



Financial Statements

For the year ended 30 June 2020

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Operating Statement

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
REVENUE			
Investment Revenue			
Australian Listed Shares	2	10,624.74	8,727.01
Australian Listed Unit Trust	3	4,688.25	109.53
		15,312.99	8,836.54
Contribution Revenue			
Employer Concessional Contributions		38,365.07	35,121.03
		38,365.07	35,121.03
Other Revenue			
Cash at Bank	4	639.99	2,532.37
Market Movement Non-Realised	5	57,945.58	159,060.63
Market Movement Realised	6	(16,749.50)	34,999.92
		41,836.07	196,592.92
Total Revenue		95,514.13	240,550.49
EXPENSES			
General Expense			
Fund Administration Expenses	7	5,000.85	2,000.00
Investment Expenses	8	2.31	-
Fund Lodgement Expenses	9	518.00	-
Member Insurance Premium Fully Deductible		5,216.49	4,532.78
		10,737.65	6,532.78
BENEFITS ACCRUED AS A RESULT OF OPERATIONS BEFORE INCOME TAX		84,776.48	234,017.71
Tax Expense			
Fund Tax Expenses	10	5,661.04	5,258.34
		5,661.04	5,258.34
BENEFITS ACCRUED AS A RESULT OF OPERATIONS		79,115.44	228,759.37

This Statement is to be read in conjunction with the notes to the Financial Statements

Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
INVESTMENTS			
Mortgages & Loans	11	139,056.29	131,419.70
Australian Listed Shares	12	727,768.12	599,126.12
Australian Listed Unit Trust	13	137,589.75	48,704.00
Unit Trusts (Unlisted)	14	182,119.50	166,528.66
		1,186,533.66	945,778.48
OTHER ASSETS			
Cash at Bank	15	14,944.30	183,394.49
Sundry Debtors - Fund Level	16	3,223.34	-
		18,167.64	183,394.49
TOTAL ASSETS		1,204,701.30	1,129,172.97
LIABILITIES			
Provisions for Tax - Fund	17	5,338.85	6,968.66
		5,338.85	6,968.66
TOTAL LIABILITIES		5,338.85	6,968.66
NET ASSETS AVAILABLE TO PAY BENEFITS		1,199,362.45	1,122,204.31
REPRESENTED BY: LIABILITY FOR MEMBERS' BENEFITS			
Allocated to Members' Accounts	18	1,199,362.45	1,122,204.32
		1,199,362.45	1,122,204.32

This Statement is to be read in conjunction with the notes to the Financial Statements

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements.

The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Trust Deed and the needs of members.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments and financial liabilities, which have been measured at net market values.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

a. Measurement of Investments

The Fund initially recognises:

- i. an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- ii. a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at their net market values, which is the amount that could be expected to be received from disposal of the investment in an orderly market after deducting costs expected to be incurred in realising the proceeds from disposal.

Net market values have been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed interest securities by reference to the redemption price at the end of the reporting period; and
- iv. investment properties at trustees assessment of their realisable value.

Remeasurement changes in the net market values of investments are recognised in the operating statement in the periods in which they occur.

Current assets, such as interest and distributions receivable, which are expected to be recovered within twelve months after the reporting period, are carried at the fair value of amounts due to be received.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the reporting date. The trustees have determined that the gross values of the Funds financial liabilities are equivalent to their net market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

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

c. Revenue

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

Notes to the Financial Statements

For the year ended 30 June 2020

Interest revenue

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

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

Dividend revenue

Revenue from dividends is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at net market value.

Distribution revenue

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

Remeasurement changes in net market values

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

d. Liability for Accrued Benefits

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

e. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current income tax expense charged to the profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

Except for business combinations, no deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur. Deferred tax assets and liabilities are offset where:

(a) a legally enforceable right of set-off exists; and

Notes to the Financial Statements

For the year ended 30 June 2020

(b) the deferred tax assets and liabilities relate to income taxes levied by the same taxation authority on either the same taxable entity or different taxable entities, where it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur in future periods in which significant amounts of deferred tax assets or liabilities are expected to be recovered or settled.

f. Critical Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Notes to the Financial Statements

For the year ended 30 June 2020

	2020 \$	2019 \$
Note 2: Australian Listed Shares		
Altium Limited - Dividends	1,254.00	990.00
B.W.X. Limited	310.28	325.79
Bapcor Limited	1,382.50	1,264.00
Blackmores Limited - Dividends	644.80	403.00
Boral Limited. - Dividends	1,610.00	1,890.00
Capilano	-	462.00
Challenger F.s.g.ltd - Dividends	2,362.69	-
Corporate Travel Management Limited	372.46	660.27
Costa Group Holdings Limited	219.01	357.75
Cybg Plc Cdi 1:1 Foreign Exempt Lse	-	16.70
Experience Co Limited	-	90.00
Greencross Limited - Dividends	-	192.50
I.P.H. Limited	-	575.00
Macquarie Group Ltd - Dividends	412.50	-
Medical Developments - Dividends	60.00	-
Prophecy Internation - Dividends	16.50	-
Soul Pattinson (W.H) - Dividends	1,180.00	1,140.00
Treasury Wine Estates	800.00	360.00
	10,624.74	8,727.01
Note 3: Australian Listed Unit Trust		
Beta Asia Exchange Traded Fund Units Fully Paid	878.46	-
Betashares Nasdaq 100 ETF	3,809.79	109.53
	4,688.25	109.53
Note 4: Cash at Bank		
ANZ Business Premium Saver	-	32.95
ANZ E*Trade	-	31.20
ANZ Etrade	10.00	-
ANZ Progress Saver	629.99	2,468.22
	639.99	2,532.37
Note 5: Market Movement Non-Realised		
Market Movement Non-Realised - Loans	16,303.19	-
Market Movement Non-Realised - Shares - Listed	(25,025.79)	(13,198.63)
Market Movement Non-Realised - Trusts - Non-Public & Non-PST	15,590.84	166,528.66
Market Movement Non-Realised - Trusts - Unit	51,077.34	5,730.60
	57,945.58	159,060.63

Notes to the Financial Statements

For the year ended 30 June 2020

	2020 \$	2019 \$
Note 6: Market Movement Realised		
Market Movement Realised - Shares - Listed	(16,749.50)	34,999.92
	(16,749.50)	34,999.92
Note 7: Fund Administration Expenses		
Accountancy Fees	4,000.00	2,000.00
Audit Fees	990.00	-
Bank Fees	10.85	-
	5,000.85	2,000.00
Note 8: Investment Expenses		
Bank Charges	2.31	-
	2.31	-
Note 9: Fund Lodgement Expenses		
ATO Annual Return Fee - Supervisory levy	518.00	-
	518.00	-
Note 10: Fund Tax Expenses		
Income Tax Expense	2,766.07	3,694.53
Tax Accrued During Period (Deferred Tax)	2,894.97	1,563.81
	5,661.04	5,258.34
Note 11: Mortgages & Loans		
CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	139,056.29	131,419.70
	139,056.29	131,419.70

Notes to the Financial Statements

For the year ended 30 June 2020

	2020 \$	2019 \$
Note 12: Australian Listed Shares		
A-cap Resources	661.65	2,930.18
Altium Limited	107,184.00	112,860.00
Audinategl Ordinary Fully Paid	10,800.00	7,990.00
B.W.X. Limited	27,227.07	14,156.52
Bapcor Limited	46,610.00	44,082.00
Barra Resources	7,888.00	5,346.00
BetaShares S&P/ASX 500 Yield Maximiser Fund	-	52,973.50
Bigtincan Ordinary Fully Paid	13,547.52	7,800.00
Blackmores Limited	59,865.60	32,367.60
Boral Limited.	27,746.59	35,840.00
Bravura Ordinary Fully Paid	15,750.00	-
Catapult Ordinary Fully Paid	7,537.50	7,336.50
Challenger F.s.g.ltd	17,763.48	24,820.32
Conico Ltd Ordinary Fully Paid	1,400.00	-
Corporate Travel Management Limited	24,641.67	38,092.50
Costa Group Holdings Limited	13,232.70	14,746.00
Cybg Plc Cdi 1:1 Foreign Exempt Lse	-	1,026.00
E.L.M.O. Software Limited	50,470.84	21,141.00
Emplpayment Ordinary Fully Paid	8,350.00	-
Experience Co Limited	1,125.00	2,070.00
Jumbo Interactive Limited	19,160.00	-
Knorthgold Ordinary Fully Paid	490.00	560.00
Kogan.com Ordinary Fully Paid	73,600.00	-
Livetiles Ordinary Fully Paid	8,510.00	-
Macquarie Group Ltd	19,569.00	-
Medical Developments	10,470.00	-
Nanosonics	43,989.00	36,249.00
Nearmap	36,000.00	60,480.00
Prophecy Internation	2,607.00	924.00
Retail Food Group	682.50	1,267.50
Soul Pattinson (W.H)	39,060.00	43,980.00
Treasury Wine Estates	20,960.00	29,840.00
Twenty7 CO Ordinary Fully Paid	412.50	247.50
Virgin Money UK Plc	496.50	-
Webjet Limited	9,960.00	-
	727,768.12	599,126.12

Notes to the Financial Statements

For the year ended 30 June 2020

	2020 \$	2019 \$
Note 13: Australian Listed Unit Trust		
Beta Asia Exchange Traded Fund Units Fully Paid	52,598.25	35,460.00
Betashares Nasdaq 100 ETF	84,991.50	13,244.00
	137,589.75	48,704.00
Note 14: Unit Trusts (Unlisted)		
CENTENNIAL DEVELOPMENTS UNIT TRUST	182,119.50	166,528.66
	182,119.50	166,528.66
Note 15: Cash at Bank		
ANZ Business Premium Saver	6,807.78	29,089.51
ANZ Progress Saver	3,664.78	109,514.68
ETrade Investment Acc	4,471.74	44,790.30
	14,944.30	183,394.49
Note 16: Sundry Debtors - Fund Level		
Investment Income Receivable	3,223.34	-
	3,223.34	-
Note 17: Provisions for Tax - Fund		
Provision for Deferred Tax (Fund)	4,458.78	1,563.81
Provision for Income Tax (Fund)	880.07	5,404.85
	5,338.85	6,968.66
Note 18A: Movements in Members' Benefits		
Liability for Members' Benefits Beginning:	1,122,204.32	893,444.94
Add: Increase (Decrease) in Members' Benefits	79,115.44	228,763.37
Less: Benefit Paid	1,957.30	-
Liability for Members' Benefits End	1,199,362.45	1,122,204.32
Note 18B: Members' Other Details		
Total Unallocated Benefits	-	-
Total Forfeited Benefits	-	-
Total Preserved Benefits	1,199,088.53	1,121,930.40
Total Vested Benefits	1,199,362.45	1,122,204.32

Member Statement

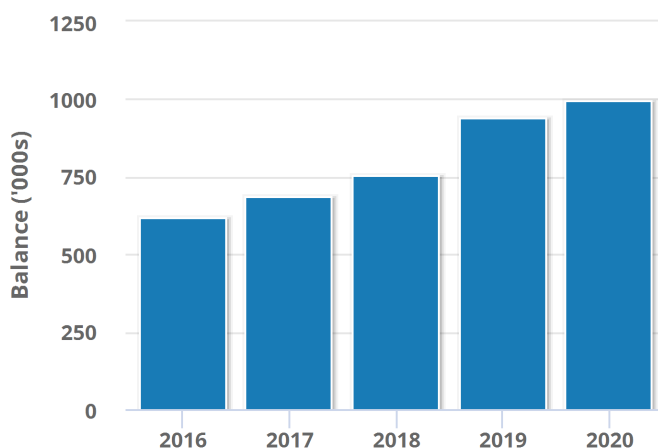
For the year ended 30 June 2020

Member details

Mr Christopher Caspers
23 Seville Street
LANE COVE NSW 2066
AUSTRALIA

Valid TFN Supplied: Yes
 Date of Birth: 23/04/1965
 Date Joined Fund: 01/07/2003
 Date Employed:
 Eligible Service Date: 01/07/2003

Your recent balance history



YOUR OPENING BALANCE

\$939,362.39

\$57,890.64

Balance Increase

YOUR CLOSING BALANCE

\$997,253.03

Your Net Fund Return

4.4698%

Your account at a glance

Opening Balance as at 01/07/2019 **\$939,362.39**

What has been added to your account

Employer Concessional Contributions **\$25,670.93**

What has been deducted from your account

Contribution Tax **\$3,068.17**

Insurance Premiums **\$5,216.49**

Withdrawals/Rollouts **\$1,957.30**

New Earnings **\$42,461.67**

Closing Balance at 30/06/2020 **\$997,253.03**

Member Statement

For the year ended 30 June 2020

Consolidated - Mr Christopher Caspers

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$997,253.03

YOUR TAX COMPONENTS

Tax Free Component	\$74,334.00
Taxable Component	\$922,919.03

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$997,253.03
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	4.47 %
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Member Statement

For the year ended 30 June 2020

Accumulation Account - Mr Christopher Caspers

ACCOUNT SUMMARY

Opening Balance as at 01/07/2019	\$939,362.39
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What has been added to your account

Employer Concessional Contributions	\$25,670.93
-------------------------------------	-------------

What has been deducted from your account

Contribution Tax	\$3,068.17
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Insurance Premiums	\$5,216.49
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Withdrawals/Rollouts	\$1,957.30
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New Earnings	\$42,461.67
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Closing Balance at 30/06/2020	\$997,253.03
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ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$0.00
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Restricted non-preserved (Generally available when you leave your employer)	\$0.00
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Preserved (Generally available once you retire, after reaching your preservation age)	\$997,253.03
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YOUR TAX COMPONENTS

Tax Free Component	\$74,334.00
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Taxable Component	\$922,919.03
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Member Statement

For the year ended 30 June 2020

YOUR BENEFICIARY(S) - Mr Christopher Caspers

Legal Personal Representative 100.00%

Non-Binding

Email:

Phone:

FUND CONTACT DETAILS

Jennifer Gibbon

(02) 9987 1958

PO BOX 65

Mount Colah NSW 2079

ADMINISTRATOR CONTACT DETAILS

Jennifer Gibbon

PO BOX 65

Mount Colah NSW 2079

(02) 9987 1958

Member Statement

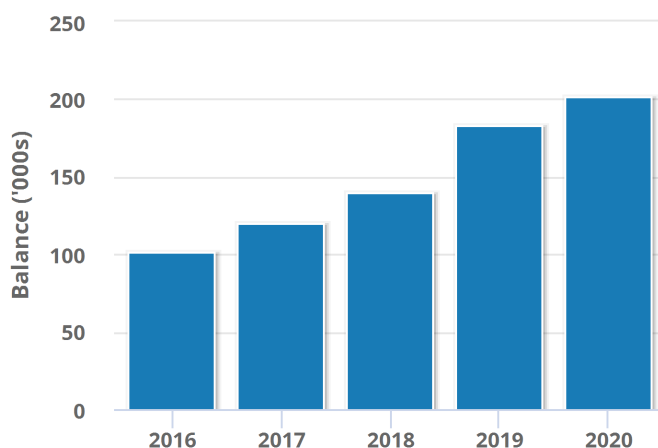
For the year ended 30 June 2020

Member details

Ms Francine Hendriks
23 Seville Street
LANE COVE NSW 2066
AUSTRALIA

Valid TFN Supplied: Yes
 Date of Birth: 17/07/1968
 Date Joined Fund: 01/07/2003
 Date Employed:
 Eligible Service Date: 27/02/1991

Your recent balance history



YOUR OPENING BALANCE

\$182,841.93

\$19,267.49

Balance Increase

YOUR CLOSING BALANCE

\$202,109.42

Your Net Fund Return

4.4698%

Your account at a glance

Opening Balance as at 01/07/2019 **\$182,841.93**

What has been added to your account

Employer Concessional Contributions **\$12,694.14**

What has been deducted from your account

Contribution Tax **\$1,904.12**

New Earnings **\$8,477.47**

Closing Balance at 30/06/2020 **\$202,109.42**

Member Statement

For the year ended 30 June 2020

Consolidated - Ms Francine Hendriks

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$273.92
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$201,835.50

YOUR TAX COMPONENTS

Tax Free Component	\$8,234.15
Taxable Component	\$193,875.27

YOUR INSURANCE COVER

Death Benefit	\$0.00
Disability Benefit	\$0.00
Salary Continuance (Annual Insured Benefit)	\$0.00

YOUR TOTAL SUPERANNUATION BALANCE

Your total superannuation balance	\$202,109.42
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NOTE: This amount does not include any entitlements from external super funds

INVESTMENT RETURN

The return on your investment for the year	4.47 %
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Member Statement

For the year ended 30 June 2020

Accumulation Account - Ms Francine Hendriks

ACCOUNT SUMMARY

Opening Balance as at 01/07/2019	\$182,841.93
What has been added to your account	
Employer Concessional Contributions	\$12,694.14
What has been deducted from your account	
Contribution Tax	\$1,904.12
New Earnings	\$8,477.47
Closing Balance at 30/06/2020	\$202,109.42

ACCESS TO YOUR BENEFITS

Unrestricted non-preserved (Generally available to be withdrawn)	\$273.92
Restricted non-preserved (Generally available when you leave your employer)	\$0.00
Preserved (Generally available once you retire, after reaching your preservation age)	\$201,835.50

YOUR TAX COMPONENTS

Tax Free Component	\$8,234.15
Taxable Component	\$193,875.27

Member Statement

For the year ended 30 June 2020

YOUR BENEFICIARY(S) - Ms Francine Hendriks

Legal Personal Representative 100.00%

Non-Binding

Email:

Phone:

FUND CONTACT DETAILS

Jennifer Gibbon

(02) 9987 1958

PO BOX 65

Mount Colah NSW 2079

ADMINISTRATOR CONTACT DETAILS

Jennifer Gibbon

PO BOX 65

Mount Colah NSW 2079

(02) 9987 1958

Member Account Balances

For the year ended 30 June 2020

Member Accounts	Opening Balance	Transfers & Tax Free Contributions	Taxable Contributions	Transfers to Pension Membership	Less: Member Tax	Less: Member Expenses	Less: Withdrawals	Distributions	Closing Balance
Caspers, Christopher (55)									
Accumulation									
Accum (00001)	939,362.39	-	25,670.93	-	3,068.17	5,216.49	1,957.30	42,461.67	997,253.03
	939,362.39	-	25,670.93	-	3,068.17	5,216.49	1,957.30	42,461.67	997,253.03
Hendriks, Francine (51)									
Accumulation									
Accum (00002)	182,841.93	-	12,694.14	-	1,904.12	-	-	8,477.47	202,109.42
	182,841.93	-	12,694.14	-	1,904.12	-	-	8,477.47	202,109.42
Reserve	-	-	-	-	-	-	-	-	-
TOTALS	1,122,204.32	-	38,365.07	-	4,972.29	5,216.49	1,957.30	50,939.14	1,199,362.45

CALCULATED FUND EARNING RATE:

4.4698 %

APPLIED FUND EARNING RATE:

4.4698 %

Investment Summary

As at 30 June 2020

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Actual Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Cash									
ANZ Business Premium Saver	-	-	-	-	6,807.78	6,807.78	-	-	0.57
ANZ Progress Saver	-	-	-	-	3,664.78	3,664.78	-	-	0.31
ETrade Investment Acc	-	-	-	-	4,471.74	4,471.74	-	-	0.37
					14,944.30	14,944.30	-		1.24
Domestic Shares									
A-cap Resources	ACB	94,522.0000	0.4311	0.0070	40,749.24	661.65	(40,087.59)	(98.38)	0.06
Altium Limited	ALU	3,300.0000	4.5360	32.4800	14,968.95	107,184.00	92,215.05	616.04	8.92
Audinategl Ordinary Fully Paid	AD8	2,000.0000	7.9650	5.4000	15,929.90	10,800.00	(5,129.90)	(32.20)	0.90
B.W.X. Limited	BWX	7,757.0000	4.7131	3.5100	36,559.34	27,227.07	(9,332.27)	(25.53)	2.27
Bapcor Limited	BAP	7,900.0000	4.8261	5.9000	38,125.85	46,610.00	8,484.15	22.25	3.88
Barra Resources	BAR	493,000.0000	0.1071	0.0160	52,801.31	7,888.00	(44,913.31)	(85.06)	0.66
Bigtincan Ordinary Fully Paid	BTH	18,432.0000	0.5615	0.7350	10,349.39	13,547.52	3,198.13	30.90	1.13
Blackmores Limited	BKL	768.0000	84.6253	77.9500	64,992.23	59,865.60	(5,126.63)	(7.89)	4.98
Boral Limited.	BLD	7,321.0000	4.3061	3.7900	31,524.90	27,746.59	(3,778.31)	(11.99)	2.31
Bravura Ordinary Fully Paid	BVS	3,500.0000	4.2786	4.5000	14,974.95	15,750.00	775.05	5.18	1.31
Catapult Ordinary Fully Paid	CAT	6,700.0000	1.1444	1.1250	7,667.68	7,537.50	(130.18)	(1.70)	0.63
Challenger F.s.g.ltd	CGF	4,028.0000	10.3235	4.4100	41,583.12	17,763.48	(23,819.64)	(57.28)	1.48
Conico Ltd Ordinary Fully Paid	CNJ	200,000.0000	0.0102	0.0070	2,039.90	1,400.00	(639.90)	(31.37)	0.12
Corporate Travel Management Limited	CTD	2,543.0000	18.8426	9.6900	47,916.70	24,641.67	(23,275.03)	(48.57)	2.05
Costa Group Holdings Limited	CGC	4,563.0000	5.5915	2.9000	25,514.07	13,232.70	(12,281.37)	(48.14)	1.10
E.L.M.O. Software Limited	ELO	7,049.0000	5.6798	7.1600	40,036.90	50,470.84	10,433.94	26.06	4.20
Emplpament Ordinary Fully Paid	EML	2,500.0000	3.6100	3.3400	9,024.94	8,350.00	(674.94)	(7.48)	0.69
Experience Co Limited	EXP	9,000.0000	0.8522	0.1250	7,669.95	1,125.00	(6,544.95)	(85.33)	0.09
Jumbo Interactive Limited	JIN	2,000.0000	8.0600	9.5800	16,119.95	19,160.00	3,040.05	18.86	1.59
Knorthgold Ordinary Fully Paid	KGM	70,000.0000	0.4514	0.0070	31,600.00	490.00	(31,110.00)	(98.45)	0.04
Kogan.com Ordinary Fully Paid	KGN	5,000.0000	4.0044	14.7200	20,022.00	73,600.00	53,578.00	267.60	6.13
Livetiles Ordinary Fully Paid	LVT	37,000.0000	0.2657	0.2300	9,829.95	8,510.00	(1,319.95)	(13.43)	0.71
Macquarie Group Ltd	MQG	165.0000	128.1608	118.6000	21,146.53	19,569.00	(1,577.53)	(7.46)	1.63
Medical Developments	MVP	1,500.0000	5.5100	6.9800	8,264.95	10,470.00	2,205.05	26.68	0.87
Nanosonics	NAN	6,450.0000	2.8219	6.8200	18,201.57	43,989.00	25,787.43	141.68	3.66
Nearmap	NEA	16,000.0000	0.5216	2.2500	8,344.95	36,000.00	27,655.05	331.40	3.00
Prophecy Internation	PRO	3,300.0000	2.2576	0.7900	7,449.95	2,607.00	(4,842.95)	(65.01)	0.22
Retail Food Group	RFG	9,750.0000	4.5732	0.0700	44,589.13	682.50	(43,906.63)	(98.47)	0.06
Soul Pattinson (W.H)	SOL	2,000.0000	15.3667	19.5300	30,733.40	39,060.00	8,326.60	27.09	3.25
Treasury Wine Estates	TWE	2,000.0000	14.8250	10.4800	29,649.90	20,960.00	(8,689.90)	(29.31)	1.74
Twenty7 CO Ordinary Fully Paid	TSC	82,500.0000	0.0735	0.0050	6,067.62	412.50	(5,655.12)	(93.20)	0.03

Investment Summary

As at 30 June 2020

Investment	Code	Units	Average Unit Cost \$	Market Price \$	Actual Cost \$	Market Value \$	Gain / Loss \$	Gain / Loss %	Portfolio Weight %
Virgin Money UK Plc	VUK	300.0000	4.0100	1.6550	1,203.00	496.50	(706.50)	(58.73)	0.04
Webjet Limited	WEB	3,000.0000	5.0560	3.3200	15,168.01	9,960.00	(5,208.01)	(34.34)	0.83
					770,820.23	727,768.12	(43,052.11)	(5.59)	60.57
Loans									
CENTENNIAL DEVELOPMENTS UNIT	-	-	-	-	148,956.29	139,056.29	-	-	11.57
					148,956.29	139,056.29	-	-	11.57
Non-Public & Non-PST Trusts									
CENTENNIAL DEVELOPMENTS UNIT	CENDUT	328,271.0000	0.3750	0.5548	123,102.00	182,119.50	59,017.50	47.94	15.16
					123,102.00	182,119.50	59,017.50	47.94	15.16
Unit Trusts									
Beta Asia Exchange Traded Fund Units	ASIA	6,025.0000	5.2339	8.7300	31,533.98	52,598.25	21,064.27	66.80	4.38
Betashares Nasdaq 100 ETF	NDQ	3,434.0000	14.3412	24.7500	49,247.83	84,991.50	35,743.67	72.58	7.07
					80,781.81	137,589.75	56,807.94	70.32	11.45
Total Investments					1,138,604.63	1,201,477.96	72,773.33	6.39	100.00

Actual Cost \$ stated in this report is not the cost base for Capital Gains Tax purposes. Refer to the Accrued Capital Gains report for the Capital Gains Tax cost base.

Gain / Loss \$ is equal to Market Value \$ less Actual Cost \$

Gain / Loss % is equal to Gain Loss \$ divided by Actual Cost \$, expressed as a percentage.

Accrued Capital Gains

For the year ended 30 June 2020

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
Capital Gains Tax Assets								
204 0003 CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN								
	13/09/2013	-	45,774.46	49,033.34	-	Loss	49,033.34	(3,258.88)
	5/02/2014	-	14,252.02	15,266.68	-	Loss	15,266.68	(1,014.66)
	28/04/2014	-	3,049.57	3,266.68	-	Loss	3,266.68	(217.11)
	18/06/2014	-	3,049.57	3,266.68	-	Loss	3,266.68	(217.11)
	1/07/2014	-	43,894.64	47,019.68	-	Loss	47,019.68	(3,125.04)
	23/07/2014	-	3,049.57	3,266.68	-	Loss	3,266.68	(217.11)
	11/12/2015	-	3,858.63	4,133.34	-	Loss	4,133.34	(274.71)
	14/12/2015	-	3,858.63	4,133.34	-	Loss	4,133.34	(274.71)
	21/12/2015	-	3,858.63	4,133.34	-	Loss	4,133.34	(274.71)
	1/07/2019	-	14,410.58	15,436.53	-	Loss	15,436.53	(1,025.95)
		-	139,056.30	148,956.29	-		148,956.29	(9,899.99)
205 00020 Costa Group Holdings Limited (CGC)								
	9/01/2018	1,150.0000	3,335.00	7,621.45	-	Loss	7,621.45	(4,286.45)
	18/04/2018	1,500.0000	4,350.00	10,724.07	-	Loss	10,724.07	(6,374.07)
	26/03/2019	1,000.0000	2,900.00	5,159.95	-	Loss	5,159.95	(2,259.95)
	28/11/2019	287.5000	833.75	632.50	-	Other	632.50	201.25
	28/11/2019	375.5000	1,088.95	826.10	-	Other	826.10	262.85
	28/11/2019	250.0000	725.00	550.00	-	Other	550.00	175.00
		4,563.0000	13,232.70	25,514.07	-		25,514.07	(12,281.37)
205 00021 Experience Co Limited (EXP)								
	9/01/2018	9,000.0000	1,125.00	7,669.95	-	Loss	7,669.95	(6,544.95)
		9,000.0000	1,125.00	7,669.95	-		7,669.95	(6,544.95)
205 00023 E.L.M.O. Software Limited (ELO)								
	7/02/2018	1,600.0000	11,456.00	7,720.95	-	Discount	7,720.95	3,735.05
	26/03/2019	1,300.0000	9,308.00	7,421.95	-	Discount	7,421.95	1,886.05
	11/10/2019	4,149.0000	29,706.84	24,894.00	-	Other	24,894.00	4,812.84
		7,049.0000	50,470.84	40,036.90	-		40,036.90	10,433.94
205 0007 A-cap Resources (ACB)								
	11/09/2009	70,000.0000	490.00	30,450.00	-	Loss	30,450.00	(29,960.00)
	20/12/2010	24,522.0000	171.65	10,299.24	-	Loss	10,299.24	(10,127.59)
		94,522.0000	661.65	40,749.24	-		40,749.24	(40,087.59)
205 0036 Knorthgold Ordinary Fully Paid (KGM)								
	22/01/2010	20,000.0000	140.00	20,000.00	-	Loss	20,000.00	(19,860.00)
	8/04/2010	15,000.0000	105.00	11,250.00	-	Loss	11,250.00	(11,145.00)

Accrued Capital Gains

For the year ended 30 June 2020

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
	19/12/2013	35,000.0000	245.00	350.00	-	Loss	350.00	(105.00)
		70,000.0000	490.00	31,600.00	-		31,600.00	(31,110.00)
205 0104 Altium Limited (ALU)	20/10/2015	3,300.0000	107,184.00	14,968.95	-	Discount	14,968.95	92,215.05
		3,300.0000	107,184.00	14,968.95	-		14,968.95	92,215.05
205 0278 Twenty7 CO Ordinary Fully Paid (TSC)	9/10/2009	26,023.0000	130.12	232.42	-	Loss	232.42	(102.30)
	13/10/2009	12,244.0000	61.22	1,224.40	-	Loss	1,224.40	(1,163.18)
	19/11/2009	36,733.0000	183.67	3,673.30	-	Loss	3,673.30	(3,489.63)
	30/12/2010	7,500.0000	37.50	937.50	-	Loss	937.50	(900.00)
		82,500.0000	412.51	6,067.62	-		6,067.62	(5,655.11)
205 0344 Barra Resources (BAR)	17/07/2008	50,000.0000	800.00	7,782.95	-	Loss	7,782.95	(6,982.95)
	30/07/2008	70,000.0000	1,120.00	10,204.51	-	Loss	10,204.51	(9,084.51)
	1/07/2012	18,000.0000	288.00	5,072.95	-	Loss	5,072.95	(4,784.95)
	1/07/2012	20,000.0000	320.00	4,732.95	-	Loss	4,732.95	(4,412.95)
	1/07/2012	85,000.0000	1,360.00	20,007.95	-	Loss	20,007.95	(18,647.95)
	17/10/2019	250,000.0000	4,000.00	5,000.00	-	Loss	5,000.00	(1,000.00)
		493,000.0000	7,888.00	52,801.31	-		52,801.31	(44,913.31)
205 0406 Blackmores Limited (BKL)	8/08/2017	10.0000	779.50	893.05	-	Loss	893.05	(113.55)
	15/08/2017	120.0000	9,354.00	10,477.20	-	Loss	10,477.20	(1,123.20)
	30/04/2018	130.0000	10,133.50	15,388.55	-	Loss	15,388.55	(5,255.05)
	26/03/2019	100.0000	7,795.00	9,684.95	-	Loss	9,684.95	(1,889.95)
	1/07/2019	4.0000	311.80	390.00	-	Loss	390.00	(78.20)
	12/09/2019	4.0000	311.80	254.80	-	Other	254.80	57.00
	17/12/2019	100.0000	7,795.00	8,374.95	-	Loss	8,374.95	(579.95)
	3/03/2020	300.0000	23,385.00	19,528.73	-	Other	19,528.73	3,856.27
		768.0000	59,865.60	64,992.23	-		64,992.23	(5,126.63)
205 0430 Boral Limited. (BLD)	27/08/2013	4,000.0000	15,160.00	16,949.95	-	Loss	16,949.95	(1,789.95)
	19/12/2013	3,000.0000	11,370.00	13,909.95	-	Loss	13,909.95	(2,539.95)
	15/04/2020	321.0000	1,216.59	665.00	-	Other	665.00	551.59
		7,321.0000	27,746.59	31,524.90	-		31,524.90	(3,778.31)
205 0469 Virgin Money UK Plc (VUK)	7/02/2016	300.0000	496.50	1,203.00	-	Loss	1,203.00	(706.50)

Accrued Capital Gains

For the year ended 30 June 2020

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
		300.0000	496.50	1,203.00	-		1,203.00	(706.50)
205 0508 Catapult Ordinary Fully Paid (CAT)	30/10/2018	6,700.0000	7,537.50	7,667.68	-	Loss	7,667.68	(130.18)
		6,700.0000	7,537.50	7,667.68	-		7,667.68	(130.18)
205 0561 Bigtincan Ordinary Fully Paid (BTH)	28/05/2019	15,000.0000	11,025.00	8,049.95	-	Discount	8,049.95	2,975.05
	16/06/2020	3,432.0000	2,522.52	2,299.44	-	Other	2,299.44	223.08
		18,432.0000	13,547.52	10,349.39	-		10,349.39	3,198.13
205 0562 Audinategl Ordinary Fully Paid (AD8)	28/05/2019	1,000.0000	5,400.00	7,324.95	-	Loss	7,324.95	(1,924.95)
	16/07/2019	1,000.0000	5,400.00	8,604.95	-	Loss	8,604.95	(3,204.95)
		2,000.0000	10,800.00	15,929.90	-		15,929.90	(5,129.90)
205 0577 Challenger F.s.g.ltd (CGF)	28/02/2017	1,350.0000	5,953.50	15,949.95	-	Loss	15,949.95	(9,996.45)
	26/09/2017	19.0000	83.79	236.25	-	Loss	236.25	(152.46)
	27/03/2018	19.0000	83.79	239.58	-	Loss	239.58	(155.79)
	18/04/2018	1,350.0000	5,953.50	15,254.70	-	Loss	15,254.70	(9,301.20)
	26/03/2019	1,000.0000	4,410.00	7,539.95	-	Loss	7,539.95	(3,129.95)
	1/07/2019	48.0000	211.68	492.84	-	Loss	492.84	(281.16)
	1/07/2019	59.0000	260.19	487.55	-	Loss	487.55	(227.36)
	25/09/2019	99.0000	436.59	692.10	-	Loss	692.10	(255.51)
	24/03/2020	84.0000	370.44	690.20	-	Loss	690.20	(319.76)
		4,028.0000	17,763.48	41,583.12	-		41,583.12	(23,819.64)
205 101 Nanosonics (NAN)	27/10/2016	3,225.0000	21,994.50	9,856.20	-	Discount	9,856.20	12,138.30
	5/09/2017	3,225.0000	21,994.50	8,345.37	-	Discount	8,345.37	13,649.13
		6,450.0000	43,989.00	18,201.57	-		18,201.57	25,787.43
205 1023 Emplayment Ordinary Fully Paid (EML)	17/09/2019	911.0000	3,042.74	3,299.55	-	Loss	3,299.55	(256.81)
	18/09/2019	1,589.0000	5,307.26	5,725.39	-	Loss	5,725.39	(418.13)
		2,500.0000	8,350.00	9,024.94	-		9,024.94	(674.94)
205 1036 Bravura Ordinary Fully Paid (BVS)	6/03/2020	3,500.0000	15,750.00	14,974.95	-	Other	14,974.95	775.05
		3,500.0000	15,750.00	14,974.95	-		14,974.95	775.05
205 106 B.W.X. Limited (BWX)								

Accrued Capital Gains

For the year ended 30 June 2020

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
	16/12/2016	3,600.0000	12,636.00	15,139.95	-	Loss	15,139.95	(2,503.95)
	21/04/2017	3,000.0000	10,530.00	14,569.95	-	Loss	14,569.95	(4,039.95)
	20/11/2017	1,157.0000	4,061.07	6,849.44	-	Loss	6,849.44	(2,788.37)
		7,757.0000	27,227.07	36,559.34	-		36,559.34	(9,332.27)
205 107 Nearnmap (NEA)	28/02/2017	16,000.0000	36,000.00	8,344.95	-	Discount	8,344.95	27,655.05
		16,000.0000	36,000.00	8,344.95	-		8,344.95	27,655.05
205 1097 Livetiles Ordinary Fully Paid (LVT)	29/01/2020	37,000.0000	8,510.00	9,829.95	-	Loss	9,829.95	(1,319.95)
		37,000.0000	8,510.00	9,829.95	-		9,829.95	(1,319.95)
205 1165 Conico Ltd Ordinary Fully Paid (CNJ)	19/07/2019	100,000.0000	700.00	1,019.95	-	Loss	1,019.95	(319.95)
	1/08/2019	100,000.0000	700.00	1,019.95	-	Loss	1,019.95	(319.95)
		200,000.0000	1,400.00	2,039.90	-		2,039.90	(639.90)
205 12364 Bapcor Limited (BAP)	12/02/2016	3,500.0000	20,650.00	14,449.95	-	Discount	14,449.95	6,200.05
	10/05/2016	1,750.0000	10,325.00	8,577.45	-	Discount	8,577.45	1,747.55
	11/01/2018	2,650.0000	15,635.00	15,098.45	-	Discount	15,098.45	536.55
		7,900.0000	46,610.00	38,125.85	-		38,125.85	8,484.15
205 1289 Jumbo Interactive Limited (JIN)	17/03/2020	2,000.0000	19,160.00	16,119.95	-	Other	16,119.95	3,040.05
		2,000.0000	19,160.00	16,119.95	-		16,119.95	3,040.05
205 1290 Kogan.com Ordinary Fully Paid (KGN)	17/03/2020	2,117.0000	31,162.24	8,487.95	-	Other	8,487.95	22,674.29
	18/03/2020	2,883.0000	42,437.76	11,534.05	-	Other	11,534.05	30,903.71
		5,000.0000	73,600.00	20,022.00	-		20,022.00	53,578.00
205 1480 Macquarie Group Ltd (MQG)	5/08/2019	165.0000	19,569.00	21,146.53	-	Loss	21,146.53	(1,577.53)
		165.0000	19,569.00	21,146.53	-		21,146.53	(1,577.53)
205 1541 Medical Developments (MVP)	16/07/2019	1,500.0000	10,470.00	8,264.95	-	Other	8,264.95	2,205.05
		1,500.0000	10,470.00	8,264.95	-		8,264.95	2,205.05
205 1937 Prophecy Internation (PRO)	2/12/2015	3,300.0000	2,607.00	7,449.95	-	Loss	7,449.95	(4,842.95)
		3,300.0000	2,607.00	7,449.95	-		7,449.95	(4,842.95)

Accrued Capital Gains

For the year ended 30 June 2020

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
205 2042 Retail Food Group (RFG)	12/01/2016	3,350.0000	234.50	14,937.45	-	Loss	14,937.45	(14,702.95)
	28/01/2016	3,500.0000	245.00	14,541.73	-	Loss	14,541.73	(14,296.73)
	18/04/2017	2,900.0000	203.00	15,109.95	-	Loss	15,109.95	(14,906.95)
		9,750.0000	682.50	44,589.13	-		44,589.13	(43,906.63)
205 2219 Soul Pattinson (W.H) (SOL)	19/12/2016	1,000.0000	19,530.00	14,919.95	-	Discount	14,919.95	4,610.05
	6/10/2017	1,000.0000	19,530.00	15,813.45	-	Discount	15,813.45	3,716.55
		2,000.0000	39,060.00	30,733.40	-		30,733.40	8,326.60
205 2528 Webjet Limited (WEB)	17/03/2020	3,000.0000	9,960.00	15,168.01	-	Loss	15,168.01	(5,208.01)
		3,000.0000	9,960.00	15,168.01	-		15,168.01	(5,208.01)
205 28 Corporate Travel Management Limited (CTD)	13/11/2016	900.0000	8,721.00	16,004.95	-	Loss	16,004.95	(7,283.95)
	16/01/2017	43.0000	416.67	645.00	-	Loss	645.00	(228.33)
	9/01/2018	750.0000	7,267.50	15,776.80	-	Loss	15,776.80	(8,509.30)
	24/09/2019	850.0000	8,236.50	15,489.95	-	Loss	15,489.95	(7,253.45)
		2,543.0000	24,641.67	47,916.70	-		47,916.70	(23,275.03)
205 8999 Treasury Wine Estates (TWE)	30/10/2018	1,000.0000	10,480.00	15,019.95	-	Loss	15,019.95	(4,539.95)
	16/01/2019	1,000.0000	10,480.00	14,629.95	-	Loss	14,629.95	(4,149.95)
		2,000.0000	20,960.00	29,649.90	-		29,649.90	(8,689.90)
207 0103 Beta Asia Exchange Traded Fund Units Fully Paid (ASIA)	31/10/2018	6,000.0000	52,380.00	31,354.45	-	Discount	31,354.45	21,025.55
	17/01/2020	25.0000	218.25	179.53	-	Other	179.53	38.72
		6,025.0000	52,598.25	31,533.98	-		31,533.98	21,064.27
207 0104 Betashares Nasdaq 100 ETF (NDQ)	8/08/2017	1,600.0000	39,600.00	20,518.55	-	Discount	20,518.55	19,081.45
	11/01/2018	1,050.0000	25,987.50	15,528.45	-	Discount	15,528.45	10,459.05
	6/12/2018	700.0000	17,325.00	11,618.95	-	Discount	11,618.95	5,706.05
	2/07/2019	79.0000	1,955.25	1,462.39	-	Other	1,462.39	492.86
	17/01/2020	5.0000	123.75	119.49	-	Other	119.49	4.26
		3,434.0000	84,991.50	49,247.83	-		49,247.83	35,743.67
208 9898 CENTENNIAL DEVELOPMENTS UNIT TRUST (CENDUT)	20/09/2013	100,000.0000	55,478.40	100,000.00	-	Loss	100,000.00	(44,521.60)

Accrued Capital Gains

For the year ended 30 June 2020

	Date Acquired	Units	Market Value	Cost Base Used	Cost Base Adjustment	Gain Method	Adjusted Cost	Gain/Loss
	1/07/2014	23,102.0000	12,816.62	23,102.00	-	Loss	23,102.00	(10,285.38)
	30/06/2019	205,169.0000	113,824.48	-	-	Other	-	113,824.48
		328,271.0000	182,119.50	123,102.00	-		123,102.00	59,017.50
Less Carried Capital Loss								(18,285.55)
Less Discounting								(14,862.60)
TOTALS			1,186,533.68	1,123,660.33	-		1,123,660.33	29,725.20
GRAND TOTAL								29,725.20

Provision for Deferred Income Tax = 29,725.20 x 0.15 = 4,458.78

BIG TREE SUPERANNUATION FUND

Trustee Declaration

For the year ended 30 June 2020

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

In the opinion of the trustees:

- i. The financial statements, notes to the financial statements and member statements for the year ended 30 June 2020 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2020 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. The financial statements and member statements have been prepared in accordance with the requirements of the Trust Deed; and
- iii. The operation of the Superannuation Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2020.

Signed in accordance with a resolution of the trustees by:

Christopher Caspers

Francine Hendriks

Date: __/__/____

Minutes of Meeting of the Trustees of BIG TREE SUPERANNUATION FUND

Held at:	23 Seville Street LANE COVE NSW 2066
Held on:	11/05/2021
Present:	Christopher Caspers Francine Hendriks
Minutes:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
Financial Statements:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustees, the superannuation fund is a non-reporting entity and therefore is not required to comply with all the 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 30th June 2020 and it was resolved that such statements be and are hereby adopted as tabled.</p>
Trustee Declaration:	It was resolved that the trustee declaration included in the superannuation fund's financial statements be signed.
Income Tax Return:	Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30th June 2020, it was resolved that, once the audit has been finalised and the audit report issued, the annual return be approved and signed by the trustee and lodged with the Australian Taxation Office by Jennifer Gibbon.
Investment Strategy:	The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of

the investments, the ability of the fund to discharge its existing liabilities and the provision of insurance cover for fund members, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes to the investment strategy were required.

Allocation of Income: It was resolved that the income of the fund would be allocated to the members in accordance with the fund's trust deed, on a fair and reasonable basis.

Investment Acquisitions/Disposals: It was resolved to ratify the investment acquisitions and disposals throughout the financial year ended 30th June 2020.

01/07/2019	BUY	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	16,303.19
01/07/2019	SELL	Samphire Uranium Limited	0.00
01/07/2019	BUY	Challenger F.s.g.ltd	492.84
01/07/2019	BUY	Challenger F.s.g.ltd	487.55
01/07/2019	BUY	Blackmores Limited	390.00
01/07/2019	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
01/07/2019	BUY	Betashares Nasdaq 100 ETF	36,047.00
02/07/2019	BUY	Betashares Nasdaq 100 ETF	1,462.39
01/07/2019	SELL	BetaShares S&P/ASX 500 Yield Maximiser Fund	36,047.00
16/07/2019	BUY	Medical Developments	8,264.95
16/07/2019	BUY	Audinategl Ordinary Fully Paid	8,604.95
19/07/2019	BUY	Conico Ltd Ordinary Fully Paid	1,019.95
01/08/2019	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
01/08/2019	BUY	Conico Ltd Ordinary Fully Paid	1,019.95
05/08/2019	BUY	Macquarie Group Ltd	21,146.53
02/09/2019	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
12/09/2019	BUY	Blackmores Limited	254.80
17/09/2019	BUY	Emplpayment Ordinary Fully Paid	3,299.55
18/09/2019	BUY	Emplpayment Ordinary Fully Paid	5,725.39
24/09/2019	BUY	Corporate Travel Management Limited	15,489.95
25/09/2019	BUY	Challenger F.s.g.ltd	692.10
01/10/2019	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
11/10/2019	BUY	E.L.M.O. Software Limited	24,894.00

17/10/2019	BUY	Barra Resources	5,000.00
31/10/2019	RIGHTS	Costa Group Holdings Limited Rights-appsclose 18-Nov-2019 Us	0.00
01/11/2019	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
15/11/2019	BUY	Virgin Money UK Plc	1,203.00
15/11/2019	SELL	Cybg Plc Cdi 1:1 Foreign Exempt Lse	1,203.00
28/11/2019	SELL	Costa Group Holdings Limited Rights-appsclose 18-Nov-2019 Us	0.00
28/11/2019	BUY	Costa Group Holdings Limited	2,008.60
02/12/2019	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
17/12/2019	BUY	Blackmores Limited	8,374.95
02/01/2020	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
17/01/2020	BUY	Beta Asia Exchange Traded Fund Units Fully Paid	179.53
17/01/2020	BUY	Betashares Nasdaq 100 ETF	119.49
29/01/2020	BUY	Livetiles Ordinary Fully Paid	9,829.95
03/02/2020	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
02/03/2020	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
03/03/2020	BUY	Blackmores Limited	19,528.73
06/03/2020	BUY	Bravura Ordinary Fully Paid	14,974.95
17/03/2020	BUY	Kogan.com Ordinary Fully Paid	8,487.95
17/03/2020	BUY	Webjet Limited	15,168.01
17/03/2020	BUY	Jumbo Interactive Limited	16,119.95
18/03/2020	BUY	Kogan.com Ordinary Fully Paid	11,534.05
24/03/2020	BUY	Challenger F.s.g.ltd	690.20
01/04/2020	SELL	CENTENNIAL DEVELOPMENTS UNIT TRUST LOAN	866.66
15/04/2020	BUY	Boral Limited.	665.00
16/06/2020	BUY	Bigtincan Ordinary Fully Paid	2,299.44

Auditors and Tax Agents:

It was resolved that SuperAudits will continue acting as auditor and Jennifer Gibbon will continue as tax agent of the fund for the year ending 30th June 2021.

Trustee's Status:

Each of the trustees confirmed that they are qualified to act as a trustee of the fund and that they are not a disqualified person as defined by s120 of the SISA.

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

There being no further business the meeting was closed.

Signed as a true and correct record

Chairperson:

Date:

Investment Strategy

As at 30 June 2020

	Benchmark %	Minimum %	Maximum %
Cash	5.00	-	100.00
Australian Shares	50.00	-	100.00
Australian Fixed Interest	15.00	-	100.00
Mortgages	5.00	-	100.00
Direct Property	10.00	-	100.00
Listed Property	5.00	-	100.00
International Shares	-	-	100.00
International Fixed Interest	-	-	100.00
Other Assets	10.00	-	100.00

Investment Aims and Objectives

1. General Objectives

To ensure that the Trustees' duties and powers are performed and exercised in the best interests of the beneficiaries, the following general objectives have been formulated:

The Trustees will:

- (a) act prudently to pursue maximum rates of return subject to acceptable risk parameters and maintenance of achievable diversification;
- (b) ensure sufficient liquidity is retained to meet benefit payments due; and
- (c) amend specific objectives in accordance with changing risk profiles.

2. Specific Objectives

The Trustees have adopted the following specific objectives for the investment of assets of the Fund:

- (a) to achieve a net (after tax and charges) rate of return that exceeds CPI by at least 3% per annum over a rolling 5 year period; and
- (b) to have a low expectation of negative returns in any 12 month period.

The Trustees will consider the implementation of these objectives through a single asset strategy if appropriate.

Asset Allocation Strategy

When managers choose to deviate the actual asset mix away from the benchmark mix, they are taking active asset allocation decisions which may prove either beneficial or detrimental in terms of the final portfolio return relative to the passive benchmark return.

Fund Circumstances

When devising an investment strategy, the trustee must first decide on how the moneys are to be invested so that the fund's investment objectives are best met. There are a multitude of ways to invest money that need to be considered even before the issue of what type of investment vehicle to choose is considered.

Diversification

Diversification has been assessed by the Trustees after considering:

- a) existing Fund assets;
- b) existing and projected Fund membership;
- c) ability of the Fund to discharge existing and prospective liabilities;
- d) liquidity of the funds investments having regard to expected cash flow requirements; and

Investment Strategy

As at 30 June 2020

e) the decision not to implement a reserving policy.

Member Insurance

The Trustees have considered whether the fund should hold a contract of insurance that provides insurance cover for each member of the fund. After consultation with each member, the Trustees have taken any action necessary to obtain, update or cancel contracts of insurance.

Review and Performance Monitoring

Review

The Trustees will review the objectives of the Fund annually and at any such other time as may be deemed necessary.

Performance Monitoring

The Trustees will monitor the performance of the investment strategy and the ability of the strategy to achieve the Funds investment objectives by comparing returns with objectives annually.

The beneficiaries of the Fund will be allowed access to prescribed information and will be provided information regarding the performance of the Fund.

Risk

The Trustees have implemented the strategy taking into consideration the risk involved in making, holding and realising, and the likely return from the Funds investments in accordance with the investment objectives and the Funds expected cash flow requirements.

Life Insurance

The Trustee has given consideration to the current members' age, work status and their superannuation balances. The trustee will discuss with the members should insurance be considered appropriate or necessary and obtain relevant levels of insurance coverage.

Trustee(s) Signature

Date

DD

MM

YYYY

BIG TREE SUPERANNUATION FUND

Compilation Report

For the year ended 30 June 2020

We have compiled the accompanying special purpose financial statements of BIG TREE SUPERANNUATION FUND, which comprise the statement of financial position as at 30 June 2020, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustees

The Trustees of BIG TREE SUPERANNUATION FUND are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements and APES 315: *Compilation of Financial Information*.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: *Code of Ethics for Professional Accountants*.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the Trustees who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Firm: Jennifer Gibbon
Address: PO BOX 65
Mount Colah NSW 2079

Signature: _____

Date: _____