstra Corporation Limited.	2,584.00 <b>F31</b>	3.850000	9,948.40	4.64	11,982.01	(2,033.61)	(16.97) %	2.12 %
TLS.AX Telstra Corporation Limited. (HIN I)	2,584.00 <b>F32</b>	3.850000	9,948.40	4.61	11,919.02	(1,970.62)	(16.53) %	2.12 %
WBC.AX Westpac Banking Corporation	1,615.00 <b>F33</b>	28.360000	45,801.40	22.92	37,012.43	8,788.97	23.75 %	9.76 %
WOW.AX Woolworths Group Limited	920.00 <b>F34</b>	33.230000	30,571.60	10.91	10,040.90	20,530.70	204.47 %	6.51 %
			<b>146,749.64</b>		<b>132,592.60</b>	<b>14,157.04</b>	<b>10.68 %</b>	<b>31.27 %</b>
<b>Shares in Listed Companies (Overseas)</b>								
CYB.AX CYBG Plc	322.00 <b>F35</b>	3.420000	1,101.24	4.01	1,291.22	(189.98)	(14.71) %	0.23 %
			<b>1,101.24</b>		<b>1,291.22</b>	<b>(189.98)</b>	<b>(14.71) %</b>	<b>0.23 %</b>
			<b>469,327.44</b>		<b>455,360.38</b>	<b>13,967.06</b>	<b>3.07 %</b>	<b>100.00 %</b>

## CSA SUPER FUND

## Investment Movement Report

As at 30 June 2019

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
ANZ Cash Investment Account 0539		2,059.12		2.06					2,061.18	2,061.18
NAB Business Everyday Account 5065		209.35		56,531.94		(35,125.91)			21,615.38	21,615.38
		<b>2,268.47</b>		<b>56,534.00</b>		<b>(35,125.91)</b>			<b>23,676.56</b>	<b>23,676.56</b>
<b>Term Deposits</b>										
NAB Term Deposit Account 1209		261,830.00		35,970.00					297,800.00	297,800.00
		<b>261,830.00</b>		<b>35,970.00</b>					<b>297,800.00</b>	<b>297,800.00</b>
<b>Shares in Listed Companies (Australian)</b>										
AMP Limited	1,900.00	14,516.00						1,900.00	14,516.00	4,028.00
Bisalloy Steel Group Limited	3,780.00	0.00						3,780.00	0.00	3,780.00
National Australia Bank Limited	1,478.00	44,132.95	119.00	2,989.29				1,597.00	47,122.24	42,671.84
Telstra Corporation Limited.	2,438.00	11,516.59	146.00	465.42				2,584.00	11,982.01	9,948.40
Telstra Corporation Limited. (HIN I)	2,438.00	11,453.60	146.00	465.42				2,584.00	11,919.02	9,948.40
Westpac Banking Corporation	1,457.00	32,737.50	158.00	4,274.93				1,615.00	37,012.43	45,801.40

## CSA SUPER FUND

## Investment Movement Report

As at 30 June 2019

Investment	Opening Balance		Additions		Disposals		Accounting Profit/(Loss)	Closing Balance		
	Units	Cost	Units	Cost	Units	Cost		Units	Cost	Market Value
Woolworths Group Limited	920.00	10,040.90						920.00	10,040.90	30,571.60
		<b>124,397.54</b>		<b>8,195.06</b>					<b>132,592.60</b>	<b>146,749.64</b>
<b>Shares in Listed Companies (Overseas)</b>										
CYBG Plc	322.00	1,291.22						322.00	1,291.22	1,101.24
		<b>1,291.22</b>							<b>1,291.22</b>	<b>1,101.24</b>
		<b>389,787.23</b>		<b>100,699.06</b>		<b>(35,125.91)</b>			<b>455,360.38</b>	<b>469,327.44</b>

## CSA SUPER FUND

## Investment Income Report

As at 30 June 2019

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>													
	ANZ Cash Investment Account 0539	2.06			2.06	0.00	0.00	0.00	2.06			0.00	0.00
		<b>2.06</b>			<b>2.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2.06</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>													
AMP.AX	AMP Limited	266.00	163.40	102.60		70.02			336.02		0.00		
BIS.AX	Bisalloy Steel Group Limited	151.20	151.20	0.00		64.80			216.00		0.00		
NAB.AX	National Australia Bank Limited	2,979.90	2,979.90	0.00		1,277.10			4,257.00		0.00		
TLS.AX	Telstra Corporation Limited.	469.86	469.86	0.00		201.36			671.22		0.00		
TLS.AX	Telstra Corporation Limited. (HIN I)	469.86	469.86	0.00		201.36			671.22		0.00		
WBC.AX	Westpac Banking Corporation	4,252.56	4,252.56	0.00		1,822.52			6,075.08		0.00		
WOW.AX	Woolworths Group Limited	966.00	966.00	0.00		414.00			1,380.00		0.00		
		<b>9,555.38</b>	<b>9,452.78</b>	<b>102.60</b>		<b>4,051.16</b>			<b>13,606.54</b>		<b>0.00</b>		
<b>Shares in Listed Companies (Overseas)</b>													
CYB.AX	CYBG Plc	17.92	0.00			0.00	17.92		17.92		0.00		
		<b>17.92</b>	<b>0.00</b>			<b>0.00</b>	<b>17.92</b>		<b>17.92</b>		<b>0.00</b>		
<b>Term Deposits</b>													
	NAB Term Deposit Account 1209	7,498.50			7,498.50	0.00	0.00	0.00	7,498.50			0.00	0.00
		<b>7,498.50</b>			<b>7,498.50</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,498.50</b>			<b>0.00</b>	<b>0.00</b>
		<b>17,073.86</b>	<b>9,452.78</b>	<b>102.60</b>	<b>7,500.56</b>	<b>4,051.16</b>	<b>17.92</b>	<b>0.00</b>	<b>21,125.02</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **21,125.02**Net Capital Gain **0.00****Total Assessable Income 21,125.02**



- \* 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.

## CSA SUPER FUND

## CGT Register Report

As at 30 June 2019

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
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## Shares in Listed Companies (Australian)

## National Australia Bank Limited

05/07/2018	05/07/2018	Purchase	54.00	1,458.54	F47-48
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14/12/2018	14/12/2018	Purchase	65.00	1,530.75	F49-50
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## Telstra Corporation Limited.

27/09/2018	27/09/2018	Purchase	83.00	265.33	F51
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29/03/2019	29/03/2019	Purchase	63.00	200.09	F52
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## Telstra Corporation Limited. (HIN I)

27/09/2018	27/09/2018	Purchase	83.00	265.33	F53
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29/03/2019	29/03/2019	Purchase	63.00	200.09	F54
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## Westpac Banking Corporation

04/07/2018	04/07/2018	Purchase	49.00	1,377.39	F55
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20/12/2018	20/12/2018	Purchase	55.00	1,420.10	F56
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24/06/2019	24/06/2019	Purchase	54.00	1,477.44	F57
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## CSA SUPER FUND

## Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23900</b>	<b>Dividends Received</b>			
(11,638.00)	23900/9999	Dividend Received			
	23900/AMP.AX	AMP Limited			266.00
	23900/BIS.AX	Bisalloy Steel Group Limited			151.20
	23900/CYB.AX1	CYBG Plc			17.92
	23900/NAB.AX	National Australia Bank Limited			2,979.90
	23900/TLS.AX	Telstra Corporation Limited.			469.86
	23900/TLS1.AX	Telstra Corporation Limited. (HIN I)			469.86
	23900/WBC.AX	Westpac Banking Corporation			4,252.56
	23900/WOW.AX	Woolworths Group Limited			966.00
	<b>24200</b>	<b>Contributions</b>			
(24,058.00)	24200/SOWEDV00001 A	(Contributions) Sowter, Edvige - Accumulation			25,000.00
(20,654.00)	24200/SOWJOH00001 A	(Contributions) Sowter, John - Accumulation			30,130.82
10,205.00	24700	Changes in Market Values of Investments			4,385.20
	<b>25000</b>	<b>Interest Received</b>			
(101.00)	25000/ANZ109070539	ANZ Cash Investment Account 0539			2.06
(5,074.00)	25000/NAB1209	NAB Term Deposit Account 1209			7,498.50
2,560.00	30100	Accountancy Fees		1,020.00	
145.00	30200	Administration Costs			
259.00	30400	ATO Supervisory Levy		259.00	
	30700	Auditor's Remuneration		330.00	
4.00	31500	Bank Charges		5.00	
8,784.00	48500	Income Tax Expense		6,374.89	
39,568.00	49000	Profit/Loss Allocation Account		68,600.99	
	<b>50010</b>	<b>Opening Balance</b>			
(137,877.00)	50010/SOWEDV00001 A	(Opening Balance) Sowter, Edvige - Accumulation			137,877.00
(256,269.00)	50010/SOWJOH00001 A	(Opening Balance) Sowter, John - Accumulation			256,269.00
	<b>52420</b>	<b>Contributions</b>			
	52420/SOWEDV00001 A	(Contributions) Sowter, Edvige - Accumulation			25,000.00

## CSA SUPER FUND

## Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	52420/SOWJOH00001 A	(Contributions) Sowter, John - Accumulation			30,130.82
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	53100/SOWEDV00001 A	(Share of Profit/(Loss)) Sowter, Edvige - Accumulation			8,110.38
	53100/SOWJOH00001 A	(Share of Profit/(Loss)) Sowter, John - Accumulation			15,785.84
	<b>53330</b>	<b>Income Tax</b>			
	53330/SOWEDV00001 A	(Income Tax) Sowter, Edvige - Accumulation		993.11	
	53330/SOWJOH00001 A	(Income Tax) Sowter, John - Accumulation		1,932.97	
	<b>53800</b>	<b>Contributions Tax</b>			
	53800/SOWEDV00001 A	(Contributions Tax) Sowter, Edvige - Accumulation		3,749.97	
	53800/SOWJOH00001 A	(Contributions Tax) Sowter, John - Accumulation		3,750.00	
	<b>60400</b>	<b>Bank Accounts</b>			
2,059.12	60400/ANZ109070539	ANZ Cash Investment Account 0539		2,061.18	
209.35	60400/NAB558145065	NAB Business Everyday Account 5065		21,615.38	
	<b>60800</b>	<b>Term Deposits</b>			
261,830.00	60800/NAB1209	NAB Term Deposit Account 1209		297,800.00	
76.32	62500	Dividend Reinvestment - Residual Account		53.44	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
6,764.00	77600/AMP.AX	AMP Limited	1,900.0000	4,028.00	
3,288.60	77600/BIS.AX	Bisalloy Steel Group Limited	3,780.0000	3,780.00	
40,511.98	77600/NAB.AX	National Australia Bank Limited	1,597.0000	42,671.84	
6,387.56	77600/TLS.AX	Telstra Corporation Limited.	2,584.0000	9,948.40	
6,387.56	77600/TLS1.AX	Telstra Corporation Limited. (HIN I)	2,584.0000	9,948.40	
42,690.10	77600/WBC.AX	Westpac Banking Corporation	1,615.0000	45,801.40	
28,078.40	77600/WOW.AX	Woolworths Group Limited	920.0000	30,571.60	
	<b>77700</b>	<b>Shares in Listed Companies (Overseas)</b>			
1,162.42	77700/CYB.AX1	CYBG Plc	322.0000	1,101.24	
(5,299.41)	85000	Income Tax Payable/Refundable			5,226.89
	86000	PAYG Payable			1,407.00

Current Year Profit/(Loss): 74,975.88