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Financial statements and reports for the year ended  
30 June 2019

Levingston Sproule Superannuation Fund

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Prepared for: Oliver Levingston and Sarah Sproule

# Levingston Sproule Superannuation Fund

## Reports Index

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Statement of Financial Position

Operating Statement

Statement Of Taxable Income

Notes to the Financial Statements

Investment Summary

Market Movement

Investment Income

Members Statement

Members Summary

Contributions Summary

Compilation Report

Trustees Declaration

Trustee Minute / Resolution

# Levingston Sproule Superannuation 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	27,386.49	23,244.17
Shares in Listed Companies (Overseas)	3	78,182.22	69,358.98
<b>Total Investments</b>		<u>105,568.71</u>	<u>92,603.15</u>
<b>Other Assets</b>			
Formation Expenses		120.00	120.00
Sundry Debtors		815.42	0.00
NABTrade - 9354		7.26	6,007.62
NABTrade- 005		10,293.41	80.90
Distributions Receivable		41.74	19.13
<b>Total Other Assets</b>		<u>11,277.83</u>	<u>6,227.65</u>
<b>Total Assets</b>		<u>116,846.54</u>	<u>98,830.80</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		2,539.63	3,257.30
<b>Total Liabilities</b>		<u>2,539.63</u>	<u>3,257.30</u>
<b>Net assets available to pay benefits</b>		<u>114,306.91</u>	<u>95,573.50</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Levingston, Oliver - Accumulation		88,530.72	72,607.77
Sproule, Sarah - Accumulation		25,776.19	22,965.73
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>114,306.91</u>	<u>95,573.50</u>

# Levingston Sproule Superannuation Fund

## Operating Statement

For the year ended 30 June 2019

	Note	2019	2018
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	9	143.15	41.30
Dividends Received	8	2,308.23	667.84
Interest Received		151.76	24.55
Other Investment Income		320.00	5.38
<b>Investment Gains</b>			
Changes in Market Values	10	1,120.46	(3,609.55)
<b>Contribution Income</b>			
Employer Contributions		18,400.85	18,837.84
Transfers In		776.59	82,863.44
<b>Total Income</b>		<u>23,221.04</u>	<u>98,830.80</u>
<b>Expenses</b>			
Accountancy Fees		990.00	0.00
ATO Supervisory Levy		518.00	0.00
Auditor's Remuneration		440.00	0.00
<b>Total Expenses</b>		<u>1,948.00</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>21,273.04</u>	<u>98,830.80</u>
Income Tax Expense	11	2,539.63	3,257.30
<b>Benefits accrued as a result of operations</b>		<u>18,733.41</u>	<u>95,573.50</u>

# Levingston Sproule Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2019

	<b>2019</b>
	<b>\$</b>
Benefits accrued as a result of operations	21,273.04
<b>Less</b>	
Non Taxable Transfer In	776.59
Increase in MV of investments	714.08
Realised Accounting Capital Gains	406.38
Accounting Trust Distributions	143.15
	<u>2,040.20</u>
<b>Add</b>	
Franking Credits	301.92
Foreign Credits	6.95
Net Capital Gains	386.00
Credit for Tax Withheld - Foreign resident withholding	190.05
Taxable Trust Distributions	0.04
Distributed Foreign income	143.11
	<u>1,028.07</u>
SMSF Annual Return Rounding	(3.91)
<b>Taxable Income or Loss</b>	<u>20,257.00</u>
Income Tax on Taxable Income or Loss	3,038.55
<b>Less</b>	
Franking Credits	301.92
Foreign Credits	6.95
Credit for Tax Withheld - Foreign resident withholding	190.05
<b>CURRENT TAX OR REFUND</b>	<u>2,539.63</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>2,798.63</u>

# Notes to the Financial Statements

For the year ended 30 June 2019

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## Note 1: Summary of Significant Accounting Policies

### Basis of Preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standard AASB 1056: Superannuation Entities, other applicable Accounting Standards, the provisions of the trust deed and the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations. The Fund is a for-profit entity for financial reporting purposes under Australian Accounting Standards.

International Financial Reporting Standards (IFRSs) form the basis of Australian Accounting Standards adopted by the Australian Accounting Standards Board. The financial statements of the Fund do not comply with IFRSs due to the requirements of AASB 1056.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are presented in Australian dollars, being the functional currency of the Fund. The amounts presented in the financial statements have been rounded to the nearest dollar. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

### a. Fair Value of Assets and Liabilities

The Fund measures its assets and liabilities (except tax and insurance-related items, employer-sponsor receivables and member benefits) at fair value through profit and loss on a recurring basis.

Fair value is the price the Fund would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

Based on the above approach, fair values of investments have been determined as follows:

- (i) shares in listed companies, government securities and corporate bonds by reference to the relevant market quotations at the end of the reporting period;
- (ii) mortgage bonds through the income approach using the discounted cash flow techniques; and
- (iii) units in managed funds by reference to the unit redemption price at the end of the reporting period.

Other assets and liabilities, which are all current in nature, are carried at the gross value of the outstanding balances of amounts due to be received or paid, which represents their fair value.

### b. Financial Instruments

#### Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

## Notes to the Financial Statements

For the year ended 30 June 2019

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### Derecognition of financial instruments

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

#### Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

#### Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

### c. Liability for Members' Accrued Benefits

The liability for members' accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been measured as the amount of member account balances as at the reporting date.

### d. Members' Vested Benefits

Members' Vested benefits are benefits that are not conditional upon continued membership of the Fund and include benefits that members are entitled to receive had they terminated their membership of the Fund at the end of the reporting period.

### e. Other Payables

Other payables include trade debtors and benefits payable. Other payables are payable on demand or within a short timeframe of less than 60 days.

### f. No Tax File Number (TFN) Contributions Tax

Where a member's TFN is not provided to the Fund, the Fund may be required to pay no-TFN contributions tax at a rate of 32% on contributions received from and on behalf of the member. The no-TFN contributions tax applies in addition to the concessional contributions tax rate of 15% applicable to such contributions.

A no-TFN contributions tax liability recognised by the Fund will be charged to the relevant member's account. Where a tax offset is obtained by the Fund in relation to the member's no-TFN contributions tax liability, the tax offset will be included in the relevant member's account.

### g. Cash and Cash Equivalents

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

### h. Revenue

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

#### Interest revenue

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

## Notes to the Financial Statements

For the year ended 30 June 2019

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Interest income includes the amortisation of any discount or premium, transaction costs and any other differences between the initial carrying amount of the interest-bearing instrument to which it relates and the amount of the interest-bearing instrument at maturity calculated on an effective interest rate basis.

### Dividend revenue

Dividend revenue is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at fair value.

### Distribution revenue

Distributions from managed investment schemes are recognised as at the date the unit value is quoted ex-distributions and, if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at fair value.

## i. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Fund retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statement, is presented.

## j. Critical Accounting Estimates and Judgements

The preparation of financial statements requires management 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.

## k. New Accounting Standards for Application in Future Periods

The AASB has issued a number of new and amended Accounting Standards that have mandatory application dates for future reporting periods, some of which are relevant to the Fund. The Trustee has decided that the Fund will not early adopt any of the new and amended pronouncements. The Trustee's assessment of the new and amended pronouncements that are relevant to the Fund but applicable in future reporting periods is set out below:

- AASB 9: Financial Instruments and associated Amending Standards (applicable for annual reporting periods beginning on or after 1 January 2018).

The Standard will be applicable retrospectively (subject to the provisions on hedge accounting outlined below) and include revised requirements for the classification and measurement of financial instruments, revised recognition and derecognition requirements for financial instruments, and simplified requirements for hedge accounting.

The key changes that may affect the Fund on initial application include certain simplifications to the classification of financial assets, simplifications to the accounting of embedded derivatives, and the irrevocable election to recognise gains and losses on investments in equity instruments that are not held for trading in other comprehensive income. AASB 9 also introduces a new model for hedge accounting that will allow greater flexibility in the ability to hedge risk, particularly with respect to the hedging of non-financial items. Should the Fund elect to change its hedge policies in line with the new hedge accounting requirements of the Standard, the application of such accounting would be largely prospective.

- AASB 15: Revenue from Contracts with Customers (applicable for annual reporting periods beginning on or after 1 January 2018, as deferred by AASB 2015-8: Amendments to Australian Accounting Standards – Effective Date of AASB 15).

When effective, this Standard will replace the current accounting requirements applicable to revenue with a single, principles-based model. Except for a limited number of exceptions, including leases, the new revenue model in AASB 15 will apply to all contracts with customers as well as non-monetary exchanges between entities in the same line of business to facilitate sales to customers and potential customers. The core principle of the Standard is



## Levingston Sproule Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for the goods or services. To achieve this objective, AASB 15 provides the following five-step process:

- identify the contract(s) with a customer;
- identify the performance obligations in the contract(s);
- determine the transaction price;
- allocate the transaction price to the performance obligations in the contract; and
- recognise revenue when (or as) the performance obligation is satisfied.

This Standard will require retrospective restatement as well as enhanced disclosures regarding revenue.

Although the Trustee anticipates that the adoption of the AASB 15 may have an impact on the Fund's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

- AASB 1056: Superannuation Entities (applicable for annual reporting periods beginning on or after 1 July 2016).

When effective, this Standard will supersede the current accounting requirements in AAS 25: Financial Reporting by Superannuation Plans.

The key changes that may affect the Fund on initial application of AASB 1056 include the requirement to:

- value all assets and liabilities (except accrued benefits and tax balances) at fair value through profit or loss;
- measure all accrued benefits:
  - in the case of a defined contribution plan, at the amount of member balances outstanding at the end of the reporting period; and
  - in the case of a defined benefit plan, at the required net cash inflow from investments to meet the obligation; and
- value all employer-sponsor receivables at their intrinsic value.

The Standard also requires an entity to prepare an operating statement, a statement of financial position, a statement of changes in equity/reserves, a statement of cash flows and a statement of changes in member benefits, irrespective of the type of fund as well as requiring a host of additional disclosures to be made.

Although the Trustee anticipates that the adoption of AASB 1056 may have an impact on the Fund's financial statements, it is impracticable at this stage to provide a reasonable estimate of such impact.

### Note 2: Shares in Listed Companies (Australian)

	2019 \$	2018 \$
Clearview Wealth Limited	6,600.00	11,600.00
Estia Health Limited	1,320.00	1,645.00
Fisher & Paykel Healthcare Corporation Limited	2,817.70	2,599.20
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	3,086.18	1,204.32
Maca Limited	1,890.00	960.00
Pilbara Minerals Limited	1,053.49	1,672.05
Etf's ROBO Global Robotics And Automation Etf	696.72	681.60
Telstra Corporation Limited.	4,235.00	2,882.00
Vanguard Australian Shares Index Etf	1,607.40	0.00

## Levingston Sproule Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

Vanguard Ftse Emerging Markets Shares Etf	4,080.00	0.00
	27,386.49	23,244.17

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

	2019 \$	2018 \$
alstria office REIT-Aktiengesellschaft	1,721.80	1,542.80
Novo Nordisk A/S	1,443.08	1,251.60
BAIC Motor Corporation Ltd	1,338.97	1,935.00
Great Wall Motor Co Ltd	1,018.34	1,030.00
BYD Electronic (International) Co Ltd	0.00	3,700.00
Tencent Holdings Ltd	6,423.41	6,777.00
Aptiv PLC	1,728.86	1,855.80
ARK ETF Shs Genomic Revolution Multi-Sector ETF	1,502.15	1,255.68
Bayerische Motoren Werke AG	1,263.07	1,469.64
Gbl X China Con Shs Global X China Consumer	2,957.66	1,419.54
CME Group Inc	2,214.29	1,770.56
DBXT MSCI Mexico ETF	1,248.87	1,252.00
Inve ChYuan Dim Shs	0.00	1,542.50
DBXT CAC ETF (DR) 1D Exchange Traded Fund	1,589.49	1,502.80
iShares MSCI Israel Capped Investable Market Index Fund	1,232.42	1,121.12
BlackRock Institutional Trust Company N.A. - BTC iShares J.P. Morgan USD Emerging Markets Bond ETF	2,100.06	0.00
VanEck Vct JPM Shs	1,415.57	1,378.80
iShsMSCI Russia Shs	1,221.30	1,050.18
ISHARES STOXX EU.600 UTILITIES U.E.(DE)	1,299.52	1,143.50
Experian Plc	2,627.36	0.00
iShSTE600B(DE) Anteile	1,109.73	1,312.23
Gilead Sciences Inc	1,445.03	1,434.75
Alphabet Inc	0.00	1,524.60
Gbl X MSCI Grc Shs	2,709.00	2,589.30
Goldman Sachs Group Inc	3,792.67	3,871.53
HDFC Bank Shs Sponsored American Depository Receipt Repr 3 Shs	4,821.10	1,701.60

## Levingston Sproule Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

Helmerich & Payne Inc	1,082.70	1,291.35
iSh Nasdaq Biot Shs	1,244.55	1,186.24
ICICI Bank Shs Sponsored American Depositary Receipt Repr 2 Shs	1,795.24	1,084.00
ICON plc	1,975.94	0.00
Col IN Infra Shs	0.00	851.50
J P Morgan Chase & Co	1,547.78	1,406.90
KT Shs Sponsored American Depositary Receipt Repr. 1/2 Sh	4,180.37	4,249.41
Glb X Lth&Battr Shs	718.57	878.20
Match Group Inc	3,357.27	1,830.85
Nordson Corp.	2,014.97	0.00
Per Squ Hol Accum.Shs Public Class USD	1,752.85	1,375.50
ALPS Md Brkthgh Shs	1,204.29	1,258.00
Sealed Air Corp	1,464.02	1,375.68
Ship Finance International LTD	1,605.45	1,817.10
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	922.03	898.56
TE Connectivity Ltd.	1,092.60	972.80
iShs MSCI ThInd Shs	1,165.24	999.72
iShares MSCI Gbl Agriculture Producers	1,086.99	1,038.96
SPDR S&P Ars Df Shs	1,747.61	1,411.68
	78,182.22	69,358.98

### Note 4: Banks and Term Deposits

	2019 \$	2018 \$
<b>Banks</b>		
NABTrade - 9354	7.26	6,007.62
NABTrade- 005	10,293.41	80.90
	10,300.67	6,088.52

### Note 5: Liability for Accrued Benefits

## Levingston Sproule Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

	2019 \$	2018 \$
Liability for accrued benefits at beginning of year	95,573.50	0.00
Benefits accrued as a result of operations	18,733.41	95,573.50
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	114,306.91	95,573.50

### Note 6: 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.

	2019 \$	2018 \$
Vested Benefits	114,306.91	95,573.50

### 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 \$
ALPS Md Brkthgh Shs	23.48	0.00
ARK ETF Shs Genomic Revolution Multi-Sector ETF	20.04	0.00
Apple Inc	0.00	11.93
Aptiv PLC	14.67	7.60
BAIC Motor Corporation Ltd	27.82	0.00
BYD Electronic (International) Co Ltd	97.28	0.00
Bayerische Motoren Werke AG	49.83	54.62
Bingo Industries Limited	0.00	10.32
BlackRock Institutional Trust Company N.A. - BTC iShares J.P. Morgan USD Emerging Markets Bond ETF	14.25	0.00
CME Group Inc	50.44	0.00
Clearview Wealth Limited	300.00	0.00
Col IN Infra Shs	12.92	0.00
DBXT CAC ETF (DR) 1D Exchange Traded Fund	46.39	33.42

## Levingston Sproule Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

EnLink Midstream LLC	75.71	12.01
Estia Health Limited	80.00	0.00
Efts ROBO Global Robotics And Automation Etf	12.06	0.00
Experian Plc	11.93	0.00
Fisher & Paykel Healthcare Corporation Limited	39.38	0.00
Gbl X China Con Shs Global X China Consumer	24.48	7.39
Gilead Sciences Inc	41.35	9.44
Glb X Lth&Battr Shs	16.01	0.00
Glbl X MSCI Grc Shs	41.20	25.98
Goldman Sachs Group Inc	42.54	4.96
Great Wall Motor Co Ltd	0.00	32.12
HDFC Bank Shs Sponsored American Depository Receipt Repr 3 Shs	9.13	0.00
Helmerich & Payne Inc	50.33	23.11
ICICI Bank Shs Sponsored American Depository Receipt Repr 2 Shs	5.73	0.00
ISHARES STOXX EU.600 UTILITIES U.E.(DE)	42.53	6.83
Inve ChYuan Dim Shs	36.96	20.60
J P Morgan Chase & Co	34.79	12.14
KT Shs Sponsored American Depository Receipt Repr. 1/2 Sh	124.40	34.62
Maca Limited	115.50	24.00
Match Group Inc	83.23	0.00
Nordson Corp.	12.54	0.00
Novo Nordisk A/S	25.03	15.13
Per Squ Hol Accum.Shs Public Class USD	19.73	0.00
SPDR S&P Ars Df Shs	12.49	2.81
SRG Limited.	0.00	16.58
Sealed Air Corp	18.29	8.58
Ship Finance International LTD	173.89	40.69
Siemens AG	0.00	34.00
TE Connectivity Ltd.	19.99	8.63
Telefonica Shs Sponsored American Depository Receipt Repr 1 Sh	39.45	0.00
Telstra Corporation Limited.	209.00	66.00
Tencent Holdings Ltd	18.70	14.67
Thred Limited	22.26	15.64
VanEck Vct JPM Shs	0.00	23.23
Worleyparsons Limited	0.00	10.20
alstria office REIT-Aktiengesellschaft	63.40	60.64

## Levingston Sproule Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

iSh Nasdaq Biot Shs	2.49	0.00
iShSTE600B(DE) Anteile	47.69	4.70
iShares MSCI Glbl Agriculture Producers	18.03	7.39
iShares MSCI Israel Capped Investable Market Index Fund	4.76	6.25
iShsMSCI Russia Shs	56.11	1.61
	2,308.23	667.84

### Note 9: Trust Distributions

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	143.15	41.30
	143.15	41.30

### Note 10: Unrealised Movements in Market Value

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Clearview Wealth Limited	(5,000.00)	(2,539.50)
Estia Health Limited	(325.00)	(69.95)
EtfS ROBO Global Robotics And Automation Etf	15.12	7.92
Fisher & Paykel Healthcare Corporation Limited	218.50	266.25
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	146.51	(105.00)
Maca Limited	(644.95)	(411.42)
Pilbara Minerals Limited	(618.56)	(315.61)
Telstra Corporation Limited.	1,353.00	(935.95)
Vanguard Australian Shares Index Etf	93.35	0.00
Vanguard Ftse Emerging Markets Shares Etf	(38.95)	0.00
	(4,800.98)	(4,103.26)
<b>Shares in Listed Companies (Overseas)</b>		
ALPS Md Brkthgh Shs	(53.71)	157.68
ARK ETF Shs Genomic Revolution Multi-Sector ETF	246.47	198.28
Alphabet Inc	(168.77)	168.77

## Levingston Sproule Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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Aptiv PLC	(126.94)	188.68
BAIC Motor Corporation Ltd	(596.03)	(392.07)
BYD Electronic (International) Co Ltd	959.43	(959.43)
Bayerische Motoren Werke AG	(206.57)	(162.43)
BlackRock Institutional Trust Company N.A. - BTC iShares J.P. Morgan USD Emerging Markets Bond ETF	85.17	0.00
CME Group Inc	443.73	56.66
Col IN Infra Shs	195.78	(195.78)
DBXT CAC ETF (DR) 1D Exchange Traded Fund	86.69	13.21
DBXT MSCI Mexico ETF	(3.13)	(29.92)
Experian Plc	602.08	0.00
Gbl X China Con Shs Global X China Consumer	(498.54)	9.86
Gilead Sciences Inc	10.28	6.51
Glb X Lth&Battr Shs	(159.63)	(152.08)
Gbl X MSCI Grc Shs	119.70	(137.37)
Goldman Sachs Group Inc	(78.86)	(214.63)
Great Wall Motor Co Ltd	(11.66)	(432.49)
HDFC Bank Shs Sponsored American Depository Receipt Repr 3 Shs	1,235.33	145.52
Helmerich & Payne Inc	(208.65)	(9.67)
ICICI Bank Shs Sponsored American Depository Receipt Repr 2 Shs	711.24	(286.43)
ICON plc	55.64	0.00
ISHARES STOXX EU.600 UTILITIES U.E.(DE)	156.02	56.92
Inve ChYuan Dim Shs	(42.11)	42.11
J P Morgan Chase & Co	140.88	23.92
KT Shs Sponsored American Depository Receipt Repr. 1/2 Sh	(69.04)	(96.78)
Match Group Inc	1,526.42	394.08
Nordson Corp.	25.16	0.00
Novo Nordisk A/S	191.48	(34.95)
Per Squ Hol Accum.Shs Public Class USD	377.35	114.39

## Levingston Sproule Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

SPDR S&P Ars Df Shs	335.93	86.27
Sealed Air Corp	88.34	(152.58)
Ship Finance International LTD	(211.65)	47.34
TE Connectivity Ltd.	119.80	(41.33)
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	23.47	(113.09)
Tencent Holdings Ltd	(353.59)	(413.76)
VanEck Vct JPM Shs	36.77	(81.04)
alstria office REIT-Aktiengesellschaft	179.00	18.80
iSh Nasdaq Biot Shs	58.31	49.37
iShSTE600B(DE) Anteile	(202.50)	(152.64)
iShares MSCI Glbl Agriculture Producers	48.03	(3.56)
iShares MSCI Israel Capped Investable Market Index Fund	111.30	22.08
iShs MSCI ThInd Shs	165.52	(117.20)
iShsMSCI Russia Shs	171.12	(26.50)
	5,515.06	(2,405.28)
<b>Total Unrealised Movement</b>	714.08	(6,508.54)

### Realised Movements in Market Value

	2019 \$	2018 \$
<b>Shares in Listed Companies (Australian)</b>		
AWE Limited	0.00	38.84
BHP Group Limited	0.00	79.31
Bingo Industries Limited	0.00	63.05
Fletcher Building Limited	0.00	2.90
Ishares Msci Bric Etf	0.00	53.34
Ishares Msci Hong Kong Etf	0.00	(11.50)
Ishares Msci Japan Etf	0.00	38.06
Ishares Msci Singapore Etf	0.00	37.95
Ishares Msci South Korea Etf	0.00	9.45
Macquarie Group Limited	0.00	148.75



## Levingston Sproule Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

Reliance Worldwide Corporation Limited	0.00	105.30
SRG Limited.	0.00	28.91
Worleyparsons Limited	0.00	39.62
	0.00	633.98
<b>Shares in Listed Companies (Overseas)</b>		
Alphabet Inc	239.70	0.00
Apple Inc	0.00	283.10
BYD Electronic (International) Co Ltd	337.72	0.00
Barclays Plc	0.00	47.99
CITIC Securities Co Ltd	0.00	372.39
China Construction Bank Corporation	0.00	313.80
Col IN Infra Shs	(231.86)	0.00
Infosys Shs Sponsored American Depositary Receipt Repr 1 Sh	0.00	158.22
Intesa Sanpaolo SpA	0.00	122.92
Inve ChYuan Dim Shs	60.82	0.00
Jiangsu Expressway Co Ltd	0.00	(38.83)
METRO AG	0.00	12.11
Minsheng Education Group Company Ltd	0.00	109.31
National Grid PLC	0.00	60.83
SNP Schneider-Neureither & Partner SE	0.00	245.02
Siemens AG	0.00	37.12
UniCredit SpA	0.00	161.19
Xinyi Solar Holdings Ltd	0.00	379.84
	406.38	2,265.01
<b>Total Realised Movement</b>	406.38	2,898.99
<b>Changes in Market Values</b>	1,120.46	(3,609.55)

### Note 11: Income Tax Expense

	2019	2018
The components of tax expense comprise	\$	\$

Levingston Sproule Superannuation Fund

**Notes to the Financial Statements**

For the year ended 30 June 2019

Current Tax	2,539.63	3,257.30
Income Tax Expense	2,539.63	3,257.30

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%	3,190.96	14,824.62
Less:		
Tax effect of:		
Non Taxable Transfer In	116.49	12,429.52
Increase in MV of Investments	107.11	0.00
Realised Accounting Capital Gains	60.96	434.85
Accounting Trust Distributions	21.47	6.20
Add:		
Tax effect of:		
Decrease in MV of Investments	0.00	976.28
Franking Credits	45.29	7.52
Foreign Credits	1.04	0.00
Net Capital Gains	57.90	434.85
Credit for Tax Withheld - Foreign resident	28.51	12.50
Taxable Trust Distributions	0.01	0.58
Distributed Foreign Income	21.47	5.61
Rounding	(0.60)	(0.64)
Income Tax on Taxable Income or Loss	3,038.55	3,390.75
Less credits:		
Franking Credits	301.92	50.11
Foreign Credits	6.95	0.00
Credit for Tax Withheld - Foreign resident withholding	190.05	0.00
Current Tax or Refund	2,539.63	3,340.64

# Levingston Sproule Superannuation 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>									
NABTrade - 9354		7.260000	7.26	7.26	7.26			0.01 %	
NABTrade- 005		10,293.410000	10,293.41	10,293.41	10,293.41			8.88 %	
			<b>10,300.67</b>		<b>10,300.67</b>		<b>0.00 %</b>	<b>8.89 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
CVW.AX	Clearview Wealth Limited	10,000.00	0.660000	6,600.00	1.41	14,139.50	(7,539.50)	(53.32) %	5.70 %
EHE.AX	Estia Health Limited	500.00	2.640000	1,320.00	3.43	1,714.95	(394.95)	(23.03) %	1.14 %
ROBO.AX	Etf's ROBO Global Robotics And Automation Etf	12.00	58.060000	696.72	56.14	673.68	23.04	3.42 %	0.60 %
FPH.AX	Fisher & Paykel Healthcare Corporation Limited	190.00	14.830000	2,817.70	12.28	2,332.95	484.75	20.78 %	2.43 %
IHEB.AX	Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	29.00	106.420000	3,086.18	104.99	3,044.67	41.51	1.36 %	2.66 %
MLD.AX	Maca Limited	2,100.00	0.900000	1,890.00	1.40	2,946.37	(1,056.37)	(35.85) %	1.63 %
PLS.AX	Pilbara Minerals Limited	1,933.00	0.545000	1,053.49	1.03	1,987.66	(934.17)	(47.00) %	0.91 %
TLS.AX	Telstra Corporation Limited.	1,100.00	3.850000	4,235.00	3.47	3,817.95	417.05	10.92 %	3.65 %
VAS.AX	Vanguard Australian Shares Index Etf	19.00	84.600000	1,607.40	79.69	1,514.05	93.35	6.17 %	1.39 %
VGE.AX	Vanguard Ftse Emerging Markets Shares Etf	60.00	68.000000	4,080.00	68.65	4,118.95	(38.95)	(0.95) %	3.52 %
			<b>27,386.49</b>		<b>36,290.73</b>	<b>(8,904.24)</b>	<b>(24.54) %</b>	<b>23.64 %</b>	
<b>Shares in Listed Companies (Overseas)</b>									
SBIO.NYE	ALPS Md Brkthgh Shs	25.00	48.171400	1,204.29	44.01	1,100.32	103.97	9.45 %	1.04 %
009Q.L	alstria office REIT-Aktiengesellschaft	76.00	22.655239	1,721.80	20.05	1,524.00	197.80	12.98 %	1.49 %
APTV.NYE	Aptiv PLC	15.00	115.257400	1,728.86	111.14	1,667.12	61.74	3.70 %	1.49 %
ARKG.NYE	ARK ETF Shs Genomic Revolution Multi-Sector ETF	32.00	46.942250	1,502.15	33.04	1,057.40	444.75	42.06 %	1.30 %
1958.HKX	BAIC Motor Corporation Ltd	1,500.00	0.892645	1,338.97	1.55	2,327.07	(988.10)	(42.46) %	1.16 %
BMW.L	Bayerische Motoren Werke AG	12.00	105.255498	1,263.07	136.01	1,632.07	(369.00)	(22.61) %	1.09 %
EMB.NDQ	BlackRock Institutional Trust Company N.A. - BTC iShares J.P. Morgan USD Emerging Markets Bond	13.00	161.542800	2,100.06	154.99	2,014.89	85.17	4.23 %	1.81 %

# Levingston Sproule Superannuation 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%	
ETF									
CME.NDQ	CME Group Inc	8.00	276.786000	2,214.29	214.24	1,713.90	500.39	29.20 %	1.91 %
DX2G.ETR.L	DBXT CAC ETF (DR) 1D Exchange Traded Fund	17.00	93.499353	1,589.49	87.62	1,489.59	99.90	6.71 %	1.37 %
D5BI.L	DBXT MSCI Mexico ETF	200.00	6.244340	1,248.87	6.41	1,281.92	(33.05)	(2.58) %	1.08 %
EXP.N.L	Experian Plc	61.00	43.071400	2,627.36	33.20	2,025.28	602.08	29.73 %	2.27 %
CHIQ.NYE	Gbl X China Con Shs Global X China Consumer	142.00	20.828600	2,957.66	24.27	3,446.34	(488.68)	(14.18) %	2.55 %
GILD.NDQ	Gilead Sciences Inc	15.00	96.335400	1,445.03	95.22	1,428.24	16.79	1.18 %	1.25 %
LIT.NYE	Glb X Lth&Battr Shs	20.00	35.928600	718.57	51.51	1,030.28	(311.71)	(30.25) %	0.62 %
GREK.NYE	Glbl X MSCI Grc Shs	210.00	12.900000	2,709.00	12.98	2,726.67	(17.67)	(0.65) %	2.34 %
GS.NYE	Goldman Sachs Group Inc	13.00	291.743900	3,792.67	314.32	4,086.16	(293.49)	(7.18) %	3.27 %
2333.HKX	Great Wall Motor Co Ltd	1,000.00	1.018344	1,018.34	1.46	1,462.49	(444.15)	(30.37) %	0.88 %
HDB.NYE	HDFC Bank Shs Sponsored American Depositary Receipt Repr 3 Shs	26.00	185.427100	4,821.10	132.32	3,440.25	1,380.85	40.14 %	4.16 %
HP.NYE	Helmerich & Payne Inc	15.00	72.180200	1,082.70	86.73	1,301.02	(218.32)	(16.78) %	0.93 %
IBN.NYE	ICICI Bank Shs Sponsored American Depositary Receipt Repr 2 Shs	100.00	17.952400	1,795.24	13.70	1,370.43	424.81	31.00 %	1.55 %
ICLR.NDQ	ICON plc	9.00	219.549400	1,975.94	213.37	1,920.30	55.64	2.90 %	1.71 %
IBB.NDQ	iSh Nasdaq Biot Shs	8.00	155.568200	1,244.55	142.11	1,136.87	107.68	9.47 %	1.07 %
VEGI.NYE	iShares MSCI Gbl Agriculture Producers	27.00	40.258816	1,086.99	38.61	1,042.52	44.47	4.27 %	0.94 %
EIS.NYE	iShares MSCI Israel Capped Investable Market Index Fund	16.00	77.026450	1,232.42	68.69	1,099.04	133.38	12.14 %	1.06 %
EXH9.L	ISHARES STOXX EU.600 UTILITIES U.E.(DE)	25.00	51.980918	1,299.52	43.46	1,086.58	212.94	19.60 %	1.12 %
THD.NYE	iShs MSCI ThInd Shs	9.00	129.471400	1,165.24	124.10	1,116.92	48.32	4.33 %	1.01 %
ERUS.NYE	iShsMSCI Russia Shs	23.00	53.100000	1,221.30	46.81	1,076.68	144.62	13.43 %	1.05 %
EXV1.L	iShSTE600B(DE) Anteiile	51.00	21.759379	1,109.73	28.72	1,464.87	(355.14)	(24.24) %	0.96 %
JPM-A.NYE	J P Morgan Chase & Co	10.00	154.778200	1,547.78	138.30	1,382.98	164.80	11.92 %	1.34 %
KT.NYE	KT Shs Sponsored American Depositary Receipt Repr.	237.00	17.638700	4,180.37	18.34	4,346.19	(165.82)	(3.82) %	3.61 %

# Levingston Sproule Superannuation 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%	
	1/2 Sh								
MTCH.NDQ	Match Group Inc	35.00	95.921900	3,357.27	41.05	1,436.77	1,920.50	133.67 %	2.90 %
NDSN.NDQ	Nordson Corp.	10.00	201.497200	2,014.97	198.98	1,989.81	25.16	1.26 %	1.74 %
OQIU.L	Novo Nordisk A/S	20.00	72.153945	1,443.08	64.33	1,286.55	156.53	12.17 %	1.25 %
PSH.L	Per Squ Hol Accum.Shs Public Class USD	70.00	25.040700	1,752.85	18.02	1,261.11	491.74	38.99 %	1.51 %
SEE.NYE	Sealed Air Corp	24.00	61.001000	1,464.02	63.68	1,528.26	(64.24)	(4.20) %	1.26 %
SFL.NYE	Ship Finance International LTD	90.00	17.838300	1,605.45	19.66	1,769.76	(164.31)	(9.28) %	1.39 %
XAR.NYE	SPDR S&P Ars Df Shs	12.00	145.634243	1,747.61	110.45	1,325.41	422.20	31.85 %	1.51 %
TEL.NYE	TE Connectivity Ltd.	8.00	136.574900	1,092.60	126.77	1,014.13	78.47	7.74 %	0.94 %
TEF.NYE	Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	78.00	11.820900	922.03	12.97	1,011.65	(89.62)	(8.86) %	0.80 %
700.HKX	Tencent Holdings Ltd	100.00	64.234055	6,423.41	71.91	7,190.76	(767.35)	(10.67) %	5.54 %
EMLC.NYE	VanEck Vct JPM Shs	30.00	47.185700	1,415.57	48.66	1,459.84	(44.27)	(3.03) %	1.22 %
			<b>78,182.22</b>		<b>75,072.44</b>	<b>3,109.78</b>	<b>4.14 %</b>	<b>67.47 %</b>	
			<b>115,869.38</b>		<b>121,663.84</b>	<b>(5,794.46)</b>	<b>(4.76) %</b>	<b>100.00 %</b>	

# Levingston Sproule Superannuation Fund

## Market Movement Report

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
ALPS Md Brkthgh Shs										
	01/07/2018	Opening Balance	25.00	0.00	0.00	0.00	1,258.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(53.71)	0.00	1,204.29	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>25.00</b>	<b>0.00</b>	<b>(53.71)</b>	<b>0.00</b>	<b>1,204.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
ARK ETF Shs Genomic Revolution Multi-										
	01/07/2018	Opening Balance	32.00	0.00	0.00	0.00	1,255.68	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	246.47	0.00	1,502.15	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>32.00</b>	<b>0.00</b>	<b>246.47</b>	<b>0.00</b>	<b>1,502.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Alphabet Inc										
	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	1,524.60	0.00	0.00	0.00
	19/07/2018	Disposal	(1.00)	(1,355.83)	0.00	0.00	168.77	1,595.53	1,355.83	239.70
	19/07/2018	Writeback	0.00	0.00	(168.77)	0.00	0.00	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>0.00</b>	<b>(1,355.83)</b>	<b>(168.77)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,595.53</b>	<b>1,355.83</b>	<b>239.70</b>
Aptiv PLC										
	01/07/2018	Opening Balance	15.00	0.00	0.00	0.00	1,855.80	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(126.94)	0.00	1,728.86	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>15.00</b>	<b>0.00</b>	<b>(126.94)</b>	<b>0.00</b>	<b>1,728.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
BAIC Motor Corporation Ltd										
	01/07/2018	Opening Balance	1,500.00	0.00	0.00	0.00	1,935.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(592.80)	0.00	1,342.20	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(3.23)	0.00	1,338.97	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>1,500.00</b>	<b>0.00</b>	<b>(596.03)</b>	<b>0.00</b>	<b>1,338.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
BYD Electronic (International) Co Ltd										
	01/07/2018	Opening Balance	2,000.00	0.00	0.00	0.00	3,700.00	0.00	0.00	0.00
	02/05/2019	Disposal	(2,000.00)	(4,659.43)	0.00	0.00	(959.43)	4,997.15	4,659.43	337.72
	02/05/2019	Writeback	0.00	0.00	959.43	0.00	0.00	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>0.00</b>	<b>(4,659.43)</b>	<b>959.43</b>	<b>0.00</b>	<b>0.00</b>	<b>4,997.15</b>	<b>4,659.43</b>	<b>337.72</b>
Bayerische Motoren Werke AG										
	01/07/2018	Opening Balance	12.00	0.00	0.00	0.00	1,469.64	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(206.57)	0.00	1,263.07	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>12.00</b>	<b>0.00</b>	<b>(206.57)</b>	<b>0.00</b>	<b>1,263.07</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Levingston Sproule Superannuation Fund

## Market Movement Report

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
BlackRock Institutional Trust Company										
	23/04/2019	Purchase	13.00	2,014.89	0.00	0.00	2,014.89	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	85.17	0.00	2,100.06	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>13.00</b>	<b>2,014.89</b>	<b>85.17</b>	<b>0.00</b>	<b>2,100.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
CME Group Inc										
	01/07/2018	Opening Balance	8.00	0.00	0.00	0.00	1,770.56	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	443.73	0.00	2,214.29	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>8.00</b>	<b>0.00</b>	<b>443.73</b>	<b>0.00</b>	<b>2,214.29</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Clearview Wealth Limited										
	01/07/2018	Opening Balance	10,000.00	0.00	0.00	0.00	11,600.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(5,000.00)	0.00	6,600.00	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>10,000.00</b>	<b>0.00</b>	<b>(5,000.00)</b>	<b>0.00</b>	<b>6,600.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Col IN Infra Shs										
	01/07/2018	Opening Balance	50.00	0.00	0.00	0.00	851.50	0.00	0.00	0.00
	27/06/2019	Disposal	(50.00)	(1,047.28)	0.00	0.00	(195.78)	815.42	1,047.28	(231.86)
	27/06/2019	Writeback	0.00	0.00	195.78	0.00	0.00	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>0.00</b>	<b>(1,047.28)</b>	<b>195.78</b>	<b>0.00</b>	<b>0.00</b>	<b>815.42</b>	<b>1,047.28</b>	<b>(231.86)</b>
DBXT CAC ETF (DR) 1D Exchange Traded										
	01/07/2018	Opening Balance	17.00	0.00	0.00	0.00	1,502.80	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	86.69	0.00	1,589.49	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>17.00</b>	<b>0.00</b>	<b>86.69</b>	<b>0.00</b>	<b>1,589.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
DBXT MSCI Mexico ETF										
	01/07/2018	Opening Balance	200.00	0.00	0.00	0.00	1,252.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(3.13)	0.00	1,248.87	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>200.00</b>	<b>0.00</b>	<b>(3.13)</b>	<b>0.00</b>	<b>1,248.87</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Estia Health Limited										
	01/07/2018	Opening Balance	500.00	0.00	0.00	0.00	1,645.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(325.00)	0.00	1,320.00	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>500.00</b>	<b>0.00</b>	<b>(325.00)</b>	<b>0.00</b>	<b>1,320.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Efts ROBO Global Robotics And										
	01/07/2018	Opening Balance	12.00	0.00	0.00	0.00	681.60	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	15.12	0.00	696.72	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>12.00</b>	<b>0.00</b>	<b>15.12</b>	<b>0.00</b>	<b>696.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Levingston Sproule Superannuation Fund

## Market Movement Report

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Experian Plc										
	23/10/2018	Purchase	61.00	2,025.28	0.00	0.00	2,025.28	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	602.08	0.00	2,627.36	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>61.00</b>	<b>2,025.28</b>	<b>602.08</b>	<b>0.00</b>	<b>2,627.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Fisher & Paykel Healthcare Corporation										
	01/07/2018	Opening Balance	190.00	0.00	0.00	0.00	2,599.20	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	218.50	0.00	2,817.70	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>190.00</b>	<b>0.00</b>	<b>218.50</b>	<b>0.00</b>	<b>2,817.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Gbl X China Con Shs Global X China										
	01/07/2018	Opening Balance	59.00	0.00	0.00	0.00	1,419.54	0.00	0.00	0.00
	29/04/2019	Purchase	83.00	2,036.66	0.00	0.00	3,456.20	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(498.54)	0.00	2,957.66	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>142.00</b>	<b>2,036.66</b>	<b>(498.54)</b>	<b>0.00</b>	<b>2,957.66</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Gilead Sciences Inc										
	01/07/2018	Opening Balance	15.00	0.00	0.00	0.00	1,434.75	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	10.28	0.00	1,445.03	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>15.00</b>	<b>0.00</b>	<b>10.28</b>	<b>0.00</b>	<b>1,445.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Glb X Lth&Battr Shs										
	01/07/2018	Opening Balance	20.00	0.00	0.00	0.00	878.20	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(159.63)	0.00	718.57	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>20.00</b>	<b>0.00</b>	<b>(159.63)</b>	<b>0.00</b>	<b>718.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Glbl X MSCI Grc Shs										
	01/07/2018	Opening Balance	210.00	0.00	0.00	0.00	2,589.30	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	119.70	0.00	2,709.00	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>210.00</b>	<b>0.00</b>	<b>119.70</b>	<b>0.00</b>	<b>2,709.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Goldman Sachs Group Inc										
	01/07/2018	Opening Balance	13.00	0.00	0.00	0.00	3,871.53	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(78.86)	0.00	3,792.67	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>13.00</b>	<b>0.00</b>	<b>(78.86)</b>	<b>0.00</b>	<b>3,792.67</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Great Wall Motor Co Ltd										
	01/07/2018	Opening Balance	1,000.00	0.00	0.00	0.00	1,030.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(9.20)	0.00	1,020.80	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(2.46)	0.00	1,018.34	0.00	0.00	0.00



# Levingston Sproule Superannuation Fund

## Market Movement Report

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
	<b>30/06/2019</b>		<b>1,000.00</b>	<b>0.00</b>	<b>(11.66)</b>	<b>0.00</b>	<b>1,018.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
HDFC Bank Shs Sponsored American										
	01/07/2018	Opening Balance	12.00	0.00	0.00	0.00	1,701.60	0.00	0.00	0.00
	19/09/2018	Purchase	14.00	1,884.17	0.00	0.00	3,585.77	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	1,235.33	0.00	4,821.10	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>26.00</b>	<b>1,884.17</b>	<b>1,235.33</b>	<b>0.00</b>	<b>4,821.10</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Helmerich & Payne Inc										
	01/07/2018	Opening Balance	15.00	0.00	0.00	0.00	1,291.35	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(208.65)	0.00	1,082.70	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>15.00</b>	<b>0.00</b>	<b>(208.65)</b>	<b>0.00</b>	<b>1,082.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
ICICI Bank Shs Sponsored American										
	01/07/2018	Opening Balance	100.00	0.00	0.00	0.00	1,084.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	711.24	0.00	1,795.24	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>100.00</b>	<b>0.00</b>	<b>711.24</b>	<b>0.00</b>	<b>1,795.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
ICON plc										
	10/10/2018	Purchase	9.00	1,920.30	0.00	0.00	1,920.30	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	55.64	0.00	1,975.94	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>9.00</b>	<b>1,920.30</b>	<b>55.64</b>	<b>0.00</b>	<b>1,975.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
ISHARES STOXX EU.600 UTILITIES U.E.										
	01/07/2018	Opening Balance	25.00	0.00	0.00	0.00	1,143.50	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	156.02	0.00	1,299.52	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>25.00</b>	<b>0.00</b>	<b>156.02</b>	<b>0.00</b>	<b>1,299.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Inve ChYuan Dim Shs										
	01/07/2018	Opening Balance	50.00	0.00	0.00	0.00	1,542.50	0.00	0.00	0.00
	07/03/2019	Disposal	(50.00)	(1,500.39)	0.00	0.00	42.11	1,561.21	1,500.39	60.82
	07/03/2019	Writeback	0.00	0.00	(42.11)	0.00	0.00	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>0.00</b>	<b>(1,500.39)</b>	<b>(42.11)</b>	<b>0.00</b>	<b>0.00</b>	<b>1,561.21</b>	<b>1,500.39</b>	<b>60.82</b>
Ishares Jp Morgan Usd Emerging Mkt Bnd										
	01/07/2018	Opening Balance	12.00	0.00	0.00	0.00	1,204.32	0.00	0.00	0.00
	24/07/2018	Purchase	17.00	1,735.35	0.00	0.00	2,939.67	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	146.51	0.00	3,086.18	0.00	0.00	0.00

# Levingston Sproule Superannuation Fund

## Market Movement Report

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
	<b>30/06/2019</b>		<b>29.00</b>	<b>1,735.35</b>	<b>146.51</b>	<b>0.00</b>	<b>3,086.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
J P Morgan Chase & Co										
	01/07/2018	Opening Balance	10.00	0.00	0.00	0.00	1,406.90	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	140.88	0.00	1,547.78	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>10.00</b>	<b>0.00</b>	<b>140.88</b>	<b>0.00</b>	<b>1,547.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
KT Shs Sponsored American Depository										
	01/07/2018	Opening Balance	237.00	0.00	0.00	0.00	4,249.41	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(69.04)	0.00	4,180.37	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>237.00</b>	<b>0.00</b>	<b>(69.04)</b>	<b>0.00</b>	<b>4,180.37</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Maca Limited										
	01/07/2018	Opening Balance	800.00	0.00	0.00	0.00	960.00	0.00	0.00	0.00
	04/07/2018	Purchase	1,300.00	1,574.95	0.00	0.00	2,534.95	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(644.95)	0.00	1,890.00	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>2,100.00</b>	<b>1,574.95</b>	<b>(644.95)</b>	<b>0.00</b>	<b>1,890.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Match Group Inc										
	01/07/2018	Opening Balance	35.00	0.00	0.00	0.00	1,830.85	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	1,526.42	0.00	3,357.27	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>35.00</b>	<b>0.00</b>	<b>1,526.42</b>	<b>0.00</b>	<b>3,357.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Nordson Corp.										
	10/10/2018	Purchase	10.00	1,989.81	0.00	0.00	1,989.81	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	25.16	0.00	2,014.97	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>10.00</b>	<b>1,989.81</b>	<b>25.16</b>	<b>0.00</b>	<b>2,014.97</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Novo Nordisk A/S										
	01/07/2018	Opening Balance	20.00	0.00	0.00	0.00	1,251.60	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	191.48	0.00	1,443.08	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>20.00</b>	<b>0.00</b>	<b>191.48</b>	<b>0.00</b>	<b>1,443.08</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Per Squ Hol Accum.Shs Public Class USD										
	01/07/2018	Opening Balance	70.00	0.00	0.00	0.00	1,375.50	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	377.35	0.00	1,752.85	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>70.00</b>	<b>0.00</b>	<b>377.35</b>	<b>0.00</b>	<b>1,752.85</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Levingston Sproule Superannuation Fund

## Market Movement Report

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Pilbara Minerals Limited										
	01/07/2018	Opening Balance	1,933.00	0.00	0.00	0.00	1,672.05	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(618.56)	0.00	1,053.49	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>1,933.00</b>	<b>0.00</b>	<b>(618.56)</b>	<b>0.00</b>	<b>1,053.49</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
SPDR S&P Ars Df Shs										
	01/07/2018	Opening Balance	12.00	0.00	0.00	0.00	1,411.68	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	314.09	0.00	1,725.77	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	21.84	0.00	1,747.61	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>12.00</b>	<b>0.00</b>	<b>335.93</b>	<b>0.00</b>	<b>1,747.61</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Sealed Air Corp										
	01/07/2018	Opening Balance	24.00	0.00	0.00	0.00	1,375.68	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	88.34	0.00	1,464.02	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>24.00</b>	<b>0.00</b>	<b>88.34</b>	<b>0.00</b>	<b>1,464.02</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Ship Finance International LTD										
	01/07/2018	Opening Balance	90.00	0.00	0.00	0.00	1,817.10	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(211.65)	0.00	1,605.45	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>90.00</b>	<b>0.00</b>	<b>(211.65)</b>	<b>0.00</b>	<b>1,605.45</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
TE Connectivity Ltd.										
	01/07/2018	Opening Balance	8.00	0.00	0.00	0.00	972.80	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	119.80	0.00	1,092.60	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>8.00</b>	<b>0.00</b>	<b>119.80</b>	<b>0.00</b>	<b>1,092.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Telefonica Shs Sponsored American										
	01/07/2018	Opening Balance	78.00	0.00	0.00	0.00	898.56	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	23.47	0.00	922.03	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>78.00</b>	<b>0.00</b>	<b>23.47</b>	<b>0.00</b>	<b>922.03</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Telstra Corporation Limited.										
	01/07/2018	Opening Balance	1,100.00	0.00	0.00	0.00	2,882.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	1,353.00	0.00	4,235.00	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>1,100.00</b>	<b>0.00</b>	<b>1,353.00</b>	<b>0.00</b>	<b>4,235.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Tencent Holdings Ltd										
	01/07/2018	Opening Balance	100.00	0.00	0.00	0.00	6,777.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(338.23)	0.00	6,438.77	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(15.36)	0.00	6,423.41	0.00	0.00	0.00

# Levingston Sproule Superannuation Fund

## Market Movement Report

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
	<b>30/06/2019</b>		<b>100.00</b>	<b>0.00</b>	<b>(353.59)</b>	<b>0.00</b>	<b>6,423.41</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
VanEck Vct JPM Shs										
	01/07/2018	Opening Balance	60.00	0.00	0.00	0.00	1,378.80	0.00	0.00	0.00
	26/10/2018	Share Consolidation	(30.00)	0.00	0.00	0.00	1,378.80	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	36.77	0.00	1,415.57	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>30.00</b>	<b>0.00</b>	<b>36.77</b>	<b>0.00</b>	<b>1,415.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Vanguard Australian Shares Index Etf										
	11/04/2019	Purchase	19.00	1,514.05	0.00	0.00	1,514.05	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	93.35	0.00	1,607.40	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>19.00</b>	<b>1,514.05</b>	<b>93.35</b>	<b>0.00</b>	<b>1,607.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Vanguard Ftse Emerging Markets Shares										
	24/04/2019	Purchase	60.00	4,118.95	0.00	0.00	4,118.95	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(38.95)	0.00	4,080.00	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>60.00</b>	<b>4,118.95</b>	<b>(38.95)</b>	<b>0.00</b>	<b>4,080.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
alstria office REIT-Aktiengesellschaft										
	01/07/2018	Opening Balance	76.00	0.00	0.00	0.00	1,542.80	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	192.48	0.00	1,735.28	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(13.48)	0.00	1,721.80	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>76.00</b>	<b>0.00</b>	<b>179.00</b>	<b>0.00</b>	<b>1,721.80</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
iSh Nasdaq Biot Shs										
	01/07/2018	Opening Balance	8.00	0.00	0.00	0.00	1,186.24	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	58.31	0.00	1,244.55	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>8.00</b>	<b>0.00</b>	<b>58.31</b>	<b>0.00</b>	<b>1,244.55</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
iShSTE600B(DE) Anteile										
	01/07/2018	Opening Balance	51.00	0.00	0.00	0.00	1,312.23	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(202.50)	0.00	1,109.73	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>51.00</b>	<b>0.00</b>	<b>(202.50)</b>	<b>0.00</b>	<b>1,109.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
iShares MSCI Gbl Agriculture Producers										
	01/07/2018	Opening Balance	27.00	0.00	0.00	0.00	1,038.96	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	48.03	0.00	1,086.99	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>27.00</b>	<b>0.00</b>	<b>48.03</b>	<b>0.00</b>	<b>1,086.99</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Levingston Sproule Superannuation Fund  
**Market Movement Report**

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
iShares MSCI Israel Capped Investable										
	01/07/2018	Opening Balance	16.00	0.00	0.00	0.00	1,121.12	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	111.30	0.00	1,232.42	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>16.00</b>	<b>0.00</b>	<b>111.30</b>	<b>0.00</b>	<b>1,232.42</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
iShs MSCI ThInd Shs										
	01/07/2018	Opening Balance	9.00	0.00	0.00	0.00	999.72	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	165.52	0.00	1,165.24	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>9.00</b>	<b>0.00</b>	<b>165.52</b>	<b>0.00</b>	<b>1,165.24</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
iShsMSCI Russia Shs										
	01/07/2018	Opening Balance	23.00	0.00	0.00	0.00	1,050.18	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	171.12	0.00	1,221.30	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>23.00</b>	<b>0.00</b>	<b>171.12</b>	<b>0.00</b>	<b>1,221.30</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>714.08</b>				<b>406.38</b>	<b>1,120.46</b>

# Levingston Sproule Superannuation 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	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
<b>Bank Accounts</b>												
NABTrade - 9354	0.88			0.88	0.00	0.00	0.00	0.88			0.00	0.00
NABTrade - 9354	320.00							320.00				
NABTrade- 005	150.88			150.88	0.00	0.00	0.00	150.88			0.00	0.00
	<b>471.76</b>			<b>151.76</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>471.76</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
CVW.AX Clearview Wealth Limited	300.00	300.00	0.00		128.57			428.57		0.00		
EHE.AX Estia Health Limited	80.00	80.00	0.00		34.28			114.28		0.00		
ROBO.AX Etf's ROBO Global Robotics And Automation Etf	12.06	0.00	12.06		0.00			12.06		0.00		
FPH.AX Fisher & Paykel Healthcare Corporation Limited	39.38	0.00	0.00		0.00	39.38	6.95	46.33		0.00		
IHEB.AX Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	143.15			0.04	0.00	143.11	0.00	143.15		0.00	0.00	0.00
MLD.AX Maca Limited	115.50	115.50	0.00		49.50			165.00		0.00		
TLS.AX Telstra Corporation Limited.	209.00	209.00	0.00		89.57			298.57		0.00		
THD.AX Thred Limited	22.26					26.17		26.17		3.91		
	<b>921.35</b>	<b>704.50</b>	<b>12.06</b>	<b>0.04</b>	<b>301.92</b>	<b>208.66</b>	<b>6.95</b>	<b>1,234.13</b>		<b>3.91</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Overseas)</b>												
SBIO.NYE ALPS Md Brkthgh Shs	23.48					27.62		27.62		4.14		
009Q.L alstria office REIT- Aktiengesellschaft	63.40					63.40		63.40		0.00		
APTV.NYE Aptiv PLC	14.67					18.32		18.32		3.65		
ARKG.NYE ARK ETF Shs Genomic Revolution Multi-Sector ETF	20.04					21.39		21.39		1.35		
1958.HKX BAIC Motor Corporation Ltd	27.82					30.87		30.87		3.05		
BMW.L Bayerische Motoren Werke AG	49.83					56.71		56.71		6.88		
EMB.NDQ BlackRock Institutional Trust Company N.A. - BTC iShares J.P. Morgan USD Emerging Markets Bond ETF	14.25					16.75		16.75		2.50		
285.HKX BYD Electronic (International) Co Ltd	97.28					97.28		97.28		0.00		

# Levingston Sproule Superannuation 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	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
CME.NDQ CME Group Inc	50.44					59.34		59.34		8.90		
INXX.NYE Col IN Infra Shs	12.92					15.19		15.19		2.27		
DX2G.ETR.L DBXT CAC ETF (DR) 1D Exchange Traded Fund	46.39					46.39		46.39		0.00		
EMLC.NYE EnLink Midstream LLC	75.71					91.47		91.47		15.76		
EXP.NL Experian Plc	11.93					11.93		11.93		0.00		
CHIQ.NYE Gbl X China Con Shs Global X China Consumer	24.48					28.80		28.80		4.32		
GILD.NDQ Gilead Sciences Inc	41.35					48.63		48.63		7.28		
LIT.NYE Glb X Lth&Battr Shs	16.01					18.84		18.84		2.83		
GREK.NYE Glb X MSCI Grc Shs	41.20					48.48		48.48		7.28		
GS.NYE Goldman Sachs Group Inc	42.54					50.05		50.05		7.51		
HDB.NYE HDFC Bank Shs Sponsored American Depository Receipt Repr 3 Shs	9.13					9.13		9.13		0.00		
HP.NYE Helmerich & Payne Inc	50.33					59.21		59.21		8.88		
IBN.NYE ICICI Bank Shs Sponsored American Depository Receipt Repr 2 Shs	5.73					5.73		5.73		0.00		
DSUM.NYE Inve ChYuan Dim Shs	36.96					43.48	0.00	43.48		6.52		
IBB.NDQ iSh Nasdaq Biot Shs	2.49					2.94		2.94		0.45		
VEGI.NYE iShares MSCI Gbl Agriculture Producers	18.03					21.21		21.21		3.18		
EIS.NYE iShares MSCI Israel Capped Investable Market Index Fund	4.76					5.60		5.60		0.84		
EXH9.L ISHARES STOXX EU.600 UTILITIES U.E.(DE)	42.53					42.53		42.53		0.00		
ERUS.NYE iShsMSCI Russia Shs	56.11					66.00		66.00		9.89		
EXV1.L iShSTE600B(DE) Anteile	47.69					47.69		47.69		0.00		
JPM-A.NYE J P Morgan Chase & Co	34.79					40.94		40.94		6.15		
KT.NYE KT Shs Sponsored American Depository Receipt Repr. 1/2 Sh	124.40					159.48		159.48		35.08		
MTCH.NDQ Match Group Inc	83.23					97.92		97.92		14.69		
NDSN.NDQ Nordson Corp.	12.54					14.79		14.79		2.25		

# Levingston Sproule Superannuation 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	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
0QIU.L	Novo Nordisk A/S	25.03				30.79		30.79		5.76		
PSH.L	Per Squ Hol Accum.Shs Public Class USD	19.73				19.73		19.73		0.00		
SEE.NYE	Sealed Air Corp	18.29				21.53		21.53		3.24		
SFL.NYE	Ship Finance International LTD	173.89				173.89		173.89		0.00		
XAR.NYE	SPDR S&P Ars Df Shs	12.49				14.72		14.72		2.23		
TEL.NYE	TE Connectivity Ltd.	19.99				19.99		19.99		0.00		
TEF.NYE	Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	39.45				48.71		48.71		9.26		
700.HKX	Tencent Holdings Ltd	18.70				18.70		18.70		0.00		
		<b>1,530.03</b>				<b>1,716.17</b>	<b>0.00</b>	<b>1,716.17</b>		<b>186.14</b>		
		<b>2,923.14</b>	<b>704.50</b>	<b>12.06</b>	<b>151.80</b>	<b>301.92</b>	<b>1,924.83</b>	<b>6.95</b>	<b>3,422.06</b>	<b>190.05</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **3,422.06**

Net Capital Gain **0.00**

**Total Assessable Income 3,422.06**

\* 1 Includes foreign credits from foreign capital gains.

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

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



# Members Statement

Oliver Levingston  
 25 Hegarty Street  
 Glebe, New South Wales, 2037, Australia

### Your Details

Date of Birth : 04/03/1987  
 Age: 32  
 Tax File Number: Provided  
 Date Joined Fund: 05/11/2017  
 Service Period Start Date: 01/06/2005  
 Date Left Fund:  
 Member Code: LEVOLI00002A  
 Account Start Date 05/11/2017  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries Sarah Sproule  
 Vested Benefits 88,530.72  
 Total Death Benefit 88,530.72

### Your Balance

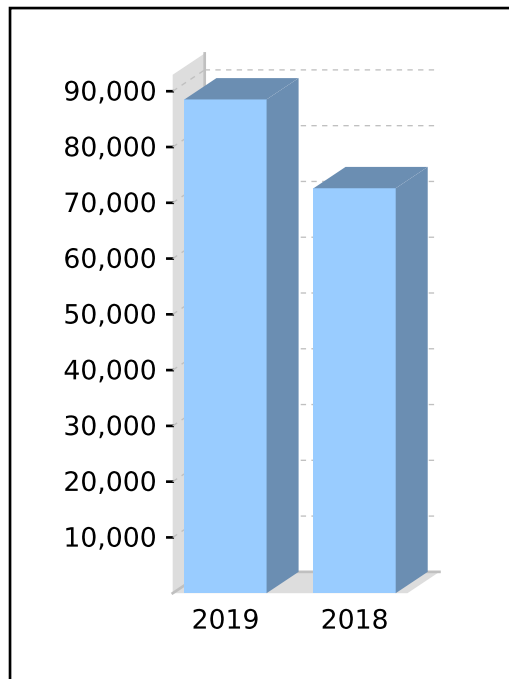
Total Benefits 88,530.72

Preservation Components

Preserved 88,465.62  
 Unrestricted Non Preserved 65.10  
 Restricted Non Preserved

Tax Components

Tax Free 1,161.12  
 Taxable 87,369.60  
 Investment Earnings Rate 2.22%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	72,607.77	
<u>Increases to Member account during the period</u>		
Employer Contributions	15,732.87	15,700.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	776.59	61,825.22
Net Earnings	1,986.62	(2,123.94)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	2,359.97	2,355.00
Income Tax	213.16	438.51
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	88,530.72	72,607.77

# Members Statement

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## 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

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Oliver Llewellyn Levingston  
Trustee

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Sarah Sproule  
Trustee

# Members Statement

Sarah Sproule  
 25 Hegarty Street  
 Glebe, New South Wales, 2037, Australia

### Your Details

Date of Birth : 22/04/1987  
 Age: 32  
 Tax File Number: Provided  
 Date Joined Fund: 05/11/2017  
 Service Period Start Date: 30/01/2006  
 Date Left Fund:  
 Member Code: SPRSAR00002A  
 Account Start Date 05/11/2017  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries Oliver Levingston  
 Vested Benefits 25,776.19  
 Total Death Benefit 25,776.19

### Your Balance

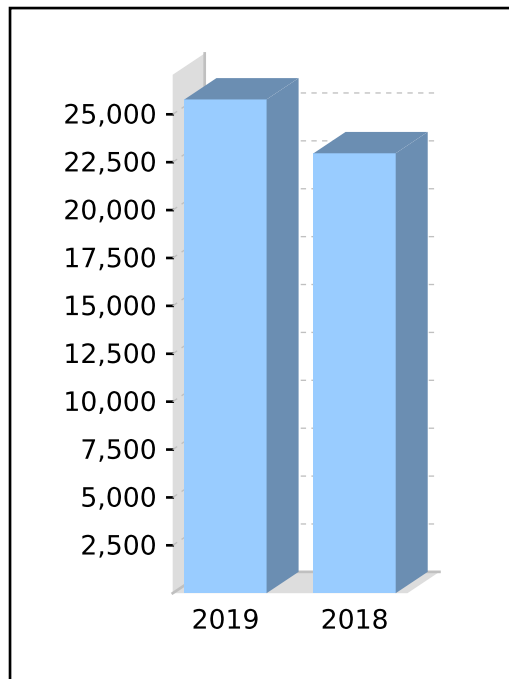
Total Benefits 25,776.19

Preservation Components

Preserved 25,776.19  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free 323.10  
 Taxable 25,453.09  
 Investment Earnings Rate 2.22%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	22,965.73	
<u>Increases to Member account during the period</u>		
Employer Contributions	2,667.98	3,137.84
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		21,038.22
Net Earnings	607.90	(613.09)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	400.20	470.66
Income Tax	65.22	126.58
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	25,776.19	22,965.73

# Members Statement

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## 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

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Oliver Llewellyn Levingston  
Trustee

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Sarah Sproule  
Trustee

Levingston Sproule Superannuation Fund

# Members Summary Report

As at 30 June 2019

Opening Balance	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Oliver Levingston (Age: 32)</b>											
LEVOLI00002A - Accumulation											
72,607.77	15,732.87	776.59	1,986.62			2,359.97	213.16				88,530.72
<b>72,607.77</b>	<b>15,732.87</b>	<b>776.59</b>	<b>1,986.62</b>			<b>2,359.97</b>	<b>213.16</b>				<b>88,530.72</b>
<b>Sarah Sproule (Age: 32)</b>											
SPRSAR00002A - Accumulation											
22,965.73	2,667.98		607.90			400.20	65.22				25,776.19
<b>22,965.73</b>	<b>2,667.98</b>		<b>607.90</b>			<b>400.20</b>	<b>65.22</b>				<b>25,776.19</b>
<b>95,573.50</b>	<b>18,400.85</b>	<b>776.59</b>	<b>2,594.52</b>			<b>2,760.17</b>	<b>278.38</b>				<b>114,306.91</b>

**Levingston Sproule Superannuation Fund**  
**Contributions Summary Report**

For The Period 01 July 2018 - 30 June 2019

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**Oliver Levingston**

Date of Birth: 04/03/1987  
Age: 32 (at year end)  
Member Code: LEVOLI00002A  
Total Super Balance \*1 as at 30/06/2018: 72,607.77

<b>Contributions Summary</b>	<b>2019</b>	<b>2018</b>
<b>Concessional Contribution</b>		
Employer	15,732.87	15,700.00
	<hr/>	<hr/>
	15,732.87	15,700.00
<b>Total Contributions</b>	<hr/>	<hr/>
	15,732.87	15,700.00
	<hr/>	<hr/>

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

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# Levingston Sproule Superannuation Fund

## Contributions Summary Report

For The Period 01 July 2018 - 30 June 2019

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### Sarah Sproule

Date of Birth: 22/04/1987  
Age: 32 (at year end)  
Member Code: SPRSAR00002A  
Total Super Balance \*1 as at 30/06/2018: 22,965.73

<b>Contributions Summary</b>	<b>2019</b>	<b>2018</b>
<b>Concessional Contribution</b>		
Employer	2,667.98	3,137.84
	<hr/>	<hr/>
	2,667.98	3,137.84
<b>Total Contributions</b>	<hr/>	<hr/>
	2,667.98	3,137.84
	<hr/>	<hr/>

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

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## Levingston Sproule Superannuation Fund

# Compilation Report

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We have compiled the accompanying special purpose financial statements of the Levingston Sproule Superannuation 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**

The Trustee of Levingston Sproule 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, 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 trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Mahesh Agarwal

of

C/ Taxgain Level 6 60 York Street, Sydney, New South Wales 2000

Signed:

Dated: 20/01/2020



## **Trustees Declaration**

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The trustees declare that:

- (i) the financial statements and notes to the financial statements present fairly the financial position of the Fund as at 30 June 2019, and the results of its operations for the year then ended;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with applicable Australian Accounting Standards, other mandatory reporting requirements and the provisions of the trust deed, as amended; and
- (iii) the operation of the Fund has been carried out in accordance with its trust deed, as amended, and in compliance with:
  - a. the requirements of the Superannuation Industry (Supervision) Act 1993 and Regulations, including applicable Superannuation Prudential Standards;
  - b. applicable sections of the Corporations Act 2001 and Regulations; and
  - c. the requirements under s13 of the Financial Sector (Collection of Data) Act 2001;during the year ended 30 June 2019.

This declaration is made in accordance with a resolution of the trustees.

.....

Oliver Levingston

Trustee

.....

Sarah Sproule

Trustee

20 January 2020

Levingston Sproule Superannuation Fund

# Minutes of a meeting of the Trustee(s)

held on 20 January 2020 at 25 Hegarty Street, Glebe, New South Wales 2037

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<b>PRESENT:</b>	Oliver Levingston and Sarah Sproule
<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>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>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2019.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Dinesh Nanayakkara</p> <p>of</p> <p>25 Lawson Way, Endeavour Hills, Victoria 3802</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>Mahesh Agarwal</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.
<b>CONTRIBUTIONS RECEIVED:</b>	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.
<b>PAYMENT OF BENEFITS:</b>	<p>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:</p> <ol style="list-style-type: none"><li>1. making payments to members; and,</li><li>2. breaching the Fund or the member investment strategy.</li></ol>

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

held on 20 January 2020 at 25 Hegarty Street, Glebe, New South Wales 2037

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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:**

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 –

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Oliver Levingston

Chairperson