

# Financial statements and reports for the year ended 30 June 2019

## Tinderly Super

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# Tinderly Super Operating Statement

For the year ended 30 June 2019



	Note	2019 \$	2018 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	5	45	0
Interest Received		42	0
<b>Investment Gains</b>			
Changes in Market Values	6	654	0
Transfers In		70,000	0
<b>Total Income</b>		<u>70,741</u>	<u>0</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>70,741</u>	<u>0</u>
Income Tax Expense		76	0
<b>Benefits accrued as a result of operations</b>		<u>70,665</u>	<u>0</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

Tinderly Super  
**Statement of Financial Position**



As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2	817	0
Shares in Listed Companies (Overseas)	3	69,924	0
<b>Total Investments</b>		<u>70,741</u>	<u>0</u>
Macquarie Cash Management Acc 1668		0	0
<b>Total Assets</b>		<u>70,741</u>	<u>0</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		76	0
<b>Total Liabilities</b>		<u>76</u>	<u>0</u>
<b>Net assets available to pay benefits</b>		<u>70,665</u>	<u>0</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
McLennan, Christie - Accumulation		70,665	0
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>70,665</u>	<u>0</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

**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.

**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: Shares in Listed Companies (Australian)**

	2019 \$	2018 \$
Althea Group Holdings Limited	645	0
Freedom Foods Group Limited	102	0
Medlab Clinical Limited	70	0
	817	0

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

2019	2018
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## Notes to the Financial Statements

For the year ended 30 June 2019

	\$	\$
Euroasian Rail Skyway Systems Holding II Limited	69,924	0
	69,924	0
<b>Note 4: Banks and Term Deposits</b>		
<b>Note 5: Dividends</b>		
	<b>2019</b>	<b>2018</b>
	\$	\$
Accent Group Limited	45	0
	45	0
<b>Note 6: Changes in Market Values</b>		
<b>Unrealised Movements in Market Value</b>		
	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Shares in Listed Companies (Australian)</b>		
Althea Group Holdings Limited	124	0
Freedom Foods Group Limited	6	0
Medlab Clinical Limited	(8)	0
	122	0
<b>Total Unrealised Movement</b>	122	0
<b>Realised Movements in Market Value</b>		
	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Shares in Listed Companies (Australian)</b>		
Accent Group Limited	(115)	0
Afterpay Touch Group Limited	95	0
Althea Group Holdings Limited	531	0
Freedom Foods Group Limited	(78)	0
Medlab Clinical Limited	(92)	0
Zip Co Limited.	190	0
	531	0
<b>Total Realised Movement</b>	531	0

# Notes to the Financial Statements

For the year ended 30 June 2019



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<b>Changes in Market Values</b>	653	0
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**Tinderly Super**  
**Tinderly Consulting Pty Ltd ACN: 602028839**  
**Trustees Declaration**

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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 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:

.....  
Christie McLennan  
Tinderly Consulting Pty Ltd  
Director

Dated this ..... day of .....

Tinderly Super  
**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	70,741.00
<b>Less</b>	
Non Taxable Transfer In	70,000.00
Increase in MV of investments	122.00
Realised Accounting Capital Gains	532.00
	<hr/> 70,654.00
<b>Add</b>	
Franking Credits	19.00
Net Capital Gains	532.00
	<hr/> 551.00
SMSF Annual Return Rounding	(2.00)
	<hr/> (2.00)
<b>Taxable Income or Loss</b>	<hr/> 636.00
Income Tax on Taxable Income or Loss	95.40
<b>Less</b>	
Franking Credits	19.39
	<hr/> 19.39
<b>CURRENT TAX OR REFUND</b>	<hr/> 76.01
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
	<hr/> 259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> 594.01

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# Tinderly Super Members Statement

Christie Helen McLennan  
24 Fletcher St  
APPLECROSS, Western Australia, 6153, Australia

## Your Details

Date of Birth : 12/01/1978  
Age: 41  
Tax File Number: Provided  
Date Joined Fund: 21/08/2018  
Service Period Start Date: 11/11/1997  
Date Left Fund:  
Member Code: MCLCHR00001A  
Account Start Date 21/08/2018  
Account Phase: Accumulation Phase  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits 70,665  
Total Death Benefit 70,665

## Your Balance

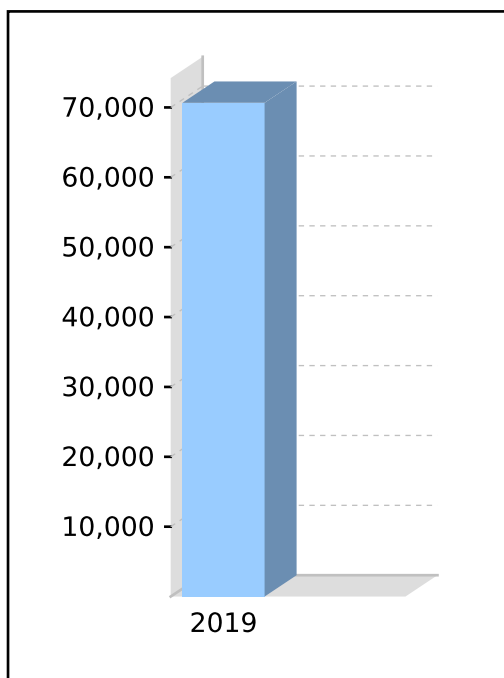
Total Benefits 70,665

### Preservation Components

Preserved 70,633  
Unrestricted Non Preserved 32  
Restricted Non Preserved

### Tax Components

Tax Free 415  
Taxable 70,250  
Investment Earnings Rate 2%



## Your Detailed Account Summary

This Year

Opening balance at 01/07/2018	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	70,000
Net Earnings	760
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	95
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	70,665

# Tinderly Super 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>								
Macquarie Cash Management Acc 1668		0.070000	0.07	0.07	0.07			0.00 %
			<b>0.07</b>		<b>0.07</b>		<b>0.00 %</b>	<b>0.00 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AGH.AX Althea Group Holdings Limited	639.00	1.010000	645.39	0.82	521.42	123.97	23.78 %	0.91 %
FNP.AX Freedom Foods Group Limited	20.00	5.080000	101.60	4.79	95.79	5.81	6.07 %	0.14 %
MDC.AX Medlab Clinical Limited	200.00	0.350000	70.00	0.39	77.64	(7.64)	(9.84) %	0.10 %
			<b>816.99</b>		<b>694.85</b>	<b>122.14</b>	<b>17.58 %</b>	<b>1.15 %</b>
<b>Shares in Listed Companies (Overseas)</b>								
ERSS Holding II Euroasian Rail Skyway Systems Holding II Limited	2,952,500.00	0.023683	69,924.06	0.02	69,923.88	0.18	0.00 %	98.84 %
			<b>69,924.06</b>		<b>69,923.88</b>	<b>0.18</b>	<b>0.00 %</b>	<b>98.84 %</b>
			<b>70,741.12</b>		<b>70,618.80</b>	<b>122.32</b>	<b>0.17 %</b>	<b>100.00 %</b>

# Tinderly Super Market Movement Report

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Accent Group Limited										
	04/03/2019	Purchase	1,000.00	1,544.95	0.00	0.00	1,544.95	0.00	0.00	0.00
	03/04/2019	Disposal	(1,000.00)	(1,544.95)	0.00	0.00	0.00	1,430.05	1,544.95	(114.90)
	<b>30/06/2019</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,430.05</b>	<b>1,544.95</b>	<b>(114.90)</b>
Afterpay Touch Group Limited										
	01/03/2019	Purchase	55.00	1,012.70	0.00	0.00	1,012.70	0.00	0.00	0.00
	02/04/2019	Disposal	(55.00)	(1,012.70)	0.00	0.00	0.00	1,107.55	1,012.70	94.85
	<b>30/06/2019</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,107.55</b>	<b>1,012.70</b>	<b>94.85</b>
Althea Group Holdings Limited										
	04/03/2019	Purchase	6,250.00	2,519.95	0.00	0.00	2,519.95	0.00	0.00	0.00
	01/05/2019	Disposal	(6,000.00)	(2,419.15)	0.00	0.00	100.80	2,950.05	2,419.15	530.90
	27/06/2019	Purchase	389.00	420.62	0.00	0.00	521.42	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	123.97	0.00	645.39	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>639.00</b>	<b>521.42</b>	<b>123.97</b>	<b>0.00</b>	<b>645.39</b>	<b>2,950.05</b>	<b>2,419.15</b>	<b>530.90</b>
Euroasian Rail Skyway Systems Holding										
	20/11/2018	Purchase	192,500.00	5,005.30	0.00	0.00	5,005.30	0.00	0.00	0.00
	20/11/2018	Purchase	1,340,000.00	27,930.80	0.00	0.00	32,936.10	0.00	0.00	0.00
	13/02/2019	Purchase	720,000.00	16,997.17	0.00	0.00	49,933.27	0.00	0.00	0.00
	02/04/2019	Purchase	425,000.00	12,075.58	0.00	0.00	62,008.85	0.00	0.00	0.00
	02/05/2019	Purchase	275,000.00	7,915.03	0.00	0.00	69,923.88	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	7,390.29	0.00	77,314.17	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(7,390.11)	0.00	69,924.06	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>2,952,500.0</b>	<b>69,923.88</b>	<b>0.18</b>	<b>0.00</b>	<b>69,924.06</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Freedom Foods Group Limited										
	05/03/2019	Purchase	200.00	957.95	0.00	0.00	957.95	0.00	0.00	0.00
	02/04/2019	Disposal	(180.00)	(862.16)	0.00	0.00	95.79	784.65	862.16	(77.51)
	30/06/2019	Revaluation	0.00	0.00	5.81	0.00	101.60	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>20.00</b>	<b>95.79</b>	<b>5.81</b>	<b>0.00</b>	<b>101.60</b>	<b>784.65</b>	<b>862.16</b>	<b>(77.51)</b>
Medlab Clinical Limited										
	31/01/2019	Purchase	1,292.00	549.67	0.00	0.00	549.67	0.00	0.00	0.00
	06/03/2019	Purchase	708.00	274.83	0.00	0.00	824.50	0.00	0.00	0.00
	02/04/2019	Disposal	(1,800.00)	(746.86)	0.00	0.00	77.64	655.04	746.86	(91.82)
	30/06/2019	Revaluation	0.00	0.00	(7.64)	0.00	70.00	0.00	0.00	0.00

Tinderly Super  
**Market Movement Report**

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total	
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base		Accounting Profit/(loss)
	<b>30/06/2019</b>		<b>200.00</b>	<b>77.64</b>	<b>(7.64)</b>	<b>0.00</b>	<b>70.00</b>	<b>655.04</b>	<b>746.86</b>	<b>(91.82)</b>	
Zip Co Limited.											
	01/02/2019	Purchase	451.00	529.58	0.00	0.00	529.58	0.00	0.00	0.00	
	02/04/2019	Disposal	(451.00)	(529.58)	0.00	0.00	0.00	719.69	529.58	190.11	
	<b>30/06/2019</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>719.69</b>	<b>529.58</b>	<b>190.11</b>	
<b>Total Market Movement</b>					<b>122.32</b>					<b>531.63</b>	<b>653.95</b>









# Tinderly Super Investment Income Report

As at 30 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>												
Macquarie Cash Management Acc 1668	41.72			41.72	0.00	0.00	0.00	41.72			0.00	0.00
	<b>41.72</b>			<b>41.72</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>41.72</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
AX1.AX Accent Group Limited	45.00	45.00	0.00		19.29			64.29		0.00		
FNP.AX Freedom Foods Group Limited	0.45	0.45			0.10			0.55		0.00		
	<b>45.45</b>	<b>45.45</b>	<b>0.00</b>		<b>19.39</b>			<b>64.84</b>		<b>0.00</b>		
	<b>87.17</b>	<b>45.45</b>	<b>0.00</b>	<b>41.72</b>	<b>19.39</b>	<b>0.00</b>	<b>0.00</b>	<b>106.56</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **106.56**

Net Capital Gain **0.00**

**Total Assessable Income 106.56**

\* 1 Includes foreign credits from foreign capital gains.

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

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

# Realised Capital Gains Report

For The Period 01 July 2018 - 30 June 2019

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
Accent Group Limited												
28/02/2019	01/04/2019	1,000.00	1,544.95	1,430.05	(114.90)	1,544.95	1,544.95	0.00	0.00	0.00	0.00	(114.90)
		<b>1,000.00</b>	<b>1,544.95</b>	<b>1,430.05</b>	<b>(114.90)</b>	<b>1,544.95</b>	<b>1,544.95</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(114.90)</b>
Afterpay Touch Group Limited												
01/03/2019	29/03/2019	55.00	1,012.70	1,107.55	94.85	1,012.70	1,012.70	0.00	0.00	0.00	94.85	0.00
		<b>55.00</b>	<b>1,012.70</b>	<b>1,107.55</b>	<b>94.85</b>	<b>1,012.70</b>	<b>1,012.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>94.85</b>	<b>0.00</b>
Althea Group Holdings Limited												
28/02/2019	29/04/2019	6,000.00	2,419.15	2,950.05	530.90	2,419.15	2,419.15	0.00	0.00	0.00	530.90	0.00
		<b>6,000.00</b>	<b>2,419.15</b>	<b>2,950.05</b>	<b>530.90</b>	<b>2,419.15</b>	<b>2,419.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>530.90</b>	<b>0.00</b>
Freedom Foods Group Limited												
01/03/2019	29/03/2019	180.00	862.16	784.65	(77.51)	862.16	862.16	0.00	0.00	0.00	0.00	(77.51)
		<b>180.00</b>	<b>862.16</b>	<b>784.65</b>	<b>(77.51)</b>	<b>862.16</b>	<b>862.16</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(77.51)</b>
Medlab Clinical Limited												
29/01/2019	29/03/2019	1,292.00	549.67	470.17	(79.50)	549.67	549.67	0.00	0.00	0.00	0.00	(79.50)
04/03/2019	29/03/2019	508.00	197.19	184.87	(12.33)	197.19	197.19	0.00	0.00	0.00	0.00	(12.33)
		<b>1,800.00</b>	<b>746.86</b>	<b>655.04</b>	<b>(91.83)</b>	<b>746.86</b>	<b>746.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(91.83)</b>
Zip Co Limited.												
30/01/2019	29/03/2019	451.00	529.58	719.69	190.11	529.58	529.58	0.00	0.00	0.00	190.11	0.00
		<b>451.00</b>	<b>529.58</b>	<b>719.69</b>	<b>190.11</b>	<b>529.58</b>	<b>529.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>190.11</b>	<b>0.00</b>

Tinderly Super

# Realised Capital Gains Report



For The Period 01 July 2018 - 30 June 2019

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
		9,486.00	7,115.40	7,647.03	531.62	7,115.40	7,115.40	0.00	0.00	0.00	815.86	(284.24)
		9,486.00	7,115.40	7,647.03	531.62	7,115.40	7,115.40	0.00	0.00	0.00	815.86	(284.24)

Tinderly Super  
**Unrealised Capital Gains Report**



As at 30 June 2019

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Shares in Listed Companies (Australian)</b>									
Althea Group Holdings Limited	639.00	521.42	0.00	521.42	645.3900	123.97	0.00	0.00	0.00
Freedom Foods Group Limited	20.00	95.79	0.00	95.79	101.6000	5.81	0.00	0.00	0.00
Medlab Clinical Limited	200.00	77.64	0.00	77.64	70.0000	(7.64)	0.00	0.00	0.00
		<b>694.85</b>	<b>0.00</b>	<b>694.85</b>	<b>816.9900</b>	<b>122.14</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Overseas)</b>									
Euroasian Rail Skyway Systems Holding II Limited	2,952,500.00	69,923.88	0.00	69,923.88	69,924.0575	0.18	0.00	0.00	0.00
		<b>69,923.88</b>	<b>0.00</b>	<b>69,923.88</b>	<b>69,924.0575</b>	<b>0.18</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>70,618.73</b>	<b>0.00</b>	<b>70,618.73</b>	<b>70,741.0475</b>	<b>122.32</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Memorandum of Resolutions of the Director(s) of

Tinderly Consulting Pty Ltd ACN: 602028839

ATF Tinderly Super

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## **FINANCIAL STATEMENTS OF SUPERANNUATION FUND:**

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2019 thereon be adopted.

## **TRUSTEE'S DECLARATION:**

It was resolved that the trustee's declaration of the Superannuation Fund be signed.

## **ANNUAL 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 30 June 2019, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## **TRUST DEED:**

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

## **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 and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.

## **INVESTMENT – PERSONAL USE:**

It was confirmed that no investments or assets were used by the member(s) for personal purposes.

## **INSURANCE COVER:**

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.

## **ALLOCATION OF INCOME:**

It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## **INVESTMENT ACQUISITIONS:**

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2019.

## **INVESTMENT DISPOSALS:**

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2019.

## **AUDITORS:**

It was resolved that

Anthony Boys

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

# Memorandum of Resolutions of the Director(s) of

Tinderly Consulting Pty Ltd ACN: 602028839

ATF Tinderly Super

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**TAX AGENTS:**

It was resolved that

Mora Wealth Accountants Pty Ltd

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

**TRUSTEE STATUS:**

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

**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**ACCEPTANCE OF ROLLOVERS:**

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

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**PAYMENT OF BENEFITS:**

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

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

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

**CLOSURE:**

Signed as a true record –

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Christie McLennan

/ /

# Tinderly Super Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23900</b>	<b>Dividends Received</b>			
	23900/AX1.AX	Accent Group Limited			45.00
	23900/FNP.AX	Freedom Foods Group Limited			0.45
	24700	Changes in Market Values of Investments			653.95
	<b>25000</b>	<b>Interest Received</b>			
	25000/MCMA1668	Macquarie Cash Management Acc 1668			41.72
	<b>28500</b>	<b>Transfers In</b>			
	28500/MCLCHR00001 A	(Transfers In) McLennan, Christie - Accumulation			70,000.00
	48500	Income Tax Expense		76.01	
	49000	Profit/Loss Allocation Account		70,665.11	
	<b>52850</b>	<b>Transfers In</b>			
	52850/MCLCHR00001 A	(Transfers In) McLennan, Christie - Accumulation			70,000.00
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	53100/MCLCHR00001 A	(Share of Profit/(Loss)) McLennan, Christie - Accumulation			760.51
	<b>53330</b>	<b>Income Tax</b>			
	53330/MCLCHR00001 A	(Income Tax) McLennan, Christie - Accumulation		95.40	
	<b>60400</b>	<b>Bank Accounts</b>			
	60400/MCMA1668	Macquarie Cash Management Acc 1668		0.07	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
	77600/AGH.AX	Althea Group Holdings Limited	639.0000	645.39	
	77600/FNP.AX	Freedom Foods Group Limited	20.0000	101.60	
	77600/MDC.AX	Medlab Clinical Limited	200.0000	70.00	
	<b>77700</b>	<b>Shares in Listed Companies (Overseas)</b>			
	77700/ERSS Holdng II	Euroasian Rail Skyway Systems Holding II Limited	2,952,500.000	69,924.06	
	85000	Income Tax Payable/Refundable			76.01
				<b>141,577.64</b>	<b>141,577.64</b>

Current Year Profit/(Loss): 70,741.12