

YIDNEY ROCKS TRUST

ABN 19 421 829 480

Financial Statements
For the year ended 30 June 2018



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YIDNEY ROCKS TRUST

ABN 19 421 829 480

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YIDNEY ROCKS TRUST
ABN 19 421 829 480
Detailed Profit and Loss Statement
For the year ended 30 June 2018

| | 2018 \$ | 2017 \$ |
|--------------------------------------------------------------|-------------------------|-------------------------|
| Income | | |
| Interest received | 355.41 | 382.56 |
| Income - Electricity | 8,500.00 | 10,500.88 |
| Rents received | 211,407.00 | 262,759.52 |
| Fuel Tax Credits | 7,115.00 | 6,458.00 |
| Total income | <u>227,377.41</u> | <u>280,100.96</u> |
| Expenses | | |
| Accountancy | 3,607.10 | 2,830.00 |
| Advertising and promotion | 14,715.12 | 14,000.75 |
| Bank Fees And Charges | 2,577.93 | 3,619.19 |
| Delivery | 3,894.26 | 4,094.18 |
| Depreciation - plant | 15,721.00 | 20,680.00 |
| Electricity | 4,144.56 | 5,222.73 |
| Fees & charges | 2,115.50 | 1,791.00 |
| Formation expenses | | 4.00 |
| Fuel & oil | 18,559.87 | 14,393.80 |
| Insurance | 10,796.02 | 13,372.34 |
| Insurance - WorkCover | 1,056.32 | 1,187.12 |
| M/V other - Other | 3,394.89 | 3,320.96 |
| Postage | 63.17 | 121.63 |
| Printing & stationery | 319.05 | 21.70 |
| Protective clothing | 449.95 | |
| Rates & land taxes | 7,716.00 | 7,671.80 |
| Repairs & maintenance | 34,700.46 | 55,533.87 |
| Superannuation | 6,964.20 | 5,226.79 |
| Telephone | 1,616.19 | 1,666.81 |
| Television charges - AUSTAR | | 760.92 |
| Travel, accom & conference | 3,491.80 | 2,519.98 |
| Wages | 62,971.60 | 55,018.80 |
| Total expenses | <u>198,874.99</u> | <u>213,058.37</u> |
| Net Profit from Ordinary Activities before income tax | <u>28,502.42</u> | <u>67,042.59</u> |

The accompanying notes form part of these financial statements.

YIDNEY ROCKS TRUST
ABN 19 421 829 480
Beneficiaries Profit Distribution Summary
For the year ended 30 June 2018

| | 2018 | 2017 |
|--------------------------------------|-------------------------|-------------------------|
| | \$ | \$ |
| Beneficiaries Share of Profit | | |
| - Kilby Retirement Fund | 14,251.21 | 33,521.30 |
| - Glenn David Weatherford | <u>14,251.21</u> | <u>33,521.29</u> |
| Total Profit | <u><u>28,502.42</u></u> | <u><u>67,042.59</u></u> |

YIDNEY ROCKS TRUST
ABN 19 421 829 480
Beneficiaries Profit Distribution Summary
For the year ended 30 June 2018

| | 2018 \$ | 2017 \$ |
|------------------------------------|-------------------------|-------------------------|
| Kilby Retirement Fund | | |
| Opening Balance - Benef'y | 33,521.44 | 19,032.63 |
| Profit distribution for year | <u>14,251.21</u> | <u>33,521.30</u> |
| | 47,772.65 | 52,553.93 |
| Less: | | |
| Physical distribution | <u>(33,521.30)</u> | <u>(19,032.49)</u> |
| | <u><u>14,251.35</u></u> | <u><u>33,521.44</u></u> |
| Glenn David Weatherford | | |
| Opening Balance - Benef'y | 33,521.41 | 19,032.62 |
| Profit distribution for year | <u>14,251.21</u> | <u>33,521.29</u> |
| | 47,772.62 | 52,553.91 |
| Less: | | |
| Physical distribution | <u>(33,521.29)</u> | <u>(19,032.50)</u> |
| | <u><u>14,251.33</u></u> | <u><u>33,521.41</u></u> |
| Total of beneficiary loans | <u><u>28,502.68</u></u> | <u><u>67,042.85</u></u> |
| Total Beneficiary Funds | <u><u>28,502.68</u></u> | <u><u>67,042.85</u></u> |

The accompanying notes form part of these financial statements.

YIDNEY ROCKS TRUST
ABN 19 421 829 480
Detailed Balance Sheet as at 30 June 2018

| | Note | 2018 \$ | 2017 \$ |
|--------------------------------------|------|----------------------------|----------------------------|
| Current Assets | | | |
| Cash Assets | | | |
| Cash at bank | | 8,912.98 | 9,860.54 |
| Cash at bank - CBA | | 76,024.03 | 68,500.21 |
| Cash on hand | | 1,615.71 | 1,085.86 |
| Undeposited Funds | | 3,292.50 | |
| | | <u>89,845.22</u> | <u>79,446.61</u> |
| Receivables | | | |
| Loan - G D Weatherford | | | 133.61 |
| | | | <u>133.61</u> |
| Current Tax Assets | | | |
| GST payable control account | | (430.00) | (420.00) |
| Input tax credit control account | | 1,975.00 | 2,284.00 |
| | | <u>1,545.00</u> | <u>1,864.00</u> |
| Total Current Assets | | <u>91,390.22</u> | <u>81,444.22</u> |
| Non-Current Assets | | | |
| Property, Plant and Equipment | | | |
| Buildings - at cost | | 1,555,037.09 | 1,555,037.09 |
| Plant & equipment - at cost | | 89,281.69 | 87,082.59 |
| Motor vehicles - at cost | | 7,176.00 | 7,176.00 |
| Less: Accumulated depreciation | | (64,907.00) | (49,186.00) |
| | | <u>1,586,587.78</u> | <u>1,600,109.68</u> |
| Total Non-Current Assets | | <u>1,586,587.78</u> | <u>1,600,109.68</u> |
| Total Assets | | <u>1,677,978.00</u> | <u>1,681,553.90</u> |

The accompanying notes form part of these financial statements.

YIDNEY ROCKS TRUST
ABN 19 421 829 480
Detailed Balance Sheet as at 30 June 2018

| | Note | 2018 \$ | 2017 \$ |
|-------------------------------------------|------|----------------------------|----------------------------|
| <hr/> | | | |
| Current Liabilities | | | |
| Payables | | | |
| Unsecured: | | | |
| Trade creditors | | 293.68 | 2,195.30 |
| PAYG Withholding payable | | 1,660.00 | 1,274.00 |
| | | <u>1,953.68</u> | <u>3,469.30</u> |
| Financial Liabilities | | | |
| Unsecured: | | | |
| Beneficiary loan: Kilby Retirement Fund | | 14,251.35 | 33,521.44 |
| Beneficiary loan: Glenn David Weatherford | | 14,251.33 | 33,521.41 |
| Loan - G D Weatherford | | 337.39 | |
| Loan - A Kilby | | 4.25 | 4.25 |
| | | <u>28,844.32</u> | <u>67,047.10</u> |
| Other | | | |
| Rent received in advance | | 57,180.00 | 21,037.50 |
| | | <u>57,180.00</u> | <u>21,037.50</u> |
| Total Current Liabilities | | <u>87,978.00</u> | <u>91,553.90</u> |
| Total Liabilities | | <u>87,978.00</u> | <u>91,553.90</u> |
| Net Assets | | <u>1,590,000.00</u> | <u>1,590,000.00</u> |
| Equity | | | |
| Subscribed units - Kilby Retirement Fund | | 795,000.00 | 795,000.00 |
| Subscribed units - G D Weatherford | | 795,000.00 | 795,000.00 |
| Total Equity | | <u>1,590,000.00</u> | <u>1,590,000.00</u> |

The accompanying notes form part of these financial statements.

YIDNEY ROCKS TRUST

ABN 19 421 829 480

Depreciation Pools for the year ended 30 June, 2018

Pool : General Pool

| | |
|--------------------------------------------------------------------------------------------------------------|--------|
| Opening Value of the Pool: | 45,074 |
| Plus the taxable use percentage of assets allocated to the pool for the income year | 0 |
| Plus assets instantly written off per accelerated depreciation legislation in the income year (w/o) | 2,199 |
| Less assets instantly written off per accelerated depreciation legislation in the income year (w/o) | 2,199 |
| Less deduction for the decline in value of depreciating assets of the pool for the income year | 13,522 |
| Less deduction for the decline in value of depreciating assets allocated to the pool for the income year | 0 |
| Less the taxable use percentage of the termination value of pooled assets disposed of during the income year | 0 |
| Closing Value of the Pool | 31,552 |

| | | | | | | DISPOSAL | | ADDITION | | DEPRECIATION | | | | | |
|------------------------------------|-----------|----------|--------|------|-------|----------|--------|----------|------|--------------|---|-------|--------|------|-------|
| | | | Total | Priv | OWDV | Date | Consid | Date | Cost | Value | T | Rate | Deprec | Priv | CWDV |
| Plant & Equipment | | | | | | | | | | | | | | | |
| Haier 6kg Twintub | 603.63 | 27/10/11 | 604 | 0.00 | 226 | | 0 | | 0 | 226 | D | 30.00 | 68 | 0 | 158 |
| Bosch 13H LP Hot Water System | 640.00 | 21/11/11 | 640 | 0.00 | 277 | | 0 | | 0 | 277 | D | 30.00 | 83 | 0 | 194 |
| Mattress | 363.64 | 11/12/11 | 364 | 0.00 | 89 | | 0 | | 0 | 89 | D | 30.00 | 27 | 0 | 62 |
| Mattress | 590.91 | 11/12/11 | 591 | 0.00 | 146 | | 0 | | 0 | 146 | D | 30.00 | 44 | 0 | 102 |
| LG 5.5kg Top Loader | 472.73 | 15/12/11 | 473 | 0.00 | 181 | | 0 | | 0 | 181 | D | 30.00 | 54 | 0 | 127 |
| Curtains | 7,459.44 | 04/01/12 | 7,459 | 0.00 | 1,315 | | 0 | | 0 | 1,315 | D | 30.00 | 394 | 0 | 921 |
| LG 32" LCD | 325.45 | 24/03/12 | 325 | 0.00 | 33 | 30/06/18 | 0 | | 0 | 33 | D | 30.00 | 10 | 0 | 0 |
| Celestial 32" LCD | 360.95 | 08/05/12 | 361 | 0.00 | 43 | 30/06/18 | 0 | | 0 | 43 | D | 30.00 | 13 | 0 | 0 |
| Celestial 32" LCD | 371.82 | 25/05/12 | 372 | 0.00 | 48 | 30/06/18 | 0 | | 0 | 48 | D | 30.00 | 14 | 0 | 0 |
| Denyo Diesel Generator | 20,699.00 | 26/06/12 | 20,699 | 0.00 | 8,674 | | 0 | | 0 | 8,674 | D | 30.00 | 2,602 | 0 | 6,072 |
| 2 X Panasonic 32" Led TV's | 867.00 | 21/11/12 | 867 | 0.00 | 170 | 30/06/18 | 0 | | 0 | 170 | D | 30.00 | 51 | 0 | 0 |
| Haier 6kg twin tub washing machine | 600.00 | 21/11/12 | 600 | 0.00 | 269 | | 0 | | 0 | 269 | D | 30.00 | 81 | 0 | 188 |
| Samsung 32" Led TV | 385.00 | 11/05/13 | 385 | 0.00 | 100 | 30/06/18 | 0 | | 0 | 100 | D | 30.00 | 30 | 0 | 0 |
| Haier 6kg twin tub washing machine | 362.00 | 11/05/13 | 362 | 0.00 | 174 | | 0 | | 0 | 174 | D | 30.00 | 52 | 0 | 122 |
| Mitsubishi Triton Utility 4wd | 5,182.00 | 25/09/12 | 5,182 | 0.00 | 1,920 | | 0 | | 0 | 1,920 | D | 30.00 | 576 | 0 | 1,344 |
| Retaining wall and fence | 12,027.00 | 19/02/13 | 12,027 | 0.00 | 7,711 | | 0 | | 0 | 7,711 | D | 30.00 | 2,313 | 0 | 5,398 |
| Chest Freezer | 413.00 | 19/07/12 | 413 | 0.00 | 176 | | 0 | | 0 | 176 | D | 30.00 | 53 | 0 | 123 |
| Vacuum cleaner | 364.00 | 15/03/13 | 364 | 0.00 | 86 | | 0 | | 0 | 86 | D | 30.00 | 26 | 0 | 60 |

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

YIDNEY ROCKS TRUST

ABN 19 421 829 480

Depreciation Pools for the year ended 30 June, 2018

| | | | | | | | | | | | | | |
|--------------------------------|----------|----------|-------|------|-------|------------|-------|-------|---|-------|-----|---|-------|
| Stainless Steel BBQ Cover | 600.00 | 27/08/13 | 600 | 0.00 | 215 | 0 | 0 | 215 | D | 30.00 | 64 | 0 | 151 |
| 373L Refridgerator | 1,070.91 | 05/10/13 | 1,071 | 0.00 | 456 | 0 | 0 | 456 | D | 30.00 | 137 | 0 | 319 |
| 4 Stainless Steel BBQ Covers | 1,800.00 | 17/04/14 | 1,800 | 0.00 | 774 | 0 | 0 | 774 | D | 30.00 | 232 | 0 | 542 |
| 2 Gas Cooktops | 1,141.82 | 23/05/14 | 1,142 | 0.00 | 545 | 0 | 0 | 545 | D | 30.00 | 163 | 0 | 382 |
| 2 Gas Cooktops | 1,178.18 | 26/06/14 | 1,178 | 0.00 | 571 | 0 | 0 | 571 | D | 30.00 | 171 | 0 | 400 |
| Bosch Cooktop | 510.00 | 28/10/14 | 510 | 0.00 | 264 | 0 | 0 | 264 | D | 30.00 | 79 | 0 | 185 |
| Westinghouse Gas Oven | 907.27 | 02/11/14 | 907 | 0.00 | 470 | 0 | 0 | 470 | D | 30.00 | 141 | 0 | 329 |
| Simpson Dryer | 425.45 | 25/11/14 | 425 | 0.00 | 209 | 0 | 0 | 209 | D | 30.00 | 63 | 0 | 146 |
| Chest Freezer | 380.91 | 01/01/15 | 381 | 0.00 | 204 | 0 | 0 | 204 | D | 30.00 | 61 | 0 | 143 |
| Chest Freezer | 380.91 | 21/01/15 | 381 | 0.00 | 206 | 0 | 0 | 206 | D | 30.00 | 62 | 0 | 144 |
| Chest Freezer | 380.91 | 19/03/15 | 381 | 0.00 | 211 | 0 | 0 | 211 | D | 30.00 | 63 | 0 | 148 |
| Hot Water System | 731.82 | 09/04/15 | 732 | 0.00 | 411 | 0 | 0 | 411 | D | 30.00 | 123 | 0 | 288 |
| Chest Freezer | 371.82 | 10/04/15 | 372 | 0.00 | 209 | 0 | 0 | 209 | D | 30.00 | 63 | 0 | 146 |
| Fridge | 990.00 | 10/04/15 | 990 | 0.00 | 556 | 0 | 0 | 556 | D | 30.00 | 167 | 0 | 389 |
| Hot Water System | 731.82 | 01/05/15 | 732 | 0.00 | 415 | 0 | 0 | 415 | D | 30.00 | 124 | 0 | 291 |
| 3 Seater & 2 Seater Sofa's | 2,760.00 | 08/05/15 | 2,760 | 0.00 | 1,642 | 0 | 0 | 1,642 | D | 30.00 | 493 | 0 | 1,149 |
| Hot Water System | 800.00 | 26/05/15 | 800 | 0.00 | 459 | 0 | 0 | 459 | D | 30.00 | 138 | 0 | 321 |
| 2 X Ceiling Fans | 1,931.82 | 17/07/15 | 1,932 | 0.00 | 835 | 0 | 0 | 835 | D | 30.00 | 250 | 0 | 585 |
| 3 Seat Sofa | 1,999.55 | 28/07/15 | 2,000 | 0.00 | 1,227 | 0 | 0 | 1,227 | D | 30.00 | 368 | 0 | 859 |
| 2 Seat Sofa | 1,545.00 | 28/07/15 | 1,545 | 0.00 | 948 | 0 | 0 | 948 | D | 30.00 | 284 | 0 | 664 |
| Solar Battery Charger | 1,413.40 | 20/08/15 | 1,413 | 0.00 | 648 | 0 | 0 | 648 | D | 30.00 | 194 | 0 | 454 |
| 3 Seat Sofa | 2,999.09 | 07/10/15 | 2,999 | 0.00 | 1,894 | 0 | 0 | 1,894 | D | 30.00 | 568 | 0 | 1,326 |
| 2 Seat Sofa | 2,362.73 | 07/10/15 | 2,363 | 0.00 | 1,492 | 0 | 0 | 1,492 | D | 30.00 | 448 | 0 | 1,044 |
| Lounge Suite | 1,635.45 | 30/12/15 | 1,635 | 0.00 | 1,068 | 0 | 0 | 1,068 | D | 30.00 | 320 | 0 | 748 |
| Bedroom Suite & Ensemble | 1,999.09 | 30/12/15 | 1,999 | 0.00 | 1,306 | 0 | 0 | 1,306 | D | 30.00 | 392 | 0 | 914 |
| Top Loader Washing Machine | 2,268.18 | 04/05/16 | 2,268 | 0.00 | 1,537 | 0 | 0 | 1,537 | D | 30.00 | 461 | 0 | 1,076 |
| Washing Machine | 317.27 | 29/06/16 | 317 | 0.00 | 222 | 0 | 0 | 222 | D | 30.00 | 67 | 0 | 155 |
| Bore Pump | 499.62 | 27/08/16 | 500 | 0.00 | 0 | 0 | 0 | 0 | W | 30.00 | 0 | 0 | 0 w/o |
| Tisira Washing Machine 4.5kg | 317.27 | 29/11/16 | 317 | 0.00 | 0 | 0 | 0 | 0 | W | 30.00 | 0 | 0 | 0 w/o |
| 5 Piece Outdoor Dining Setting | 545.45 | 05/01/17 | 545 | 0.00 | 0 | 0 | 0 | 0 | W | 30.00 | 0 | 0 | 0 w/o |
| Toshiba HD TV 32" | 590.91 | 12/07/17 | 591 | 0.00 | 0 | 0 12/07/17 | 591 | 591 | W | 18.75 | 0 | 0 | 0 w/o |
| Water Pressure Tank 100L | 363.64 | 23/08/17 | 364 | 0.00 | 0 | 0 23/08/17 | 364 | 364 | W | 18.75 | 0 | 0 | 0 w/o |
| 21" S/P Honda Mower | 1,244.55 | 07/06/18 | 1,245 | 0.00 | 0 | 0 07/06/18 | 1,245 | 1,245 | W | 18.75 | 0 | 0 | 0 w/o |

Motor Vehicles

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

YIDNEY ROCKS TRUST
ABN 19 421 829 480
Depreciation Pools for the year ended 30 June, 2018

| | | | | | | | | | | | | | |
|---------------------------------|----------|----------|-------|------|-------|---|---|-------|---|-------|-------|---|-------|
| 2004 Holden Rodeo Ute 747HRN | 7,176.00 | 21/10/15 | 7,176 | 0.00 | 4,442 | 0 | 0 | 4,442 | D | 30.00 | 1,333 | 0 | 3,109 |
|---------------------------------|----------|----------|-------|------|-------|---|---|-------|---|-------|-------|---|-------|

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

YIDNEY ROCKS TRUST
ABN 19 421 829 480
Notes to the Financial Statements
For the year ended 30 June 2018

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements of the trust on the basis that the trust is a non-reporting entity because there are no users dependant on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the trust deed, the information needs of the stakeholders and for the basis of preparation of the income tax return.

The financial statements have been prepared in accordance with the significant accounting policies disclosed below, which the trustees have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

(a) Property, Plant and Equipment (PPE)

Property, Plant and Equipment are carried at cost or at independent or trustees' valuation. All assets, excluding freehold land and buildings are depreciated over the useful lives of the assets to the trust. Increases in the carrying amount arising on revaluation of land and buildings are credited to a revaluation reserve in shareholders' equity. Decreases that offset previous increases of the same asset are charged against fair value reserves directly in equity; all other decreases are charged to the income statement. Each year the difference between depreciation based on the revalued carrying amount of the assets charged to the income statement and depreciation based on the asset's original cost is transferred from the revaluation reserve to retained earnings.

The carrying amount of plant and equipment is reviewed annually by trustees to ensure it is not in excess of the recoverable amount from these assets. The recoverable amount is assessed on the basis of the expected net cash flows that will be received from the asset's employment and subsequent disposal. The expected net cash flows have not been discounted in determining recoverable amounts.

(b) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

(c) Revenue and Other Income

Revenue is measured at the fair value of the consideration received or receivable after taking into account any trade discounts and volume rebates allowed. For this purpose, deferred consideration is not discounted to present values when recognising revenue.

Interest revenue is recognised using the effective interest rate method, which, for floating rate financial assets, is the rate inherent in the instrument. Dividend revenue is recognised when the right to receive a dividend has been established.

Revenue recognised related to the provision of services is determined with reference to the stage of completion of the transaction at the reporting date and where outcome of the contract can be estimated reliably. Stage of completion is determined with reference to the services performed to date as a percentage of total anticipated services to be performed. Where the outcome cannot be estimated reliably, revenue is recognised only to the extent that related expenditure is recoverable.

All revenue is stated net of the amount of goods and services tax (GST).

(d) Goods and Services Tax (GST)

YIDNEY ROCKS TRUST
ABN 19 421 829 480
Notes to the Financial Statements
For the year ended 30 June 2018

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

(e) Trade and Other Payables

Trade and other payables, including bank borrowings and distributions payable, are recognised at the nominal transaction value without taking into account the time value of money.

YIDNEY ROCKS TRUST

ABN 19 421 829 480

Trustee's Declaration

The trustees declare that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements.

The trustees declare that:

- (i) the financial statements and notes, present fairly the trust's financial position as at 30 June 2018 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) in the trustees' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

Signed in accordance with a resolution of the trustees by:

ANDREW WARWICK KILBY , (Trustee)

GLENN DAVID WEATHERFORD , (Trustee)

Date

YIDNEY ROCKS TRUST
ABN 19 421 829 480
Compilation Report to YIDNEY ROCKS TRUST

On the basis of the information provided by YIDNEY ROCKS TRUST, we have compiled, in accordance with Pronouncement No. 5 'Compilation of Financial Reports' the special purpose financial report of YIDNEY ROCKS TRUST for the period ended 30 June 2018.

The specific purpose for which the special purpose financial report has been prepared is set out in Note 1. The extent to which Australian Accounting Standards and UIG Consensus Views have or have not been adopted in the preparation of the special purpose financial report is set out in Note 1.

YIDNEY ROCKS TRUST is solely responsible for the information contained in the special purpose financial report and has determined that the accounting policies used are consistent the financial reporting requirements of the YIDNEY ROCKS TRUST constitution.

Our procedures use accounting expertise to collect, classify and summarise the financial information which YIDNEY ROCKS TRUST provided, into a financial report. Our procedures do not include verification or validation procedures.

No audit or review has been performed and accordingly no assurance is expressed.

To the extent permitted by law, we do not accept liability for any loss or damage which any person, other than YIDNEY ROCKS TRUST, may suffer arising from any negligence on our part. No person should rely on the special purpose financial report without having an audit or review conducted.

The special purpose financial report was prepared exclusively for the benefit of YIDNEY ROCKS TRUST. We do not accept responsibility to any other person for the contents of the special purpose financial report.

SUITE 1, 270 ROBINSON ROAD EAST
GEEBUNG QLD

CLEAVE ACCOUNTING PTY LTD
JIM CLEAVE FIPA



10 May, 2019