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Financial statements and reports for the year ended  
30 June 2019

M & A Roberts Superannuation Fund

# M & A Roberts Superannuation Fund

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## **Trustees Declaration**

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

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2019 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2019.

Specifically, the directors of the trustee company declare that:

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

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

.....  
Mark Roberts  
Mash Super WA Pty Ltd  
Director

.....  
Ashleigh Roberts  
Mash Super WA Pty Ltd  
Director

30 June 2019

**M & A Roberts Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2019

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	<b>2019</b>
	<b>\$</b>
Benefits accrued as a result of operations	(8,832.02)
<b>Add</b>	
Decrease in MV of investments	1,332.18
	<hr/> 1,332.18
SMSF Annual Return Rounding	1.84
	<hr/> 1.84
<b>Taxable Income or Loss</b>	<hr/> <b>(7,498.00)</b> <hr/>
Income Tax on Taxable Income or Loss	0.00
	<hr/> 0.00
<b>CURRENT TAX OR REFUND</b>	<hr/> <b>0.00</b> <hr/>
Supervisory Levy	259.00
	<hr/> 259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> <b>259.00</b> <hr/>

## M & A Roberts Superannuation Fund

# Operating Statement

For the year ended 30 June 2019

	Note	2019	2018
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Interest Received		10.35	31.54
Property Income	8	0.00	4,840.00
<b>Contribution Income</b>			
Employer Contributions		10,345.00	8,713.10
Other Contributions		0.00	1,104.56
<b>Total Income</b>		<u>10,355.35</u>	<u>14,689.20</u>
<b>Expenses</b>			
Accountancy Fees		380.00	380.00
Administration Costs		12.00	0.00
ASIC Fees		264.00	96.00
Bank Charges		133.20	146.20
Borrowing Costs		443.00	443.00
Depreciation		144.23	0.00
Property Expenses - Advertising		1,323.40	0.00
Property Expenses - Council Rates		1,691.78	1,633.99
Property Expenses - Interest on Loans		8,301.74	8,333.29
Property Expenses - Repairs Maintenance		780.07	494.99
Property Expenses - Strata Levy Fees		2,500.00	2,300.00
Property Expenses - Water Rates		755.66	366.08
<b>Member Payments</b>			
Life Insurance Premiums		1,126.11	0.00
Life Insurance Premiums (Non Deductible)		0.00	1,003.89
<b>Investment Losses</b>			
Changes in Market Values	9	1,332.18	0.00
<b>Total Expenses</b>		<u>19,187.37</u>	<u>15,197.44</u>
<b>Benefits accrued as a result of operations before income tax</b>			
Income Tax Expense	10	<u>(8,832.02)</u>	<u>(508.24)</u>
<b>Benefits accrued as a result of operations</b>		<u>(8,832.02)</u>	<u>(508.24)</u>

**M & A Roberts Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
Interest Received		
ANZBusiness86176	10.35	31.54
	<u>10.35</u>	<u>31.54</u>
Property Income		
U6, 108 ARCADIA DRIVE, SHOALWATER	0.00	4,840.00
	<u>0.00</u>	<u>4,840.00</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Mark Roberts	10,345.00	8,713.10
	<u>10,345.00</u>	<u>8,713.10</u>
Other Contributions		
Mark Roberts	0.00	1,104.56
	<u>0.00</u>	<u>1,104.56</u>
<b>Total Income</b>	<u>10,355.35</u>	<u>14,689.20</u>
<b>Expenses</b>		
Accountancy Fees	380.00	380.00
Administration Costs	12.00	0.00
ASIC Fees	264.00	96.00
Bank Charges	133.20	146.20
	<u>789.20</u>	<u>622.20</u>
Borrowing Costs		
Borrowing Costs - U6, 108 Arcadia Drive	443.00	443.00
	<u>443.00</u>	<u>443.00</u>
Depreciation		
Air Con & Install	144.23	0.00
	<u>144.23</u>	<u>0.00</u>
Property Expenses - Advertising		
U6, 108 ARCADIA DRIVE, SHOALWATER	1,323.40	0.00
	<u>1,323.40</u>	<u>0.00</u>
Property Expenses - Council Rates		
U6, 108 ARCADIA DRIVE, SHOALWATER	1,691.78	1,633.99
	<u>1,691.78</u>	<u>1,633.99</u>
Property Expenses - Interest on Loans		
U6, 108 ARCADIA DRIVE, SHOALWATER	8,301.74	8,333.29
	<u>8,301.74</u>	<u>8,333.29</u>
Property Expenses - Repairs Maintenance		
U6, 108 ARCADIA DRIVE, SHOALWATER	780.07	494.99
	<u>780.07</u>	<u>494.99</u>
Property Expenses - Strata Levy Fees		
U6, 108 ARCADIA DRIVE, SHOALWATER	2,500.00	2,300.00

**M & A Roberts Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2019

	2019 \$	2018 \$
	<u>2,500.00</u>	<u>2,300.00</u>
Property Expenses - Water Rates		
U6, 108 ARCADIA DRIVE, SHOALWATER	755.66	366.08
	<u>755.66</u>	<u>366.08</u>
<b>Member Payments</b>		
Life Insurance Premiums		
Roberts, Mark - Accumulation (Accumulation)	1,126.11	0.00
	<u>1,126.11</u>	<u>0.00</u>
Life Insurance Premiums (Non Deductible)		
Roberts, Mark - Accumulation (Accumulation)	0.00	1,003.89
	<u>0.00</u>	<u>1,003.89</u>
<b>Investment Losses</b>		
Unrealised Movements in Market Value		
Real Estate Properties ( Australian - Residential)		
U6, 108 ARCADIA DRIVE, SHOALWATER	1,332.18	0.00
	<u>1,332.18</u>	<u>0.00</u>
<b>Changes in Market Values</b>	<u>1,332.18</u>	<u>0.00</u>
<b>Total Expenses</b>	<u>19,187.37</u>	<u>15,197.44</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(8,832.02)</u>	<u>(508.24)</u>
<b>Total Income Tax</b>	<u>0.00</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations</b>	<u>(8,832.02)</u>	<u>(508.24)</u>

**M & A Roberts Superannuation Fund**  
**Statement of Financial Position**

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Plant and Equipment (at written down value)	2	937.76	1,081.99
Real Estate Properties ( Australian - Residential)	3	205,000.00	206,332.18
<b>Total Investments</b>		<u>205,937.76</u>	<u>207,414.17</u>
<b>Other Assets</b>			
ANZBusiness86176		7,894.14	16,683.01
Borrowing Costs		1,268.32	1,711.32
<b>Total Other Assets</b>		<u>9,162.46</u>	<u>18,394.33</u>
<b>Total Assets</b>		<u>215,100.22</u>	<u>225,808.50</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		127.80	127.80
Amounts owing to other persons		(59.03)	(9.03)
Limited Recourse Borrowing Arrangements		136,321.27	138,147.53
<b>Total Liabilities</b>		<u>136,390.04</u>	<u>138,266.30</u>
<b>Net assets available to pay benefits</b>		<u>78,710.18</u>	<u>87,542.20</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Roberts, Mark - Accumulation		78,710.18	87,542.20
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>78,710.18</u>	<u>87,542.20</u>



M & A Roberts Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Plant and Equipment (at written down value)	2		
Air Con & Install		937.76	1,081.99
Real Estate Properties ( Australian - Residential)	3		
U6, 108 ARCADIA DRIVE, SHOALWATER		205,000.00	206,332.18
<b>Total Investments</b>		<u>205,937.76</u>	<u>207,414.17</u>
<b>Other Assets</b>			
Bank Accounts	4		
ANZBusiness86176		7,894.14	16,683.01
Borrowing Costs			
Borrowing Costs - U6, 108 Arcadia Drive		1,268.32	1,711.32
<b>Total Other Assets</b>		<u>9,162.46</u>	<u>18,394.33</u>
<b>Total Assets</b>		<u>215,100.22</u>	<u>225,808.50</u>
Less:			
<b>Liabilities</b>			
Amounts owing to other persons			
Banking Error		(59.03)	(9.03)
Income Tax Payable		127.80	127.80
Limited Recourse Borrowing Arrangements			
Home Loan - 034100		136,321.27	138,147.53
<b>Total Liabilities</b>		<u>136,390.04</u>	<u>138,266.30</u>
<b>Net assets available to pay benefits</b>		<u>78,710.18</u>	<u>87,542.20</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Roberts, Mark - Accumulation		78,710.18	87,542.20
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>78,710.18</u>	<u>87,542.20</u>

# **Notes to the Financial Statements**

For the year ended 30 June 2019

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## **Note 1: Summary of Significant Accounting Policies**

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

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

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

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

### **a. Measurement of Investments**

The Fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

### **b. Cash and Cash Equivalents**

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

### **c. Revenue**

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

## M & A Roberts Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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### Interest revenue

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

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## d. Liability for Accrued Benefits

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

## e. Critical Accounting Estimates and Judgements

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

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

### Note 2: Plant and Equipment (at written down value)

	2019 \$	2018 \$
Air Con & Install	937.76	1,081.99
	<hr/> 937.76	<hr/> 1,081.99

### Note 3: Real Estate Properties ( Australian - Residential)

	2019 \$	2018 \$
U6, 108 ARCADIA DRIVE, SHOALWATER	205,000.00	206,332.18

## M & A Roberts Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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205,000.00

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206,332.18

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### Note 4: Banks and Term Deposits

	2019 \$	2018 \$
<b>Banks</b>		
ANZBusiness86176	7,894.14	16,683.01
	<hr/> 7,894.14	<hr/> 16,683.01

### Note 5: Liability for Accrued Benefits

	2019 \$	2018 \$
Liability for accrued benefits at beginning of year	87,542.20	88,050.44
Benefits accrued as a result of operations	(8,832.02)	(508.24)
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	<hr/> 78,710.18	<hr/> 87,542.20

### Note 6: Vested Benefits

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

	2019 \$	2018 \$
Vested Benefits	<hr/> 78,710.18	<hr/> 87,542.20

### Note 7: Guaranteed Benefits

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

### Note 8: Rental Income

	2019 \$	2018 \$
U6, 108 ARCADIA DRIVE, SHOALWATER	0.00	4,840.00
	<hr/> 0.00	<hr/> 4,840.00

### Note 9: Changes in Market Values

## M & A Roberts Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

### Unrealised Movements in Market Value

	2019 \$	2018 \$
<b>Real Estate Properties ( Australian - Residential)</b>		
U6, 108 ARCADIA DRIVE, SHOALWATER	(1,332.18)	0.00
	(1,332.18)	0.00
<b>Total Unrealised Movement</b>	(1,332.18)	0.00

### Realised Movements in Market Value

	2019 \$	2018 \$
<b>Total Realised Movement</b>	0.00	0.00

### Changes in Market Values

	(1,332.18)	0.00
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### Note 10: Income Tax Expense

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

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%	(1,324.80)	(76.24)
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Less:

Tax effect of:

Non Taxable Contributions	0.00	165.68
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Add:

Tax effect of:

Decrease in MV of Investments	199.83	0.00
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SMSF Non-Deductible Expenses	0.00	150.45
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Tax Losses	1,124.70	91.35
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Rounding	0.27	0.12
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Less credits:

Current Tax or Refund	0.00	0.00
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# Members Statement

Mark James Roberts

## Your Details

Date of Birth : 30/09/1981  
 Age: 37  
 Tax File Number: Provided  
 Date Joined Fund: 29/12/2016  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: ROBMAR00001A  
 Account Start Date 29/12/2016  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

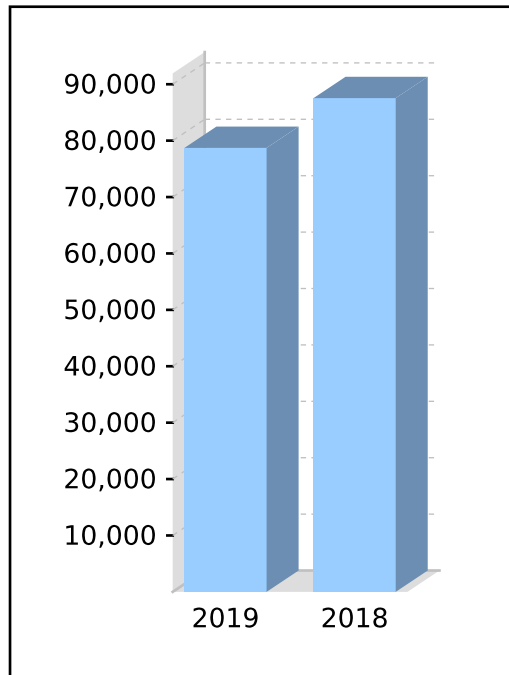
Nominated Beneficiaries N/A  
 Vested Benefits 78,710.18  
 Total Death Benefit 78,710.18

## Your Balance

Total Benefits 78,710.18

Preservation Components  
 Preserved 78,710.18  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 17,341.58  
 Taxable 61,368.60  
 Investment Earnings Rate -18.70%



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	87,542.20	88,050.44
<u>Increases to Member account during the period</u>		
Employer Contributions	10,345.00	8,713.10
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		1,104.56
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(18,050.91)	(9,322.01)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,551.74	1,306.97
Income Tax	(1,551.74)	(1,306.97)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	1,126.11	1,003.89
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	78,710.18	87,542.20

# Members Statement

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## Trustee's Disclaimer

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

Signed by all the trustees of the fund

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Mark James Roberts  
Director

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Ashleigh Grace Roberts  
Director

# Members Statement

Ashleigh Grace Roberts

## Your Details

Date of Birth : 13/05/1985  
 Age: 34  
 Tax File Number: Provided  
 Date Joined Fund: 29/12/2016  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: ROBASH00001A  
 Account Start Date 29/12/2016  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A

Vested Benefits  
 Total Death Benefit

## Your Balance

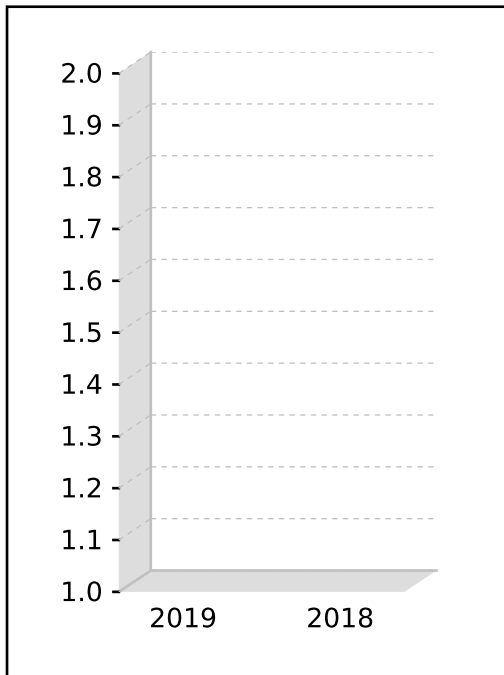
### Total Benefits

Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free  
 Taxable  
 Investment Earnings Rate 0%



## Your Detailed Account Summary

	This Year	Last 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	0.00



# Members Statement

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## Trustee's Disclaimer

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

Signed by all the trustees of the fund

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Mark James Roberts  
Director

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Ashleigh Grace Roberts  
Director

# M & A Roberts Superannuation Fund

## Investment Summary Report

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
ANZBusiness86176		7,894.140000	7,894.14	7,894.14	7,894.14			3.69 %	
			<b>7,894.14</b>		<b>7,894.14</b>		<b>0.00 %</b>	<b>3.69 %</b>	
<b>Plant and Equipment (at written down value)</b>									
Air Con & Install		937.760000	937.76	937.76	937.76			0.44 %	
			<b>937.76</b>		<b>937.76</b>		<b>0.00 %</b>	<b>0.44 %</b>	
<b>Real Estate Properties ( Australian - Residential)</b>									
U6 108 ARCADIA	U6, 108 ARCADIA DRIVE, SHOALWATER	1.00	205,000.000000	205,000.00	206,332.18	206,332.18	(1,332.18)	(0.65) %	95.87 %
			<b>205,000.00</b>		<b>206,332.18</b>	<b>(1,332.18)</b>	<b>(0.65) %</b>	<b>95.87 %</b>	
			<b>213,831.90</b>		<b>215,164.08</b>	<b>(1,332.18)</b>	<b>(0.62) %</b>	<b>100.00 %</b>	

# M & A Roberts Superannuation Fund

## Investment Performance

As at 30 June 2019

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %	
<b>Bank Accounts</b>										
ANZBusiness86176	16,683.01	0.00	0.00	7,894.14	0.00	0.00	10.35	10.35	0.06 %	
	<b>16,683.01</b>	<b>0.00</b>	<b>0.00</b>	<b>7,894.14</b>	<b>0.00</b>	<b>0.00</b>	<b>10.35</b>	<b>10.35</b>	<b>0.06 %</b>	
<b>Plant and Equipment (at written down value)</b>										
Air Con & Install	1,081.99	0.00	144.23	937.76	0.00	0.00	(144.23)	(144.23)	(15.38) %	
	<b>1,081.99</b>	<b>0.00</b>	<b>144.23</b>	<b>937.76</b>	<b>0.00</b>	<b>0.00</b>	<b>(144.23)</b>	<b>(144.23)</b>	<b>(15.38) %</b>	
<b>Real Estate Properties ( Australian - Residential)</b>										
U6 108	U6, 108 ARCADIA DRIVE, SHOALWATER	206,332.18	0.00	0.00	205,000.00	0.00	(1,332.18)	(15,352.65)	(16,684.83)	(8.09) %
		<b>206,332.18</b>	<b>0.00</b>	<b>0.00</b>	<b>205,000.00</b>	<b>0.00</b>	<b>(1,332.18)</b>	<b>(15,352.65)</b>	<b>(16,684.83)</b>	<b>(8.09) %</b>
		<b>224,097.18</b>	<b>0.00</b>	<b>144.23</b>	<b>213,831.90</b>	<b>0.00</b>	<b>(1,332.18)</b>	<b>(15,486.53)</b>	<b>(16,818.71)</b>	<b>(7.51) %</b>

# M & A Roberts Superannuation Fund

## Investment Movement Report

As at 30 June 2019

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
<b>Bank Accounts</b>										
ANZBusiness86176		16,683.01		15,202.39		(23,991.26)			7,894.14	7,894.14
		<b>16,683.01</b>		<b>15,202.39</b>		<b>(23,991.26)</b>			<b>7,894.14</b>	<b>7,894.14</b>
<b>Plant and Equipment (at written down value)</b>										
Air Con & Install		1,081.99				(144.23)			937.76	937.76
		<b>1,081.99</b>				<b>(144.23)</b>			<b>937.76</b>	<b>937.76</b>
<b>Real Estate Properties ( Australian - Residential)</b>										
U6, 108 ARCADIA DRIVE, SHOALWATER	1.00	206,332.18						1.00	206,332.18	205,000.00
		<b>206,332.18</b>							<b>206,332.18</b>	<b>205,000.00</b>
		<b>224,097.18</b>		<b>15,202.39</b>		<b>(24,135.49)</b>			<b>215,164.08</b>	<b>213,831.90</b>

# M & A Roberts Superannuation Fund

## Detailed Schedule of Fund Assets

As at 30 June 2019

Transaction Date	Description	Units	Amount \$
<b>Plant and Equipment (at written down value) (76500)</b>			
<u>Air Con &amp; Install (Air Con &amp; Install)</u>			
11/12/2017	TRANSFER 689771 TO 01640553201419 -		601.99
05/02/2018	TRANSFER TO WEST TRADERS PTY LTD		480.00
30/06/2019	Depreciation for the period {2019}		(144.23)
		0.00	937.76
<b>Real Estate Properties ( Australian - Residential) (77200)</b>			
<u>U6, 108 ARCADIA DRIVE, SHOALWATER (U6 108 ARCADIA)</u>			
11/04/2017	DEPOSIT PAID FOR UNIT6, 108 ARCADIA DRIVE SHOALWATER	1.00	5,000.00
10/05/2017	settlement balance	0.00	65,370.82
11/05/2017	LOAN ADVANCE	0.00	137,785.00
11/05/2017	Reconcile and allocate expenses on settlement of investment property	0.00	(28.00)
11/05/2017	Reconcile and allocate expenses on settlement of investment property	0.00	(235.50)
11/05/2017	Reconcile and allocate expenses on settlement of investment property	0.00	(1,399.41)
17/05/2017	BALANCE REIMBURSED ON FINAL SETTLEMENT OF UNIT6, 108 ARCADIA	0.00	(160.73)
30/06/2019	Revaluation - 30/06/2019 @ \$205,000.000000 (Exit) - 1.000000 Units on hand		(1,332.18)
		1.00	205,000.00