

**Round Super Fund****Operating Statement**

For the year ended 30 June 2019

	Note	2019 \$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions	10	14,347.26
Dividends Received	9	14,619.88
Interest Received		3,674.23
<b>Investment Gains</b>		
Changes in Market Values	11	20,688.57
<b>Other Income</b>		
Rebated Fees		172.61
<b>Total Income</b>		<u>53,502.55</u>
<b>Expenses</b>		
Financial Advisor Fees		3,949.92
Accountancy Fees		2,420.00
Administration Costs		143.00
ATO Supervisory Levy		259.00
Auditor's Remuneration		550.00
ASIC Fees		48.00
Investment Expenses		498.64
<b>Member Payments</b>		
Pensions Paid		34,400.00
<b>Total Expenses</b>		<u>42,268.56</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>11,233.99</u>
Income Tax Expense	12	(7,318.03)
<b>Benefits accrued as a result of operations</b>		<u>18,552.02</u>

## Round Super Fund

# Detailed Operating Statement

For the year ended 30 June 2019

	2019 \$
<b>Income</b>	
<b>Investment Income</b>	
Trust Distributions	
Cromwell Property Group	1,305.00
Investors Mutual Australian Share F	4,479.18
Magellan Global Fund	2,966.93
Vanguard Australian Property Securities Index Etf	3,883.79
Vanguard W'sale Conservative Index Fund	1,712.36
	<u>14,347.26</u>
Dividends Received	
Australia And New Zealand Banking Group Limited	688.00
Bank Of Queensland Limited.	1,144.80
Cybg Plc	6.97
National Australia Bank Limited	2,975.94
Qv Equities Limited	1,256.37
Wesfarmers Limited	2,451.20
Westpac Banking Corporation	1,128.00
Woolworths Group Limited	4,968.60
	<u>14,619.88</u>
Interest Received	
Macquarie CMA 8761	815.54
Macquarie Term Deposit	986.30
Term Deposit Macquarie 2934	518.69
Term Deposit Macquarie 3076	220.07
Term Deposit Macquarie0318	620.75
Term Deposit Macquarie0854	512.88
	<u>3,674.23</u>
<b>Other Income</b>	
Rebated Fees	172.61
	<u>172.61</u>
<b>Investment Gains</b>	
Realised Movements in Market Value	
Managed Investments (Australian)	
Vanguard W'sale Conservative Index Fund	(2,011.19)
	<u>(2,011.19)</u>
Shares in Listed Companies (Australian)	
Woolworths Group Limited	(2,588.14)
	<u>(2,588.14)</u>
Unrealised Movements in Market Value	
Managed Investments (Australian)	
Vanguard Australian Property Securities Index Etf	8,400.92
Vanguard W'sale Conservative Index Fund	8,219.02
	<u>16,619.94</u>
Shares in Listed Companies (Australian)	
Australia And New Zealand Banking Group Limited	(12.90)
Bank Of Queensland Limited.	(1,049.40)

## Round Super Fund

# Detailed Operating Statement

For the year ended 30 June 2019

	2019 \$
Coles Group Limited.	1,830.21
Cromwell Property Group	(2,537.30)
Cybg Plc	(276.25)
National Australia Bank Limited	(1,037.07)
Qv Equities Limited	(2,844.60)
Wesfarmers Limited	(1,715.31)
Westpac Banking Corporation	(417.00)
Woolworths Group Limited	(791.18)
	<u>(8,850.80)</u>
Units in Listed Unit Trusts (Australian)	
Cromwell Property Group	3,167.30
Investors Mutual Australian Share F	3,670.06
Magellan Global Fund	10,681.40
	<u>17,518.76</u>
Other Revaluations	0.00
	<u>0.00</u>
<b>Changes in Market Values</b>	<u>20,688.57</u>
<b>Total Income</b>	<u>53,502.54</u>
<b>Expenses</b>	
Accountancy Fees	2,420.00
Administration Costs	143.00
ASIC Fees	48.00
ATO Supervisory Levy	259.00
Auditor's Remuneration	550.00
Financial Advisor Fees	3,949.92
	<u>7,369.92</u>
Investment Expenses	
Woolworths Group Limited	498.64
	<u>498.64</u>
<b>Member Payments</b>	
Pensions Paid	
Round, Graham - Pension (Account Based Pension 2)	15,700.00
Round, Graham - Pension (Account Based Pension 2)	450.00
Round, Cheryl - Pension (Account Based Pension)	16,300.00
Round, Cheryl - Pension (Account Based Pension 2)	1,950.00
	<u>34,400.00</u>
<b>Total Expenses</b>	<u>42,268.56</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>11,233.98</u>
<b>Income Tax Expense</b>	
Income Tax Expense	(7,318.03)
<b>Total Income Tax</b>	<u>(7,318.03)</u>
<b>Benefits accrued as a result of operations</b>	<u>18,552.01</u>

## Round Super Fund

# Statement of Financial Position

As at 30 June 2019

	Note	2019 \$
<b>Assets</b>		
<b>Investments</b>		
Managed Investments (Australian)	2	172,485.20
Shares in Listed Companies (Australian)	3	157,728.15
Units in Listed Unit Trusts (Australian)	4	144,321.41
<b>Total Investments</b>		<u>474,534.76</u>
<b>Other Assets</b>		
Distributions Receivable		8,779.98
Macquarie CMA 8761		196,356.58
Preliminary Expenses		2,978.00
Dividends Receivable		326.25
Income Tax Refundable		7,318.03
<b>Total Other Assets</b>		<u>215,758.84</u>
<b>Total Assets</b>		<u>690,293.60</u>
<b>Net assets available to pay benefits</b>		<u>690,293.60</u>
<b>Represented by:</b>		
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7	
Round, Graham - Pension (Account Based Pension 2)		5,850.22
Round, Graham - Pension (Account Based Pension 2)		323,048.59
Round, Cheryl - Pension (Account Based Pension)		333,779.72
Round, Cheryl - Pension (Account Based Pension 2)		27,615.07
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>690,293.60</u>

## Round Super Fund

# Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019 \$
<b>Assets</b>		
<b>Investments</b>		
Managed Investments (Australian)	2	
Vanguard W'sale Conservative Index Fund		109,170.82
Vanguard Australian Property Securities Index Etf		63,314.38
Shares in Listed Companies (Australian)	3	
Wesfarmers Limited		27,698.56
Coles Group Limited.		10,226.10
Woolworths Group Limited		10,500.68
Bank Of Queensland Limited.		15,152.70
Qv Equities Limited		24,416.15
Australia And New Zealand Banking Group Limited		12,130.30
National Australia Bank Limited		40,160.16
Cybg Plc		427.50
Westpac Banking Corporation		17,016.00
Units in Listed Unit Trusts (Australian)	4	
Cromwell Property Group		20,790.00
Investors Mutual Australian Share F		59,981.51
Magellan Global Fund		63,549.90
<b>Total Investments</b>		<u>474,534.76</u>
<b>Other Assets</b>		
Bank Accounts	5	
Macquarie CMA 8761		196,356.58
Preliminary Expenses		2,978.00
Distributions Receivable		
Investors Mutual Australian Share F		3,390.69
Vanguard Australian Property Securities Index Etf		2,051.62
Vanguard W'sale Conservative Index Fund		370.74
Magellan Global Fund		2,966.93
Dividends Receivable		
Cromwell Property Group		326.25
Income Tax Refundable		7,318.03
<b>Total Other Assets</b>		<u>215,758.84</u>
<b>Total Assets</b>		<u>690,293.60</u>

## Round Super Fund

# Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019 \$
<b>Net assets available to pay benefits</b>		<u>690,293.60</u>
Represented By :		
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7	
Round, Graham - Pension (Account Based Pension 2)		5,850.22
Round, Graham - Pension (Account Based Pension 2)		323,048.59
Round, Cheryl - Pension (Account Based Pension)		333,779.72
Round, Cheryl - Pension (Account Based Pension 2)		27,615.07
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>690,293.60</u>

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Cromwell Property Group (CMW.AX)</u>					
23/11/2018	CMW SEP DST 001222914180 [System Matched Income Data]			326.25	326.25 CR
22/02/2019	CMW DEC DST 001224375345 [System Matched Income Data]			326.25	652.50 CR
24/05/2019	CMW MAR DST 001229261005 [System Matched Income Data]			326.25	978.75 CR
30/06/2019	to take up distributions receivableCromwell			326.25	1,305.00 CR
				<b>1,305.00</b>	<b>1,305.00 CR</b>
<u>Investors Mutual Australian Share F (IML0002AU)</u>					
07/01/2019	RBC IST Distr aubqDH2G00000069			1,088.49	1,088.49 CR
30/06/2019	to take up IML debtor			3,390.69	4,479.18 CR
				<b>4,479.18</b>	<b>4,479.18 CR</b>
<u>Magellan Global Fund (MGE0001AU)</u>					
30/06/2019	to take up Magellan Debtor			2,966.93	2,966.93 CR
				<b>2,966.93</b>	<b>2,966.93 CR</b>
<u>Vanguard W'sale Conservative Index Fund (VAN0109AU)</u>					
01/07/2018	to balance units in Vanguard Conservative from 2018. Cost of units accounted for as distribution in 2018				0.00 DR
30/06/2019	to take up reinvestment in Vanguard Conservative Fund			624.45	624.45 CR
30/06/2019	to take up reinvestment in Vanguard Conservative Fund			335.41	959.86 CR
30/06/2019	to take up reinvestment in Vanguard Conservative Fund			381.76	1,341.62 CR
30/06/2019	to take up reinvestment in Vanguard Conservative Fund			370.74	1,712.36 CR
			<b>0.00</b>	<b>1,712.36</b>	<b>1,712.36 CR</b>
<u>Vanguard Australian Property Securities Index Etf (VAP.AX)</u>					
01/07/2018	to allocate units in Vanguard Property Fund accounted for in 2018 but units not added. Cost accounted for as distribution in 2018				0.00 DR
30/06/2019	to take reinvestments in Vanguard Property Fund			218.21	218.21 CR
30/06/2019	to take reinvestments in Vanguard Property Fund			1,103.00	1,321.21 CR
30/06/2019	to take reinvestments in Vanguard Property Fund			510.96	1,832.17 CR
30/06/2019	to take reinvestments in Vanguard Property Fund			2,051.62	3,883.79 CR
			<b>0.00</b>	<b>3,883.79</b>	<b>3,883.79 CR</b>
<b>Dividends Received (23900)</b>					
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>					
02/07/2018	ANZ DIVIDEND A065/00311613 [System Matched Income Data]			344.00	344.00 CR
18/12/2018	ANZ DIVIDEND A066/00661850 [System Matched Income Data]			344.00	688.00 CR
				<b>688.00</b>	<b>688.00 CR</b>
<u>Bank Of Queensland Limited. (BOQ.AX)</u>					
14/11/2018	BOQ FNL DIVIDEND 001222841182 [System Matched Income Data]			604.20	604.20 CR

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
22/05/2019	BOQ ITM DIVIDEND 001229202732 [System Matched Income Data]			540.60	1,144.80 CR
				<b>1,144.80</b>	<b>1,144.80 CR</b>
<u>Cybg Plc (CYB.AX)</u>					
15/02/2019	CYBG DIVIDEND AU002/00921219			6.97	6.97 CR
				<b>6.97</b>	<b>6.97 CR</b>
<u>National Australia Bank Limited (NAB.AX)</u>					
05/07/2018	NAB INTERIM DIV DV191/00603688 [System Matched Income Data]			1,487.97	1,487.97 CR
14/12/2018	NAB FINAL DIV DV192/00595237 [System Matched Income Data]			1,487.97	2,975.94 CR
				<b>2,975.94</b>	<b>2,975.94 CR</b>
<u>Qv Equities Limited (QVE.AX)</u>					
31/10/2018	QVE FNL DIV 001222647189 [System Matched Income Data]			734.86	734.86 CR
15/03/2019	QVE ITM DIV 001225625628 [System Matched Income Data]			521.51	1,256.37 CR
				<b>1,256.37</b>	<b>1,256.37 CR</b>
<u>Westpac Banking Corporation (WBC.AX)</u>					
20/12/2018	WBC DIVIDEND 001223341052			564.00	564.00 CR
24/06/2019	WBC DIVIDEND 001229662881			564.00	1,128.00 CR
				<b>1,128.00</b>	<b>1,128.00 CR</b>
<u>Wesfarmers Limited (WES.AX)</u>					
27/09/2018	WESFARMERS LTD FIN18/01068742 [System Matched Income Data]			919.20	919.20 CR
10/04/2019	WESFARMERS LTD INT19/01065304 [System Matched Income Data]			1,532.00	2,451.20 CR
				<b>2,451.20</b>	<b>2,451.20 CR</b>
<u>Woolworths Group Limited (WOW.AX)</u>					
12/10/2018	WOW DIV 001222259360 [System Matched Income Data]			300.00	300.00 CR
05/04/2019	WOW ITM DIV 001227384558 [System Matched Income Data]			225.00	525.00 CR
30/06/2019	to take up buy back for WOW			4,443.60	4,968.60 CR
				<b>4,968.60</b>	<b>4,968.60 CR</b>

### Changes in Market Values of Investments (24700)

#### Changes in Market Values of Investments (24700)

01/07/2018	Revaluation - 01/07/2018 @ \$0.000000 - 0.000000 Units on hand (CMW.AX)	2,537.30	2,537.30 DR
13/12/2018	VANGUARD V393895IF001 (VAN0109AU)	2,011.19	4,548.49 DR
30/06/2019	to take up buy back for WOW (WOW.AX)	2,588.14	7,136.63 DR
30/06/2019	Unrealised Gain writeback as at 30/06/2019 (WOW.AX)	1,412.02	8,548.65 DR
30/06/2019	Revaluation - 28/06/2019 @ \$26.720000 (System Price) - 1,503.000000 Units on hand (NAB.AX)	1,037.07	9,585.72 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.241500 (Exit) - 87,934.610000 Units on hand (VAN0109AU)	5,501.78	4,083.94 DR
30/06/2019	Revaluation - 28/06/2019 @ \$1.030000 (System Price) - 23,705.000000 Units on hand (QVE.AX)	2,844.60	6,928.54 DR



# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	Revaluation - 28/06/2019 @ \$28.210000 (System Price) - 430.000000 Units on hand (ANZ.AX)		12.90		6,941.44 DR
30/06/2019	Revaluation - 28/06/2019 @ \$13.350000 (System Price) - 766.000000 Units on hand (COL.AX)			1,830.21	5,111.23 DR
30/06/2019	Revaluation - 28/06/2019 @ \$1.155000 (System Price) - 18,000.000000 Units on hand (CMW.AX)			3,167.30	1,943.93 DR
30/06/2019	Revaluation - 28/06/2019 @ \$3.420000 (System Price) - 125.000000 Units on hand (CYB.AX)		276.25		2,220.18 DR
30/06/2019	Revaluation - 28/06/2019 @ \$3.306300 (Exit) - 18,141.580000 Units on hand (IML0002AU)			3,670.06	1,449.88 CR
30/06/2019	Revaluation - 28/06/2019 @ \$36.160000 (System Price) - 766.000000 Units on hand (WES.AX)		1,715.31		265.43 DR
30/06/2019	Revaluation - 30/06/2019 @ \$2.525600 (Exit) - 25,162.300000 Units on hand (MGE0001AU)			10,681.40	10,415.97 CR
30/06/2019	Revaluation - 28/06/2019 @ \$28.360000 (System Price) - 600.000000 Units on hand (WBC.AX)		417.00		9,998.97 CR
30/06/2019	Revaluation - 28/06/2019 @ \$9.530000 (System Price) - 1,590.000000 Units on hand (BOQ.AX)		1,049.40		8,949.57 CR
30/06/2019	Revaluation - 30/06/2019 @ \$1.110000 (Custom) - 57,039.980000 Units on hand (VAP.AX)			8,122.51	17,072.08 CR
30/06/2019	Revaluation - 28/06/2019 @ \$33.230000 (System Price) - 316.000000 Units on hand (WOW.AX)			620.84	17,692.92 CR
30/06/2019	Revaluation - 30/06/2019 @ \$1.241500 (Exit) - 87,934.610000 Units on hand (VAN0109AU)			2,717.24	20,410.16 CR
30/06/2019	Revaluation - 30/06/2019 @ \$1.110000 (Custom) - 57,039.980000 Units on hand (VAP.AX)			278.41	20,688.57 CR
			<b>15,901.18</b>	<b>36,589.75</b>	<b>20,688.57 CR</b>

### Interest Received (25000)

#### Macquarie Term Deposit (MacTD)

03/12/2018	MACQUARIE BANK DEPOSIT			986.30	986.30 CR
				<b>986.30</b>	<b>986.30 CR</b>

#### Macquarie CMA 8761 (MacCMA8761)

31/07/2018	MACQUARIE CMA INTEREST PAID			84.74	84.74 CR
31/08/2018	MACQUARIE CMA INTEREST PAID			78.41	163.15 CR
28/09/2018	MACQUARIE CMA INTEREST PAID			59.42	222.57 CR
31/10/2018	MACQUARIE CMA INTEREST PAID			21.82	244.39 CR
30/11/2018	MACQUARIE CMA INTEREST PAID			18.09	262.48 CR
31/12/2018	MACQUARIE CMA INTEREST PAID			78.17	340.65 CR
31/01/2019	MACQUARIE CMA INTEREST PAID			130.31	470.96 CR
28/02/2019	MACQUARIE CMA INTEREST PAID			67.35	538.31 CR
29/03/2019	MACQUARIE CMA INTEREST PAID			71.41	609.72 CR

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/04/2019	MACQUARIE CMA INTEREST PAID			17.68	627.40 CR
31/05/2019	MACQUARIE CMA INTEREST PAID			70.23	697.63 CR
28/06/2019	MACQUARIE CMA INTEREST PAID			117.91	815.54 CR
				<b>815.54</b>	<b>815.54 CR</b>
<u>Term Deposit Macquarie0318 (TDMACQ0318)</u>					
16/05/2019	MACQUARIE BANK DEPOSIT			620.75	620.75 CR
				<b>620.75</b>	<b>620.75 CR</b>
<u>Term Deposit Macquarie0854 (TDMACQ0854)</u>					
24/06/2019	MACQUARIE BANK DEPOSIT			512.88	512.88 CR
				<b>512.88</b>	<b>512.88 CR</b>
<u>Term Deposit Macquarie 2934 (TDMACQ2934)</u>					
07/03/2019	MACQUARIE BANK 182-222 245692934			512.88	512.88 CR
08/03/2019	MACQUARIE BANK DEPOSIT			5.81	518.69 CR
				<b>518.69</b>	<b>518.69 CR</b>
<u>Term Deposit Macquarie 3076 (TDMACQ3076)</u>					
31/12/2018	MACQUARIE BANK DEPOSIT			220.07	220.07 CR
				<b>220.07</b>	<b>220.07 CR</b>
<b><u>Rebated Fees (26002)</u></b>					
<u>Rebated Fees (26002)</u>					
22/03/2019	REBATE REFUND [REBATE REFUND Macquarie]			172.61	172.61 CR
				<b>172.61</b>	<b>172.61 CR</b>
<b><u>Financial Advisor Fees (30000)</u></b>					
<u>Financial Advisor Fees (30000)</u>					
13/07/2018	ACCRUE FEE		329.16		329.16 DR
15/08/2018	ACCRUE FEE		329.16		658.32 DR
14/09/2018	ACCRUE FEE		329.16		987.48 DR
15/10/2018	ACCRUE FEE		329.16		1,316.64 DR
15/11/2018	ACCRUE FEE		329.16		1,645.80 DR
14/12/2018	ACCRUE FEE		329.16		1,974.96 DR
15/01/2019	ACCRUE FEE		329.16		2,304.12 DR
15/02/2019	ACCRUE FEE		329.16		2,633.28 DR
15/03/2019	ACCRUE FEE		329.16		2,962.44 DR
15/04/2019	ACCRUE FEE		329.16		3,291.60 DR
15/05/2019	ACCRUE FEE		329.16		3,620.76 DR
14/06/2019	ACCRUE FEE		329.16		3,949.92 DR
			<b>3,949.92</b>		<b>3,949.92 DR</b>
<b><u>Accountancy Fees (30100)</u></b>					
<u>Accountancy Fees (30100)</u>					
07/01/2019	CHEQUE WITHDRAWAL 000048		2,420.00		2,420.00 DR
			<b>2,420.00</b>		<b>2,420.00 DR</b>
<b><u>Administration Costs (30200)</u></b>					
<u>Administration Costs (30200)</u>					
06/08/2018	CHEQUE WITHDRAWAL 000045		143.00		143.00 DR
			<b>143.00</b>		<b>143.00 DR</b>

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b><u>ATO Supervisory Levy (30400)</u></b>					
<u>ATO Supervisory Levy (30400)</u>					
11/12/2018	ATO ATO005000010240782		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b><u>Auditor's Remuneration (30700)</u></b>					
<u>Auditor's Remuneration (30700)</u>					
07/01/2019	CHEQUE WITHDRAWAL 000048		550.00		550.00 DR
			<b>550.00</b>		<b>550.00 DR</b>
<b><u>ASIC Fees (30800)</u></b>					
<u>ASIC Fees (30800)</u>					
07/08/2018	CHEQUE WITHDRAWAL 000044		48.00		48.00 DR
			<b>48.00</b>		<b>48.00 DR</b>
<b><u>Investment Expenses (37500)</u></b>					
<u>Woolworths Group Limited (WOW.AX)</u>					
30/06/2019	to take up buy back for WOW		498.64		498.64 DR
			<b>498.64</b>		<b>498.64 DR</b>
<b><u>Pensions Paid (41600)</u></b>					
<u>(Pensions Paid) Round, Cheryl - Pension (Account Based Pension) (ROUCHE00004P)</u>					
04/07/2018	R/P TO BQL G & C ROUND		300.00		300.00 DR
11/07/2018	R/P TO BQL G & C ROUND		300.00		600.00 DR
18/07/2018	R/P TO BQL G & C ROUND		300.00		900.00 DR
20/07/2018	CHEQUE WITHDRAWAL 000043		800.00		1,700.00 DR
25/07/2018	R/P TO BQL G & C ROUND		300.00		2,000.00 DR
01/08/2018	R/P TO BQL G & C ROUND		300.00		2,300.00 DR
15/08/2018	R/P TO BQL G & C ROUND		600.00		2,900.00 DR
29/08/2018	R/P TO BQL G & C ROUND		600.00		3,500.00 DR
12/09/2018	R/P TO BQL G & C ROUND		600.00		4,100.00 DR
26/09/2018	R/P TO BQL G & C ROUND		600.00		4,700.00 DR
10/10/2018	R/P TO BQL G & C ROUND		600.00		5,300.00 DR
24/10/2018	R/P TO BQL G & C ROUND		600.00		5,900.00 DR
07/11/2018	R/P TO BQL G & C ROUND		600.00		6,500.00 DR
21/11/2018	R/P TO BQL G & C ROUND		600.00		7,100.00 DR
05/12/2018	R/P TO BQL G & C ROUND		600.00		7,700.00 DR
19/12/2018	R/P TO BQL G & C ROUND		600.00		8,300.00 DR
02/01/2019	R/P TO BQL G & C ROUND		600.00		8,900.00 DR
16/01/2019	R/P TO BQL G & C ROUND		600.00		9,500.00 DR
30/01/2019	R/P TO BQL G & C ROUND		600.00		10,100.00 DR
13/02/2019	R/P TO BQL G & C ROUND		600.00		10,700.00 DR
27/02/2019	R/P TO BQL G & C ROUND		600.00		11,300.00 DR
13/03/2019	R/P TO BQL G & C ROUND		600.00		11,900.00 DR
27/03/2019	R/P TO BQL G & C ROUND		600.00		12,500.00 DR
10/04/2019	R/P TO BQL G & C ROUND		600.00		13,100.00 DR
24/04/2019	R/P TO BQL G & C ROUND		600.00		13,700.00 DR
08/05/2019	R/P TO BQL G & C ROUND		600.00		14,300.00 DR
22/05/2019	R/P TO BQL G & C ROUND		600.00		14,900.00 DR

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
05/06/2019	R/P TO BQL G & C ROUND		600.00		15,500.00 DR
12/06/2019	R/P TO BQL G & C ROUND		200.00		15,700.00 DR
19/06/2019	R/P TO BQL G & C ROUND		600.00		16,300.00 DR
			<b>16,300.00</b>		<b>16,300.00 DR</b>
<u>(Pensions Paid) Round, Cheryl - Pension (Account Based Pension 2) (ROUCHE00005P)</u>					
30/11/2018	CHEQUE WITHDRAWAL 000047		150.00		150.00 DR
18/04/2019	CHEQUE WITHDRAWAL 000050		800.00		950.00 DR
25/06/2019	CHEQUE WITHDRAWAL 000052		1,000.00		1,950.00 DR
			<b>1,950.00</b>		<b>1,950.00 DR</b>
<u>(Pensions Paid) Round, Graham - Pension (Account Based Pension 2) (ROUGRA00002P)</u>					
05/10/2018	CHEQUE WITHDRAWAL 000046		150.00		150.00 DR
01/04/2019	CHEQUE WITHDRAWAL 000049		150.00		300.00 DR
31/05/2019	CHEQUE WITHDRAWAL 000051		150.00		450.00 DR
			<b>450.00</b>		<b>450.00 DR</b>
<u>(Pensions Paid) Round, Graham - Pension (Account Based Pension 2) (ROUGRA00003P)</u>					
04/07/2018	R/P TO BQL G & C ROUND		300.00		300.00 DR
11/07/2018	R/P TO BQL G & C ROUND		300.00		600.00 DR
18/07/2018	R/P TO BQL G & C ROUND		300.00		900.00 DR
25/07/2018	R/P TO BQL G & C ROUND		300.00		1,200.00 DR
01/08/2018	R/P TO BQL G & C ROUND		300.00		1,500.00 DR
08/08/2018	R/P TO BQL G & C ROUND		600.00		2,100.00 DR
22/08/2018	R/P TO BQL G & C ROUND		600.00		2,700.00 DR
05/09/2018	R/P TO BQL G & C ROUND		600.00		3,300.00 DR
19/09/2018	R/P TO BQL G & C ROUND		600.00		3,900.00 DR
03/10/2018	R/P TO BQL G & C ROUND		600.00		4,500.00 DR
17/10/2018	R/P TO BQL G & C ROUND		600.00		5,100.00 DR
31/10/2018	R/P TO BQL G & C ROUND		600.00		5,700.00 DR
14/11/2018	R/P TO BQL G & C ROUND		600.00		6,300.00 DR
28/11/2018	R/P TO BQL G & C ROUND		600.00		6,900.00 DR
12/12/2018	R/P TO BQL G & C ROUND		600.00		7,500.00 DR
24/12/2018	R/P TO BQL G & C ROUND		600.00		8,100.00 DR
09/01/2019	R/P TO BQL G & C ROUND		600.00		8,700.00 DR
23/01/2019	R/P TO BQL G & C ROUND		600.00		9,300.00 DR
06/02/2019	R/P TO BQL G & C ROUND		600.00		9,900.00 DR
20/02/2019	R/P TO BQL G & C ROUND		600.00		10,500.00 DR
06/03/2019	R/P TO BQL G & C ROUND		600.00		11,100.00 DR
20/03/2019	R/P TO BQL G & C ROUND		600.00		11,700.00 DR
03/04/2019	R/P TO BQL G & C ROUND		600.00		12,300.00 DR
17/04/2019	R/P TO BQL G & C ROUND		600.00		12,900.00 DR
01/05/2019	R/P TO BQL G & C ROUND		600.00		13,500.00 DR
15/05/2019	R/P TO BQL G & C ROUND		600.00		14,100.00 DR
29/05/2019	R/P TO BQL G & C ROUND		600.00		14,700.00 DR
12/06/2019	R/P TO BQL G & C ROUND		400.00		15,100.00 DR
26/06/2019	R/P TO BQL G & C ROUND		600.00		15,700.00 DR
			<b>15,700.00</b>		<b>15,700.00 DR</b>

**Income Tax Expense (48500)**

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Income Tax Expense (48500)</u>					
30/06/2019	Create Entries - Franking Credits Adjustment - 30/06/2019			7,318.03	7,318.03 CR
				<b>7,318.03</b>	<b>7,318.03 CR</b>
<u>Profit/Loss Allocation Account (49000)</u>					
<u>Profit/Loss Allocation Account (49000)</u>					
01/07/2018	Profit/Loss Allocation - 01/07/2018			22.07	22.07 CR
01/07/2018	Profit/Loss Allocation - 01/07/2018			103.27	125.34 CR
01/07/2018	Profit/Loss Allocation - 01/07/2018			1,185.93	1,311.27 CR
01/07/2018	Profit/Loss Allocation - 01/07/2018			1,226.03	2,537.30 CR
04/07/2018	System Member Journals			300.00	2,837.30 CR
04/07/2018	System Member Journals			300.00	3,137.30 CR
11/07/2018	System Member Journals			300.00	3,437.30 CR
11/07/2018	System Member Journals			300.00	3,737.30 CR
18/07/2018	System Member Journals			300.00	4,037.30 CR
18/07/2018	System Member Journals			300.00	4,337.30 CR
20/07/2018	System Member Journals			800.00	5,137.30 CR
25/07/2018	System Member Journals			300.00	5,437.30 CR
25/07/2018	System Member Journals			300.00	5,737.30 CR
01/08/2018	System Member Journals			300.00	6,037.30 CR
01/08/2018	System Member Journals			300.00	6,337.30 CR
08/08/2018	System Member Journals			600.00	6,937.30 CR
15/08/2018	System Member Journals			600.00	7,537.30 CR
22/08/2018	System Member Journals			600.00	8,137.30 CR
29/08/2018	System Member Journals			600.00	8,737.30 CR
05/09/2018	System Member Journals			600.00	9,337.30 CR
12/09/2018	System Member Journals			600.00	9,937.30 CR
19/09/2018	System Member Journals			600.00	10,537.30 CR
26/09/2018	System Member Journals			600.00	11,137.30 CR
03/10/2018	System Member Journals			600.00	11,737.30 CR
05/10/2018	System Member Journals			150.00	11,887.30 CR
10/10/2018	System Member Journals			600.00	12,487.30 CR
17/10/2018	System Member Journals			600.00	13,087.30 CR
24/10/2018	System Member Journals			600.00	13,687.30 CR
31/10/2018	System Member Journals			600.00	14,287.30 CR
07/11/2018	System Member Journals			600.00	14,887.30 CR
14/11/2018	System Member Journals			600.00	15,487.30 CR
21/11/2018	System Member Journals			600.00	16,087.30 CR
28/11/2018	System Member Journals			600.00	16,687.30 CR
30/11/2018	System Member Journals			150.00	16,837.30 CR
05/12/2018	System Member Journals			600.00	17,437.30 CR
12/12/2018	System Member Journals			600.00	18,037.30 CR
19/12/2018	System Member Journals			600.00	18,637.30 CR
24/12/2018	System Member Journals			600.00	19,237.30 CR
02/01/2019	System Member Journals			600.00	19,837.30 CR
09/01/2019	System Member Journals			600.00	20,437.30 CR
16/01/2019	System Member Journals			600.00	21,037.30 CR

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
23/01/2019	System Member Journals			600.00	21,637.30 CR
30/01/2019	System Member Journals			600.00	22,237.30 CR
06/02/2019	System Member Journals			600.00	22,837.30 CR
13/02/2019	System Member Journals			600.00	23,437.30 CR
20/02/2019	System Member Journals			600.00	24,037.30 CR
27/02/2019	System Member Journals			600.00	24,637.30 CR
06/03/2019	System Member Journals			600.00	25,237.30 CR
13/03/2019	System Member Journals			600.00	25,837.30 CR
20/03/2019	System Member Journals			600.00	26,437.30 CR
27/03/2019	System Member Journals			600.00	27,037.30 CR
01/04/2019	System Member Journals			150.00	27,187.30 CR
03/04/2019	System Member Journals			600.00	27,787.30 CR
10/04/2019	System Member Journals			600.00	28,387.30 CR
17/04/2019	System Member Journals			600.00	28,987.30 CR
18/04/2019	System Member Journals			800.00	29,787.30 CR
24/04/2019	System Member Journals			600.00	30,387.30 CR
01/05/2019	System Member Journals			600.00	30,987.30 CR
08/05/2019	System Member Journals			600.00	31,587.30 CR
15/05/2019	System Member Journals			600.00	32,187.30 CR
22/05/2019	System Member Journals			600.00	32,787.30 CR
29/05/2019	System Member Journals			600.00	33,387.30 CR
31/05/2019	System Member Journals			150.00	33,537.30 CR
05/06/2019	System Member Journals			600.00	34,137.30 CR
12/06/2019	System Member Journals			400.00	34,537.30 CR
12/06/2019	System Member Journals			200.00	34,737.30 CR
19/06/2019	System Member Journals			600.00	35,337.30 CR
25/06/2019	System Member Journals			1,000.00	36,337.30 CR
26/06/2019	System Member Journals			600.00	36,937.30 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		482.75		36,454.55 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		25,930.41		10,524.14 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		26,780.68		16,256.54 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		2,295.48		18,552.02 DR
			<b>55,489.32</b>	<b>36,937.30</b>	<b>18,552.02 DR</b>

### Opening Balance (50010)

(Opening Balance) Round, Cheryl - Pension (Account Based Pension) (ROUCHE00004P)

01/07/2018	Opening Balance				324,525.07 CR
					<b>324,525.07 CR</b>

(Opening Balance) Round, Cheryl - Pension (Account Based Pension 2) (ROUCHE00005P)

01/07/2018	Opening Balance				27,372.86 CR
					<b>27,372.86 CR</b>

(Opening Balance) Round, Graham - Pension (Account Based Pension 2) (ROUGRA00002P)

01/07/2018	Opening Balance				5,839.54 CR
					<b>5,839.54 CR</b>

(Opening Balance) Round, Graham - Pension (Account Based Pension 2) (ROUGRA00003P)

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2018	Opening Balance				314,004.11 CR
					<b>314,004.11 CR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Round, Cheryl - Pension (Account Based Pension) (ROUCHE00004P)</u>					
01/07/2018	Profit/Loss Allocation - 01/07/2018		1,226.03		1,226.03 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			26,780.68	25,554.65 CR
			<b>1,226.03</b>	<b>26,780.68</b>	<b>25,554.65 CR</b>
<u>(Share of Profit/(Loss)) Round, Cheryl - Pension (Account Based Pension 2) (ROUCHE00005P)</u>					
01/07/2018	Profit/Loss Allocation - 01/07/2018		103.27		103.27 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			2,295.48	2,192.21 CR
			<b>103.27</b>	<b>2,295.48</b>	<b>2,192.21 CR</b>
<u>(Share of Profit/(Loss)) Round, Graham - Pension (Account Based Pension 2) (ROUGRA00002P)</u>					
01/07/2018	Profit/Loss Allocation - 01/07/2018		22.07		22.07 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			482.75	460.68 CR
			<b>22.07</b>	<b>482.75</b>	<b>460.68 CR</b>
<u>(Share of Profit/(Loss)) Round, Graham - Pension (Account Based Pension 2) (ROUGRA00003P)</u>					
01/07/2018	Profit/Loss Allocation - 01/07/2018		1,185.93		1,185.93 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			25,930.41	24,744.48 CR
			<b>1,185.93</b>	<b>25,930.41</b>	<b>24,744.48 CR</b>
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) Round, Cheryl - Pension (Account Based Pension) (ROUCHE00004P)</u>					
04/07/2018	System Member Journals		300.00		300.00 DR
11/07/2018	System Member Journals		300.00		600.00 DR
18/07/2018	System Member Journals		300.00		900.00 DR
20/07/2018	System Member Journals		800.00		1,700.00 DR
25/07/2018	System Member Journals		300.00		2,000.00 DR
01/08/2018	System Member Journals		300.00		2,300.00 DR
15/08/2018	System Member Journals		600.00		2,900.00 DR
29/08/2018	System Member Journals		600.00		3,500.00 DR
12/09/2018	System Member Journals		600.00		4,100.00 DR
26/09/2018	System Member Journals		600.00		4,700.00 DR
10/10/2018	System Member Journals		600.00		5,300.00 DR
24/10/2018	System Member Journals		600.00		5,900.00 DR
07/11/2018	System Member Journals		600.00		6,500.00 DR
21/11/2018	System Member Journals		600.00		7,100.00 DR
05/12/2018	System Member Journals		600.00		7,700.00 DR
19/12/2018	System Member Journals		600.00		8,300.00 DR
02/01/2019	System Member Journals		600.00		8,900.00 DR
16/01/2019	System Member Journals		600.00		9,500.00 DR
30/01/2019	System Member Journals		600.00		10,100.00 DR
13/02/2019	System Member Journals		600.00		10,700.00 DR
27/02/2019	System Member Journals		600.00		11,300.00 DR
13/03/2019	System Member Journals		600.00		11,900.00 DR
27/03/2019	System Member Journals		600.00		12,500.00 DR

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
10/04/2019	System Member Journals		600.00		13,100.00 DR
24/04/2019	System Member Journals		600.00		13,700.00 DR
08/05/2019	System Member Journals		600.00		14,300.00 DR
22/05/2019	System Member Journals		600.00		14,900.00 DR
05/06/2019	System Member Journals		600.00		15,500.00 DR
12/06/2019	System Member Journals		200.00		15,700.00 DR
19/06/2019	System Member Journals		600.00		16,300.00 DR
			<b>16,300.00</b>		<b>16,300.00 DR</b>
<u>(Pensions Paid) Round, Cheryl - Pension (Account Based Pension 2) (ROUCHE00005P)</u>					
30/11/2018	System Member Journals		150.00		150.00 DR
18/04/2019	System Member Journals		800.00		950.00 DR
25/06/2019	System Member Journals		1,000.00		1,950.00 DR
			<b>1,950.00</b>		<b>1,950.00 DR</b>
<u>(Pensions Paid) Round, Graham - Pension (Account Based Pension 2) (ROUGRA00002P)</u>					
05/10/2018	System Member Journals		150.00		150.00 DR
01/04/2019	System Member Journals		150.00		300.00 DR
31/05/2019	System Member Journals		150.00		450.00 DR
			<b>450.00</b>		<b>450.00 DR</b>
<u>(Pensions Paid) Round, Graham - Pension (Account Based Pension 2) (ROUGRA00003P)</u>					
04/07/2018	System Member Journals		300.00		300.00 DR
11/07/2018	System Member Journals		300.00		600.00 DR
18/07/2018	System Member Journals		300.00		900.00 DR
25/07/2018	System Member Journals		300.00		1,200.00 DR
01/08/2018	System Member Journals		300.00		1,500.00 DR
08/08/2018	System Member Journals		600.00		2,100.00 DR
22/08/2018	System Member Journals		600.00		2,700.00 DR
05/09/2018	System Member Journals		600.00		3,300.00 DR
19/09/2018	System Member Journals		600.00		3,900.00 DR
03/10/2018	System Member Journals		600.00		4,500.00 DR
17/10/2018	System Member Journals		600.00		5,100.00 DR
31/10/2018	System Member Journals		600.00		5,700.00 DR
14/11/2018	System Member Journals		600.00		6,300.00 DR
28/11/2018	System Member Journals		600.00		6,900.00 DR
12/12/2018	System Member Journals		600.00		7,500.00 DR
24/12/2018	System Member Journals		600.00		8,100.00 DR
09/01/2019	System Member Journals		600.00		8,700.00 DR
23/01/2019	System Member Journals		600.00		9,300.00 DR
06/02/2019	System Member Journals		600.00		9,900.00 DR
20/02/2019	System Member Journals		600.00		10,500.00 DR
06/03/2019	System Member Journals		600.00		11,100.00 DR
20/03/2019	System Member Journals		600.00		11,700.00 DR
03/04/2019	System Member Journals		600.00		12,300.00 DR
17/04/2019	System Member Journals		600.00		12,900.00 DR
01/05/2019	System Member Journals		600.00		13,500.00 DR
15/05/2019	System Member Journals		600.00		14,100.00 DR
29/05/2019	System Member Journals		600.00		14,700.00 DR
12/06/2019	System Member Journals		400.00		15,100.00 DR



# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
26/06/2019	System Member Journals		600.00		15,700.00 DR
			<b>15,700.00</b>		<b>15,700.00 DR</b>
<b>Bank Accounts (60400)</b>					
<u>Macquarie CMA 8761 (MaqCMA8761)</u>					
01/07/2018	Opening Balance				78,189.01 DR
02/07/2018	ANZ DIVIDEND A065/00311613 [System Matched Income Data]		344.00		78,533.01 DR
04/07/2018	R/P TO BQL G & C ROUND			600.00	77,933.01 DR
05/07/2018	NAB INTERIM DIV DV191/00603688 [System Matched Income Data]		1,487.97		79,420.98 DR
09/07/2018	RBC IST DISTR AUBQDH2G00000057		1,773.87		81,194.85 DR
11/07/2018	R/P TO BQL G & C ROUND			600.00	80,594.85 DR
13/07/2018	MAGELLAN MAGELLAN0000675010		4,062.61		84,657.46 DR
13/07/2018	ACCRUE FEE			329.16	84,328.30 DR
18/07/2018	R/P TO BQL G & C ROUND			600.00	83,728.30 DR
20/07/2018	CHEQUE WITHDRAWAL 000043			800.00	82,928.30 DR
25/07/2018	R/P TO BQL G & C ROUND			600.00	82,328.30 DR
31/07/2018	MACQUARIE CMA INTEREST PAID		84.74		82,413.04 DR
01/08/2018	R/P TO BQL G & C ROUND			600.00	81,813.04 DR
06/08/2018	CHEQUE WITHDRAWAL 000045			143.00	81,670.04 DR
07/08/2018	CHEQUE WITHDRAWAL 000044			48.00	81,622.04 DR
08/08/2018	R/P TO BQL G & C ROUND			600.00	81,022.04 DR
15/08/2018	R/P TO BQL G & C ROUND			600.00	80,422.04 DR
15/08/2018	ACCRUE FEE			329.16	80,092.88 DR
22/08/2018	R/P TO BQL G & C ROUND			600.00	79,492.88 DR
24/08/2018	AUSIEX TRADING B WBC 26943627-00			17,433.00	62,059.88 DR
24/08/2018	CMW JUN DST 001217964751 [System Matched Income Data]		375.30		62,435.18 DR
29/08/2018	R/P TO BQL G & C ROUND			600.00	61,835.18 DR
31/08/2018	MACQUARIE CMA INTEREST PAID		78.41		61,913.59 DR
05/09/2018	R/P TO BQL G & C ROUND			600.00	61,313.59 DR
12/09/2018	R/P TO BQL G & C ROUND			600.00	60,713.59 DR
14/09/2018	ACCRUE FEE			329.16	60,384.43 DR
19/09/2018	R/P TO BQL G & C ROUND			600.00	59,784.43 DR
26/09/2018	R/P TO BQL G & C ROUND			600.00	59,184.43 DR
27/09/2018	WESFARMERS LTD FIN18/01068742 [System Matched Income Data]		919.20		60,103.63 DR
28/09/2018	MACQUARIE CMA INTEREST PAID		59.42		60,163.05 DR
02/10/2018	MACQUARIE BANK DEPOSIT			35,000.00	25,163.05 DR
03/10/2018	R/P TO BQL G & C ROUND			600.00	24,563.05 DR
05/10/2018	CHEQUE WITHDRAWAL 000046			150.00	24,413.05 DR
10/10/2018	R/P TO BQL G & C ROUND			600.00	23,813.05 DR
12/10/2018	WOW DIV 001222259360 [System Matched Income Data]		300.00		24,113.05 DR
15/10/2018	ACCRUE FEE			329.16	23,783.89 DR
17/10/2018	R/P TO BQL G & C ROUND			600.00	23,183.89 DR
24/10/2018	R/P TO BQL G & C ROUND			600.00	22,583.89 DR
31/10/2018	MACQUARIE CMA INTEREST PAID		21.82		22,605.71 DR
31/10/2018	QVE FNL DIV 001222647189		734.86		23,340.57 DR

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
	[System Matched Income Data]				
31/10/2018	R/P TO BQL G & C ROUND			600.00	22,740.57 DR
07/11/2018	R/P TO BQL G & C ROUND			600.00	22,140.57 DR
14/11/2018	BOQ FNL DIVIDEND 001222841182 [System Matched Income Data]		604.20		22,744.77 DR
14/11/2018	R/P TO BQL G & C ROUND			600.00	22,144.77 DR
15/11/2018	ACCRUE FEE			329.16	21,815.61 DR
21/11/2018	R/P TO BQL G & C ROUND			600.00	21,215.61 DR
23/11/2018	CMW SEP DST 001222914180 [System Matched Income Data]		326.25		21,541.86 DR
28/11/2018	R/P TO BQL G & C ROUND			600.00	20,941.86 DR
30/11/2018	MACQUARIE CMA INTEREST PAID		18.09		20,959.95 DR
30/11/2018	CHEQUE WITHDRAWAL 000047			150.00	20,809.95 DR
03/12/2018	MACQUARIE BANK DEPOSIT		80,986.30		101,796.25 DR
05/12/2018	R/P TO BQL G & C ROUND			600.00	101,196.25 DR
07/12/2018	MACQUARIE BANK DEPOSIT			80,000.00	21,196.25 DR
11/12/2018	ATO ATO005000010240782		4,484.39		25,680.64 DR
12/12/2018	R/P TO BQL G & C ROUND			600.00	25,080.64 DR
13/12/2018	VANGUARD V393895IF001		65,000.00		90,080.64 DR
14/12/2018	NAB FINAL DIV DV192/00595237 [System Matched Income Data]		1,487.97		91,568.61 DR
14/12/2018	ACCRUE FEE			329.16	91,239.45 DR
18/12/2018	ANZ DIVIDEND A066/00661850 [System Matched Income Data]		344.00		91,583.45 DR
19/12/2018	R/P TO BQL G & C ROUND			600.00	90,983.45 DR
20/12/2018	WBC DIVIDEND 001223341052		564.00		91,547.45 DR
24/12/2018	R/P TO BQL G & C ROUND			600.00	90,947.45 DR
31/12/2018	MACQUARIE CMA INTEREST PAID		78.17		91,025.62 DR
31/12/2018	MACQUARIE BANK DEPOSIT		35,220.07		126,245.69 DR
02/01/2019	R/P TO BQL G & C ROUND			600.00	125,645.69 DR
07/01/2019	RBC IST Distr aubqDH2G00000069		1,088.49		126,734.18 DR
07/01/2019	CHEQUE WITHDRAWAL 000048			2,970.00	123,764.18 DR
09/01/2019	R/P TO BQL G & C ROUND			600.00	123,164.18 DR
15/01/2019	ACCRUE FEE			329.16	122,835.02 DR
16/01/2019	R/P TO BQL G & C ROUND			600.00	122,235.02 DR
23/01/2019	R/P TO BQL G & C ROUND			600.00	121,635.02 DR
30/01/2019	R/P TO BQL G & C ROUND			600.00	121,035.02 DR
31/01/2019	MACQUARIE CMA INTEREST PAID		130.31		121,165.33 DR
06/02/2019	R/P TO BQL G & C ROUND			600.00	120,565.33 DR
13/02/2019	R/P TO BQL G & C ROUND			600.00	119,965.33 DR
15/02/2019	CYBG DIVIDEND AU002/00921219		6.97		119,972.30 DR
15/02/2019	MACQUARIE BANK DEPOSIT			95,000.00	24,972.30 DR
15/02/2019	ACCRUE FEE			329.16	24,643.14 DR
20/02/2019	R/P TO BQL G & C ROUND			600.00	24,043.14 DR
22/02/2019	CMW DEC DST 001224375345 [System Matched Income Data]		326.25		24,369.39 DR
27/02/2019	R/P TO BQL G & C ROUND			600.00	23,769.39 DR
28/02/2019	MACQUARIE CMA INTEREST PAID		67.35		23,836.74 DR
06/03/2019	R/P TO BQL G & C ROUND			600.00	23,236.74 DR
07/03/2019	MACQUARIE BANK 182-222 245692934		512.88		23,749.62 DR

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
08/03/2019	MACQUARIE BANK DEPOSIT		80,005.81		103,755.43 DR
13/03/2019	R/P TO BQL G & C ROUND			600.00	103,155.43 DR
15/03/2019	QVE ITM DIV 001225625628 [System Matched Income Data]		521.51		103,676.94 DR
15/03/2019	ACCRUE FEE			329.16	103,347.78 DR
20/03/2019	R/P TO BQL G & C ROUND			600.00	102,747.78 DR
22/03/2019	REBATE REFUND [REBATE REFUND Macquarie]		172.61		102,920.39 DR
26/03/2019	MACQUARIE BANK DEPOSIT			80,000.00	22,920.39 DR
27/03/2019	R/P TO BQL G & C ROUND			600.00	22,320.39 DR
29/03/2019	MACQUARIE CMA INTEREST PAID		71.41		22,391.80 DR
01/04/2019	CHEQUE WITHDRAWAL 000049			150.00	22,241.80 DR
03/04/2019	R/P TO BQL G & C ROUND			600.00	21,641.80 DR
05/04/2019	WOW ITM DIV 001227384558 [System Matched Income Data]		225.00		21,866.80 DR
10/04/2019	WESFARMERS LTD INT19/01065304 [System Matched Income Data]		1,532.00		23,398.80 DR
10/04/2019	R/P TO BQL G & C ROUND			600.00	22,798.80 DR
15/04/2019	ACCRUE FEE			329.16	22,469.64 DR
17/04/2019	R/P TO BQL G & C ROUND			600.00	21,869.64 DR
18/04/2019	CHEQUE WITHDRAWAL 000050			800.00	21,069.64 DR
24/04/2019	R/P TO BQL G & C ROUND			600.00	20,469.64 DR
30/04/2019	MACQUARIE CMA INTEREST PAID		17.68		20,487.32 DR
01/05/2019	R/P TO BQL G & C ROUND			600.00	19,887.32 DR
08/05/2019	R/P TO BQL G & C ROUND			600.00	19,287.32 DR
15/05/2019	ACCRUE FEE			329.16	18,958.16 DR
15/05/2019	R/P TO BQL G & C ROUND			600.00	18,358.16 DR
16/05/2019	MACQUARIE BANK DEPOSIT		95,620.75		113,978.91 DR
22/05/2019	BOQ ITM DIVIDEND 001229202732 [System Matched Income Data]		540.60		114,519.51 DR
22/05/2019	R/P TO BQL G & C ROUND			600.00	113,919.51 DR
24/05/2019	CMW MAR DST 001229261005 [System Matched Income Data]		326.25		114,245.76 DR
29/05/2019	R/P TO BQL G & C ROUND			600.00	113,645.76 DR
31/05/2019	MACQUARIE CMA INTEREST PAID		70.23		113,715.99 DR
31/05/2019	CHEQUE WITHDRAWAL 000051			150.00	113,565.99 DR
05/06/2019	R/P TO BQL G & C ROUND			600.00	112,965.99 DR
12/06/2019	R/P TO BQL G & C ROUND			600.00	112,365.99 DR
14/06/2019	ACCRUE FEE			329.16	112,036.83 DR
19/06/2019	R/P TO BQL G & C ROUND			600.00	111,436.83 DR
24/06/2019	WBC DIVIDEND 001229662881		564.00		112,000.83 DR
24/06/2019	MACQUARIE BANK DEPOSIT		80,512.88		192,513.71 DR
25/06/2019	CHEQUE WITHDRAWAL 000052			1,000.00	191,513.71 DR
26/06/2019	R/P TO BQL G & C ROUND			600.00	190,913.71 DR
28/06/2019	MACQUARIE CMA INTEREST PAID		117.91		191,031.62 DR
30/06/2019	to take up buy back for WOW		5,324.96		196,356.58 DR
			<b>467,111.49</b>	<b>348,943.92</b>	<b>196,356.58 DR</b>

### Preliminary Expenses (60700)

#### Preliminary Expenses (60700)

01/07/2018	Opening Balance				2,978.00 DR
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# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
					2,978.00 DR
<b>Term Deposits (60800)</b>					
<u>Macquarie Term Deposit (MacTD)</u>					
01/07/2018	Opening Balance				80,000.00 DR
03/12/2018	MACQUARIE BANK DEPOSIT			80,000.00	0.00 DR
					<b>80,000.00 0.00 DR</b>
<u>Term Deposit Macquarie0318 (TDMACQ0318)</u>					
15/02/2019	MACQUARIE BANK DEPOSIT		95,000.00		95,000.00 DR
16/05/2019	MACQUARIE BANK DEPOSIT			95,000.00	0.00 DR
					<b>95,000.00 95,000.00 0.00 DR</b>
<u>Term Deposit Macquarie0854 (TDMACQ0854)</u>					
26/03/2019	MACQUARIE BANK DEPOSIT		80,000.00		80,000.00 DR
24/06/2019	MACQUARIE BANK DEPOSIT			80,000.00	0.00 DR
					<b>80,000.00 80,000.00 0.00 DR</b>
<u>Term Deposit Macquarie 2934 (TDMACQ2934)</u>					
07/12/2018	MACQUARIE BANK DEPOSIT		80,000.00		80,000.00 DR
08/03/2019	MACQUARIE BANK DEPOSIT			80,000.00	0.00 DR
					<b>80,000.00 80,000.00 0.00 DR</b>
<u>Term Deposit Macquarie 3076 (TDMACQ3076)</u>					
02/10/2018	MACQUARIE BANK DEPOSIT		35,000.00		35,000.00 DR
31/12/2018	MACQUARIE BANK DEPOSIT			35,000.00	0.00 DR
					<b>35,000.00 35,000.00 0.00 DR</b>
<b>Distributions Receivable (61800)</b>					
<u>Investors Mutual Australian Share F (IML0002AU)</u>					
30/06/2019	to take up IML debtor		3,390.69		3,390.69 DR
					<b>3,390.69 3,390.69 DR</b>
<u>Magellan Global Fund (MGE0001AU)</u>					
30/06/2019	to take up Magellan Debtor		2,966.93		2,966.93 DR
					<b>2,966.93 2,966.93 DR</b>
<u>Vanguard W'sale Conservative Index Fund (VAN0109AU)</u>					
30/06/2019	to take up reinvestment in Vanguard Conservative Fund		370.74		370.74 DR
					<b>370.74 370.74 DR</b>
<u>Vanguard Australian Property Securities Index Etf (VAP.AX)</u>					
30/06/2019	to take reinvestments in Vanguard Property Fund		2,051.62		2,051.62 DR
					<b>2,051.62 2,051.62 DR</b>
<b>Dividends Receivable (62000)</b>					
<u>Cromwell Property Group (CMW.AX1)</u>					
30/06/2019	to take up distributions receivableCromwell		326.25		326.25 DR
					<b>326.25 326.25 DR</b>
<b>Sundry Debtors (68000)</b>					
<u>Sundry Debtors (68000)</u>					
01/07/2018	Opening Balance				6,211.78 DR
09/07/2018	RBC IST DISTR			1,773.87	4,437.91 DR

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
	AUBQDH2G00000057				
13/07/2018	MAGELLAN MAGELLAN0000675010			4,062.61	375.30 DR
24/08/2018	CMW JUN DST 001217964751 [System Matched Income Data]			375.30	0.00 DR
				<b>6,211.78</b>	<b>0.00 DR</b>

### Managed Investments (Australian) (74700)

#### Vanguard W'sale Conservative Index Fund (VAN0109AU)

01/07/2018	Opening Balance	141,264.41			166,621.37 DR
01/07/2018	to balance units in Vanguard Conservative from 2018. Cost of units accounted for as distribution in 2018	2,339.22			166,621.37 DR
13/12/2018	VANGUARD V393895IF001	(56,813.22)		67,011.19	99,610.18 DR
30/06/2019	to take up reinvestment in Vanguard Conservative Fund	532.67	624.45		100,234.63 DR
30/06/2019	to take up reinvestment in Vanguard Conservative Fund	293.24	335.41		100,570.04 DR
30/06/2019	to take up reinvestment in Vanguard Conservative Fund	318.29	381.76		100,951.80 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.241500 (Exit) - 87,934.610000 Units on hand		5,501.78		106,453.58 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.241500 (Exit) - 87,934.610000 Units on hand		2,717.24		109,170.82 DR
		<b>87,934.61</b>	<b>9,560.64</b>	<b>67,011.19</b>	<b>109,170.82 DR</b>

#### Vanguard Australian Property Securities Index Etf (VAP.AX)

01/07/2018	Opening Balance	54,875.73			53,081.29 DR
01/07/2018	to allocate units in Vanguard Property Fund accounted for in 2018 but units not added. Cost accounted for as distribution in 2018	289.26			53,081.29 DR
30/06/2019	to take reinvestments in Vanguard Property Fund	223.35	218.21		53,299.50 DR
30/06/2019	to take reinvestments in Vanguard Property Fund	1,172.41	1,103.00		54,402.50 DR
30/06/2019	to take reinvestments in Vanguard Property Fund	479.23	510.96		54,913.46 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.110000 (Custom) - 57,039.980000 Units on hand		8,122.51		63,035.97 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.110000 (Custom) - 57,039.980000 Units on hand		278.41		63,314.38 DR
		<b>57,039.98</b>	<b>10,233.09</b>		<b>63,314.38 DR</b>

### Shares in Listed Companies (Australian) (77600)

#### Australia And New Zealand Banking Group Limited (ANZ.AX)

01/07/2018	Opening Balance	430.00			12,143.20 DR
30/06/2019	Revaluation - 28/06/2019 @ \$28.210000 (System Price) - 430.000000 Units on hand			12.90	12,130.30 DR
		<b>430.00</b>		<b>12.90</b>	<b>12,130.30 DR</b>

#### Bank Of Queensland Limited. (BOQ.AX)

01/07/2018	Opening Balance	1,590.00			16,202.10 DR
30/06/2019	Revaluation - 28/06/2019 @ \$9.530000 (System Price) - 1,590.000000 Units on hand			1,049.40	15,152.70 DR

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
		<b>1,590.00</b>		<b>1,049.40</b>	<b>15,152.70 DR</b>
<u>Cromwell Property Group (CMW.AX1)</u>					
01/07/2018	Opening Balance	18,000.00			20,160.00 DR
01/07/2018	Code/Class Change - CMW.AX to CMW.AX	(18,000.00)			20,160.00 DR
01/07/2018	Code/Class Change - CMW.AX to CMW.AX	0.00		17,622.70	2,537.30 DR
01/07/2018	Revaluation - 01/07/2018 @ \$0.000000 - 0.000000 Units on hand			2,537.30	0.00 DR
		<b>0.00</b>	<b>0.00</b>	<b>20,160.00</b>	<b>0.00 DR</b>
<u>Coles Group Limited. (COL.AX)</u>					
23/11/2018	1:1 DIST OF SHARES IN COLES GROUP	766.00	8,395.89		8,395.89 DR
30/06/2019	Revaluation - 28/06/2019 @ \$13.350000 (System Price) - 766.000000 Units on hand		1,830.21		10,226.10 DR
		<b>766.00</b>	<b>10,226.10</b>		<b>10,226.10 DR</b>
<u>Cybg Plc (CYB.AX)</u>					
01/07/2018	Opening Balance	125.00			703.75 DR
30/06/2019	Revaluation - 28/06/2019 @ \$3.420000 (System Price) - 125.000000 Units on hand			276.25	427.50 DR
		<b>125.00</b>		<b>276.25</b>	<b>427.50 DR</b>
<u>National Australia Bank Limited (NAB.AX)</u>					
01/07/2018	Opening Balance	1,503.00			41,197.23 DR
30/06/2019	Revaluation - 28/06/2019 @ \$26.720000 (System Price) - 1,503.000000 Units on hand			1,037.07	40,160.16 DR
		<b>1,503.00</b>		<b>1,037.07</b>	<b>40,160.16 DR</b>
<u>Qv Equities Limited (QVE.AX)</u>					
01/07/2018	Opening Balance	23,705.00			27,260.75 DR
30/06/2019	Revaluation - 28/06/2019 @ \$1.030000 (System Price) - 23,705.000000 Units on hand			2,844.60	24,416.15 DR
		<b>23,705.00</b>		<b>2,844.60</b>	<b>24,416.15 DR</b>
<u>Westpac Banking Corporation (WBC.AX)</u>					
24/08/2018	AUSIEX TRADING B WBC 26943627-00	600.00	17,433.00		17,433.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$28.360000 (System Price) - 600.000000 Units on hand			417.00	17,016.00 DR
		<b>600.00</b>	<b>17,433.00</b>	<b>417.00</b>	<b>17,016.00 DR</b>
<u>Wesfarmers Limited (WES.AX)</u>					
01/07/2018	Opening Balance	766.00			37,809.76 DR
23/11/2018	1:1 DIST OF SHARES IN COLES GROUP	0.00		8,395.89	29,413.87 DR
30/06/2019	Revaluation - 28/06/2019 @ \$36.160000 (System Price) - 766.000000 Units on hand			1,715.31	27,698.56 DR
		<b>766.00</b>		<b>10,111.20</b>	<b>27,698.56 DR</b>
<u>Woolworths Group Limited (WOW.AX)</u>					
01/07/2018	Opening Balance	500.00			15,260.00 DR
30/06/2019	to take up buy back for WOW	(184.00)		3,968.14	11,291.86 DR
30/06/2019	Unrealised Gain writeback as at			1,412.02	9,879.84 DR

# Round Super Fund

## General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	Revaluation - 28/06/2019 @ \$33.230000 (System Price) - 316.000000 Units on hand		620.84		10,500.68 DR
		<b>316.00</b>	<b>620.84</b>	<b>5,380.16</b>	<b>10,500.68 DR</b>
<b>Units in Listed Unit Trusts (Australian) (78200)</b>					
<u>Cromwell Property Group (CMW.AX)</u>					
01/07/2018	Code/Class Change - CMW.AX to CMW.AX	18,000.00	17,622.70		17,622.70 DR
30/06/2019	Revaluation - 28/06/2019 @ \$1.155000 (System Price) - 18,000.000000 Units on hand		3,167.30		20,790.00 DR
		<b>18,000.00</b>	<b>20,790.00</b>		<b>20,790.00 DR</b>
<u>Investors Mutual Australian Share F (IML0002AU)</u>					
01/07/2018	Opening Balance	18,141.58			56,311.45 DR
30/06/2019	Revaluation - 28/06/2019 @ \$3.306300 (Exit) - 18,141.580000 Units on hand		3,670.06		59,981.51 DR
		<b>18,141.58</b>	<b>3,670.06</b>		<b>59,981.51 DR</b>
<u>Magellan Global Fund (MGE0001AU)</u>					
01/07/2018	Opening Balance	25,162.30			52,868.50 DR
30/06/2019	Revaluation - 30/06/2019 @ \$2.525600 (Exit) - 25,162.300000 Units on hand		10,681.40		63,549.90 DR
		<b>25,162.30</b>	<b>10,681.40</b>		<b>63,549.90 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2018	Opening Balance				4,743.39 DR
11/12/2018	ATO ATO005000010240782			4,743.39	0.00 DR
30/06/2019	Create Entries - Franking Credits Adjustment - 30/06/2019		7,318.03		7,318.03 DR
			<b>7,318.03</b>	<b>4,743.39</b>	<b>7,318.03 DR</b>
<b>Total Debits:</b>		<b>1,007,347.24</b>			
<b>Total Credits:</b>				<b>1,007,347.24</b>	

## Round 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>													
	Macquarie CMA 8761	815.54			815.54	0.00	0.00	0.00	815.54			0.00	0.00
		<b>815.54</b>			<b>815.54</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>815.54</b>			<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>													
VAP.AX	Vanguard Australian Property Securities Index Etf	3,883.79	91.36	51.72	1,205.92	44.97	257.60	13.85	1,665.42		0.00	2,209.92	67.27
VAN0109AU	Vanguard W'sale Conservative Index Fund	1,712.36	540.76	58.58	644.86	250.95	468.16	42.72	2,006.03		0.00	0.00	0.00
		<b>5,596.15</b>	<b>632.12</b>	<b>110.30</b>	<b>1,850.78</b>	<b>295.92</b>	<b>725.76</b>	<b>56.57</b>	<b>3,671.45</b>		<b>0.00</b>	<b>2,209.92</b>	<b>67.27</b>
<b>Shares in Listed Companies (Australian)</b>													
ANZ.AX	Australia And New Zealand Banking Group Limited	688.00	688.00	0.00		294.86			982.86		0.00		
BOQ.AX	Bank Of Queensland Limited.	1,144.80	1,144.80	0.00		490.63			1,635.43		0.00		
CYB.AX	Cybg Plc	6.97		6.97					6.97		0.00		
NAB.AX	National Australia Bank Limited	2,975.94	2,975.94	0.00		1,275.40			4,251.34		0.00		
QVE.AX	Qv Equities Limited	1,256.37	1,256.37	0.00		538.44			1,794.81		0.00		
WES.AX	Wesfarmers Limited	2,451.20	2,451.20	0.00		1,050.51			3,501.71		0.00		
WBC.AX	Westpac Banking Corporation	1,128.00	1,128.00	0.00		483.42			1,611.42		0.00		
WOW.AX	Woolworths Group Limited	4,968.60	4,968.60	0.00		2,129.40			7,098.00		0.00		
		<b>14,619.88</b>	<b>14,612.91</b>	<b>6.97</b>		<b>6,262.66</b>			<b>20,882.54</b>		<b>0.00</b>		
<b>Term Deposits</b>													
	Macquarie Term Deposit	986.30			986.30	0.00	0.00	0.00	986.30			0.00	0.00
	Term Deposit Macquarie 2934	518.69			518.69	0.00	0.00	0.00	518.69			0.00	0.00
	Term Deposit Macquarie 3076	220.07			220.07	0.00	0.00	0.00	220.07			0.00	0.00
	Term Deposit Macquarie0318	620.75			620.75	0.00	0.00	0.00	620.75			0.00	0.00
	Term Deposit Macquarie0854	512.88			512.88	0.00	0.00	0.00	512.88			0.00	0.00
		<b>2,858.69</b>			<b>2,858.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,858.69</b>			<b>0.00</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>													
CMW.AX	Cromwell Property Group	1,305.00	0.22	7.47	356.52	0.27	2.73	0.00	367.21		0.00	0.00	938.06



Round 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	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
IML0002AU Investors Mutual Australian Share F	4,479.18	1,398.49	233.92	184.57	759.18	232.18	55.68	2,864.02		0.00	2,304.30	125.72
MGE0001AU Magellan Global Fund	2,966.93			4.12	0.00	559.51	111.23	674.86		0.00	2,403.30	0.00
	8,751.11	1,398.71	241.39	545.21	759.45	794.42	166.91	3,906.09		0.00	4,707.60	1,063.78
	32,641.37	16,643.74	358.66	6,070.22	7,318.03	1,520.18	223.48	32,134.31		0.00	6,917.52	1,131.05

Assessable Income (Excl. Capital Gains)	32,134.31
Net Capital Gain	4,611.67
Total Assessable Income	36,745.98

\* 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.

Round Super Fund

Dividend Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

		Australian Income			Foreign Income			Withheld		
Date	Net Payment Received	Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
Shares in Listed Companies (Australian)										
ANZ.AX Australia And New Zealand Banking Group Limited										
02/07/2018	344.00	0.00	344.00	147.43						
18/12/2018	344.00	0.00	344.00	147.43						
	688.00	0.00	688.00	294.86						
BOQ.AX Bank Of Queensland Limited.										
14/11/2018	604.20	0.00	604.20	258.94						
22/05/2019	540.60	0.00	540.60	231.69						
	1,144.80	0.00	1,144.80	490.63						
CYB.AX Cybg Plc										
15/02/2019	6.97	6.97								
	6.97	6.97								
NAB.AX National Australia Bank Limited										
05/07/2018	1,487.97	0.00	1,487.97	637.70						
14/12/2018	1,487.97	0.00	1,487.97	637.70						
	2,975.94	0.00	2,975.94	1,275.40						
QVE.AX Qv Equities Limited										

## Round Super Fund

# Dividend Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
31/10/2018	734.86	0.00	734.86	314.94						
15/03/2019	521.51	0.00	521.51	223.50						
	1,256.37	0.00	1,256.37	538.44						
WBC.AX Westpac Banking Corporation										
20/12/2018	564.00	0.00	564.00	241.71						
24/06/2019	564.00	0.00	564.00	241.71						
	1,128.00	0.00	1,128.00	483.42						
WES.AX Wesfarmers Limited										
27/09/2018	919.20	0.00	919.20	393.94						
10/04/2019	1,532.00	0.00	1,532.00	656.57						
	2,451.20	0.00	2,451.20	1,050.51						
WOW.AX Woolworths Group Limited										
12/10/2018	300.00	0.00	300.00	128.57						
05/04/2019	225.00	0.00	225.00	96.43						
30/06/2019	4,443.60	0.00	4,443.60	1,904.40						
	4,968.60	0.00	4,968.60	2,129.40						
	<b>14,619.88</b>	<b>6.97</b>	<b>14,612.91</b>	<b>6,262.66</b>						

Round Super Fund

# Dividend Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
TOTAL	14,619.88	6.97	14,612.91	6,262.66						

Tax Return Reconciliation

	Totals	Tax Return Label
Unfranked	6.97	J
Franked Dividends	14,612.91	K
Franking Credits	6,262.66	L

Round Super Fund

# Interest Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
Bank Accounts					
MaqCMA8761    Macquarie CMA 8761					
31/07/2018	84.74	84.74			
31/08/2018	78.41	78.41			
28/09/2018	59.42	59.42			
31/10/2018	21.82	21.82			
30/11/2018	18.09	18.09			
31/12/2018	78.17	78.17			
31/01/2019	130.31	130.31			
28/02/2019	67.35	67.35			
29/03/2019	71.41	71.41			
30/04/2019	17.68	17.68			
31/05/2019	70.23	70.23			
28/06/2019	117.91	117.91			
	815.54	815.54			
	815.54	815.54			
Term Deposits					
MacTD    Macquarie Term Deposit					
03/12/2018	986.30	986.30			
	986.30	986.30			
TDMACQ0318    Term Deposit Macquarie0318					
16/05/2019	620.75	620.75			
04/09/2019	09:03:59				

Round Super Fund

# Interest Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
	620.75	620.75			
TDMACQ0854 Term Deposit Macquarie0854					
24/06/2019	512.88	512.88			
	512.88	512.88			
TDMACQ2934 Term Deposit Macquarie 2934					
07/03/2019	512.88	512.88			
08/03/2019	5.81	5.81			
	518.69	518.69			
TDMACQ3076 Term Deposit Macquarie 3076					
31/12/2018	220.07	220.07			
	220.07	220.07			
	2,858.69	2,858.69			
TOTAL	3,674.23	3,674.23			

Tax Return Reconciliation

	Totals	Tax Return Label
Gross Interest	3,674.23	11C

Round Super Fund

Distribution Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

		Non Primary Production Income (A) * <sub>1</sub>				Distributed Capital Gains (B) * <sub>2</sub>					Foreign Income * <sub>3</sub>		Non-Assessable			
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>	Taxable Income
Managed Investments (Australian)																
VAN0109AU Vanguard W'sale Conservative Index Fund																
01/07/2018	0.00						S								0.00	
30/06/2019	335.41						S								0.00	
30/06/2019	370.74	540.76	58.58	644.86	250.95		S				468.16	42.72			0.00	2,006.03
30/06/2019	624.45						S								0.00	
30/06/2019	381.76						S								0.00	
	1,712.36	540.76	58.58	644.86	250.95						468.16	42.72			0.00	2,006.03
	Net Cash Distribution:	1,712.36														
VAP.AX Vanguard Australian Property Securities Index Etf																
01/07/2018	0.00						S								0.00	
30/06/2019	218.21						S								0.00	
30/06/2019	510.96						S								0.00	
30/06/2019	1,103.00						S								0.00	
30/06/2019	2,051.62	91.36	51.72	1,205.92	44.97	1,104.96	I	1,104.96			257.60	13.85	67.27		0.00	2,770.38
	3,883.79	91.36	51.72	1,205.92	44.97	1,104.96		1,104.96			257.60	13.85	67.27		0.00	2,770.38
	Net Cash Distribution:	3,883.79														
	5,596.15	632.12	110.30	1,850.78	295.92	1,104.96		1,104.96			725.76	56.57	67.27		0.00	4,776.41

## Round Super Fund

# Distribution Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

		Non Primary Production Income (A) * <sub>1</sub>				Distributed Capital Gains (B) * <sub>2</sub>					Foreign Income * <sub>3</sub>		Non-Assessable			
Date	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>	Taxable Income
Units in Listed Unit Trusts (Australian)																
CMW.AX   Cromwell Property Group																
23/11/2018	326.25						S								0.00	
22/02/2019	326.25						S								0.00	
24/05/2019	326.25	0.22	7.47	356.52	0.27		S				2.73				938.06	367.21
30/06/2019	326.25						S								0.00	
	1,305.00	0.22	7.47	356.52	0.27						2.73				938.06	367.21
Net Cash Distribution:		1,305.00														
IML0002AU   Investors Mutual Australian Share F																
07/01/2019	1,088.49	1,398.49	233.92	184.57	759.18	1,152.15	I	1,152.15			232.18	55.68			125.72	4,016.17
30/06/2019	3,390.69						S								0.00	
	4,479.18	1,398.49	233.92	184.57	759.18	1,152.15		1,152.15			232.18	55.68			125.72	4,016.17
Net Cash Distribution:		4,479.18														
MGE0001AU   Magellan Global Fund																
30/06/2019	2,966.93			4.12		1,201.65	I	1,201.65			559.51	111.23			0.00	1,876.51
	2,966.93			4.12		1,201.65		1,201.65			559.51	111.23			0.00	1,876.51
Net Cash Distribution:		2,966.93														
	8,751.11	1,398.71	241.39	545.21	759.45	2,353.80		2,353.80			794.42	166.91			1,063.78	6,259.89



## Round Super Fund

# Distribution Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

		Non Primary Production Income (A) * <sub>1</sub>				Distributed Capital Gains (B) * <sub>2</sub>					Foreign Income * <sub>3</sub>		Non-Assessable			
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * <sub>5</sub>	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * <sub>6</sub>	Taxable Income
TOTAL	14,347.26	2,030.83	351.69	2,395.99	1,055.37	3,458.76		3,458.76			1,520.18	223.48	67.27		1,063.78	11,036.30

### Total Distributed Gains

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	3,458.76	6,917.51
<b>Total</b>	<b>3,458.76</b>	<b>6,917.51</b>

### \*<sub>1</sub> Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * <sub>7</sub>	Franking Credits	Total Including Credits
11M Gross trust distributions	2,030.83	351.69	2,395.99		4,778.51	1,055.37	<b>5,833.88</b>

\*<sub>2</sub> Forms part of the Net Capital Gains calculation for Tax Label 11A.

\*<sub>3</sub> Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

\*<sub>4</sub> Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

\*<sub>5</sub> This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

\*<sub>6</sub> AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

\*<sub>7</sub> Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.

## Round Super Fund

# Investment Summary with Market Movement

As at 30 June 2019

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
<b>Cash/Bank Accounts</b>									
	Macquarie CMA 8761		196,356.580000	196,356.58	196,356.58	196,356.58			
				<b>196,356.58</b>		<b>196,356.58</b>			
<b>Managed Investments (Australian)</b>									
VAP.AX	Vanguard Australian Property Securities Index Etf	57,039.98	1.110000	63,314.38	0.96	54,913.46	8,400.92	8,400.92	0.00
VAN0109AU	Vanguard W'sale Conservative Index Fund	87,934.61	1.241500	109,170.82	1.15	100,951.80	8,219.02	8,219.02	(2,011.19)
				<b>172,485.20</b>		<b>155,865.26</b>	<b>16,619.94</b>	<b>16,619.94</b>	<b>(2,011.19)</b>
<b>Shares in Listed Companies (Australian)</b>									
ANZ.AX	Australia And New Zealand Banking Group Limited	430.00	28.210000	12,130.30	34.70	14,919.60	(2,789.30)	(12.90)	0.00
BOQ.AX	Bank Of Queensland Limited.	1,590.00	9.530000	15,152.70	8.03	12,765.95	2,386.75	(1,049.40)	0.00
COL.AX	Coles Group Limited.	766.00	13.350000	10,226.10	10.96	8,395.89	1,830.21	1,830.21	0.00
CMW.AX	Cromwell Property Group	0.00	1.155000	0.00	0.00	0.00	0.00	(2,537.30)	0.00
CYB.AX	Cybg Plc	125.00	3.420000	427.50	4.01	501.25	(73.75)	(276.25)	0.00
NAB.AX	National Australia Bank Limited	1,503.00	26.720000	40,160.16	30.08	45,203.15	(5,042.99)	(1,037.07)	0.00
QVE.AX	Qv Equities Limited	23,705.00	1.030000	24,416.15	1.10	26,064.50	(1,648.35)	(2,844.60)	0.00
WES.AX	Wesfarmers Limited	766.00	36.160000	27,698.56	26.95	20,645.59	7,052.97	(1,715.31)	0.00
WBC.AX	Westpac Banking Corporation	600.00	28.360000	17,016.00	29.06	17,433.00	(417.00)	(417.00)	0.00
WOW.AX	Woolworths Group Limited	316.00	33.230000	10,500.68	21.57	6,814.86	3,685.82	(791.18)	(2,588.14)
				<b>157,728.15</b>		<b>152,743.79</b>	<b>4,984.36</b>	<b>(8,850.80)</b>	<b>(2,588.14)</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
CMW.AX	Cromwell Property Group	18,000.00	1.155000	20,790.00	0.98	17,622.70	3,167.30	3,167.30	0.00
IML0002AU	Investors Mutual Australian Share F	18,141.58	3.306300	59,981.51	3.10	56,311.45	3,670.06	3,670.06	0.00
MGE0001AU	Magellan Global Fund	25,162.30	2.525600	63,549.90	2.10	52,868.50	10,681.40	10,681.40	0.00
				<b>144,321.41</b>		<b>126,802.65</b>	<b>17,518.76</b>	<b>17,518.76</b>	<b>0.00</b>
				<b>670,891.34</b>		<b>631,768.28</b>	<b>39,123.06</b>	<b>25,287.90</b>	<b>(4,599.34)</b>

## Round Super Fund

# Detailed Schedule of Fund Assets

As at 30 June 2019

Transaction Date	Description	Units	Amount \$
<b>Managed Investments (Australian) (74700)</b>			
<u>Vanguard W'sale Conservative Index Fund (VAN0109AU)</u>			
30/06/2018	Investment - Opening Balance	141,264.41	166,621.37
01/07/2018	to balance units in Vanguard Conservative from 2018. Cost of units accounted for as distribution in 2018	2,339.22	0.00
13/12/2018	VANGUARD V393895IF001	(56,813.22)	(67,011.19)
30/06/2019	to take up reinvestment in Vanguard Conservative Fund	532.67	624.45
30/06/2019	to take up reinvestment in Vanguard Conservative Fund	293.24	335.41
30/06/2019	to take up reinvestment in Vanguard Conservative Fund	318.29	381.76
30/06/2019	Revaluation - 30/06/2019 @ \$1.241500 (Exit) - 87,934.610000 Units on hand		5,501.78
30/06/2019	Revaluation - 30/06/2019 @ \$1.241500 (Exit) - 87,934.610000 Units on hand		2,717.24
		87,934.61	109,170.82
<u>Vanguard Australian Property Securities Index Etf (VAP.AX)</u>			
30/06/2018	Investment - Opening Balance	54,875.73	53,081.29
30/06/2018	Revaluation		0.00
01/07/2018	to allocate units in Vanguard Property Fund accounted for in 2018 but units not added. Cost accounted for as distribution in 2018	289.26	0.00
30/06/2019	to take reinvestments in Vanguard Property Fund	223.35	218.21
30/06/2019	to take reinvestments in Vanguard Property Fund	1,172.41	1,103.00
30/06/2019	to take reinvestments in Vanguard Property Fund	479.23	510.96
30/06/2019	Revaluation - 30/06/2019 @ \$1.110000 (Custom) - 57,039.980000 Units on hand		8,122.51
30/06/2019	Revaluation - 30/06/2019 @ \$1.110000 (Custom) - 57,039.980000 Units on hand		278.41
		57,039.98	63,314.38
<b>Shares in Listed Companies (Australian) (77600)</b>			
<u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u>			
30/06/2018	Investment - Opening Balance	430.00	14,919.60
30/06/2018	Revaluation		(2,776.40)
30/06/2019	Revaluation - 28/06/2019 @ \$28.210000 (System Price) - 430.000000 Units on hand		(12.90)
		430.00	12,130.30
<u>Bank Of Queensland Limited. (BOQ.AX)</u>			
30/06/2018	Investment - Opening Balance	1,319.00	9,813.36
30/06/2018	Investment - Opening Balance	161.00	1,730.75
30/06/2018	Investment - Opening Balance	38.00	445.12
30/06/2018	Investment - Opening Balance	33.00	407.40
30/06/2018	Investment - Opening Balance	39.00	369.32
30/06/2018	Revaluation		3,436.15
30/06/2019	Revaluation - 28/06/2019 @ \$9.530000 (System Price) - 1,590.000000 Units on hand		(1,049.40)
		1,590.00	15,152.70
<u>Cromwell Property Group (CMW.AX1)</u>			
30/06/2018	Investment - Opening Balance	18,000.00	17,622.70
30/06/2018	Revaluation		2,537.30
01/07/2018	Code/Class Change - CMW.AX to CMW.AX	(18,000.00)	0.00
01/07/2018	Code/Class Change - CMW.AX to CMW.AX	0.00	(17,622.70)
01/07/2018	Revaluation - 01/07/2018 @ \$0.000000 - 0.000000 Units on hand		(2,537.30)
		0.00	0.00

## Round Super Fund

# Detailed Schedule of Fund Assets

As at 30 June 2019

Transaction Date	Description	Units	Amount \$
<u>Coles Group Limited (COL.AX)</u>			
23/11/2018	1:1 DIST OF SHARES IN COLES GROUP	766.00	8,395.89
30/06/2019	Revaluation - 28/06/2019 @ \$13.350000 (System Price) - 766.000000 Units on hand		1,830.21
		766.00	10,226.10
<u>Cybg Plc (CYB.AX)</u>			
30/06/2018	Investment - Opening Balance	125.00	501.25
30/06/2018	Revaluation		202.50
30/06/2019	Revaluation - 28/06/2019 @ \$3.420000 (System Price) - 125.000000 Units on hand		(276.25)
		125.00	427.50
<u>National Australia Bank Limited (NAB.AX)</u>			
30/06/2018	Investment - Opening Balance	500.00	15,008.00
30/06/2018	Investment - Opening Balance	465.00	14,617.02
30/06/2018	Investment - Opening Balance	500.00	14,533.00
30/06/2018	Investment - Opening Balance	38.00	1,045.13
30/06/2018	Revaluation		(4,005.92)
30/06/2019	Revaluation - 28/06/2019 @ \$26.720000 (System Price) - 1,503.000000 Units on hand		(1,037.07)
		1,503.00	40,160.16
<u>Qv Equities Limited (QVE.AX)</u>			
30/06/2018	Investment - Opening Balance	10,092.00	10,730.52
30/06/2018	Investment - Opening Balance	8,773.00	9,299.38
30/06/2018	Investment - Opening Balance	4,097.00	5,113.28
30/06/2018	Investment - Opening Balance	743.00	921.32
30/06/2018	Revaluation		1,196.25
30/06/2019	Revaluation - 28/06/2019 @ \$1.030000 (System Price) - 23,705.000000 Units on hand		(2,844.60)
		23,705.00	24,416.15
<u>Westpac Banking Corporation (WBC.AX)</u>			
24/08/2018	AUSIEX TRADING B WBC 26943627-00	600.00	17,433.00
30/06/2019	Revaluation - 28/06/2019 @ \$28.360000 (System Price) - 600.000000 Units on hand		(417.00)
		600.00	17,016.00
<u>Wesfarmers Limited (WES.AX)</u>			
30/06/2018	Investment - Opening Balance	500.00	20,043.00
30/06/2018	Investment - Opening Balance	180.00	6,089.10
30/06/2018	Investment - Opening Balance	86.00	2,909.38
30/06/2018	Revaluation		8,768.28
23/11/2018	1:1 DIST OF SHARES IN COLES GROUP	0.00	(8,395.89)
30/06/2019	Revaluation - 28/06/2019 @ \$36.160000 (System Price) - 766.000000 Units on hand		(1,715.31)
		766.00	27,698.56
<u>Woolworths Group Limited (WOW.AX)</u>			
30/06/2018	Investment - Opening Balance	500.00	10,783.00
30/06/2018	Revaluation		4,477.00
30/06/2019	to take up buy back for WOW	(184.00)	(3,968.14)
30/06/2019	Unrealised Gain writeback as at 30/06/2019		(1,412.02)
30/06/2019	Revaluation - 28/06/2019 @ \$33.230000 (System Price) - 316.000000 Units on hand		620.84

## Round Super Fund

# Detailed Schedule of Fund Assets

As at 30 June 2019

Transaction Date	Description	Units	Amount \$
		316.00	10,500.68
<b>Units in Listed Unit Trusts (Australian) (78200)</b>			
<u>Cromwell Property Group (CMW.AX)</u>			
01/07/2018	Code/Class Change - CMW.AX to CMW.AX	18,000.00	17,622.70
30/06/2019	Revaluation - 28/06/2019 @ \$1.155000 (System Price) - 18,000.000000 Units on hand		3,167.30
		18,000.00	20,790.00
<u>Investors Mutual Australian Share F (IML0002AU)</u>			
30/06/2018	Investment - Opening Balance	18,141.58	56,311.45
30/06/2018	Revaluation		0.00
30/06/2019	Revaluation - 28/06/2019 @ \$3.306300 (Exit) - 18,141.580000 Units on hand		3,670.06
		18,141.58	59,981.51
<u>Magellan Global Fund (MGE0001AU)</u>			
30/06/2018	Investment - Opening Balance	25,162.30	52,868.50
30/06/2018	Revaluation		0.00
30/06/2019	Revaluation - 30/06/2019 @ \$2.525600 (Exit) - 25,162.300000 Units on hand		10,681.40
		25,162.30	63,549.90

Round Super Fund

Members Statement

Graham Russell Round  
16 ADAMS ROAD  
Cashmere, Queensland, 4500, Australia

Your Details

Date of Birth : 24/05/1948  
Age: 71  
Tax File Number: Provided  
Date Joined Fund: 09/08/2012  
Service Period Start Date: 28/07/1975  
Date Left Fund:  
Member Code: GROGRA00001A  
Account Start Date 09/08/2012  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits  
Total Death Benefit

Your Balance

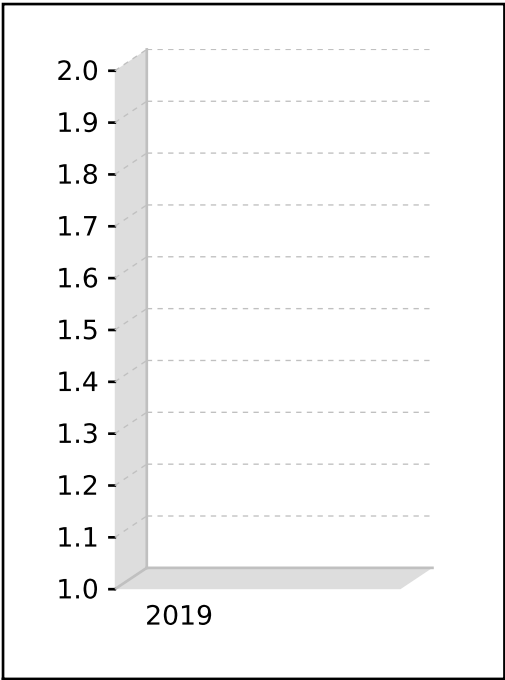
Total Benefits

Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components

Tax Free  
Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2018

Increases to Member account during the period

Employer Contributions  
Personal Contributions (Concessional)  
Personal Contributions (Non Concessional)  
Government Co-Contributions  
Other Contributions  
Proceeds of Insurance Policies  
Transfers In  
Net Earnings  
Internal Transfer In

Decreases to Member account during the period

Pensions Paid  
Contributions Tax  
Income Tax  
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 0.00

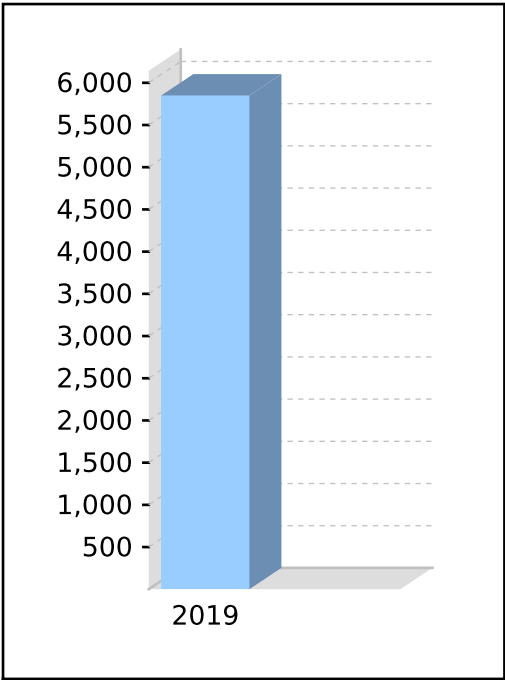
Round Super Fund

Members Statement

Graham Russell Round  
16 ADAMS ROAD  
Cashmere, Queensland, 4500, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	24/05/1948	Vested Benefits	5,850.22
Age:	71	Total Death Benefit	5,850.22
Tax File Number:	Provided		
Date Joined Fund:	09/08/2012		
Service Period Start Date:	28/07/1975		
Date Left Fund:			
Member Code:	ROUGRA00002P		
Account Start Date	01/07/2017		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 2		

Your Balance	
Total Benefits	5,850.22
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	5,850.22
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (25.03%)	1,464.42
Taxable	4,385.80



Your Detailed Account Summary		
		This Year
Opening balance at	01/07/2018	5,839.54
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		460.68
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		450.00
Contributions Tax		
Income Tax		
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	5,850.22

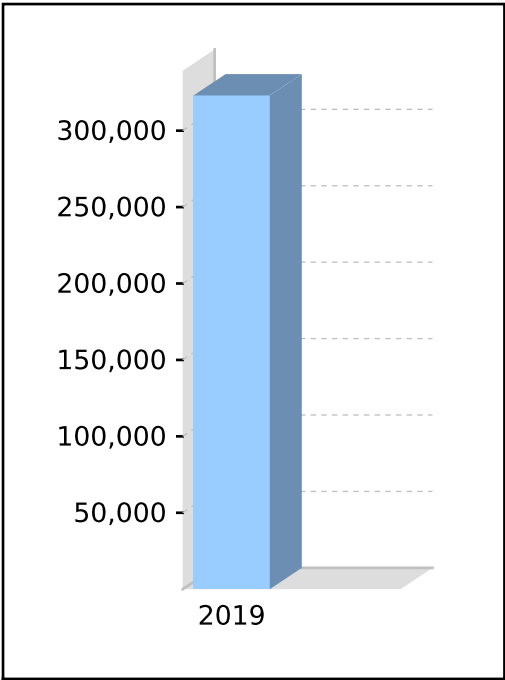
Round Super Fund

Members Statement

Graham Russell Round  
16 ADAMS ROAD  
Cashmere, Queensland, 4500, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	24/05/1948	Vested Benefits	323,048.59
Age:	71	Total Death Benefit	323,048.59
Tax File Number:	Provided		
Date Joined Fund:	09/08/2012		
Service Period Start Date:	28/07/1975		
Date Left Fund:			
Member Code:	ROUGRA00003P		
Account Start Date	01/07/2014		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 2		

Your Balance	
Total Benefits	323,048.59
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	323,048.59
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (75.79%)	244,825.87
Taxable	78,222.72



Your Detailed Account Summary		
		This Year
Opening balance at	01/07/2018	314,004.11
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		24,744.48
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		15,700.00
Contributions Tax		
Income Tax		
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	323,048.59



Round Super Fund

Members Statement

Cheryl Ann Round  
16 ADAMS ROAD  
Cashmere, Queensland, 4500, Australia

Your Details

Date of Birth : 14/08/1951  
Age: 67  
Tax File Number: Provided  
Date Joined Fund: 09/08/2012  
Service Period Start Date: 10/08/1987  
Date Left Fund:  
Member Code: ROUCHE00001A  
Account Start Date 09/08/2012  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Date of Death 14/08/1951  
Nominated Beneficiaries N/A  
Vested Benefits  
Total Death Benefit

Your Balance

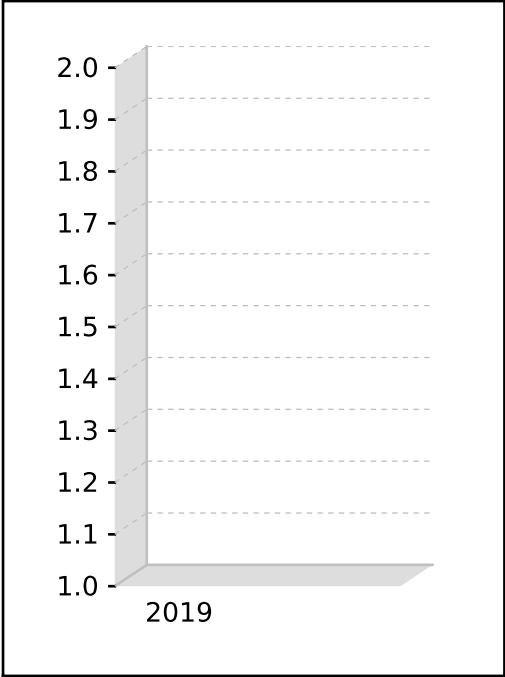
Total Benefits

Preservation Components

Preserved  
Unrestricted Non Preserved  
Restricted Non Preserved

Tax Components

Tax Free  
Taxable



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
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	0.00

Round Super Fund

Members Statement

Cheryl Ann Round  
16 ADAMS ROAD  
Cashmere, Queensland, 4500, Australia

Your Details	
Date of Birth :	14/08/1951
Age:	67
Tax File Number:	Provided
Date Joined Fund:	09/08/2012
Service Period Start Date:	10/08/1987
Date Left Fund:	
Member Code:	ROUCHE00004P
Account Start Date	01/07/2014
Account Phase:	Retirement Phase
Account Description:	Account Based Pension

Date of Death	14/08/1951
Nominated Beneficiaries	N/A
Vested Benefits	333,779.72
Total Death Benefit	333,779.72

Your Balance

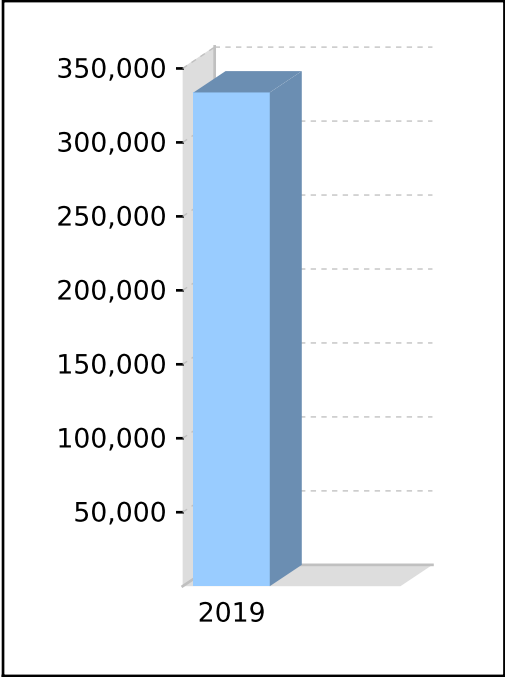
Total Benefits 333,779.72

Preservation Components

Preserved	
Unrestricted Non Preserved	333,779.72
Restricted Non Preserved	

Tax Components

Tax Free (76.34%)	254,808.54
Taxable	78,971.18



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2018	324,525.07
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		25,554.65
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		16,300.00
Contributions Tax		
Income Tax		
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	333,779.72

Round Super Fund

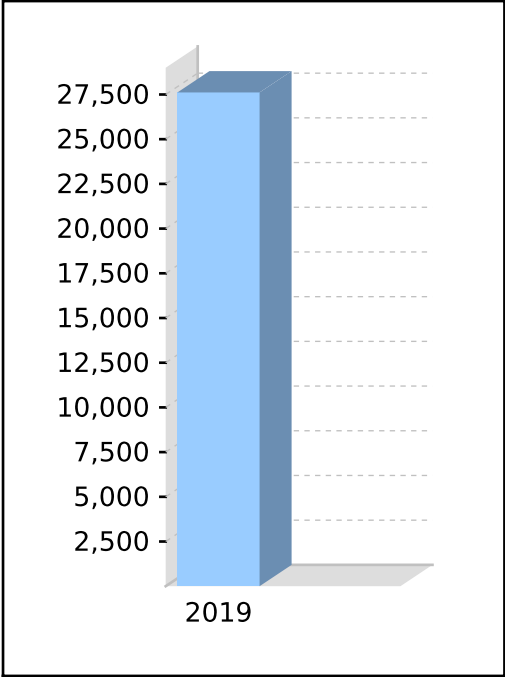
Members Statement

Cheryl Ann Round  
16 ADAMS ROAD  
Cashmere, Queensland, 4500, Australia

Your Details	
Date of Birth :	14/08/1951
Age:	67
Tax File Number:	Provided
Date Joined Fund:	09/08/2012
Service Period Start Date:	10/08/1987
Date Left Fund:	
Member Code:	ROUCHE00005P
Account Start Date	01/07/2017
Account Phase:	Retirement Phase
Account Description:	Account Based Pension 2

Date of Death	14/08/1951
Nominated Beneficiaries	N/A
Vested Benefits	27,615.07
Total Death Benefit	27,615.07

Your Balance	
Total Benefits	27,615.07
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	27,615.07
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (87.32%)	24,114.64
Taxable	3,500.43



Your Detailed Account Summary		
		This Year
Opening balance at	01/07/2018	27,372.86
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		2,192.21
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		1,950.00
Contributions Tax		
Income Tax		
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	27,615.07

Round Super Fund

Members Statement

Graham Russell Round  
16 ADAMS ROAD  
Cashmere, Queensland, 4500, Australia

Your Details

Date of Birth : 24/05/1948  
Age: 71  
Tax File Number: Provided  
Date Joined Fund: 09/08/2012  
Service Period Start Date: 28/07/1975  
Date Left Fund:  
Member Code: Consolidated  
Account Start Date 09/08/2012  
Account Type: Consolidated  
Account Description: Consolidated

Vested Benefits 328,898.81  
Total Death Benefit 328,898.81  
Nominated Beneficiaries N/A

Your Balance

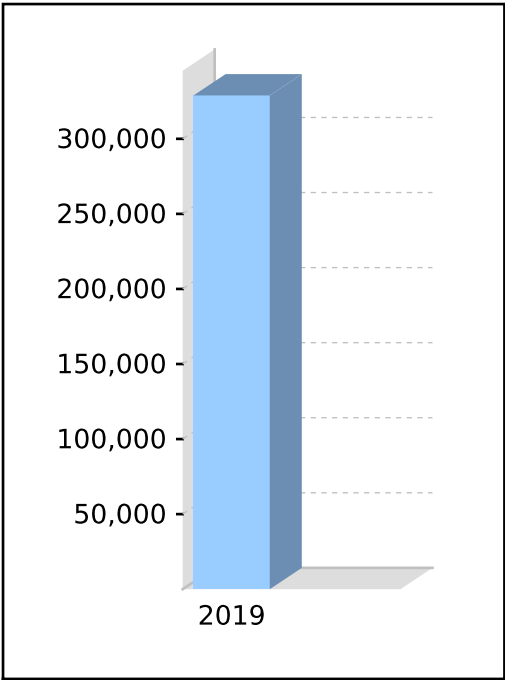
Total Benefits 328,898.81

Preservation Components

Preserved  
Unrestricted Non Preserved 328,898.81  
Restricted Non Preserved

Tax Components

Tax Free 246,290.29  
Taxable 82,608.52



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2018	319,843.65
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		25,205.16
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		16,150.00
Contributions Tax		
Income Tax		
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	328,898.81

Round Super Fund

Members Statement

Cheryl Ann Round  
16 ADAMS ROAD  
Cashmere, Queensland, 4500, Australia

Your Details

Date of Birth :	14/08/1951
Age:	67
Tax File Number:	Provided
Date Joined Fund:	09/08/2012
Service Period Start Date:	10/08/1987
Date Left Fund:	
Member Code:	Consolidated
Account Start Date	09/08/2012
Account Type:	Consolidated
Account Description:	Consolidated

Date of Death	14/08/1951
Vested Benefits	361,394.79
Total Death Benefit	361,394.79
Nominated Beneficiaries	N/A

Your Balance

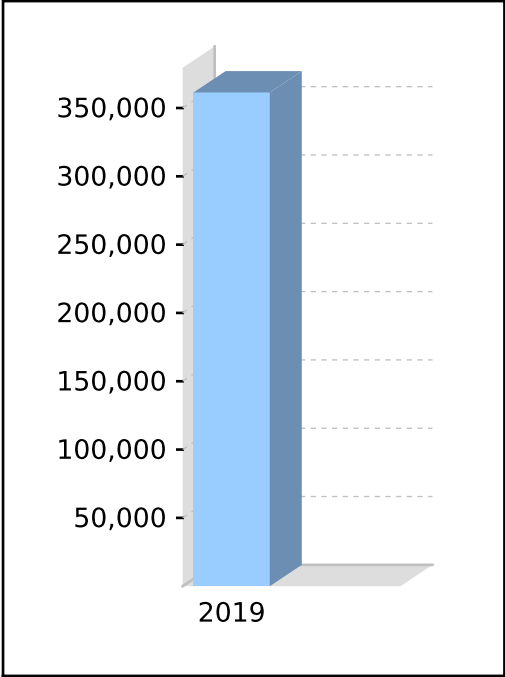
Total Benefits	361,394.79
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Preservation Components

Preserved	
Unrestricted Non Preserved	361,394.79
Restricted Non Preserved	

Tax Components

Tax Free	278,923.18
Taxable	82,471.61



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2018	351,897.93
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		27,746.86
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		18,250.00
Contributions Tax		
Income Tax		
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	361,394.79

Round Super 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	
Graham Russell Round (Age: 71)											
GROGRA00001A - Accumulation											
ROUGRA00002P - Account Based Pension 2 - Tax Free: 25.03%											
5,839.54			460.68		450.00						5,850.22
ROUGRA00003P - Account Based Pension 2 - Tax Free: 75.79%											
314,004.11			24,744.48		15,700.00						323,048.59
319,843.65			25,205.16		16,150.00						328,898.81
Cheryl Ann Round (Age: 67)											
ROUCHE00001A - Accumulation											
ROUCHE00004P - Account Based Pension - Tax Free: 76.34%											
324,525.07			25,554.65		16,300.00						333,779.72
ROUCHE00005P - Account Based Pension 2 - Tax Free: 87.32%											
27,372.86			2,192.21		1,950.00						27,615.07
351,897.93			27,746.86		18,250.00						361,394.79
671,741.58			52,952.02		34,400.00						690,293.60

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

held on 30 June 2019 at 16 Adams Road, Cashmere, Queensland 4500

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<b>PRESENT:</b>	Graham Round and Cheryl Round
<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 this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
<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>ANTHONY BOYS</p> <p>of</p> <p>BOX 3376 RUNDLE MALL, SA, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	It was resolved that

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

held on 30 June 2019 at 16 Adams Road, Cashmere, Queensland 4500

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Cleave Accounting Pty Ltd

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

### TRUSTEE STATUS:

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

### PAYMENT OF BENEFITS:

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

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

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

### CLOSURE:

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 –

.....  
Cheryl Round

Chairperson



## Round Super Fund

# Pension Summary Report

As at 30/06/2019

**Member Name :** Round, Graham

**Member Age :** 70 (Date of Birth : 24/05/1948)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
ROUGRA 00002P	Account Based Pension	01/07/2017	25.03%	5.00%	\$290.00	N/A	\$450.00	\$0.00	\$450.00	NIL
ROUGRA 00003P	Account Based Pension	01/07/2014	75.79%	5.00%	\$15,700.00	N/A	\$15,700.00	\$0.00	\$15,700.00	\$0.00
					<b>\$15,990.00</b>	<b>\$0.00</b>	<b>\$16,150.00</b>	<b>\$0.00</b>	<b>\$16,150.00</b>	<b>\$0.00</b>

**Member Name :** Round, Cheryl

**Member Age :** 66 (Date of Birth : 14/08/1951)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
ROUCHE 00004P	Account Based Pension	01/07/2014	76.34%	5.00%	\$16,230.00	N/A	\$16,300.00	\$0.00	\$16,300.00	NIL
ROUCHE 00005P	Account Based Pension	01/07/2017	87.32%	5.00%	\$1,370.00	N/A	\$1,950.00	\$0.00	\$1,950.00	NIL
					<b>\$17,600.00</b>	<b>\$0.00</b>	<b>\$18,250.00</b>	<b>\$0.00</b>	<b>\$18,250.00</b>	<b>\$0.00</b>

**Total :**

					<b>\$33,590.00</b>	<b>\$0.00</b>	<b>\$34,400.00</b>	<b>\$0.00</b>	<b>\$34,400.00</b>	<b>\$0.00</b>
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**Round Super Fund**

# **Pension Summary Report**

As at 30/06/2019

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Round Super Fund

# Yearly Projected Pension Calculation Report

As at 01 July 2019

Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2019)	Opening Balance	Minimum Amount	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Round, Graham	ROUGRA00002P	Account Based Pension	01/07/2017	71	5,850.22	290.00	N/A	25.03	72.59	217.41
Round, Graham	ROUGRA00003P	Account Based Pension	01/07/2014	71	323,048.59	16,150.00	N/A	75.79	12,240.09	3,909.91
					<b>328,898.81</b>	<b>16,440.00</b>			<b>12,312.68</b>	<b>4,127.32</b>
Round, Cheryl	ROUCHE00004P	Account Based Pension	01/07/2014	67	333,779.72	16,690.00	N/A	76.34	12,741.15	3,948.85
Round, Cheryl	ROUCHE00005P	Account Based Pension	01/07/2017	67	27,615.07	1,380.00	N/A	87.32	1,205.02	174.98
					<b>361,394.79</b>	<b>18,070.00</b>			<b>13,946.17</b>	<b>4,123.83</b>
					<b>690,293.60</b>	<b>34,510.00</b>			<b>26,258.85</b>	<b>8,251.15</b>

03 September 2019

ANTHONY BOYS  
BOX 3376 RUNDLE MALL, SA, South Australia 5000

Dear Sir/Madam,

**Re: Round Super Fund  
Trustee Representation Letter**

This representation letter is provided in connection with your audit of the financial report of the Round Super Fund (the Fund) and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR), for the year ended 30/06/2019, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2019 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the Fund. Accordingly, the financial report prepared is a special purpose financial report which is for distribution to members of the Fund and to satisfy the requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

**1. Sole Purpose Test**

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

**2. Trustees are not disqualified**

No disqualified person acts as a director of the trustee company/an individual trustee.

**3. Fund's Governing Rules, Trustees' Responsibilities and Fund Conduct**

The Fund meets the definition of a self-managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee/director of the corporate trustee receives any remuneration for any duties or services performed by the trustee/director in relation to the fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The Trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The Trustees are not subject to any contract or obligation which would prevent or hinder the Trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with the SISA, the SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 52B(2)(d), 52B(2)(e), 62, 65, 66, 67, 67A, 67B, 69-71E, 73-75, 80-85, 103, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report *or we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary contravention report.*

#### **4. Investment Strategy**

The investment strategy has been determined and reviewed with due regard to risk, including recoverability of investments, return, liquidity, diversity and the insurance needs of Fund members, and the assets of the Fund are in line with this strategy.

#### **5. Accounting Policies**

All the significant accounting policies of the Fund are adequately described in the Financial Report and the Notes attached thereto. These policies are consistent with the policies adopted last year.

#### **6. Fund Books and Records**

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the Trustees.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Fund and involves the Trustees or others.

In instances where the fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected misstatements that would affect the financial report of the fund.

Information retention obligations have been complied with, including:

- Accounting records and financial reports are being kept for five (5) years,
- Minutes and records of Trustees'/Directors of the corporate trustee meetings are being kept for ten (10) years;
- Records of Trustees'/Directors of the corporate trustees' changes and trustees' consents are being kept for at least ten (10) years;
- Copies of all member or beneficiary reports are being kept for ten (10) years; and
- Trustee declarations in the approved form have been signed and are being kept for each Trustee appointed after 30 June 2007.

#### **7. Fraud, error and non-compliance**

There have been no:

- a) Frauds, error or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure that could have a material effect on the financial report.
- b) Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- c) Violations or possible violations of laws or regulations whose effects should have been considered for disclosure in the financial report or as a basis for recording an expense.

#### **8. Asset Form and Valuation**

The assets of the Fund are being held in a form suitable for the benefit of the Members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at their net market value. Such amounts are considered reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

We have assessed their recoverability and we are comfortable that the fund will be able, if needed, to realise these assets.

There are no commitments, fixed or contingent, for the purchase or sale of long term investments.

## **9. Safeguarding Assets**

We have considered the importance of safeguarding the assets of the fund, and we confirm we have the following procedures in place to achieve this:

- Authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- Tangible assets are, where appropriate, adequately insured and appropriately stored.

## **10. Significant Assumptions**

We believe that significant assumptions used by us in making accounting estimates are reasonable.

## **11. Uncorrected misstatements**

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. If applicable, a summary of such items is attached.

## **12. Ownership and Pledging of Assets**

The Fund has satisfactory title to all assets appearing in the Statement of Financial Position. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective Trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the Trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

## **13. Payment of benefits**

Benefits have been calculated and provided to members in accordance with the provisions of the Fund's governing rules and the relevant legislation.

The Trustee has revalued Member/s benefits to market value just prior to paying out a portion or all of a member's account balance.

## **14. Related Parties**

We have disclosed to you the identity of the Fund's related parties and all related party transactions and relationships. Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report.

*[Delete this paragraph if not applicable]*

Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

If the Fund owns residential property the members of the Fund or associates or other related parties do not lease, or use the property for personal use.

## **15. Acquisitions from related parties**

No assets have been acquired by the Fund from members or associates or other related parties of the Fund other than those assets specifically exempted by Section 66 of SISA.

## **16. Borrowings**

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

## 17. Subsequent Events

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of such significance in relation to the Fund as to require mention in the notes to the Financial Statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

## 18. Outstanding Legal Action

*[Delete this paragraph if not applicable]*

We confirm that you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for, and been appropriately disclosed in the financial report.

There have been no communications from the ATO concerning a contravention of the SISA or SISR which has occurred, is occurring or is about to occur.

## 19. Going Concern

We confirm we have no knowledge of any event or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

## 20. Residency

The Trustees declare that the Fund was a resident Australian superannuation fund at all times during the year of income.

## 21. Investment Returns

Investment returns of the Fund have been allocated to members in a manner that is fair and reasonable.

## 22. Insurance

Where the Fund has taken out a life insurance policy on behalf of a member, the Trustee confirms that the Fund is the beneficial owner.

The Trustee also confirms that the Fund has not purchased a policy over the life of a member, where the purchase is a condition and consequence of a buy-sell agreement the member has entered into with another individual.

## 23. Limiting powers of Trustees

The Trustees have not entered into a contract or done anything else, that would prevent the Trustees from, or hinder the Trustees in, properly performing or exercising the Trustees' functions and powers.

## 24. Collectables and Personal Use Assets

If the Trustees own collectables and/or personal use assets these assets are not being used for personal use.

We understand that your examination was made in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the Fund taken as a whole, and on the compliance of the Fund with specified requirements of SISA and SISR, and that your tests of the financial and compliance records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours sincerely,

**For and on behalf of the Trustee(s)**

.....  
Graham Round  
Jamise Pty Ltd  
Director  
03 September 2019

.....  
Cheryl Round  
Jamise Pty Ltd  
Director  
03 September 2019



04/09/2019

To the trustee of the  
Round Super Fund  
16 ADAMS ROAD,  
Cashmere  
Queensland, 4500

Dear Trustee,

### **The Objective and Scope of the Audit**

You have requested that we audit the Round Super Fund (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2019 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

### **The Responsibilities of the Auditor**

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

### **Financial Audit**

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a letter to the Trustee.

### **Compliance Engagement**

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

### **The Responsibilities of the Trustees**

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- ☐ Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- ☐ Selecting and applying appropriate accounting policies.
- ☐ Making accounting estimates that are reasonable in the circumstances; and
- ☐ Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit. Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

Our audit report should not be used in determining the amount to pay member's benefits. The Trustee should calculate the amount of the benefit payment based on the market value (if applicable) of Fund assets at the date of payment provided this is consistent with the Fund's trust deed, SISA, SISR, or any agreement reached with the member.

### **Independence**

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

### **Report on Matters Identified**

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

**Compliance Program**

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

**Limitation of Liability**

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

**Fees**

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

**We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our financial audit and compliance engagement of the Fund.**

Yours sincerely

ANTHONY BOYS

Acknowledged on behalf of the Trustee of the Round Super Fund by:

(Signed) .....  
(dated)            /     /