
Financial statements and reports for the year ended
30 June 2019

Kingrae Superannuation Fund

Kingrae Superannuation Fund

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Kingrae Superannuation Fund
Operating Statement
For the year ended 30 June 2019

	Note	2019 \$
Income		
Investment Income		
Trust Distributions	11	13,547.17
Dividends Received	10	118,041.61
Interest Received		17,710.66
Investment Gains		
Changes in Market Values	12	103,952.31
Contribution Income		
Employer Contributions		213.75
Total Income		<u>253,465.50</u>
Expenses		
Accountancy Fees		4,596.90
ATO Supervisory Levy		259.00
ASIC Fees		53.00
Member Payments		
Pensions Paid		81,780.00
Total Expenses		<u>86,688.90</u>
Benefits accrued as a result of operations before income tax		<u>166,776.60</u>
Income Tax Expense	13	(44,649.28)
Benefits accrued as a result of operations		<u>211,425.88</u>

Kingrae Superannuation Fund

Statement of Financial Position

As at 30 June 2019

	Note	2019 \$
Assets		
Investments		
Fixed Interest Securities (Australian) - Unitised	2	133,333.71
Shares in Listed Companies (Australian)	3	1,613,150.47
Shares in Unlisted Private Companies (Australian)	4	54,172.80
Units in Listed Unit Trusts (Australian)	5	419,130.22
Total Investments		<u>2,219,787.20</u>
Other Assets		
Sundry Debtors		3,287.55
Distributions Receivable		6,202.38
Westpac DIY Super Working Account #2479		16,984.40
Westpac DIY Super Savings Account #2487		88,737.08
Income Tax Refundable		42,536.12
Total Other Assets		<u>157,747.53</u>
Total Assets		<u>2,377,534.73</u>
Less:		
Liabilities		
Total Liabilities		<u>0.00</u>
Net assets available to pay benefits		<u>2,377,534.73</u>
Represented by:		
Liability for accrued benefits allocated to members' accounts	7, 8	
Griffiths, Charles King - Accumulation		599,097.45
Griffiths, Charles King - Pension (ABP 01/07/2007)		1,778,437.28
Total Liability for accrued benefits allocated to members' accounts		<u>2,377,534.73</u>

Notes to the Financial Statements

For the year ended 30 June 2019

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 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.

Notes to the Financial Statements

For the year ended 30 June 2019

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: Fixed Interest Securities (Australian) - Unitised

	2019 \$
Jones Loan	133,333.71
	<hr/>
	133,333.71
	<hr/>

Note 3: Shares in Listed Companies (Australian)

	2019 \$
Aristocrat Leisure Limited	39,936.00

Kingrae Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Australia And New Zealand Banking Group Limited	110,272.89
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	43,160.00
ARQ Group Limited	3,500.00
Amaysim Australia Limited	4,144.00
Bellamy's Australia Limited	27,123.84
BHP Billiton Limited	56,430.36
BKI Investment Company Limited	97,931.89
Bluescope Steel Limited	12,050.00
BWX Limited	1,825.00
Commonwealth Bank Of Australia.	112,332.46
Commonwealth Bank Of Australia. - Cap Note 3- Bbsw+5.20% Perp Non-Cum Red T-10-21	96,526.02
Commonwealth Bank Of Australia. - Cap Note 3- Bbsw+3.40% Perp Non-Cum Red T-04-25	30,870.00
Costa Group Holdings Limited	50,500.00
Corporate Travel Management Limited	18,000.00
Crown Resorts Limited	49,800.00
Freedom Insurance Group Ltd	400.00
Hansen Technologies Limited	23,580.00
Insurance Australia Group Limited - Cap Note 3- Bbsw+4.70% Perp Non-Cum Red T-06-	53,475.00
Livetiles Limited	4,400.00
Mineral Resources Limited	29,960.00
Medibank Private Limited	13,436.50
Macquarie Group Limited - Cap Note 6- Bbsw+5.15% Perp Non-Cum Red T-03-21	42,940.00
Mesoblast Limited	7,375.00
National Australia Bank Limited	59,612.32
National Australia Bank Limited	58,837.90
Onemarket Limited - Ordinary Fully Paid Deferred Settlement	1,950.00
Orica Limited	33,364.42
Ramsay Health Care Limited	36,120.00
Senex Energy Limited	10,650.00

Kingrae Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Syrah Resources Limited	4,400.00
Telstra Corporation Limited.	104,146.35
URB Investments Limited	13,650.00
Westpac Banking Corporation	111,568.24
Westpac Banking Corporation - Cap Note 3- Bbsw+4.00% Perp Non-Cum Red T-03-21	72,275.00
Westpac Banking Corporation - Cap Note 3- Bbsw+4.90% Perp Non-Cum Red T-12-21	51,679.20
Wesfarmers Limited	36,160.00
Whitehaven Coal Limited	7,320.00
Woodside Petroleum Limited	64,648.08
Wcm Global Growth Limited	16,800.00
	<hr/>
	1,613,150.47

Note 4: Shares in Unlisted Private Companies (Australian)

	2019
	\$
Kfsu Pty Ltd	54,172.80
	<hr/>
	54,172.80

Note 5: Units in Listed Unit Trusts (Australian)

	2019
	\$
Aveo Group - Ordinary/Units Fully Paid Stapled Securities	59,445.60
Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	35,024.00
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	55,000.00
Ishares Global 100 ETF - Chess Depositary Interests 1:1 Ishglb100	42,192.00
Spdr S&p/Asx 200 Fund - Exchange Traded Fund Units Fully Paid	52,918.18
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	48,240.00
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	63,470.44
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	62,840.00

Notes to the Financial Statements

For the year ended 30 June 2019

419,130.22

Note 6: Banks and Term Deposits

	2019 \$
Banks	
Westpac DIY Super Savings Account #2487	88,737.08
Westpac DIY Super Working Account #2479	16,984.40
	<hr/> 105,721.48 <hr/>

Note 7: Liability for Accrued Benefits

	2019 \$
Liability for accrued benefits at beginning of year	2,166,108.85
Benefits accrued as a result of operations	209,312.72
Current year member movements	2,113.16
	<hr/> 2,377,534.73 <hr/>
Liability for accrued benefits at end of year	

Note 8: 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 \$
Vested Benefits	<hr/> 2,377,534.73 <hr/>

Note 9: Guaranteed Benefits

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

Note 10: Dividends
2019
\$

Kingrae Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

ARQ Group Limited	400.00
Adacel Technologies Limited	450.50
Aristocrat Leisure Limited	216.00
Australia And New Zealand Banking Group Limited	6,254.40
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	1,868.56
BHP Billiton Limited	35,997.53
BKI Investment Company Limited	5,504.78
BWX Limited	42.00
Bluescope Steel Limited	60.00
Commonwealth Bank Of Australia.	5,848.67
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	1,125.87
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	3,239.67
Corporate Travel Management Limited	144.00
Costa Group Holdings Limited	350.00
Crown Resorts Limited	2,400.00
G8 Education Limited	540.00
Greencross Limited	110.00
Hansen Technologies Limited	420.00
Healthscope Limited.	378.91
Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	2,344.10
loof Holdings Limited	2,362.50
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	2,423.48
Medibank Private Limited	496.65
Mineral Resources Limited	530.00
National Australia Bank Limited	7,094.95
Orica Limited	847.69
Ramsay Health Care Limited	732.50
Rio Tinto Limited - Ordinary Fully Paid	7,967.31
SDI Limited	210.00
Servcorp Limited	234.00
Telstra Corporation Limited.	5,139.69
URB Investments Limited	357.50
Wesfarmers Limited	2,000.00
Westpac Banking Corporation	11,093.88
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21	2,931.81
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	2,371.12

Kingrae Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Woodside Petroleum Limited

3,553.54

118,041.61

Note 11: Trust Distributions

2019
\$

Aveo Group - Ordinary/Units Fully Paid Stapled Securities	1,422.90
Ishares Europe ETF - Chess Depositary Interests 1:1 Isheu350	540.90
Spdr S&p/Asx 200 Fund - Exchange Traded Fund Units Fully Paid	2,540.75
Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	715.49
Ishares Global 100 ETF - Chess Depositary Interests 1:1 Ishglb100	1,240.00
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	2,546.00
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	1,695.00
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	892.73
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	1,953.40
	<hr/>
	13,547.17
	<hr/>

Note 12: Unrealised Movements in Market Value

2019
\$

Derivatives (Options, Hybrids, Future Contracts)

Wcm Global Growth Limited - Option Expiring 24-Jun-2019	(250.00)
	<hr/>
	(250.00)
	<hr/>

Fixed Interest Securities (Australian) - Unitised

Crown Resorts Limited - Hybrid 3-Bbsw+5.00% 14-09-72 Sub Cum Red T-09-18	(80.00)
	<hr/>
	(80.00)
	<hr/>

Shares in Listed Companies (Australian)

ARQ Group Limited	(7,524.95)
Adacel Technologies Limited	5,775.90
Amaysim Australia Limited	(1,056.00)
Appen Limited	(11,843.26)

Kingrae Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Aristocrat Leisure Limited	6,986.10
Australia And New Zealand Banking Group Limited	(117.27)
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	1,312.40
BHP Billiton Limited	(13,337.93)
BKI Investment Company Limited	2,806.97
BWX Limited	(3,875.00)
Bapcor Limited	(3,875.05)
Bellamy's Australia Limited	(17,783.67)
Bluescope Steel Limited	375.05
Catapult Group International Ltd	(125.05)
Commonwealth Bank Of Australia.	13,447.87
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	1,437.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	1,325.32
Corporate Travel Management Limited	(344.95)
Costa Group Holdings Limited	(3,139.85)
Crown Resorts Limited	(4,200.00)
Freedom Insurance Group Ltd	(8,100.00)
G8 Education Limited	5,024.95
Greencross Limited	2,164.95
Hansen Technologies Limited	4,115.05
Healthscope Limited.	(2,320.51)
Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	1,140.00
loof Holdings Limited	1,184.85
Livetiles Limited	(774.95)
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	160.00
Medibank Private Limited	2,194.50
Mesoblast Limited	(874.95)
Mineral Resources Limited	(2,684.95)

Kingrae Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

National Australia Bank Limited	1,087.90
National Australia Bank Limited	(1,539.39)
Onemarket Limited - Ordinary Fully Paid Deferred Settlement	(1,378.00)
Orica Limited	4,147.92
Pushpay Holdings Limited - Ordinary Fully Paid Foreign Exempt Nzx	(4,375.05)
Ramsay Health Care Limited	9,024.05
Redbubble Limited	429.95
Rio Tinto Limited - Ordinary Fully Paid	(4,961.90)
Senex Energy Limited	(1,735.70)
Servcorp Limited	2,867.43
Syrah Resources Limited	(924.95)
Technology One Limited	664.95
Telstra Corporation Limited.	33,272.73
The Citadel Group Limited	(1,715.05)
URB Investments Limited	1,950.00
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1 Def Set	(2,467.51)
Wcm Global Growth Limited	1,025.05
Wesfarmers Limited	(4,539.71)
Westpac Banking Corporation	(3,697.96)
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21	756.00
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	780.80
Whitehaven Coal Limited	(304.95)
Woodside Petroleum Limited	1,600.20
	(2,560.62)
Shares in Unlisted Private Companies (Australian)	
Kfsu Pty Ltd	54,171.80
	54,171.80
Units in Listed Unit Trusts (Australian)	

Kingrae Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Aveo Group - Ordinary/Units Fully Paid Stapled Securities	(5,890.90)
Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	241.79
Ishares Europe ETF - Chess Depositary Interests 1:1 Isheu350	311.95
Ishares Global 100 ETF - Chess Depositary Interests 1:1 Ishglb100	5,052.00
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	2,298.00
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	4,380.00
Spdr S&p/Asx 200 Fund - Exchange Traded Fund Units Fully Paid	2,930.80
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	7,415.05
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	12,679.93
	29,418.62
Total Unrealised Movement	80,699.80
Realised Movements in Market Value	
	2019 \$
Derivatives (Options, Hybrids, Future Contracts)	
Wcm Global Growth Limited - Option Expiring 24-Jun-2019	45.05
	45.05
Shares in Listed Companies (Australian)	
Adacel Technologies Limited	(11,206.85)
Appen Limited	9,851.24
BHP Billiton Limited	(14,577.69)
Bapcor Limited	5,200.10
Bigtincan Holdings Limited	110.10
Bubs Australia Limited	8,350.10
Catapult Group International Ltd	130.10
G8 Education Limited	24,998.68

Kingrae Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Greencross Limited	(429.90)
Healthscope Limited.	5,105.86
loof Holdings Limited	(17,051.93)
Pushpay Holdings Limited - Ordinary Fully Paid Foreign Exempt Nzx	1,630.10
Redbubble Limited	(2,168.47)
Rio Tinto Limited - Ordinary Fully Paid	(2,610.25)
SDI Limited	250.10
Senex Energy Limited	3,785.80
Servcorp Limited	(5,278.62)
Sundance Energy Australia Limited	(6,362.40)
Technology One Limited	5,589.44
The Citadel Group Limited	2,630.10
The Reject Shop Limited	2,300.10
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1 Def Set	2,586.56
Wesfarmers Limited	9,693.59
	22,525.86
Units in Listed Unit Trusts (Australian)	
Ishares Europe ETF - Chess Depositary Interests 1:1 Isheu350	681.60
	681.60
Total Realised Movement	23,252.51
Changes in Market Values	103,952.31

Note 13: Income Tax Expense

The components of tax expense comprise

2019
\$

Current Tax	(42,536.12)
Deferred Tax Liability/Asset	(2,113.16)
Income Tax Expense	(44,649.28)

Notes to the Financial Statements

For the year ended 30 June 2019

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%	25,016.49
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Less:

Tax effect of:

Increase in MV of Investments	12,104.97
Exempt Pension Income	23,151.45
Realised Accounting Capital Gains	3,487.88
Accounting Trust Distributions	2,032.08

Add:

Tax effect of:

SMSF Non-Deductible Expenses	525.15
Pension Payments	12,267.00
Franking Credits	7,457.59
Foreign Credits	120.18
Net Capital Gains	1,085.70
Taxable Trust Distributions	961.91
Distributed Foreign Income	721.22
Rounding	(0.51)

Income Tax on Taxable Income or Loss	7,378.35
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Less credits:

Franking Credits	49,717.29
Foreign Credits	197.18

Current Tax or Refund	(42,536.12)
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Kingrae Superannuation Fund
Port Phillip Sea Pilots Superannuation Pty Ltd ACN: 065650982
Trustees Declaration

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:

.....
Charles King Griffiths
Port Phillip Sea Pilots Superannuation Pty Ltd
Director

21 November 2019

Kingrae Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Kingrae Superannuation Fund which comprise the statement of financial position as at 30/06/2019 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 Trustee

The Trustee of Kingrae 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 Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as 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 directors of the trustee company 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.

Clear Accounting Solutions

of

Suite 7/153 Cotlew Street, Ashmore, Queensland 4214

Signed:

Dated: 13/09/2017

Kingrae Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2019

	2019
	\$
Benefits accrued as a result of operations	166,776.60
Less	
Increase in MV of investments	80,699.80
Exempt current pension income	154,343.00
Realised Accounting Capital Gains	23,252.51
Accounting Trust Distributions	13,547.17
	<u>271,842.48</u>
Add	
SMSF non deductible expenses	3,501.00
Pension Payments	81,780.00
Franking Credits	49,717.29
Foreign Credits	801.20
Net Capital Gains	7,238.00
Taxable Trust Distributions	6,412.71
Distributed Foreign income	4,808.16
	<u>154,258.36</u>
SMSF Annual Return Rounding	(3.48)
Taxable Income or Loss	<u>49,189.00</u>
Income Tax on Taxable Income or Loss	7,378.35
Less	
Franking Credits	49,717.29
Foreign Credits	197.18
CURRENT TAX OR REFUND	<u>(42,536.12)</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>(42,277.12)</u>

Minutes of a meeting of the Director(s)

held on 21 November 2019 at 9132 Peter Senior Drive, Hope Island, Queensland 4212

PRESENT:	Charles King Griffiths
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2019 and it was resolved that such statements be and are hereby adopted as tabled.</p>
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:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
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:	<p>It was resolved that</p> <p>Anthony William Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	It was resolved that

Minutes of a meeting of the Director(s)

held on 21 November 2019 at 9132 Peter Senior Drive, Hope Island, Queensland 4212

Clear Accounting Solutions

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:

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

There being no further business the meeting then closed.

Signed as a true record –

.....

Charles King Griffiths

Chairperson

Kingrae Superannuation Fund

Members Summary Report

As at 30 June 2019

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Charles King Griffiths (Age: 75)											
GRICHA00001A - Accumulation											
530,599.11	213.75		73,549.78			32.07	5,233.12				599,097.45
GRICHA00002P - ABP 01/07/2007 - Tax Free: 86.30%											
1,635,509.74			224,707.54		81,780.00						1,778,437.28
2,166,108.85	213.75		298,257.32		81,780.00	32.07	5,233.12				2,377,534.73
2,166,108.85	213.75		298,257.32		81,780.00	32.07	5,233.12				2,377,534.73

Kingrae Superannuation Fund

Members Statement

Charles King Griffiths
9132 Peter Senior Drive
Hope Island, Queensland, 4212, Australia

Your Details

Date of Birth :	02/01/1944
Age:	75
Tax File Number:	Not Provided
Date Joined Fund:	01/07/2007
Service Period Start Date:	01/07/2007
Date Left Fund:	
Member Code:	GRICHA00001A
Account Start Date	01/07/2007
Account Phase:	Accumulation Phase
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	599,097.45
Total Death Benefit	599,097.45
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

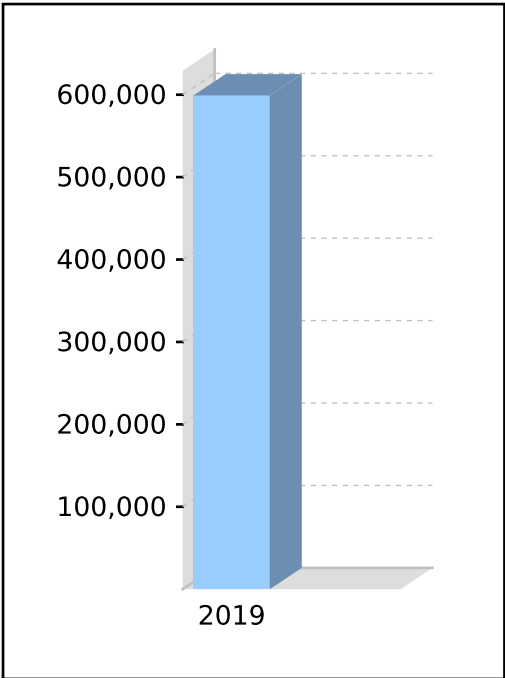
Total Benefits 599,097.45

Preservation Components

Preserved	
Unrestricted Non Preserved	599,097.45
Restricted Non Preserved	

Tax Components

Tax Free	133.00
Taxable	598,964.45



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2018	530,599.11
<u>Increases to Member account during the period</u>		
Employer Contributions		213.75
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		73,549.78
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		32.07
Income Tax		5,233.12
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	599,097.45

Kingrae Superannuation Fund

Members Statement

Charles King Griffiths
9132 Peter Senior Drive
Hope Island, Queensland, 4212, Australia

Your Details

Date of Birth :	02/01/1944
Age:	75
Tax File Number:	Not Provided
Date Joined Fund:	01/07/2007
Service Period Start Date:	01/07/2007
Date Left Fund:	
Member Code:	GRICHA00002P
Account Start Date	01/07/2007
Account Phase:	Retirement Phase
Account Description:	ABP 01/07/2007

Nominated Beneficiaries	N/A
Vested Benefits	1,778,437.28
Total Death Benefit	1,778,437.28
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

Total Benefits 1,778,437.28

Preservation Components

Preserved

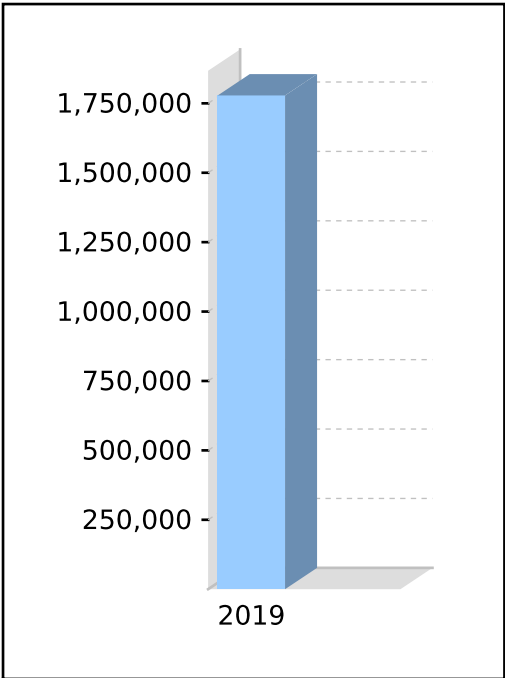
Unrestricted Non Preserved 1,778,437.28

Restricted Non Preserved

Tax Components

Tax Free (86.30%) 1,534,840.44

Taxable 243,596.84



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2018	1,635,509.74
<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		224,707.54
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		81,780.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2019	1,778,437.28

Kingrae 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%
Cash/Bank Accounts								
Westpac DIY Super Savings Account #2487		88,737.080000	88,737.08	88,737.08	88,737.08			3.82 %
Westpac DIY Super Working Account #2479		16,984.400000	16,984.40	16,984.40	16,984.40			0.73 %
			105,721.48		105,721.48		0.00 %	4.55 %
Fixed Interest Securities (Australian) - Unitised								
810278_JON Jones Loan ESLOAN	133,333.71	1.000000	133,333.71	1.00	133,333.71	0.00	0.00 %	5.73 %
			133,333.71		133,333.71	0.00	0.00 %	5.73 %
Shares in Listed Companies (Australian)								
AYS.AX Amaysim Australia Limited	5,600.00	0.740000	4,144.00	1.32	7,384.95	(3,240.95)	(43.89) %	0.18 %
ALL.AX Aristocrat Leisure Limited	1,300.00	30.720000	39,936.00	25.35	32,949.90	6,986.10	21.20 %	1.72 %
ARQ.AX ARQ Group Limited	5,000.00	0.700000	3,500.00	2.20	11,024.95	(7,524.95)	(68.25) %	0.15 %
ANZ.AX Australia And New Zealand Banking Group Limited	3,909.00	28.210000	110,272.89	22.95	89,718.14	20,554.75	22.91 %	4.74 %
ANZPG.AX Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	400.00	107.900000	43,160.00	100.00	40,000.00	3,160.00	7.90 %	1.86 %
BAL.AX Bellamy's Australia Limited	3,264.00	8.310000	27,123.84	9.46	30,888.85	(3,765.01)	(12.19) %	1.17 %
BHP.AX BHP Billiton Limited	1,371.00	41.160000	56,430.36	35.53	48,716.32	7,714.04	15.83 %	2.43 %
BKI.AX BKI Investment Company Limited	62,377.00	1.570000	97,931.89	1.24	77,446.00	20,485.89	26.45 %	4.21 %
BSL.AX Bluescope Steel Limited	1,000.00	12.050000	12,050.00	11.67	11,674.95	375.05	3.21 %	0.52 %
BWX.AX BWX Limited	1,000.00	1.825000	1,825.00	7.02	7,024.95	(5,199.95)	(74.02) %	0.08 %
CBA.AX Commonwealth Bank Of Australia.	1,357.00	82.780000	112,332.46	75.22	102,073.94	10,258.52	10.05 %	4.83 %
CBAPG.AX Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	300.00	102.900000	30,870.00	100.00	30,000.00	870.00	2.90 %	1.33 %
CBAPE.AX Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	898.00	107.490000	96,526.02	105.13	94,407.97	2,118.05	2.24 %	4.15 %
CTD.AX Corporate Travel Management Limited	800.00	22.500000	18,000.00	22.93	18,344.95	(344.95)	(1.88) %	0.77 %

Kingrae 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%
CGC.AX	Costa Group Holdings Limited	12,500.00	4.040000	50,500.00	4.29	53,639.85	(3,139.85)	(5.85) %	2.17 %
CWN.AX	Crown Resorts Limited	4,000.00	12.450000	49,800.00	9.06	36,243.98	13,556.02	37.40 %	2.14 %
FIG.AX	Freedom Insurance Group Ltd	20,000.00	0.020000	400.00	0.50	9,924.95	(9,524.95)	(95.97) %	0.02 %
HSN.AX	Hansen Technologies Limited	6,000.00	3.930000	23,580.00	3.34	20,059.90	3,520.10	17.55 %	1.01 %
IAGPD.AX	Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	500.00	106.950000	53,475.00	100.00	50,000.00	3,475.00	6.95 %	2.30 %
LVT.AX	Livetiles Limited	10,000.00	0.440000	4,400.00	0.52	5,174.95	(774.95)	(14.98) %	0.19 %
MQGPB.AX	Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	400.00	107.350000	42,940.00	102.74	41,095.00	1,845.00	4.49 %	1.85 %
MPL.AX	Medibank Private Limited	3,850.00	3.490000	13,436.50	2.00	7,700.00	5,736.50	74.50 %	0.58 %
MSB.AX	Mesoblast Limited	5,000.00	1.475000	7,375.00	1.65	8,249.95	(874.95)	(10.61) %	0.32 %
MIN.AX	Mineral Resources Limited	2,000.00	14.980000	29,960.00	16.73	33,459.90	(3,499.90)	(10.46) %	1.29 %
NAB.AX	National Australia Bank Limited	2,231.00	26.720000	59,612.32	26.27	58,607.97	1,004.35	1.71 %	2.56 %
NABPD.AX	National Australia Bank Limited	550.00	106.978000	58,837.90	100.80	55,441.45	3,396.45	6.13 %	2.53 %
OMN.AX	Onemarket Limited - Ordinary Fully Paid Deferred Settlement	2,600.00	0.750000	1,950.00	1.40	3,647.85	(1,697.85)	(46.54) %	0.08 %
ORI.AX	Orica Limited	1,646.00	20.270000	33,364.42	16.91	27,830.10	5,534.32	19.89 %	1.43 %
RHC.AX	Ramsay Health Care Limited	500.00	72.240000	36,120.00	55.45	27,724.90	8,395.10	30.28 %	1.55 %
SXY.AX	Senex Energy Limited	30,000.00	0.355000	10,650.00	0.38	11,424.95	(774.95)	(6.78) %	0.46 %
SYR.AX	Syrah Resources Limited	5,000.00	0.880000	4,400.00	1.06	5,324.95	(924.95)	(17.37) %	0.19 %
TLS.AX	Telstra Corporation Limited.	27,051.00	3.850000	104,146.35	4.46	120,649.16	(16,502.81)	(13.68) %	4.48 %
URB.AX	URB Investments Limited	13,000.00	1.050000	13,650.00	1.06	13,844.95	(194.95)	(1.41) %	0.59 %
WQG.AX	Wcm Global Growth Limited	15,000.00	1.120000	16,800.00	1.07	16,024.95	775.05	4.84 %	0.72 %
WES.AX	Wesfarmers Limited	1,000.00	36.160000	36,160.00	31.57	31,574.15	4,585.85	14.52 %	1.55 %
WBC.AX	Westpac Banking Corporation	3,934.00	28.360000	111,568.24	17.15	67,481.16	44,087.08	65.33 %	4.80 %
WBCPF.AX	Westpac Banking	700.00	103.250000	72,275.00	100.04	70,025.00	2,250.00	3.21 %	3.11 %

Kingrae 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%
WBCPG.AX	Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21								
	Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	488.00	105.900000	51,679.20	100.00	48,800.00	2,879.20	5.90 %	2.22 %
WHC.AX	Whitehaven Coal Limited	2,000.00	3.660000	7,320.00	3.81	7,624.95	(304.95)	(4.00) %	0.31 %
WPL.AX	Woodside Petroleum Limited	1,778.00	36.360000	64,648.08	37.33	66,373.53	(1,725.45)	(2.60) %	2.78 %
				1,613,150.47		1,499,604.37	113,546.10	7.57 %	69.37 %
Shares in Unlisted Private Companies (Australian)									
KFSU	Kfsu Pty Ltd	285,120.00	0.190000	54,172.80	0.35	99,791.79	(45,618.99)	(45.71) %	2.33 %
				54,172.80		99,791.79	(45,618.99)	(45.71) %	2.33 %
Units in Listed Unit Trusts (Australian)									
AOG	Aveo Group - Ordinary/Units Fully Paid Stapled Securities	31,620.00	1.880000	59,445.60	1.77	55,876.95	3,568.65	6.39 %	2.56 %
IAA.AX	Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	400.00	87.560000	35,024.00	86.96	34,782.21	241.79	0.70 %	1.51 %
IOO.AX	Ishares Global 100 ETF - Chess Depositary Interests 1:1 Ishglb100	600.00	70.320000	42,192.00	42.61	25,567.09	16,624.91	65.02 %	1.81 %
IJH.AX	Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	200.00	275.000000	55,000.00	151.17	30,233.22	24,766.78	81.92 %	2.36 %
WXOZ.AX	SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	2,000.00	31.420000	62,840.00	20.38	40,764.79	22,075.21	54.15 %	2.70 %
STW.AX	Spdr S&p/Asx 200 Fund - Exchange Traded Fund Units Fully Paid	862.00	61.390000	52,918.18	44.08	38,000.00	14,918.18	39.26 %	2.28 %
SYD	Sydney Airport - Fully Paid Stapled Securities Us Prohibited	6,000.00	8.040000	48,240.00	5.84	35,059.90	13,180.10	37.59 %	2.07 %
TCL	Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	4,306.00	14.740000	63,470.44	10.90	46,917.50	16,552.94	35.28 %	2.73 %
				419,130.22		307,201.66	111,928.56	36.43 %	18.02 %

Kingrae 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%
			2,325,508.68		2,145,653.01	179,855.67	8.38 %	100.00 %

Kingrae 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
Bank Accounts										
Westpac DIY Super Savings Account #2487										
	15,182.41			596,843.38		(523,288.71)			88,737.08	88,737.08
Westpac DIY Super Working Account #2479										
	2,074.93			621,900.22		(606,990.75)			16,984.40	16,984.40
	17,257.34			1,218,743.60		(1,130,279.46)			105,721.48	105,721.48
Derivatives (Options, Hybrids, Future Contracts)										
Wcm Global Growth Limited - Option Expiring 24-Jun-2019										
	10,000.00	0.00			(10,000.00)	0.00	45.05		0.00	
	0.00					0.00	45.05		0.00	
Fixed Interest Securities (Australian) - Unitised										
Crown Resorts Limited - Hybrid 3-Bbsw+5.00% 14-09-72 Sub Cum Red T-09-18										
	500.00	50,000.00			(500.00)	(50,000.00)	0.00		0.00	
Jones Loan										
	157,161.92	157,161.92			(23,828.21)	(23,828.21)	0.00	133,333.71	133,333.71	133,333.71
	207,161.92					(73,828.21)	0.00		133,333.71	133,333.71
Shares in Listed Companies (Australian)										
Adacel Technologies Limited										
	5,300.00	14,732.90			(5,300.00)	(14,732.90)	(11,206.85)		0.00	
Amaysim Australia Limited										
	4,000.00	6,424.95	1,600.00	960.00				5,600.00	7,384.95	4,144.00
Appen Limited										
	1,653.00	10,257.35			(1,653.00)	(10,257.35)	9,851.24		0.00	

Kingrae 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
Aristocrat Leisure Limited			1,300.00	32,949.90				1,300.00	32,949.90	39,936.00
ARQ Group Limited			5,000.00	11,024.95				5,000.00	11,024.95	3,500.00
Australia And New Zealand Banking Group Limited	3,909.00	89,718.14						3,909.00	89,718.14	110,272.89
Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	400.00	40,000.00						400.00	40,000.00	43,160.00
Bapcor Limited	3,000.00	15,774.95			(3,000.00)	(15,774.95)	5,200.10		0.00	
Bellamy's Australia Limited	2,264.00	21,163.90	1,000.00	9,724.95				3,264.00	30,888.85	27,123.84
BHP Billiton Limited	2,500.00	63,723.03			(1,129.00)	(15,006.71)	(14,577.69)	1,371.00	48,716.32	56,430.36
Bigtincan Holdings Limited			16,000.00	5,144.95	(16,000.00)	(5,144.95)	110.10		0.00	
BKI Investment Company Limited	62,377.00	77,446.00						62,377.00	77,446.00	97,931.89
Bluescope Steel Limited			1,000.00	11,674.95				1,000.00	11,674.95	12,050.00
Bubs Australia Limited			12,000.00	9,144.95	(12,000.00)	(9,144.95)	8,350.10		0.00	
BWX Limited	1,000.00	7,024.95						1,000.00	7,024.95	1,825.00

Kingrae 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
Catapult Group International Ltd	6,000.00	7,224.95			(6,000.00)	(7,224.95)	130.10		0.00	
Commonwealth Bank Of Australia.	1,357.00	102,073.94						1,357.00	102,073.94	112,332.46
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	300.00	30,000.00						300.00	30,000.00	30,870.00
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	398.00	41,060.95	500.00	53,347.02				898.00	94,407.97	96,526.02
Corporate Travel Management Limited			800.00	18,344.95				800.00	18,344.95	18,000.00
Costa Group Holdings Limited			12,500.00	53,639.85				12,500.00	53,639.85	50,500.00
Crown Resorts Limited	4,000.00	36,243.98						4,000.00	36,243.98	49,800.00
Freedom Insurance Group Ltd	20,000.00	9,924.95						20,000.00	9,924.95	400.00
G8 Education Limited	5,000.00	16,674.95	19,000.00	40,201.48	(24,000.00)	(56,876.43)	24,998.68		0.00	
Greencross Limited	2,000.00	11,124.95			(2,000.00)	(11,124.95)	(429.90)		0.00	
Hansen Technologies Limited	3,000.00	10,044.95	3,000.00	10,014.95				6,000.00	20,059.90	23,580.00
Healthscope Limited.	10,826.00	21,604.95			(10,826.00)	(21,604.95)	5,105.86		0.00	

Kingrae 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
Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	500.00	50,000.00						500.00	50,000.00	53,475.00
loof Holdings Limited	4,500.00	41,639.85			(4,500.00)	(41,639.85)	(17,051.94)		0.00	
Livetiles Limited			10,000.00	5,174.95				10,000.00	5,174.95	4,400.00
Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	400.00	41,095.00						400.00	41,095.00	42,940.00
Medibank Private Limited	3,850.00	7,700.00						3,850.00	7,700.00	13,436.50
Mesoblast Limited			5,000.00	8,249.95				5,000.00	8,249.95	7,375.00
Mineral Resources Limited	1,000.00	16,824.95	1,000.00	16,634.95				2,000.00	33,459.90	29,960.00
National Australia Bank Limited	2,231.00	58,607.97						2,231.00	58,607.97	59,612.32
National Australia Bank Limited	550.00	55,441.45						550.00	55,441.45	58,837.90
Onemarket Limited - Ordinary Fully Paid Deferred Settlement	2,600.00	3,647.85						2,600.00	3,647.85	1,950.00
Orica Limited	1,646.00	27,830.10						1,646.00	27,830.10	33,364.42
Pushpay Holdings Limited - Ordinary Fully Paid Foreign Exempt Nzx	4,000.00	10,984.95			(4,000.00)	(10,984.95)	1,630.10		0.00	

Kingrae 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
Ramsay Health Care Limited	200.00	11,424.95	300.00	16,299.95				500.00	27,724.90	36,120.00
Redbubble Limited	3,000.00	5,124.95	231.00	346.50	(3,231.00)	(5,471.45)	(2,168.47)		0.00	
Rio Tinto Limited - Ordinary Fully Paid	190.00	10,891.70			(190.00)	(10,891.70)	(2,610.25)		0.00	
SDI Limited			15,000.00	8,874.95	(15,000.00)	(8,874.95)	250.10		0.00	
Senex Energy Limited	30,000.00	12,089.25	30,000.00	11,424.95	(30,000.00)	(12,089.25)	3,785.80	30,000.00	11,424.95	10,650.00
Servcorp Limited	1,800.00	10,355.43			(1,800.00)	(10,355.43)	(5,278.62)		0.00	
Sundance Energy Australia Limited			125,000.00	9,649.95	(125,000.00)	(9,649.95)	(6,362.40)		0.00	
Syrah Resources Limited			5,000.00	5,324.95				5,000.00	5,324.95	4,400.00
Technology One Limited	4,000.00	17,664.95			(4,000.00)	(17,664.95)	5,589.44		0.00	
Telstra Corporation Limited.	27,051.00	120,649.16						27,051.00	120,649.16	104,146.35
The Citadel Group Limited	2,000.00	11,424.95			(2,000.00)	(11,424.95)	2,630.10		0.00	
The Reject Shop Limited			5,000.00	11,524.95	(5,000.00)	(11,524.95)	2,300.10		0.00	

Kingrae 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
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1 Def Set	720.00	8,094.89			(720.00)	(8,094.89)	2,586.56		0.00	
URB Investments Limited	13,000.00	13,844.95						13,000.00	13,844.95	13,650.00
Wcm Global Growth Limited	10,000.00	11,000.00	5,000.00	5,024.95				15,000.00	16,024.95	16,800.00
Wesfarmers Limited	971.00	38,803.00	1,000.00	31,574.15	(971.00)	(38,803.00)	9,693.59	1,000.00	31,574.15	36,160.00
Westpac Banking Corporation	3,934.00	67,481.16						3,934.00	67,481.16	111,568.24
Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21	700.00	70,025.00						700.00	70,025.00	72,275.00
Westpac Banking Corporation - Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21	488.00	48,800.00						488.00	48,800.00	51,679.20
Whitehaven Coal Limited			2,000.00	7,624.95				2,000.00	7,624.95	7,320.00
Woodside Petroleum Limited	1,778.00	66,373.53						1,778.00	66,373.53	64,648.08
		1,470,064.73		393,903.00		(364,363.36)	22,525.85		1,499,604.37	1,613,150.47
Shares in Unlisted Private Companies (Australian)										
Kfsu Pty Ltd	285,120.00	99,791.79						285,120.00	99,791.79	54,172.80
		99,791.79							99,791.79	54,172.80

Kingrae 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
Units in Listed Unit Trusts (Australian)										
Aveo Group - Ordinary/Units Fully Paid Stapled Securities	16,620.00	30,927.05	15,000.00	24,949.90				31,620.00	55,876.95	59,445.60
Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid			400.00	34,782.21				400.00	34,782.21	35,024.00
Ishares Europe ETF - Chess Depositary Interests 1:1 Isheu350	350.00	21,430.95			(350.00)	(21,430.95)	681.60		0.00	
Ishares Global 100 ETF - Chess Depositary Interests 1:1 Ishglb100	600.00	25,567.09						600.00	25,567.09	42,192.00
Ishares S&P Mid-Cap ETF - Chess Depositary Interests 1:1 Ishs&P400	200.00	30,233.22						200.00	30,233.22	55,000.00
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	2,000.00	40,764.79						2,000.00	40,764.79	62,840.00
Spdr S&p/Asx 200 Fund - Exchange Traded Fund Units Fully Paid	862.00	38,000.00						862.00	38,000.00	52,918.18
Sydney Airport - Fully Paid Stapled Securities Us Prohibited	3,000.00	15,714.95	3,000.00	19,344.95				6,000.00	35,059.90	48,240.00
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	3,663.00	39,973.10	643.00	6,944.40				4,306.00	46,917.50	63,470.44
	242,611.15	86,021.46			(21,430.95)		681.60		307,201.66	419,130.22
	2,036,886.93	1,698,668.06			(1,589,901.98)		23,252.50		2,145,653.01	2,325,508.68

Kingrae Superannuation Fund

Investment Income Report

As at 30 June 2019

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts													
	Westpac DIY Super Savings Account #2487	630.83			630.83	0.00	0.00	0.00	630.83			0.00	0.00
	Westpac DIY Super Working Account #2479	18.04			18.04	0.00	0.00	0.00	18.04			0.00	0.00
		648.87			648.87	0.00	0.00	0.00	648.87			0.00	0.00
Fixed Interest Securities (Australian) - Unitised													
CWNHA.AX	Crown Resorts Limited - Hybrid 3-Bbsw+5.00% 14-09-72 Sub Cum Red T-09-18	890.00			890.00	0.00	0.00	0.00	890.00			0.00	0.00
810278_JON ESLOAN	Jones Loan	16,171.79			16,171.79	0.00	0.00	0.00	16,171.79			0.00	0.00
		17,061.79			17,061.79	0.00	0.00	0.00	17,061.79			0.00	0.00
Shares in Listed Companies (Australian)													
ADA.AX	Adacel Technologies Limited	450.50	0.00	450.50		0.00			450.50		0.00		
ALL.AX	Aristocrat Leisure Limited	216.00	216.00	0.00		92.57			308.57		0.00		
ARQ.AX	ARQ Group Limited	400.00	400.00	0.00		171.43			571.43		0.00		
ANZ.AX	Australia And New Zealand Banking Group Limited	6,254.40	6,254.40	0.00		2,680.46			8,934.86		0.00		
ANZPG.AX	Australia And New Zealand Banking Group Limited - Cap Note 3-Bbsw+4.70% Perp Non	1,868.56	1,868.56	0.00		800.81			2,669.37		0.00		
BHP.AX	BHP Billiton Limited	35,997.53	35,997.53	0.00		15,427.52			51,425.05		0.00		
BKI.AX	BKI Investment Company Limited	5,504.78	5,504.78	0.00		2,359.19			7,863.97		0.00		
BSL.AX	Bluescope Steel Limited	60.00	0.00	60.00		0.00			60.00		0.00		
BWX.AX	BWX Limited	42.00	42.00	0.00		18.00			60.00		0.00		
CBA.AX	Commonwealth Bank Of Australia.	5,848.67	5,848.67	0.00		2,506.57			8,355.24		0.00		
CBAPG.AX	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	1,125.87	1,125.87	0.00		482.51			1,608.38		0.00		
CBAPE.AX	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+5.20% Perp Non-Cum Red T-10-21	3,239.67	3,239.67	0.00		1,388.43			4,628.10		0.00		

Kingrae Superannuation Fund

Investment Income Report

As at 30 June 2019

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
CTD.AX	Corporate Travel Management Limited	144.00	144.00	0.00		61.71			205.71		0.00		
CGC.AX	Costa Group Holdings Limited	350.00	350.00	0.00		150.00			500.00		0.00		
CWN.AX	Crown Resorts Limited	2,400.00	1,440.00	960.00		617.14			3,017.14		0.00		
GEM.AX	G8 Education Limited	540.00	540.00	0.00		231.43			771.43		0.00		
GXL.AX	Greencross Limited	110.00	110.00	0.00		47.14			157.14		0.00		
HSN.AX	Hansen Technologies Limited	420.00	420.00	0.00		180.00			600.00		0.00		
HSO.AX	Healthscope Limited.	378.91	0.00	378.91		0.00			378.91		0.00		
IAGPD.AX	Insurance Australia Group Limited - Cap Note 3-Bbsw+4.70% Perp Non-Cum Red T-06-	2,344.10	2,344.10	0.00		1,004.61			3,348.71		0.00		
IFL.AX	loof Holdings Limited	2,362.50	2,362.50	0.00		1,012.50			3,375.00		0.00		
MQGPB.AX	Macquarie Group Limited - Cap Note 6-Bbsw+5.15% Perp Non-Cum Red T-03-21	2,423.48	1,090.56	1,332.92		467.38			2,890.86		0.00		
MPL.AX	Medibank Private Limited	496.65	496.65	0.00		212.85			709.50		0.00		
MIN.AX	Mineral Resources Limited	530.00	530.00	0.00		227.14			757.14		0.00		
NABPD.AX	National Australia Bank Limited	2,677.57	2,677.57	0.00		1,147.53			3,825.10		0.00		
NAB.AX	National Australia Bank Limited	4,417.38	4,417.38	0.00		1,893.16			6,310.54		0.00		
ORI.AX	Orica Limited	847.69	0.00	847.69		0.00			847.69		0.00		
RHC.AX	Ramsay Health Care Limited	732.50	732.50	0.00		313.93			1,046.43		0.00		
RIO.AX	Rio Tinto Limited - Ordinary Fully Paid	7,967.31	7,967.31	0.00		3,414.56			11,381.87		0.00		
SDI.AX	SDI Limited	210.00	210.00	0.00		90.00			300.00		0.00		
SRV.AX	Servcorp Limited	234.00	58.50	175.50		25.07			259.07		0.00		
TLS.AX	Telstra Corporation Limited.	5,139.69	5,139.69	0.00		2,202.72			7,342.41		0.00		
URB.AX	URB Investments Limited	357.50	357.50	0.00		153.21			510.71		0.00		
WES.AX	Wesfarmers Limited	2,000.00	2,000.00	0.00		857.14			2,857.14		0.00		
WBC.AX	Westpac Banking Corporation	11,093.88	11,093.88	0.00		4,754.52			15,848.40		0.00		
WBCPF.AX	Westpac Banking Corporation - Cap Note 3-Bbsw+4.00% Perp Non-Cum Red T-03-21	2,931.81	2,931.81	0.00		1,256.49			4,188.30		0.00		
WBCPG.AX	Westpac Banking Corporation	2,371.12	2,371.12	0.00		1,016.19			3,387.31		0.00		

Kingrae Superannuation Fund

Investment Income Report

As at 30 June 2019

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
WPL.AX	- Cap Note 3-Bbsw+4.90% Perp Non-Cum Red T-12-21												
	Woodside Petroleum Limited	3,553.54	3,553.54	0.00		1,522.94			5,076.48		0.00		
		118,041.61	113,836.09	4,205.52		48,786.85			166,828.46		0.00		
Units in Listed Unit Trusts (Australian)													
AOG	Aveo Group - Ordinary/Units Fully Paid Stapled Securities	1,422.90			1,069.62	0.00	0.00	0.00	1,069.62		0.00	0.00	353.28
IAA.AX	Ishares Asia 50 ETF - Exchange Traded Fund Units Fully Paid	715.49	0.00	0.00	0.23	0.00	715.26	124.40	839.89		0.00	0.00	0.00
IEU.AX	Ishares Europe ETF - Chess Depository Interests 1:1 Isheu350	540.90	0.00	0.00	0.01	0.00	540.89	95.34	636.24		0.00	0.00	0.00
IOO.AX	Ishares Global 100 ETF - Chess Depository Interests 1:1 Ishglb100	1,240.00	0.00	0.00	0.16	0.00	1,239.84	217.42	1,457.42		0.00	0.00	0.00
IJH.AX	Ishares S&P Mid-Cap ETF - Chess Depository Interests 1:1 Ishs&P400	892.73	0.00	0.00	0.31	0.00	892.42	156.37	1,049.10		0.00	0.00	0.00
WZOZ.AX	SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid	1,953.40			0.72	0.00	1,381.34	203.63	1,585.69		0.00	571.34	0.00
STW.AX	Spdr S&p/Asx 200 Fund - Exchange Traded Fund Units Fully Paid	2,540.75	1,946.47	214.85	190.61	872.74	38.41	4.04	3,267.12		0.00	93.62	56.79
SYD	Sydney Airport - Fully Paid Stapled Securities Us Prohibited	1,695.00		1,230.00	464.51	0.00	0.00	0.00	1,694.51		0.00	0.00	0.49
TCL	Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	2,546.00	134.64		1,160.58	57.70	0.00	0.00	1,352.92		0.00	0.00	1,250.78
		13,547.17	2,081.11	1,444.85	2,886.75	930.44	4,808.16	801.20	12,952.51		0.00	664.96	1,661.34

Kingrae Superannuation Fund

Investment Income Report

As at 30 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
	149,299.44	115,917.20	5,650.37	20,597.41	49,717.29	4,808.16	801.20	197,491.63		0.00	664.96	1,661.34

Assessable Income (Excl. Capital Gains)	197,491.63
Net Capital Gain	443.30
<hr/>	
Total Assessable Income	197,934.93

* 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.

Kingrae Superannuation Fund

Realised Capital Gains Report

For the period: 1 July 2018 to 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
Derivatives (Options, Hybrids, Future Contracts)												
Wcm Global Growth Limited - Option Expiring 24-Jun-2019												
06/06/2017	25/02/2019	10,000.00	0.00	45.05	45.05	0.00	0.00	0.00	0.00	45.05	0.00	0.00
		10,000.00	0.00	45.05	45.05	0.00	0.00	0.00	0.00	45.05	0.00	0.00
		10,000.00	0.00	45.05	45.05	0.00	0.00	0.00	0.00	45.05	0.00	0.00
Fixed Interest Securities (Australian) - Unitised												
Crown Resorts Limited - Hybrid 3- Bbsw+5.00% 14-09-72 Sub Cum Red T-09-18												
31/08/2015	14/09/2018	500.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
		500.00	50,000.00	50,000.00	0.00	50,000.00	50,000.00	0.00	0.00	0.00	0.00	0.00
Jones Loan												
30/06/2017	15/10/2018	3,451.59	3,451.59	3,451.59	0.00	3,451.59	3,451.59	0.00	0.00	0.00	0.00	0.00
30/06/2017	11/12/2018	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00
30/06/2017	12/12/2018	2,438.16	2,438.16	2,438.16	0.00	2,438.16	2,438.16	0.00	0.00	0.00	0.00	0.00
30/06/2017	27/02/2019	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00
30/06/2017	28/02/2019	2,562.13	2,562.13	2,562.13	0.00	2,562.13	2,562.13	0.00	0.00	0.00	0.00	0.00
30/06/2017	14/06/2019	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00
30/06/2017	17/06/2019	376.33	376.33	376.33	0.00	376.33	376.33	0.00	0.00	0.00	0.00	0.00
		23,828.21	23,828.21	23,828.21	0.00	23,828.21	23,828.21	0.00	0.00	0.00	0.00	0.00
		24,328.21	73,828.21	73,828.21	0.00	73,828.21	73,828.21	0.00	0.00	0.00	0.00	0.00
Shares in Listed Companies (Australian)												

Kingrae Superannuation Fund

Realised Capital Gains Report

For the period: 1 July 2018 to 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
Shares in Listed Companies (Australian)												
Adacel Technologies Limited												
31/01/2018	09/05/2019	2,100.00	5,043.95	1,397.11	(3,646.84)	5,043.95	5,043.95	0.00	0.00	0.00	0.00	(3,646.84)
17/10/2017	09/05/2019	3,200.00	9,688.95	2,128.94	(7,560.01)	9,688.95	9,688.95	0.00	0.00	0.00	0.00	(7,560.01)
		5,300.00	14,732.90	3,526.05	(11,206.85)	14,732.90	14,732.90	0.00	0.00	0.00	0.00	(11,206.85)
Appen Limited												
15/12/2017	27/07/2018	153.00	887.40	1,861.23	973.83	887.40	887.40	0.00	0.00	0.00	973.83	0.00
18/10/2017	27/07/2018	1,500.00	9,369.95	18,247.36	8,877.41	9,369.95	9,369.95	0.00	0.00	0.00	8,877.41	0.00
		1,653.00	10,257.35	20,108.59	9,851.24	10,257.35	10,257.35	0.00	0.00	0.00	9,851.24	0.00
BHP Billiton Limited												
18/04/2011	24/12/2018	252.00	6,247.03	95.76	(6,151.27)	6,247.03	6,247.03	0.00	0.00	0.00	0.00	(6,151.27)
12/03/2014	24/12/2018	825.00	6,406.45	313.50	(6,092.95)	6,406.45	6,406.45	0.00	0.00	0.00	0.00	(6,092.95)
23/05/2006	24/12/2018	52.00	2,353.23	19.76	(2,333.47)	2,353.23	2,353.23	0.00	0.00	0.00	0.00	(2,333.47)
		1,129.00	15,006.71	429.02	(14,577.69)	15,006.71	15,006.71	0.00	0.00	0.00	0.00	(14,577.69)
Bapcor Limited												
11/10/2017	01/08/2018	3,000.00	15,774.95	20,975.05	5,200.10	15,774.95	15,774.95	0.00	0.00	0.00	5,200.10	0.00
		3,000.00	15,774.95	20,975.05	5,200.10	15,774.95	15,774.95	0.00	0.00	0.00	5,200.10	0.00
Bigtincan Holdings Limited												
27/08/2018	22/01/2019	16,000.00	5,144.95	5,255.05	110.10	5,144.95	5,144.95	0.00	0.00	0.00	110.10	0.00
		16,000.00	5,144.95	5,255.05	110.10	5,144.95	5,144.95	0.00	0.00	0.00	110.10	0.00
Bubs Australia Limited												

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Shares in Listed Companies (Australian)												
26/03/2019	09/05/2019	12,000.00	9,144.95	17,495.05	8,350.10	9,144.95	9,144.95	0.00	0.00	0.00	8,350.10	0.00
		12,000.00	9,144.95	17,495.05	8,350.10	9,144.95	9,144.95	0.00	0.00	0.00	8,350.10	0.00
Catapult Group International Ltd												
13/04/2018	24/04/2019	6,000.00	7,224.95	7,355.05	130.10	7,224.95	7,224.95	0.00	0.00	130.10	0.00	0.00
		6,000.00	7,224.95	7,355.05	130.10	7,224.95	7,224.95	0.00	0.00	130.10	0.00	0.00
G8 Education Limited												
10/10/2018	12/02/2019	12,000.00	24,146.53	40,937.56	16,791.03	24,146.53	24,146.53	0.00	0.00	0.00	16,791.03	0.00
15/08/2018	12/02/2019	7,000.00	16,054.95	23,880.24	7,825.29	16,054.95	16,054.95	0.00	0.00	0.00	7,825.29	0.00
05/02/2018	12/02/2019	5,000.00	16,674.95	17,057.31	382.36	16,674.95	16,674.95	0.00	0.00	382.36	0.00	0.00
		24,000.00	56,876.43	81,875.11	24,998.68	56,876.43	56,876.43	0.00	0.00	382.36	24,616.32	0.00
Greencross Limited												
16/06/2017	14/12/2018	2,000.00	11,124.95	10,695.05	(429.90)	11,124.95	11,124.95	0.00	0.00	0.00	0.00	(429.90)
		2,000.00	11,124.95	10,695.05	(429.90)	11,124.95	11,124.95	0.00	0.00	0.00	0.00	(429.90)
Healthscope Limited.												
14/11/2017	12/02/2019	3,500.00	6,604.95	8,635.49	2,030.54	6,604.95	6,604.95	0.00	0.00	2,030.54	0.00	0.00
31/07/2014	12/02/2019	7,326.00	15,000.00	18,075.32	3,075.32	15,000.00	15,000.00	0.00	0.00	3,075.32	0.00	0.00
		10,826.00	21,604.95	26,710.81	5,105.86	21,604.95	21,604.95	0.00	0.00	5,105.86	0.00	0.00
loof Holdings Limited												
22/06/2007	31/05/2019	1,500.00	14,949.95	8,195.97	(6,753.98)	14,949.95	14,949.95	0.00	0.00	0.00	0.00	(6,753.98)
12/01/2016	31/05/2019	1,000.00	8,524.95	5,463.98	(3,060.97)	8,524.95	8,524.95	0.00	0.00	0.00	0.00	(3,060.97)

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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
Shares in Listed Companies (Australian)												
17/11/2015	31/05/2019	2,000.00	18,164.95	10,927.96	(7,236.99)	18,164.95	18,164.95	0.00	0.00	0.00	0.00	(7,236.99)
		4,500.00	41,639.85	24,587.91	(17,051.94)	41,639.85	41,639.85	0.00	0.00	0.00	0.00	(17,051.94)
Pushpay Holdings Limited - Ordinary Fully Paid Foreign Exempt Nzx												
01/11/2017	25/02/2019	4,000.00	10,984.95	12,615.05	1,630.10	10,984.95	10,984.95	0.00	0.00	1,630.10	0.00	0.00
		4,000.00	10,984.95	12,615.05	1,630.10	10,984.95	10,984.95	0.00	0.00	1,630.10	0.00	0.00
Redbubble Limited												
12/11/2018	09/05/2019	231.00	346.50	236.15	(110.35)	346.50	346.50	0.00	0.00	0.00	0.00	(110.35)
11/04/2018	09/05/2019	3,000.00	5,124.95	3,066.83	(2,058.12)	5,124.95	5,124.95	0.00	0.00	0.00	0.00	(2,058.12)
		3,231.00	5,471.45	3,302.98	(2,168.47)	5,471.45	5,471.45	0.00	0.00	0.00	0.00	(2,168.47)
Rio Tinto Limited - Ordinary Fully Paid												
17/04/2013	19/11/2018	120.00	6,878.97	1,132.80	(5,746.17)	6,878.97	6,878.97	0.00	0.00	0.00	0.00	(5,746.17)
17/04/2013	23/05/2019	70.00	4,012.73	7,148.65	3,135.92	4,012.73	4,012.73	0.00	0.00	3,135.92	0.00	0.00
		190.00	10,891.70	8,281.45	(2,610.25)	10,891.70	10,891.70	0.00	0.00	3,135.92	0.00	(5,746.17)
SDI Limited												
22/08/2018	18/12/2018	15,000.00	8,874.95	9,125.05	250.10	8,874.95	8,874.95	0.00	0.00	0.00	250.10	0.00
		15,000.00	8,874.95	9,125.05	250.10	8,874.95	8,874.95	0.00	0.00	0.00	250.10	0.00
Senex Energy Limited												
22/08/2017	05/10/2018	20,000.00	5,324.95	10,583.37	5,258.42	5,324.95	5,324.95	0.00	0.00	5,258.42	0.00	0.00
12/05/2014	05/10/2018	10,000.00	6,764.30	5,291.68	(1,472.62)	6,764.30	6,764.30	0.00	0.00	0.00	0.00	(1,472.62)

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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
Shares in Listed Companies (Australian)												
		30,000.00	12,089.25	15,875.05	3,785.80	12,089.25	12,089.25	0.00	0.00	5,258.42	0.00	(1,472.62)
Servcorp Limited												
18/10/2017	18/12/2018	1,800.00	10,355.43	5,076.81	(5,278.62)	10,355.43	10,355.43	0.00	0.00	0.00	0.00	(5,278.62)
		1,800.00	10,355.43	5,076.81	(5,278.62)	10,355.43	10,355.43	0.00	0.00	0.00	0.00	(5,278.62)
Sundance Energy Australia Limited												
14/11/2018	26/06/2019	12,500.00	9,649.95	3,287.55	(6,362.40)	9,649.95	9,649.95	0.00	0.00	0.00	0.00	(6,362.40)
		12,500.00	9,649.95	3,287.55	(6,362.40)	9,649.95	9,649.95	0.00	0.00	0.00	0.00	(6,362.40)
Technology One Limited												
25/05/2018	14/11/2018	4,000.00	17,664.95	23,254.39	5,589.44	17,664.95	17,664.95	0.00	0.00	0.00	5,589.44	0.00
		4,000.00	17,664.95	23,254.39	5,589.44	17,664.95	17,664.95	0.00	0.00	0.00	5,589.44	0.00
The Citadel Group Limited												
03/11/2017	01/08/2018	2,000.00	11,424.95	14,055.05	2,630.10	11,424.95	11,424.95	0.00	0.00	0.00	2,630.10	0.00
		2,000.00	11,424.95	14,055.05	2,630.10	11,424.95	11,424.95	0.00	0.00	0.00	2,630.10	0.00
The Reject Shop Limited												
14/11/2018	31/12/2018	2,552.00	5,891.15	7,044.09	1,152.94	5,891.15	5,891.15	0.00	0.00	0.00	1,152.94	0.00
14/11/2018	07/01/2019	402.00	928.00	1,113.54	185.54	928.00	928.00	0.00	0.00	0.00	185.54	0.00
14/11/2018	07/01/2019	2,046.00	4,705.80	5,667.42	961.62	4,705.80	4,705.80	0.00	0.00	0.00	961.62	0.00
		5,000.00	11,524.95	13,825.05	2,300.10	11,524.95	11,524.95	0.00	0.00	0.00	2,300.10	0.00
Unibail-Rodamco-Westfield - Chess Depositary Interests 20:1												

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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
Shares in Listed Companies (Australian)												
Def Set												
07/06/2018	17/07/2018	470.00	6,892.97	6,972.61	79.64	6,892.97	6,892.97	0.00	0.00	0.00	79.64	0.00
29/11/2013	17/07/2018	250.00	1,201.92	3,708.84	2,506.92	1,201.92	1,201.92	0.00	0.00	2,506.92	0.00	0.00
		720.00	8,094.89	10,681.45	2,586.56	8,094.89	8,094.89	0.00	0.00	2,506.92	79.64	0.00
Wesfarmers Limited												
30/05/2013	10/07/2018	971.00	38,803.00	48,496.59	9,693.59	38,803.00	38,803.00	0.00	0.00	9,693.59	0.00	0.00
		971.00	38,803.00	48,496.59	9,693.59	38,803.00	38,803.00	0.00	0.00	9,693.59	0.00	0.00
		165,820.00	364,363.36	386,889.21	22,525.85	364,363.36	364,363.36	0.00	0.00	27,843.27	58,977.24	(64,294.66)
Units in Listed Unit Trusts (Australian)												
Ishares Europe ETF - Chess Depositary Interests 1:1 Isheu350												
05/02/2018	30/04/2019	350.00	21,430.95	22,112.55	681.60	21,430.95	21,430.95	0.00	0.00	681.60	0.00	0.00
		350.00	21,430.95	22,112.55	681.60	21,430.95	21,430.95	0.00	0.00	681.60	0.00	0.00
SPDR S&P World Ex Australia Fund - Exchange Traded Fund Units Fully Paid												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	571.34	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	571.34	0.00	0.00
Spdr S&p/Asx 200 Fund - Exchange Traded Fund Units Fully Paid												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93.62	0.00	0.00

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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
Units in Listed Unit Trusts (Australian)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	93.62	0.00	0.00
		350.00	21,430.95	22,112.55	681.60	21,430.95	21,430.95	0.00	0.00	1,346.56	0.00	0.00
		200,498.21	459,622.52	482,875.02	23,252.50	459,622.52	459,622.52	0.00	0.00	29,234.88	58,977.24	(64,294.66)