
Financial statements and reports for the year ended
30 June 2020

Benniera Super Fund

Benniera Super Fund

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Trustees Declaration

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 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 ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2020.

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

.....

Trustee

Dated this day of2020

Benniera Super Fund

Statement of Taxable Income

For the year ended 30 June 2020

| | 2020 |
|--|------------------|
| | \$ |
| Benefits accrued as a result of operations | 46,087.00 |
| Less | |
| Tax Losses Deducted | 744.00 |
| Realised Accounting Capital Gains | 911.00 |
| Accounting Trust Distributions | 2,500.00 |
| | <u>4,155.00</u> |
| Add | |
| Decrease in MV of investments | 8,253.00 |
| Taxable Trust Distributions | 2,032.00 |
| | <u>10,285.00</u> |
| Taxable Income or Loss | <u>52,217.00</u> |
| Income Tax on Taxable Income or Loss | 7,832.55 |
| CURRENT TAX OR REFUND | <u>7,832.55</u> |
| Supervisory Levy | 259.00 |
| Income Tax Instalments Paid | (3,868.00) |
| AMOUNT DUE OR REFUNDABLE | <u>4,223.55</u> |

Benniera Super Fund**Operating Statement**

For the year ended 30 June 2020

| | Note | 2020 | 2019 |
|---|-------------|---------------|--------------|
| | | \$ | \$ |
| Income | | | |
| Investment Income | | | |
| Trust Distributions | 8 | 2,500 | 0 |
| Interest Received | | 2,535 | 3,999 |
| Contribution Income | | | |
| Employer Contributions | | 49,364 | 0 |
| Total Income | | <u>54,399</u> | <u>3,999</u> |
| Expenses | | | |
| Accountancy Fees | | 0 | 3,485 |
| Administration Costs | | 390 | 190 |
| ATO Supervisory Levy | | 259 | 0 |
| Auditor's Remuneration | | 0 | 750 |
| ASIC Fees | | 321 | 316 |
| Bank Charges | | 0 | 2 |
| Investment Losses | | | |
| Changes in Market Values | 9 | 7,342 | 0 |
| Total Expenses | | <u>8,312</u> | <u>4,743</u> |
| Benefits accrued as a result of operations before income tax | | | |
| | | <u>46,087</u> | <u>(744)</u> |
| Income Tax Expense | 10 | 7,833 | (112) |
| Benefits accrued as a result of operations | | <u>38,254</u> | <u>(632)</u> |

Refer to compilation report

Benniera Super Fund

Detailed Operating Statement

For the year ended 30 June 2020

| | 2020 | 2019 |
|--|---------------|--------------|
| | \$ | \$ |
| Income | | |
| Investment Income | | |
| Trust Distributions | | |
| APIL Industrial Fund No. 1 | 2,500 | 0 |
| | <u>2,500</u> | <u>0</u> |
| Interest Received | | |
| ATO Interest | 0 | 5 |
| WBC TD - 1901 | 0 | 2,546 |
| WBC Term Deposit 6967 | 2,287 | 0 |
| Westpac Cash Investment Account | 6 | 3 |
| Westpac DIY Super Saving Acct | 242 | 1,445 |
| | <u>2,535</u> | <u>3,999</u> |
| Contribution Income | | |
| Employer Contributions - Concessional | | |
| Andrew Bennier | 49,364 | 0 |
| | <u>49,364</u> | <u>0</u> |
| Total Income | <u>54,399</u> | <u>3,999</u> |
| Expenses | | |
| Accountancy Fees | 0 | 3,485 |
| Administration Costs | 390 | 190 |
| ASIC Fees | 321 | 316 |
| ATO Supervisory Levy | 259 | 0 |
| Auditor's Remuneration | 0 | 750 |
| Bank Charges | 0 | 2 |
| | <u>970</u> | <u>4,744</u> |
| Investment Losses | | |
| Realised Movements in Market Value | | |
| Shares in Listed Companies (Australian) | | |
| RIO Tinto Limited | (911) | 0 |
| | <u>(911)</u> | <u>0</u> |
| Unrealised Movements in Market Value | | |
| Shares in Listed Companies (Australian) | | |
| QBE Insurance Group Limited | (837) | 0 |
| | <u>(837)</u> | <u>0</u> |
| Units in Unlisted Unit Trusts (Australian) | | |
| APIL Industrial Fund No. 1 | 9,090 | 0 |
| | <u>9,090</u> | <u>0</u> |
| Other Investment Gains/Losses | 0 | 0 |
| Changes in Market Values | <u>7,342</u> | <u>0</u> |
| Total Expenses | <u>8,312</u> | <u>4,744</u> |

Refer to compilation report

Benniera Super Fund

Detailed Operating Statement

For the year ended 30 June 2020

| | 2020 | 2019 |
|---|---------------|--------------|
| | \$ | \$ |
| Benefits accrued as a result of operations before income tax | <u>46,087</u> | <u>(744)</u> |
| Income Tax Expense | | |
| Income Tax Expense | <u>7,833</u> | <u>(112)</u> |
| Total Income Tax | <u>7,833</u> | <u>(112)</u> |
| Benefits accrued as a result of operations | <u>38,254</u> | <u>(633)</u> |

Refer to compilation report

Benniera Super Fund

Statement of Financial Position

As at 30 June 2020

| | Note | 2020 \$ | 2019 \$ |
|--|------|----------------|----------------|
| Assets | | | |
| Investments | | | |
| Shares in Listed Companies (Australian) | 2 | 10,809 | 0 |
| Units in Unlisted Unit Trusts (Australian) | 3 | 90,910 | 0 |
| Total Investments | | <u>101,719</u> | <u>0</u> |
| Other Assets | | | |
| Prepaid Expenses | | 2,150 | 2,150 |
| Less Accumulated Borrowing Costs | | (961) | (961) |
| Westpac DIY Super Working Account | | 172 | 415 |
| Westpac DIY Super Saving Acct | | 106,452 | 44,865 |
| Westpac Cash Investment Account | | 15,079 | 4 |
| WBC Term Deposit 6967 | | 0 | 150,000 |
| Income Tax Refundable | | 0 | 790 |
| PAYG Withheld | | 7,092 | 0 |
| Deferred Tax Asset | | 12 | 12 |
| Total Other Assets | | <u>129,996</u> | <u>197,275</u> |
| Total Assets | | <u>231,715</u> | <u>197,275</u> |
| Less: | | | |
| Liabilities | | | |
| Income Tax Payable | | 60 | 0 |
| PAYG Payable | | 0 | 3,875 |
| Total Liabilities | | <u>60</u> | <u>3,875</u> |
| Net assets available to pay benefits | | <u>231,655</u> | <u>193,400</u> |
| Represented by: | | | |
| Liability for accrued benefits allocated to members' accounts | 5, 6 | | |
| Bennier, Andrew - Accumulation | | 231,655 | 193,400 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>231,655</u> | <u>193,400</u> |

Refer to compilation report

Benniera Super Fund

Detailed Statement of Financial Position

As at 30 June 2020

| | Note | 2020 | 2019 |
|--|------|----------------|----------------|
| | | \$ | \$ |
| Assets | | | |
| Investments | | | |
| Shares in Listed Companies (Australian) | 2 | | |
| QBE Insurance Group Limited | | 10,809 | 0 |
| Units in Unlisted Unit Trusts (Australian) | 3 | | |
| APIL Industrial Fund No. 1 | | 90,910 | 0 |
| Total Investments | | <u>101,719</u> | <u>0</u> |
| Other Assets | | | |
| Bank Accounts | 4 | | |
| Westpac Cash Investment Account | | 15,079 | 4 |
| Westpac DIY Super Saving Acct | | 106,452 | 44,865 |
| Westpac DIY Super Working Account | | 172 | 415 |
| Term Deposits | 4 | | |
| WBC Term Deposit 6967 | | 0 | 150,000 |
| Prepaid Expenses | | 2,150 | 2,150 |
| Less Accumulated Borrowing Costs | | (961) | (961) |
| PAYG Withheld | | 7,092 | 0 |
| Deferred Tax Asset | | 12 | 12 |
| Income Tax Refundable | | 0 | 790 |
| Total Other Assets | | <u>129,996</u> | <u>197,275</u> |
| Total Assets | | <u>231,715</u> | <u>197,275</u> |
| Less: | | | |
| Liabilities | | | |
| Income Tax Payable | | 60 | 0 |
| PAYG Payable | | 0 | 3,875 |
| Total Liabilities | | <u>60</u> | <u>3,875</u> |
| Net assets available to pay benefits | | <u>231,655</u> | <u>193,400</u> |
| Represented By : | | | |
| Liability for accrued benefits allocated to members' accounts | 5, 6 | | |
| Bennier, Andrew - Accumulation (Member) | | 231,653 | 193,398 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>231,655</u> | <u>193,400</u> |

Refer to compilation report

Notes to the Financial Statements

For the year ended 30 June 2020

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the fund and the needs of members.

The financial statements have been prepared on a cash basis and are based on historical costs, except for investments which have been measured at market value.

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

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The fund initially recognises:

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

Investments of the fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Benniera Super Fund

Notes to the Financial Statements

For the year ended 30 June 2020

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

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

Remeasurement changes in market values

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

d. Liability for Accrued Benefits

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

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Critical Accounting Estimates and Judgements

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

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

Note 2: Shares in Listed Companies (Australian)

| | 2020 \$ | 2019 \$ |
|-----------------------------|--------------|------------|
| QBE Insurance Group Limited | 10,809 | 0 |
| | <hr/> 10,809 | <hr/> 0 |

Note 3: Units in Unlisted Unit Trusts (Australian)

| | 2020 \$ | 2019 \$ |
|----------------------------|------------|------------|
| APIL Industrial Fund No. 1 | 90,910 | 0 |

Benniera Super Fund

Notes to the Financial Statements

For the year ended 30 June 2020

90,910

0

Note 5: Liability for Accrued Benefits

| | 2020 \$ | 2019 \$ |
|---|------------|------------|
| Liability for accrued benefits at beginning of year | 193,399 | 194,032 |
| Benefits accrued as a result of operations | 38,255 | (633) |
| Current year member movements | 0 | 0 |
| Liability for accrued benefits at end of year | 231,654 | 193,399 |

Note 6: Vested Benefits

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

| | 2020 \$ | 2019 \$ |
|-----------------|------------|------------|
| Vested Benefits | 231,654 | 193,399 |

Note 7: Guaranteed Benefits

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

Note 8: Trust Distributions

| | 2020 \$ | 2019 \$ |
|----------------------------|------------|------------|
| APIL Industrial Fund No. 1 | 2,500 | 0 |
| | 2,500 | 0 |

Note 9: Changes in Market Values Unrealised Movements in Market Value

| | 2020 \$ | 2019 \$ |
|--|------------|------------|
| Shares in Listed Companies (Australian) | | |
| QBE Insurance Group Limited | 837 | 0 |

Benniera Super Fund

Notes to the Financial Statements

For the year ended 30 June 2020

| | | |
|---|-------------|-------------|
| | 837 | 0 |
| Units in Unlisted Unit Trusts (Australian) | | |
| APIL Industrial Fund No. 1 | (9,090) | 0 |
| | (9,090) | 0 |
| Total Unrealised Movement | (8,253) | 0 |
| | | |
| Realised Movements in Market Value | | |
| | 2020 | 2019 |
| | \$ | \$ |
| Shares in Listed Companies (Australian) | | |
| RIO Tinto Limited | 911 | 0 |
| | 911 | 0 |
| Total Realised Movement | 911 | 0 |
| | | |
| Changes in Market Values | (7,342) | 0 |
| | | |
| Note 10: Income Tax Expense | | |
| | 2020 | 2019 |
| | \$ | \$ |
| The components of tax expense comprise | | |
| Current Tax | 7,833 | (112) |
| Deferred Tax Liability/Asset | 0 | (112) |
| Income Tax Expense | 7,833 | (224) |

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

| | | |
|--|-------|-------|
| Prima facie tax payable on benefits accrued before income tax at 15% | 6,913 | (112) |
| Less: | | |
| Tax effect of: | | |
| Tax Losses Deducted | 112 | 0 |
| Realised Accounting Capital Gains | 137 | 0 |
| Accounting Trust Distributions | 375 | 0 |
| Add: | | |
| Tax effect of: | | |
| Decrease in MV of Investments | 1,238 | 0 |

Refer to compilation report

Benniera Super Fund

Notes to the Financial Statements

For the year ended 30 June 2020

| | | |
|--------------------------------------|-------|-------|
| Taxable Trust Distributions | 305 | 0 |
| Tax Losses | 0 | 112 |
| Rounding | 1 | 0 |
| | <hr/> | <hr/> |
| Income Tax on Taxable Income or Loss | 7,833 | 0 |
| Less credits: | | |
| | <hr/> | <hr/> |
| Current Tax or Refund | 7,833 | 0 |
| | <hr/> | <hr/> |

Benniera Super Fund

Members Statement

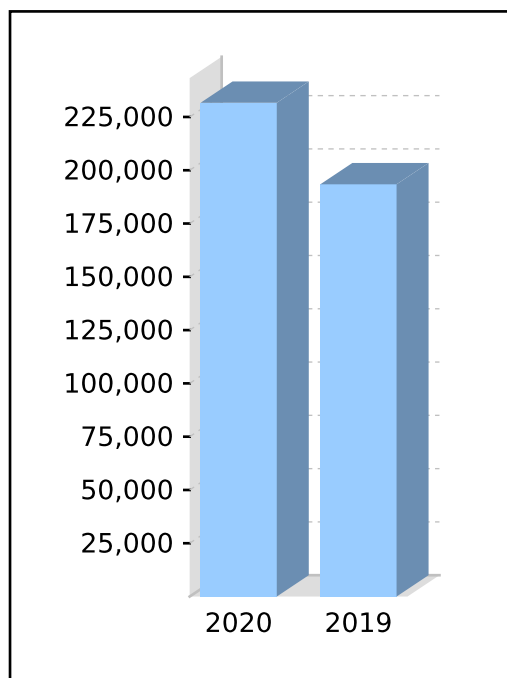
Andrew Bennier
 29 Rand Avenue
 Waikiki, Western Australia, 6169, Australia

Your Details

| | | | |
|----------------------------|--------------------|-------------------------|---------|
| Date of Birth : | 14/09/1977 | Nominated Beneficiaries | N/A |
| Age: | 42 | Vested Benefits | 231,654 |
| Tax File Number: | Provided | Total Death Benefit | 231,654 |
| Date Joined Fund: | 22/08/2013 | Current Salary | 0 |
| Service Period Start Date: | | Previous Salary | 0 |
| Date Left Fund: | | Disability Benefit | 0 |
| Member Code: | BENAND00001A | | |
| Account Start Date | 22/08/2013 | | |
| Account Phase: | Accumulation Phase | | |
| Account Description: | Member | | |

Your Balance

| | |
|--------------------------------|---------|
| Total Benefits | 231,654 |
| <u>Preservation Components</u> | |
| Preserved | 231,654 |
| Unrestricted Non Preserved | |
| Restricted Non Preserved | |
| <u>Tax Components</u> | |
| Tax Free | 1,239 |
| Taxable | 230,415 |
| Investment Earnings Rate | -2% |



Your Detailed Account Summary

| | This Year | Last Year |
|--|-----------|-----------|
| Opening balance at 01/07/2019 | 193,399 | 194,032 |
| <u>Increases to Member account during the period</u> | | |
| Employer Contributions | 49,364 | |
| Personal Contributions (Concessional) | | |
| Personal Contributions (Non Concessional) | | |
| Government Co-Contributions | | |
| Other Contributions | | |
| Proceeds of Insurance Policies | | |
| Transfers In | | |
| Net Earnings | (3,276) | (744) |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | | |
| Contributions Tax | 7,405 | |
| Income Tax | 428 | (112) |
| 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 30/06/2020 | 231,654 | 193,400 |

Benniera Super Fund
Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Benniera Super Fund

Investment Summary Report

As at 30 June 2020

| Investment | Units | Market Price | Market Value | Average Cost | Accounting Cost | Unrealised Gain/(Loss) | Gain/(Loss)% | Portfolio Weight% | |
|---|-----------------------------|----------------|-------------------|------------------|-------------------|------------------------|-------------------|-------------------|----------------|
| Cash/Bank Accounts | | | | | | | | | |
| Westpac Cash Investment Account | | 15,078.770000 | 15,078.77 | 15,078.77 | 15,078.77 | | | 6.75 % | |
| Westpac DIY Super Saving Acct | | 106,452.470000 | 106,452.47 | 106,452.47 | 106,452.47 | | | 47.65 % | |
| Westpac DIY Super Working Account | | 171.950000 | 171.95 | 171.95 | 171.95 | | | 0.08 % | |
| | | | 121,703.19 | | 121,703.19 | | 0.00 % | 54.47 % | |
| Shares in Listed Companies (Australian) | | | | | | | | | |
| QBE.AX | QBE Insurance Group Limited | 1,220.00 | 8.860000 | 10,809.20 | 8.17 | 9,972.03 | 837.17 | 8.40 % | 4.84 % |
| | | | | 10,809.20 | | 9,972.03 | 837.17 | 8.40 % | 4.84 % |
| Units in Unlisted Unit Trusts (Australian) | | | | | | | | | |
| APIL | APIL Industrial Fund No. 1 | 100,000.00 | 0.909095 | 90,909.50 | 1.00 | 100,000.00 | (9,090.50) | (9.09) % | 40.69 % |
| | | | | 90,909.50 | | 100,000.00 | (9,090.50) | (9.09) % | 40.69 % |
| | | | 223,421.89 | | 231,675.22 | (8,253.33) | (3.56) % | 100.00 % | |

Benniera Super Fund

Investment Performance

As at 30 June 2020

| Investment | Opening Value | Purchases / Additions | Sales / Reductions | Closing Value | Realised Market Gain | Unrealised Market Gain | Net Income | Income and Market Gain | Return % |
|---|-------------------|-----------------------|--------------------|-------------------|----------------------|------------------------|-----------------|------------------------|-----------------|
| Bank Accounts | | | | | | | | | |
| Westpac Cash Investment Account | 3.57 | 0.00 | 0.00 | 15,078.77 | 0.00 | 0.00 | 6.26 | 6.26 | 175.35 % |
| Westpac DIY Super Saving Acct | 44,865.41 | 0.00 | 0.00 | 106,452.47 | 0.00 | 0.00 | 241.89 | 241.89 | 0.54 % |
| Westpac DIY Super Working Account | 415.24 | 0.00 | 0.00 | 171.95 | 0.00 | 0.00 | 0.71 | 0.71 | 0.17 % |
| | 45,284.22 | 0.00 | 0.00 | 121,703.19 | 0.00 | 0.00 | 248.86 | 248.86 | 0.55 % |
| Term Deposits | | | | | | | | | |
| WBC Term Deposit 6967 | 150,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,286.58 | 2,286.58 | 1.52 % |
| | 150,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,286.58 | 2,286.58 | 1.52 % |
| Shares in Listed Companies (Australian) | | | | | | | | | |
| QBE.AX QBE Insurance Group Limited | 0.00 | 9,972.03 | 0.00 | 10,809.20 | 0.00 | 837.17 | 0.00 | 837.17 | 8.40 % |
| RIO.AX RIO Tinto Limited | 0.00 | 29,992.08 | 29,992.08 | 0.00 | 910.98 | 0.00 | 0.00 | 910.98 | 0.00 % |
| | 0.00 | 39,964.11 | 29,992.08 | 10,809.20 | 910.98 | 837.17 | 0.00 | 1,748.15 | 17.53 % |
| Units in Unlisted Unit Trusts (Australian) | | | | | | | | | |
| APIL APIL Industrial Fund No. 1 | 0.00 | 100,000.00 | 0.00 | 90,909.50 | 0.00 | (9,090.50) | 2,500.00 | (6,590.50) | (6.59) % |
| | 0.00 | 100,000.00 | 0.00 | 90,909.50 | 0.00 | (9,090.50) | 2,500.00 | (6,590.50) | (6.59) % |
| | 195,284.22 | 139,964.11 | 29,992.08 | 223,421.89 | 910.98 | (8,253.33) | 5,035.44 | (2,306.91) | (0.76) % |

Benniera Super Fund

Investment Movement Report

As at 30 June 2020

| Investment | Opening Balance | | Additions | | Disposals | | | Closing Balance | | |
|---|-----------------|-------------------|------------|-------------------|-----------|---------------------|--------------------------|-----------------|-------------------|-------------------|
| | Units | Cost | Units | Cost | Units | Cost | Accounting Profit/(Loss) | Units | Cost | Market Value |
| Bank Accounts | | | | | | | | | | |
| Westpac Cash Investment Account | | 3.57 | | 65,959.32 | | (50,884.12) | | | 15,078.77 | 15,078.77 |
| Westpac DIY Super Saving Acct | | 44,865.41 | | 225,312.61 | | (163,725.55) | | | 106,452.47 | 106,452.47 |
| Westpac DIY Super Working Account | | 415.24 | | 128,676.26 | | (128,919.55) | | | 171.95 | 171.95 |
| | | 45,284.22 | | 419,948.19 | | (343,529.22) | | | 121,703.19 | 121,703.19 |
| Term Deposits | | | | | | | | | | |
| WBC Term Deposit 6967 | | 150,000.00 | | | | (150,000.00) | | | 0.00 | 0.00 |
| | | 150,000.00 | | | | (150,000.00) | | | 0.00 | 0.00 |
| Shares in Listed Companies (Australian) | | | | | | | | | | |
| QBE Insurance Group Limited | | | 1,220.00 | 9,972.03 | | | | 1,220.00 | 9,972.03 | 10,809.20 |
| RIO Tinto Limited | | | 340.00 | 29,992.08 | (340.00) | (29,992.08) | 910.98 | | 0.00 | |
| | | | | 39,964.11 | | (29,992.08) | 910.98 | | 9,972.03 | 10,809.20 |
| Units in Unlisted Unit Trusts (Australian) | | | | | | | | | | |
| APIL Industrial Fund No. 1 | | | 100,000.00 | 100,000.00 | | | | 100,000.00 | 100,000.00 | 90,909.50 |
| | | | | 100,000.00 | | | | | 100,000.00 | 90,909.50 |

195,284.22

559,912.30

(523,521.30)

910.98

231,675.22

223,421.89

Benniera Super Fund

Detailed Schedule of Fund Assets

As at 30 June 2020

| Transaction Date | Description | Units | Amount \$ |
|---|---|------------|-------------|
| Shares in Listed Companies (Australian) (77600) | | | |
| <u>Australia And New Zealand Banking Group Limited (ANZ.AX)</u> | | | |
| 13/05/2016 | Buy 1837 ANZ Shares | 1,837.00 | 45,147.96 |
| 13/05/2016 | Buy 2010 ANZ Shares | 2,010.00 | 50,204.67 |
| 13/05/2016 | Disposal of 1,837.0000 units purchased on 13/05/2016 in Australia and New Zealand Banking Group Limited - Ordinary Fully Paid | (1,837.00) | (45,147.96) |
| 23/05/2016 | Disposal of 2,010.0000 units purchased on 13/05/2016 in Australia and New Zealand Banking Group Limited - Ordinary Fully Paid | (2,010.00) | (50,204.67) |
| | | 0.00 | 0.00 |
| <u>Commonwealth Bank Of Australia. (CBA.AX)</u> | | | |
| 13/05/2016 | BANK STATEMENT 17-1716 | 624.00 | 49,037.88 |
| 13/05/2016 | BANK STATEMENT 17-1716 | 635.00 | 50,182.04 |
| 02/06/2016 | Buy 240 ANZ Shares | 240.00 | 18,682.93 |
| 02/06/2016 | Disposal of 624.0000 units purchased on 13/05/2016 in Commonwealth Bank of Australia. - Ordinary Fully Paid | (624.00) | (49,037.88) |
| 02/06/2016 | Disposal of 635.0000 units purchased on 13/05/2016 in Commonwealth Bank of Australia. - Ordinary Fully Paid | (635.00) | (50,182.04) |
| 02/06/2016 | Disposal of 240.0000 units purchased on 02/06/2016 in Commonwealth Bank of Australia. - Ordinary Fully Paid | (240.00) | (18,682.93) |
| | | 0.00 | 0.00 |
| <u>China Dairy Ltd (CDC.AX)</u> | | | |
| 09/06/2016 | BANK STATEMENT 17-1716 | 25.00 | 5,019.95 |
| 22/06/2016 | Disposal of 25.0000 units purchased on 09/06/2016 in China Dairy Ltd | (25.00) | (5,019.95) |
| | | 0.00 | 0.00 |
| <u>Newcrest Mining Limited - Ordinary Fully Paid (NCM.AX)</u> | | | |
| 30/05/2016 | Buy 2500 NCM Shares | 2,500.00 | 47,677.39 |
| 30/05/2016 | Disposal of 127.0000 units purchased on 30/05/2016 in Newcrest Mining Limited - Ordinary Fully Paid | (127.00) | (2,422.01) |
| 30/05/2016 | Disposal of 2,373.0000 units purchased on 30/05/2016 in Newcrest Mining Limited - Ordinary Fully Paid | (2,373.00) | (45,255.38) |
| | | 0.00 | 0.00 |
| <u>Navitas Limited (NVT.AX)</u> | | | |
| 07/07/2016 | To Westpac Securiti B Nvt | 560.00 | 3,150.35 |
| 20/07/2016 | Deposit westpac Securiti S Nvt | (560.00) | (3,150.35) |
| | | 0.00 | 0.00 |
| <u>Oz Minerals Limited (OZL.AX)</u> | | | |
| 07/07/2016 | To Westpac Securiti B Ozi | 520.00 | 3,150.35 |
| 13/07/2016 | Deposit westpac Securiti S Ozi | (520.00) | (3,150.35) |
| | | 0.00 | 0.00 |
| <u>QBE Insurance Group Limited (QBE.AX)</u> | | | |
| 17/06/2020 | Payment by Authority to Westpac Securiti B QBE | 1,220.00 | 9,972.03 |
| 30/06/2020 | Revaluation - 30/06/2020 @ \$8.860000 (System Price) - 1,220.000000 Units on hand | | 837.17 |
| | | 1,220.00 | 10,809.20 |
| <u>RIO Tinto Limited (RIO.AX)</u> | | | |
| 29/07/2019 | Payment by Authority to Westpac Securiti B Rio | 103.00 | 9,949.15 |
| 05/08/2019 | Deposit Westpac Securiti S RIO | (103.00) | (9,949.15) |
| 12/08/2019 | Payment by Authority to Westpac Securiti B Rio | 114.00 | 9,869.33 |
| 16/08/2019 | Deposit Westpac Securiti S RIO | (114.00) | (9,869.33) |
| 28/08/2019 | Payment by Authority to Westpac Securiti B Rio | 123.00 | 10,173.60 |

Benniera Super Fund

Detailed Schedule of Fund Assets

As at 30 June 2020

| Transaction Date | Description | Units | Amount \$ |
|--|---|------------|-------------|
| 03/09/2019 | Deposit Westpac Securiti S RIO | (123.00) | (10,173.60) |
| | | 0.00 | 0.00 |
| <u>Wesfarmers Limited (WES.AX)</u> | | | |
| 02/06/2016 | Buy 550 WES Shares | 550.00 | 22,519.75 |
| 30/06/2016 | Market valuation adjustment at 30/06/2016 | | 5,200.25 |
| 22/07/2016 | Deposit westpac Securiti S Wes | (550.00) | (22,519.75) |
| 22/07/2016 | Unrealised Gain writeback as at 22/07/2016 | | (5,200.25) |
| | | 0.00 | 0.00 |
| <u>Units in Unlisted Unit Trusts (Australian) (78400)</u> | | | |
| <u>APIL Industrial Fund No. 1 (APIL)</u> | | | |
| 13/01/2020 | Withdrawal Industrial Fund no1 Apil Investments Benniera SF 1 of 10 | 10,000.00 | 10,000.00 |
| 13/01/2020 | Withdrawal Industrial Fund no1 Apil Investments | 10,000.00 | 10,000.00 |
| 14/01/2020 | Withdrawal Online Pymt Apil Indus Apil Investments | 10,000.00 | 10,000.00 |
| 15/01/2020 | Withdrawal Online Pymt Apil Indus Apil Investments | 10,000.00 | 10,000.00 |
| 16/01/2020 | Withdrawal Mobile Pymt Apil Indus Apil Investments | 10,000.00 | 10,000.00 |
| 17/01/2020 | Withdrawal Mobile Pymt Apil Indus Apil Investments | 10,000.00 | 10,000.00 |
| 20/01/2020 | Withdrawal Mobile Pymt Apil Indus Apil Investments | 10,000.00 | 10,000.00 |
| 20/01/2020 | Withdrawal Mobile Pymt Apil Indus Apil Investments | 10,000.00 | 10,000.00 |
| 20/01/2020 | Withdrawal Mobile Pymt Apil Indus Apil Investments | 10,000.00 | 10,000.00 |
| 21/01/2020 | Withdrawal Mobile Pymt Apil Indus Apil Investments | 10,000.00 | 10,000.00 |
| 30/06/2020 | Revaluation - 26/06/2020 @ \$0.909095 (Exit) - 100,000.000000 Units on hand | | (9,090.50) |
| | | 100,000.00 | 90,909.50 |