
Financial statements and reports for the year ended
30 June 2020

Levingston Sproule Superannuation Fund

Levingston Sproule Superannuation Fund

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Levingston Sproule Superannuation Fund
Statement of Financial Position

As at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Investments			
Shares in Listed Companies (Australian)	2	44,376.45	27,386.49
Shares in Listed Companies (Overseas)	3	61,491.87	78,182.22
Total Investments		<u>105,868.32</u>	<u>105,568.71</u>
Other Assets			
Formation Expenses		0.00	120.00
Sundry Debtors		0.00	815.42
NABTrade - 9354		92.78	7.26
NABTrade- 005		6,249.31	10,293.41
Distributions Receivable		270.51	41.74
Total Other Assets		<u>6,612.60</u>	<u>11,277.83</u>
Total Assets		<u>112,480.92</u>	<u>116,846.54</u>
Less:			
Liabilities			
Income Tax Payable		711.95	2,539.63
PAYG Payable		885.00	0.00
Total Liabilities		<u>1,596.95</u>	<u>2,539.63</u>
Net assets available to pay benefits		<u>110,883.97</u>	<u>114,306.91</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Levingston, Oliver - Accumulation		85,473.65	88,530.72
Sproule, Sarah - Accumulation		25,410.32	25,776.19
Total Liability for accrued benefits allocated to members' accounts		<u>110,883.97</u>	<u>114,306.91</u>

Levingston Sproule Superannuation Fund

Operating Statement

For the year ended 30 June 2020

	Note	2020 \$	2019 \$
Income			
Investment Income			
Trust Distributions	9	311.40	143.15
Dividends Received	8	1,891.07	2,308.23
Interest Received		226.61	151.76
Other Investment Income		0.00	320.00
Contribution Income			
Employer Contributions		1,940.16	18,400.85
Other Contributions		400.20	0.00
Transfers In		0.00	776.59
Total Income		<u>4,769.44</u>	<u>22,100.58</u>
Expenses			
Accountancy Fees		990.00	990.00
ATO Supervisory Levy		259.00	518.00
Auditor's Remuneration		440.00	440.00
Amortisation		120.00	0.00
Investment Expenses		3.50	0.00
		<u>1,812.50</u>	<u>1,948.00</u>
Investment Losses			
Changes in Market Values	10	5,667.93	(1,120.46)
Total Expenses		<u>7,480.43</u>	<u>827.54</u>
Benefits accrued as a result of operations before income tax		<u>(2,710.99)</u>	<u>21,273.04</u>
Income Tax Expense	11	711.95	2,539.63
Benefits accrued as a result of operations		<u>(3,422.94)</u>	<u>18,733.41</u>

Levingston Sproule Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2020

	2020
	\$
Benefits accrued as a result of operations	(2,710.99)
Less	
Realised Accounting Capital Gains	5,036.61
Accounting Trust Distributions	311.40
Non Taxable Contributions	400.20
	<u>5,748.21</u>
Add	
Other Non Deductible Expenses	120.00
Decrease in MV of investments	10,704.54
Franking Credits	93.88
Net Capital Gains	3,551.00
Credit for Tax Withheld - Foreign resident withholding	167.07
Taxable Trust Distributions	0.24
Distributed Foreign income	311.16
	<u>14,947.89</u>
SMSF Annual Return Rounding	(2.69)
Taxable Income or Loss	<u>6,486.00</u>
Income Tax on Taxable Income or Loss	972.90
Less	
Franking Credits	93.88
Credit for Tax Withheld - Foreign resident withholding	167.07
	<u>711.95</u>
CURRENT TAX OR REFUND	<u>711.95</u>
Supervisory Levy	259.00
AMOUNT DUE OR REFUNDABLE	<u>970.95</u>

* Distribution tax components review process has not been completed for the financial year.

Levingston Sproule Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2020

Note 1: Summary of Significant Accounting Policies

Basis of Preparation

These general purpose financial statements have been prepared in accordance with Australian Accounting Standard AASB 1056: Superannuation Entities, other applicable Accounting Standards, the provisions of the trust deed and the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations. The Fund is a for-profit entity for financial reporting purposes under Australian Accounting Standards.

International Financial Reporting Standards (IFRSs) form the basis of Australian Accounting Standards adopted by the Australian Accounting Standards Board. The financial statements of the Fund do not comply with IFRSs due to the requirements of AASB 1056.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are presented in Australian dollars, being the functional currency of the Fund. The amounts presented in the financial statements have been rounded to the nearest dollar. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

a. Fair Value of Assets and Liabilities

The Fund measures its assets and liabilities (except tax and insurance-related items, employer-sponsor receivables and member benefits) at fair value through profit and loss on a recurring basis.

Fair value is the price the Fund would receive to sell an asset or would have to pay to transfer a liability in an orderly (ie unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset or liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset or liability (ie the market with the greatest volume and level of activity for the asset or liability) or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

Based on the above approach, fair values of investments have been determined as follows:

- (i) shares in listed companies, government securities and corporate bonds by reference to the relevant market quotations at the end of the reporting period;
- (ii) mortgage bonds through the income approach using the discounted cash flow techniques; and
- (iii) units in managed funds by reference to the unit redemption price at the end of the reporting period.

Other assets and liabilities, which are all current in nature, are carried at the gross value of the outstanding balances of amounts due to be received or paid, which represents their fair value.

b. Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the entity commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified "at fair value through profit or loss", in which case transaction costs are expensed to profit or loss immediately. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Levingston Sproule Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2020

Derecognition of financial instruments

Derecognition refers to the removal of a previously recognised financial asset or financial liability from the statement of financial position.

Derecognition of financial assets

A financial asset is derecognised when the holder's contractual rights to its cash flows expires, or the asset is transferred in such a way that all the risks and rewards of ownership are substantially transferred.

Derecognition of financial liabilities

A liability is derecognised when it is extinguished (ie when the obligation in the contract is discharged, cancelled or expires). An exchange of an existing financial liability for a new one with substantially modified terms, or a substantial modification to the terms of a financial liability, is treated as an extinguishment of the existing liability and recognition of a new financial liability.

c. Liability for Members' Accrued Benefits

The liability for members' accrued benefits represents the Fund's present obligation to pay benefits to members and beneficiaries, and has been measured as the amount of member account balances as at the reporting date.

d. Members' Vested Benefits

Members' Vested benefits are benefits that are not conditional upon continued membership of the Fund and include benefits that members are entitled to receive had they terminated their membership of the Fund at the end of the reporting period.

e. Other Payables

Other payables include trade debtors and benefits payable. Other payables are payable on demand or within a short timeframe of less than 60 days.

f. No Tax File Number (TFN) Contributions Tax

Where a member's TFN is not provided to the Fund, the Fund may be required to pay no-TFN contributions tax at a rate of 32% on contributions received from and on behalf of the member. The no-TFN contributions tax applies on addition to the concessional contributions tax rate of 15% applicable to such contributions.

A no-TFN contributions tax liability recognised by the Fund will be charged to the relevant member's account. Where a tax offset is obtained by the Fund in relation to the member's no-TFN contributions tax liability, the tax offset will be included in the relevant member's account.

g. Cash and Cash Equivalents

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

h. Revenue

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

Interest revenue

Interest revenue is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument.

Interest income includes the amortisation of any discount or premium, transaction costs and any other differences between the initial carrying amount of the interest-bearing instrument to which it relates and the amount of the interest-bearing instrument at maturity calculated on an effective interest rate basis.

Levingston Sproule Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2020

Dividend revenue

Dividend revenue is recognised on the date the shares are quoted ex-dividend and, if not received at the end of the reporting period, is reflected in the statement of financial position as a receivable at fair value.

Distribution revenue

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

i. Comparative Figures

When required by Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current financial year.

Where the Fund retrospectively applies an accounting policy, makes a retrospective restatement or reclassifies items in its financial statements, a third statement of financial position as at the beginning of the preceding period, in addition to the minimum comparative financial statement, is presented.

j. Critical Accounting Estimates and Judgements

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

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

Note 2: Shares in Listed Companies (Australian)

	2020 \$	2019 \$
Clearview Wealth Limited	2,700.00	6,600.00
Estia Health Limited	767.50	1,320.00
Fisher & Paykel Healthcare Corporation Limited	0.00	2,817.70
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	4,878.60	3,086.18
Ishares Msci Japan Etf	2,831.85	0.00
Maca Limited	1,816.50	1,890.00
Pilbara Minerals Limited	1,733.25	1,053.49
Etf ROBO Global Robotics And Automation Etf	774.00	696.72
Telstra Corporation Limited.	0.00	4,235.00
Vanguard Australian Shares Index Etf	4,581.71	1,607.40
Vanguard Ftse Europe Shares Etf	7,134.75	0.00
Vanguard Msci Index International Shares (hedged) Etf	2,774.40	0.00
Vanguard Ftse Emerging Markets Shares Etf	10,002.30	4,080.00

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2020

Vanguard Msci Index International Shares Etf	4,381.59	0.00
	44,376.45	27,386.49

Note 3: Shares in Listed Companies (Overseas)

	2020	2019
	\$	\$
alstria office REIT-Aktiengesellschaft	0.00	1,721.80
Novo Nordisk A/S	0.00	1,443.08
BAIC Motor Corporation Ltd	944.70	1,338.97
Great Wall Motor Co Ltd	909.90	1,018.34
Tencent Holdings Ltd	9,373.77	6,423.41
Aptiv PLC	1,703.05	1,728.86
ARK ETF Shs Genomic Revolution Multi-Sector ETF	0.00	1,502.15
Bayerische Motoren Werke AG	1,112.04	1,263.07
Gbl X China Con Shs Global X China Consumer	4,322.48	2,957.66
CME Group Inc	0.00	2,214.29
DBXT MSCI Mexico ETF	930.00	1,248.87
DBXT CAC ETF (DR) 1D Exchange Traded Fund	1,409.30	1,589.49
iShares MSCI Israel Capped Investable Market Index Fund	0.00	1,232.42
BlackRock Institutional Trust Company N.A. - BTC iShares J.P. Morgan USD Emerging Markets Bond ETF	0.00	2,100.06
VanEck Vct JPM Shs	1,343.70	1,415.57
iShMSCI Russia Shs	0.00	1,221.30
ISHARES STOXX EU.600 UTILITIES U.E.(DE)	1,420.50	1,299.52
Experian Plc	966.24	2,627.36
iShSTE600B(DE) Anteile	774.69	1,109.73
Gilead Sciences Inc	1,681.63	1,445.03
Gbl X MSCI Grc Shs	2,015.30	2,709.00
Goldman Sachs Group Inc	3,743.35	3,792.67
HDFC Bank Shs Sponsored American Depository Receipt Repr 3 Shs	0.00	4,821.10
Helmerich & Payne Inc	426.42	1,082.70
iSh Nasdaq Biot Shs	1,593.36	1,244.55
ICICI Bank Shs Sponsored American Depository Receipt Repr 2 Shs	0.00	1,795.24

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2020

BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	3,119.52	0.00
ICON plc	2,209.15	1,975.94
J P Morgan Chase & Co	0.00	1,547.78
KT Shs Sponsored American Depositary Receipt Repr. 1/2 Sh	3,363.50	4,180.37
Glb X Lth&Battr Shs	922.40	718.57
Match Group Inc	5,615.33	3,357.27
Nordson Corp.	2,764.24	2,014.97
Per Squ Hol Accum.Shs Public Class USD	0.00	1,752.85
ALPS Md Brkthgh Shs	1,523.75	1,204.29
Sealed Air Corp	1,148.77	1,464.02
Ship Finance International LTD	1,218.28	1,605.45
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	547.81	922.03
TE Connectivity Ltd.	950.60	1,092.60
iShs MSCI ThInd Shs	926.37	1,165.24
iShares MSCI Gbl Agriculture Producers	978.48	1,086.99
SPDR S&P Ars Df Shs	1,533.24	1,747.61
	61,491.87	78,182.22

Note 4: Banks and Term Deposits

	2020 \$	2019 \$
Banks		
NABTrade - 9354	92.78	7.26
NABTrade- 005	6,249.31	10,293.41
	6,342.09	10,300.67

Note 5: Liability for Accrued Benefits

	2020 \$	2019 \$
Liability for accrued benefits at beginning of year	114,306.91	95,573.50
Benefits accrued as a result of operations	(3,422.94)	18,733.41

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2020

Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	110,883.97	114,306.91

Note 6: Vested Benefits

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

	2020 \$	2019 \$
Vested Benefits	110,883.97	114,306.91

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2020 \$	2019 \$
ALPS Md Brkthgh Shs	0.48	23.48
ARK ETF Shs Genomic Revolution Multi-Sector ETF	41.51	20.04
Aptiv PLC	11.42	14.67
BAIC Motor Corporation Ltd	53.80	27.82
BYD Electronic (International) Co Ltd	0.00	97.28
Bayerische Motoren Werke AG	36.66	49.83
BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	11.12	0.00
BlackRock Institutional Trust Company N.A. - BTC iShares J.P. Morgan USD Emerging Markets Bond ETF	13.69	14.25
CME Group Inc	0.00	50.44
Clearview Wealth Limited	0.00	300.00
Col IN Infra Shs	0.78	12.92
DBXT CAC ETF (DR) 1D Exchange Traded Fund	55.38	46.39
EnLink Midstream LLC	77.06	75.71
Estia Health Limited	66.00	80.00
EtfS ROBO Global Robotics And Automation Etf	2.30	12.06
Experian Plc	41.35	11.93
Fisher & Paykel Healthcare Corporation Limited	24.45	39.38
Gbl X China Con Shs Global X China Consumer	33.72	24.48
Gilead Sciences Inc	48.80	41.35
Glb X Lth&Battr Shs	12.35	16.01

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2020

Gibl X MSCI Grc Shs	58.64	41.20
Goldman Sachs Group Inc	75.40	42.54
Great Wall Motor Co Ltd	54.20	0.00
HDFC Bank Shs Sponsored American Depositary Receipt Repr 3 Shs	32.39	9.13
Helmerich & Payne Inc	53.46	50.33
ICICI Bank Shs Sponsored American Depositary Receipt Repr 2 Shs	4.13	5.73
ISHARES STOXX EU.600 UTILITIES U.E.(DE)	45.06	42.53
Inve ChYuan Dim Shs	1.56	36.96
J P Morgan Chase & Co	9.87	34.79
KT Shs Sponsored American Depositary Receipt Repr. 1/2 Sh	127.16	124.40
Maca Limited	105.00	115.50
Match Group Inc	14.82	83.23
Nordson Corp.	18.88	12.54
Novo Nordisk A/S	0.00	25.03
Per Squ Hol Accum.Shs Public Class USD	0.00	19.73
SPDR S&P Ars Df Shs	16.82	12.49
Sealed Air Corp	19.87	18.29
Ship Finance International LTD	189.90	173.89
TE Connectivity Ltd.	21.73	19.99
Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	40.56	39.45
Telstra Corporation Limited.	0.00	209.00
Tencent Holdings Ltd	22.91	18.70
Thred Limited	22.24	22.26
Vanguard Australian Shares Index Etf	62.45	0.00
Vanguard Ftse Emerging Markets Shares Etf	172.61	0.00
Vanguard Ftse Europe Shares Etf	46.64	0.00
Vanguard Msci Index International Shares Etf	72.67	0.00
alstria office REIT-Aktiengesellschaft	0.00	63.40
iSh Nasdaq Biot Shs	3.12	2.49
iShSTE600B(DE) Anteile	51.59	47.69
iShares MSCI Gibl Agriculture Producers	16.52	18.03
iShares MSCI Israel Capped Investable Market Index Fund	0.00	4.76
iShsMSCI Russia Shs	0.00	56.11
	1,891.07	2,308.23

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2020

Note 9: Trust Distributions

	2020 \$	2019 \$
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	311.40	143.15
	311.40	143.15

Note 10: Changes in Market Values

Unrealised Movements in Market Value

	2020 \$	2019 \$
Shares in Listed Companies (Australian)		
Clearview Wealth Limited	(3,900.00)	(5,000.00)
Estia Health Limited	(552.50)	(325.00)
EtfS ROBO Global Robotics And Automation Etf	77.28	15.12
Fisher & Paykel Healthcare Corporation Limited	(484.75)	218.50
Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	(123.51)	146.51
Ishares Msci Japan Etf	(44.00)	0.00
Maca Limited	(73.50)	(644.95)
Pilbara Minerals Limited	(1,685.19)	(618.56)
Telstra Corporation Limited.	(417.05)	1,353.00
Vanguard Australian Shares Index Etf	50.44	93.35
Vanguard Ftse Emerging Markets Shares Etf	(352.80)	(38.95)
Vanguard Ftse Europe Shares Etf	(518.50)	0.00
Vanguard Msci Index International Shares (hedged) Etf	(256.55)	0.00
Vanguard Msci Index International Shares Etf	(36.61)	0.00
	(8,317.24)	(4,800.98)
Shares in Listed Companies (Overseas)		
ALPS Md Brkthgh Shs	319.46	(53.71)
ARK ETF Shs Genomic Revolution Multi-Sector ETF	(444.75)	246.47
Alphabet Inc	0.00	(168.77)
Aptiv PLC	(25.81)	(126.94)
BAIC Motor Corporation Ltd	(394.27)	(596.03)
BYD Electronic (International) Co Ltd	0.00	959.43

Levingston Sproule Superannuation Fund
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Bayerische Motoren Werke AG	(151.03)	(206.57)
BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	188.39	0.00
BlackRock Institutional Trust Company N.A. - BTC iShares J.P. Morgan USD Emerging Markets Bond ETF	(85.17)	85.17
CME Group Inc	(500.39)	443.73
Col IN Infra Shs	0.00	195.78
DBXT CAC ETF (DR) 1D Exchange Traded Fund	(180.19)	86.69
DBXT MSCI Mexico ETF	(318.87)	(3.13)
Experian Plc	(1,661.12)	602.08
Gbl X China Con Shs Global X China Consumer	1,364.82	(498.54)
Gilead Sciences Inc	236.60	10.28
Glb X Lth&Battr Shs	203.83	(159.63)
Glbl X MSCI Grc Shs	(686.75)	119.70
Goldman Sachs Group Inc	(49.32)	(78.86)
Great Wall Motor Co Ltd	(108.44)	(11.66)
HDFC Bank Shs Sponsored American Depository Receipt Repr 3 Shs	(1,380.85)	1,235.33
Helmerich & Payne Inc	(656.28)	(208.65)
ICICI Bank Shs Sponsored American Depository Receipt Repr 2 Shs	(424.81)	711.24
ICON plc	233.21	55.64
ISHARES STOXX EU.600 UTILITIES U.E.(DE)	120.98	156.02
Inve ChYuan Dim Shs	0.00	(42.11)
J P Morgan Chase & Co	(164.80)	140.88
KT Shs Sponsored American Depository Receipt Repr. 1/2 Sh	(816.87)	(69.04)
Match Group Inc	2,258.06	1,526.42
Nordson Corp.	749.27	25.16
Novo Nordisk A/S	(156.53)	191.48
Per Squ Hol Accum.Shs Public Class USD	(491.74)	377.35
SPDR S&P Ars Df Shs	(214.37)	335.93
Sealed Air Corp	(315.25)	88.34
Ship Finance International LTD	(387.17)	(211.65)
TE Connectivity Ltd.	(142.00)	119.80

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Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	(374.22)	23.47
Tencent Holdings Ltd	2,950.36	(353.59)
VanEck Vct JPM Shs	(71.87)	36.77
alstria office REIT-Aktiengesellschaft	(197.80)	179.00
iSh Nasdaq Biot Shs	348.81	58.31
iShSTE600B(DE) Anteile	(335.04)	(202.50)
iShares MSCI Glbl Agriculture Producers	(108.51)	48.03
iShares MSCI Israel Capped Investable Market Index Fund	(133.38)	111.30
iShs MSCI ThInd Shs	(238.87)	165.52
iShsMSCI Russia Shs	(144.62)	171.12
	(2,387.30)	5,515.06
Total Unrealised Movement	(10,704.54)	714.08

Realised Movements in Market Value

	2020	2019
	\$	\$
Shares in Listed Companies (Australian)		
Fisher & Paykel Healthcare Corporation Limited	460.30	0.00
Telstra Corporation Limited.	567.10	0.00
	1,027.40	0.00
Shares in Listed Companies (Overseas)		
ARK ETF Shs Genomic Revolution Multi-Sector ETF	533.58	0.00
Alphabet Inc	0.00	239.70
BYD Electronic (International) Co Ltd	0.00	337.72
BlackRock Institutional Trust Company N.A. - BTC iShares J.P. Morgan USD Emerging Markets Bond ETF	146.27	0.00
CME Group Inc	523.57	0.00
Col IN Infra Shs	0.00	(231.86)
HDFC Bank Shs Sponsored American Depositary Receipt Repr 3 Shs	864.57	0.00
ICICI Bank Shs Sponsored American Depositary Receipt Repr 2 Shs	390.70	0.00
Inve ChYuan Dim Shs	0.00	60.82
J P Morgan Chase & Co	271.24	0.00

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Novo Nordisk A/S	90.51	0.00
Per Squ Hol Accum.Shs Public Class USD	547.53	0.00
alstria office REIT-Aktiengesellschaft	239.10	0.00
iShares MSCI Israel Capped Investable Market Index Fund	177.64	0.00
iShsMSCI Russia Shs	224.50	0.00
	4,009.21	406.38
Total Realised Movement	5,036.61	406.38
Changes in Market Values	(5,667.93)	1,120.46

Note 11: Income Tax Expense

	2020	2019
	\$	\$
The components of tax expense comprise		
Current Tax	711.95	2,539.63
Income Tax Expense	711.95	2,539.63

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%	(406.65)	3,190.96
Less:		
Tax effect of:		
Non Taxable Contributions	60.03	0.00
Non Taxable Transfer In	0.00	116.49
Increase in MV of Investments	0.00	107.11
Realised Accounting Capital Gains	755.49	60.96
Accounting Trust Distributions	46.71	21.47
Add:		
Tax effect of:		
Other Non-Deductible Expenses	18.00	0.00
Decrease in MV of Investments	1,605.68	0.00
Franking Credits	14.08	45.29
Foreign Credits	0.00	1.04

Levingston Sproule Superannuation Fund
Notes to the Financial Statements

For the year ended 30 June 2020

Net Capital Gains	532.65	57.90
Credit for Tax Withheld - Foreign resident	25.06	28.51
Taxable Trust Distributions	0.04	0.01
Distributed Foreign Income	46.67	21.47
Rounding	(0.40)	(0.60)
Income Tax on Taxable Income or Loss	972.90	3,038.55
Less credits:		
Franking Credits	93.88	301.92
Foreign Credits	0.00	6.95
Credit for Tax Withheld - Foreign resident withholding	167.07	190.05
Current Tax or Refund	<hr/> 711.95 <hr/>	<hr/> 2,539.63 <hr/>

Levingston Sproule Superannuation Fund Investment Summary Report

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
	NABTrade - 9354	92.780000	92.78	92.78	92.78			0.08 %	
	NABTrade- 005	6,249.310000	6,249.31	6,249.31	6,249.31			5.57 %	
			6,342.09		6,342.09		0.00 %	5.65 %	
Shares in Listed Companies (Australian)									
CVW.AX	Clearview Wealth Limited	10,000.00	0.270000	2,700.00	1.41	14,139.50	(11,439.50)	(80.90) %	2.41 %
EHE.AX	Estia Health Limited	500.00	1.535000	767.50	3.43	1,714.95	(947.45)	(55.25) %	0.68 %
ROBO.AX	Etf's ROBO Global Robotics And Automation Etf	12.00	64.500000	774.00	56.14	673.68	100.32	14.89 %	0.69 %
IHEB.AX	Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	47.00	103.800000	4,878.60	105.54	4,960.60	(82.00)	(1.65) %	4.35 %
IJP.AX	Ishares Msci Japan Etf	35.00	80.910000	2,831.85	82.17	2,875.85	(44.00)	(1.53) %	2.52 %
MLD.AX	Maca Limited	2,100.00	0.865000	1,816.50	1.40	2,946.37	(1,129.87)	(38.35) %	1.62 %
PLS.AX	Pilbara Minerals Limited	6,933.00	0.250000	1,733.25	0.63	4,352.61	(2,619.36)	(60.18) %	1.54 %
VAS.AX	Vanguard Australian Shares Index Etf	61.00	75.110000	4,581.71	72.75	4,437.92	143.79	3.24 %	4.08 %
VGE.AX	Vanguard Ftse Emerging Markets Shares Etf	154.00	64.950000	10,002.30	67.49	10,394.05	(391.75)	(3.77) %	8.91 %
VEQ.AX	Vanguard Ftse Europe Shares Etf	135.00	52.850000	7,134.75	56.69	7,653.25	(518.50)	(6.77) %	6.36 %
VGAD.AX	Vanguard Msci Index International Shares (hedged) Etf	40.00	69.360000	2,774.40	75.77	3,030.95	(256.55)	(8.46) %	2.47 %
VGS.AX	Vanguard Msci Index International Shares Etf	57.00	76.870000	4,381.59	77.51	4,418.20	(36.61)	(0.83) %	3.90 %
			44,376.45		61,597.93	(17,221.48)	(27.96) %	39.55 %	
Shares in Listed Companies (Overseas)									
SBIO.NYE	ALPS Md Brkthgh Shs	25.00	60.950000	1,523.75	44.01	1,100.32	423.43	38.48 %	1.36 %
APTV.NYE	Aptiv PLC	15.00	113.536400	1,703.05	111.14	1,667.12	35.93	2.16 %	1.52 %
1958.HKX	BAIC Motor Corporation Ltd	1,500.00	0.629800	944.70	1.55	2,327.07	(1,382.37)	(59.40) %	0.84 %
BMW.L	Bayerische Motoren Werke AG	12.00	92.670000	1,112.04	136.01	1,632.07	(520.03)	(31.86) %	0.99 %
ICLN.NDQ	BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean	171.00	18.242800	3,119.52	17.14	2,931.13	188.39	6.43 %	2.78 %

Levingston Sproule Superannuation Fund Investment Summary Report

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Energy ETF									
DX2G.ETR.L	DBXT CAC ETF (DR) 1D Exchange Traded Fund	17.00	82.900000	1,409.30	87.62	1,489.59	(80.29)	(5.39) %	1.26 %
D5BI.L	DBXT MSCI Mexico ETF	200.00	4.650000	930.00	6.41	1,281.92	(351.92)	(27.45) %	0.83 %
EXP.N.L	Experian Plc	61.00	15.840000	966.24	33.20	2,025.28	(1,059.04)	(52.29) %	0.86 %
CHIQ.NYE	Gbl X China Con Shs Global X China Consumer	142.00	30.440000	4,322.48	24.27	3,446.34	876.14	25.42 %	3.85 %
GILD.NDQ	Gilead Sciences Inc	15.00	112.108400	1,681.63	95.22	1,428.24	253.39	17.74 %	1.50 %
LIT.NYE	Glb X Lth&Battr Shs	20.00	46.120000	922.40	51.51	1,030.28	(107.88)	(10.47) %	0.82 %
GREK.NYE	Glbl X MSCI Grc Shs	70.00	28.790000	2,015.30	38.85	2,719.72	(704.42)	(25.90) %	1.80 %
GS.NYE	Goldman Sachs Group Inc	13.00	287.949900	3,743.35	314.32	4,086.16	(342.81)	(8.39) %	3.34 %
2333.HKX	Great Wall Motor Co Ltd	1,000.00	0.909900	909.90	1.46	1,462.49	(552.59)	(37.78) %	0.81 %
HP.NYE	Helmerich & Payne Inc	15.00	28.427800	426.42	86.73	1,301.02	(874.60)	(67.22) %	0.38 %
ICLR.NDQ	ICON plc	9.00	245.461200	2,209.15	213.37	1,920.30	288.85	15.04 %	1.97 %
IBB.NDQ	iSh Nasdaq Biot Shs	8.00	199.169500	1,593.36	142.11	1,136.87	456.49	40.15 %	1.42 %
VEGI.NYE	iShares MSCI Gbl Agriculture Producers	27.00	36.240000	978.48	38.61	1,042.52	(64.04)	(6.14) %	0.87 %
EXH9.L	ISHARES STOXX EU.600 UTILITIES U.E.(DE)	25.00	56.820000	1,420.50	43.46	1,086.58	333.92	30.73 %	1.27 %
THD.NYE	iShs MSCI ThInd Shs	9.00	102.930000	926.37	124.10	1,116.92	(190.55)	(17.06) %	0.83 %
EXV1.L	iShSTE600B(DE) Anteile	51.00	15.190000	774.69	28.72	1,464.87	(690.18)	(47.12) %	0.69 %
KT.NYE	KT Shs Sponsored American Depository Receipt Repr. 1/2 Sh	237.00	14.192000	3,363.50	18.34	4,346.19	(982.69)	(22.61) %	3.00 %
MTCH.NDQ	Match Group Inc	36.00	155.981300	5,615.33	39.91	1,436.77	4,178.56	290.83 %	5.00 %
NDSN.NDQ	Nordson Corp.	10.00	276.424300	2,764.24	198.98	1,989.81	774.43	38.92 %	2.46 %
SEE.NYE	Sealed Air Corp	24.00	47.865400	1,148.77	63.68	1,528.26	(379.49)	(24.83) %	1.02 %
SFL.NYE	Ship Finance International LTD	90.00	13.536400	1,218.28	19.66	1,769.76	(551.48)	(31.16) %	1.09 %
XAR.NYE	SPDR S&P Ars Df Shs	12.00	127.770000	1,533.24	110.45	1,325.41	207.83	15.68 %	1.37 %
TEL.NYE	TE Connectivity Ltd.	8.00	118.825600	950.60	126.77	1,014.13	(63.53)	(6.26) %	0.85 %
TEF.NYE	Telefonica Shs Sponsored American Depository Receipt Repr 1 Sh	78.00	7.023200	547.81	12.97	1,011.65	(463.84)	(45.85) %	0.49 %

Levingston Sproule Superannuation Fund
Investment Summary Report

As at 30 June 2020

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
700.HKX Tencent Holdings Ltd	100.00	93.737700	9,373.77	71.91	7,190.76	2,183.01	30.36 %	8.35 %
EMLC.NYE VanEck Vct JPM Shs	30.00	44.790000	1,343.70	48.66	1,459.84	(116.14)	(7.96) %	1.20 %
			61,491.87		60,769.39	722.48	1.19 %	54.80 %
			112,210.41		128,709.41	(16,499.00)	(12.82) %	100.00 %

Levingston Sproule Superannuation Fund

Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
ALPS Md Brkthgh Shs										
	01/07/2019	Opening Balance	25.00	0.00	0.00	0.00	1,204.29	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	319.46	0.00	1,523.75	0.00	0.00	0.00
	30/06/2020		25.00	0.00	319.46	0.00	1,523.75	0.00	0.00	0.00
ARK ETF Shs Genomic Revolution Multi-										
	01/07/2019	Opening Balance	32.00	0.00	0.00	0.00	1,502.15	0.00	0.00	0.00
	16/01/2020	Disposal	(32.00)	(1,057.40)	0.00	0.00	444.75	1,590.98	1,057.40	533.58
	16/01/2020	Writeback	0.00	0.00	(444.75)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(1,057.40)	(444.75)	0.00	0.00	1,590.98	1,057.40	533.58
Aptiv PLC										
	01/07/2019	Opening Balance	15.00	0.00	0.00	0.00	1,728.86	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(25.81)	0.00	1,703.05	0.00	0.00	0.00
	30/06/2020		15.00	0.00	(25.81)	0.00	1,703.05	0.00	0.00	0.00
BAIC Motor Corporation Ltd										
	01/07/2019	Opening Balance	1,500.00	0.00	0.00	0.00	1,338.97	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(394.27)	0.00	944.70	0.00	0.00	0.00
	30/06/2020		1,500.00	0.00	(394.27)	0.00	944.70	0.00	0.00	0.00
Bayerische Motoren Werke AG										
	01/07/2019	Opening Balance	12.00	0.00	0.00	0.00	1,263.07	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(151.03)	0.00	1,112.04	0.00	0.00	0.00
	30/06/2020		12.00	0.00	(151.03)	0.00	1,112.04	0.00	0.00	0.00
BlackRock Institutional Trust Company										
	30/12/2019	Purchase	171.00	2,931.13	0.00	0.00	2,931.13	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	188.39	0.00	3,119.52	0.00	0.00	0.00
	30/06/2020		171.00	2,931.13	188.39	0.00	3,119.52	0.00	0.00	0.00
BlackRock Institutional Trust Company										
	01/07/2019	Opening Balance	13.00	0.00	0.00	0.00	2,100.06	0.00	0.00	0.00
	13/08/2019	Disposal	(13.00)	(2,014.89)	0.00	0.00	85.17	2,161.16	2,014.89	146.27
	13/08/2019	Writeback	0.00	0.00	(85.17)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(2,014.89)	(85.17)	0.00	0.00	2,161.16	2,014.89	146.27

Levingston Sproule Superannuation Fund

Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
CME Group Inc										
	01/07/2019	Opening Balance	8.00	0.00	0.00	0.00	2,214.29	0.00	0.00	0.00
	02/08/2019	Disposal	(8.00)	(1,713.90)	0.00	0.00	500.39	2,237.47	1,713.90	523.57
	02/08/2019	Writeback	0.00	0.00	(500.39)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(1,713.90)	(500.39)	0.00	0.00	2,237.47	1,713.90	523.57
Clearview Wealth Limited										
	01/07/2019	Opening Balance	10,000.00	0.00	0.00	0.00	6,600.00	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(3,900.00)	0.00	2,700.00	0.00	0.00	0.00
	30/06/2020		10,000.00	0.00	(3,900.00)	0.00	2,700.00	0.00	0.00	0.00
DBXT CAC ETF (DR) 1D Exchange Traded										
	01/07/2019	Opening Balance	17.00	0.00	0.00	0.00	1,589.49	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(180.19)	0.00	1,409.30	0.00	0.00	0.00
	30/06/2020		17.00	0.00	(180.19)	0.00	1,409.30	0.00	0.00	0.00
DBXT MSCI Mexico ETF										
	01/07/2019	Opening Balance	200.00	0.00	0.00	0.00	1,248.87	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(318.87)	0.00	930.00	0.00	0.00	0.00
	30/06/2020		200.00	0.00	(318.87)	0.00	930.00	0.00	0.00	0.00
Estia Health Limited										
	01/07/2019	Opening Balance	500.00	0.00	0.00	0.00	1,320.00	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(552.50)	0.00	767.50	0.00	0.00	0.00
	30/06/2020		500.00	0.00	(552.50)	0.00	767.50	0.00	0.00	0.00
Etf's ROBO Global Robotics And										
	01/07/2019	Opening Balance	12.00	0.00	0.00	0.00	696.72	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	77.28	0.00	774.00	0.00	0.00	0.00
	30/06/2020		12.00	0.00	77.28	0.00	774.00	0.00	0.00	0.00
Experian Plc										
	01/07/2019	Opening Balance	61.00	0.00	0.00	0.00	2,627.36	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	451.03	0.00	3,078.39	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(2,112.15)	0.00	966.24	0.00	0.00	0.00
	30/06/2020		61.00	0.00	(1,661.12)	0.00	966.24	0.00	0.00	0.00

Levingston Sproule Superannuation Fund

Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Fisher & Paykel Healthcare Corporation										
	01/07/2019	Opening Balance	190.00	0.00	0.00	0.00	2,817.70	0.00	0.00	0.00
	18/07/2019	Disposal	(190.00)	(2,332.95)	0.00	0.00	484.75	2,793.25	2,332.95	460.30
	18/07/2019	Writeback	0.00	0.00	(484.75)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(2,332.95)	(484.75)	0.00	0.00	2,793.25	2,332.95	460.30
Gbl X China Con Shs Global X China										
	01/07/2019	Opening Balance	142.00	0.00	0.00	0.00	2,957.66	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	1,364.82	0.00	4,322.48	0.00	0.00	0.00
	30/06/2020		142.00	0.00	1,364.82	0.00	4,322.48	0.00	0.00	0.00
Gilead Sciences Inc										
	01/07/2019	Opening Balance	15.00	0.00	0.00	0.00	1,445.03	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	236.60	0.00	1,681.63	0.00	0.00	0.00
	30/06/2020		15.00	0.00	236.60	0.00	1,681.63	0.00	0.00	0.00
Glb X Lth&Battr Shs										
	01/07/2019	Opening Balance	20.00	0.00	0.00	0.00	718.57	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	203.83	0.00	922.40	0.00	0.00	0.00
	30/06/2020		20.00	0.00	203.83	0.00	922.40	0.00	0.00	0.00
Gibl X MSCI Grc Shs										
	01/07/2019	Opening Balance	210.00	0.00	0.00	0.00	2,709.00	0.00	0.00	0.00
	28/04/2020	Share Consolidation	(140.00)	0.00	0.00	0.00	2,709.00	0.00	0.00	0.00
	19/05/2020	Return Of Capital	0.00	(6.95)	0.00	0.00	2,702.05			
	30/06/2020	Revaluation	0.00	0.00	(686.75)	0.00	2,015.30	0.00	0.00	0.00
	30/06/2020		70.00	(6.95)	(686.75)	0.00	2,015.30	0.00	0.00	0.00
Goldman Sachs Group Inc										
	01/07/2019	Opening Balance	13.00	0.00	0.00	0.00	3,792.67	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(49.32)	0.00	3,743.35	0.00	0.00	0.00
	30/06/2020		13.00	0.00	(49.32)	0.00	3,743.35	0.00	0.00	0.00
Great Wall Motor Co Ltd										
	01/07/2019	Opening Balance	1,000.00	0.00	0.00	0.00	1,018.34	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(108.44)	0.00	909.90	0.00	0.00	0.00
	30/06/2020		1,000.00	0.00	(108.44)	0.00	909.90	0.00	0.00	0.00

Levingston Sproule Superannuation Fund

Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
HDFC Bank Shs Sponsored American										
	01/07/2019	Opening Balance	26.00	0.00	0.00	0.00	4,821.10	0.00	0.00	0.00
	02/08/2019	Disposal	(26.00)	(3,440.25)	0.00	0.00	1,380.85	4,304.82	3,440.25	864.57
	02/08/2019	Writeback	0.00	0.00	(1,380.85)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(3,440.25)	(1,380.85)	0.00	0.00	4,304.82	3,440.25	864.57
Helmerich & Payne Inc										
	01/07/2019	Opening Balance	15.00	0.00	0.00	0.00	1,082.70	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(656.28)	0.00	426.42	0.00	0.00	0.00
	30/06/2020		15.00	0.00	(656.28)	0.00	426.42	0.00	0.00	0.00
ICICI Bank Shs Sponsored American										
	01/07/2019	Opening Balance	100.00	0.00	0.00	0.00	1,795.24	0.00	0.00	0.00
	02/08/2019	Disposal	(100.00)	(1,370.43)	0.00	0.00	424.81	1,761.13	1,370.43	390.70
	02/08/2019	Writeback	0.00	0.00	(424.81)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(1,370.43)	(424.81)	0.00	0.00	1,761.13	1,370.43	390.70
ICON plc										
	01/07/2019	Opening Balance	9.00	0.00	0.00	0.00	1,975.94	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	233.21	0.00	2,209.15	0.00	0.00	0.00
	30/06/2020		9.00	0.00	233.21	0.00	2,209.15	0.00	0.00	0.00
ISHARES STOXX EU.600 UTILITIES U.E.										
	01/07/2019	Opening Balance	25.00	0.00	0.00	0.00	1,299.52	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	120.98	0.00	1,420.50	0.00	0.00	0.00
	30/06/2020		25.00	0.00	120.98	0.00	1,420.50	0.00	0.00	0.00
Ishares Jp Morgan Usd Emerging Mkt Bnd										
	01/07/2019	Opening Balance	29.00	0.00	0.00	0.00	3,086.18	0.00	0.00	0.00
	03/07/2019	Purchase	18.00	1,915.93	0.00	0.00	5,002.11	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(123.51)	0.00	4,878.60	0.00	0.00	0.00
	30/06/2020		47.00	1,915.93	(123.51)	0.00	4,878.60	0.00	0.00	0.00
Ishares Msci Japan Etf										
	01/07/2019	Opening Balance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30/06/2020	Purchase	35.00	2,875.85	0.00	0.00	2,875.85	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(44.00)	0.00	2,831.85	0.00	0.00	0.00
	30/06/2020		35.00	2,875.85	(44.00)	0.00	2,831.85	0.00	0.00	0.00

Levingston Sproule Superannuation Fund

Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
J P Morgan Chase & Co										
	01/07/2019	Opening Balance	10.00	0.00	0.00	0.00	1,547.78	0.00	0.00	0.00
	02/08/2019	Disposal	(10.00)	(1,382.98)	0.00	0.00	164.80	1,654.22	1,382.98	271.24
	02/08/2019	Writeback	0.00	0.00	(164.80)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(1,382.98)	(164.80)	0.00	0.00	1,654.22	1,382.98	271.24
KT Shs Sponsored American Depository										
	01/07/2019	Opening Balance	237.00	0.00	0.00	0.00	4,180.37	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(816.87)	0.00	3,363.50	0.00	0.00	0.00
	30/06/2020		237.00	0.00	(816.87)	0.00	3,363.50	0.00	0.00	0.00
Maca Limited										
	01/07/2019	Opening Balance	2,100.00	0.00	0.00	0.00	1,890.00	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(73.50)	0.00	1,816.50	0.00	0.00	0.00
	30/06/2020		2,100.00	0.00	(73.50)	0.00	1,816.50	0.00	0.00	0.00
Match Group Inc										
	01/07/2019	Opening Balance	35.00	0.00	0.00	0.00	3,357.27	0.00	0.00	0.00
	30/06/2020	Share Consolidation	1.00	0.00	0.00	0.00	3,357.27	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	2,258.06	0.00	5,615.33	0.00	0.00	0.00
	30/06/2020		36.00	0.00	2,258.06	0.00	5,615.33	0.00	0.00	0.00
Nordson Corp.										
	01/07/2019	Opening Balance	10.00	0.00	0.00	0.00	2,014.97	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	749.27	0.00	2,764.24	0.00	0.00	0.00
	30/06/2020		10.00	0.00	749.27	0.00	2,764.24	0.00	0.00	0.00
Novo Nordisk A/S										
	01/07/2019	Opening Balance	20.00	0.00	0.00	0.00	1,443.08	0.00	0.00	0.00
	02/08/2019	Disposal	(20.00)	(1,286.55)	0.00	0.00	156.53	1,377.06	1,286.55	90.51
	02/08/2019	Writeback	0.00	0.00	(156.53)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(1,286.55)	(156.53)	0.00	0.00	1,377.06	1,286.55	90.51
Per Squ Hol Accum.Shs Public Class USD										
	01/07/2019	Opening Balance	70.00	0.00	0.00	0.00	1,752.85	0.00	0.00	0.00
	02/08/2019	Disposal	(70.00)	(1,261.11)	0.00	0.00	491.74	1,808.64	1,261.11	547.53
	02/08/2019	Writeback	0.00	0.00	(491.74)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(1,261.11)	(491.74)	0.00	0.00	1,808.64	1,261.11	547.53

Levingston Sproule Superannuation Fund
Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Pilbara Minerals Limited										
	01/07/2019	Opening Balance	1,933.00	0.00	0.00	0.00	1,053.49	0.00	0.00	0.00
	01/08/2019	Purchase	5,000.00	2,364.95	0.00	0.00	3,418.44	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(1,685.19)	0.00	1,733.25	0.00	0.00	0.00
	30/06/2020		6,933.00	2,364.95	(1,685.19)	0.00	1,733.25	0.00	0.00	0.00
SPDR S&P Ars Df Shs										
	01/07/2019	Opening Balance	12.00	0.00	0.00	0.00	1,747.61	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(214.37)	0.00	1,533.24	0.00	0.00	0.00
	30/06/2020		12.00	0.00	(214.37)	0.00	1,533.24	0.00	0.00	0.00
Sealed Air Corp										
	01/07/2019	Opening Balance	24.00	0.00	0.00	0.00	1,464.02	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(315.25)	0.00	1,148.77	0.00	0.00	0.00
	30/06/2020		24.00	0.00	(315.25)	0.00	1,148.77	0.00	0.00	0.00
Ship Finance International LTD										
	01/07/2019	Opening Balance	90.00	0.00	0.00	0.00	1,605.45	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(387.17)	0.00	1,218.28	0.00	0.00	0.00
	30/06/2020		90.00	0.00	(387.17)	0.00	1,218.28	0.00	0.00	0.00
TE Connectivity Ltd.										
	01/07/2019	Opening Balance	8.00	0.00	0.00	0.00	1,092.60	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(142.00)	0.00	950.60	0.00	0.00	0.00
	30/06/2020		8.00	0.00	(142.00)	0.00	950.60	0.00	0.00	0.00
Telefonica Shs Sponsored American										
	01/07/2019	Opening Balance	78.00	0.00	0.00	0.00	922.03	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(374.22)	0.00	547.81	0.00	0.00	0.00
	30/06/2020		78.00	0.00	(374.22)	0.00	547.81	0.00	0.00	0.00
Telstra Corporation Limited.										
	01/07/2019	Opening Balance	1,100.00	0.00	0.00	0.00	4,235.00	0.00	0.00	0.00
	01/08/2019	Disposal	(1,100.00)	(3,817.95)	0.00	0.00	417.05	4,385.05	3,817.95	567.10
	01/08/2019	Writeback	0.00	0.00	(417.05)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(3,817.95)	(417.05)	0.00	0.00	4,385.05	3,817.95	567.10

Levingston Sproule Superannuation Fund
Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Tencent Holdings Ltd										
	01/07/2019	Opening Balance	100.00	0.00	0.00	0.00	6,423.41	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	2,950.36	0.00	9,373.77	0.00	0.00	0.00
	30/06/2020		100.00	0.00	2,950.36	0.00	9,373.77	0.00	0.00	0.00
VanEck Vct JPM Shs										
	01/07/2019	Opening Balance	30.00	0.00	0.00	0.00	1,415.57	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(71.87)	0.00	1,343.70	0.00	0.00	0.00
	30/06/2020		30.00	0.00	(71.87)	0.00	1,343.70	0.00	0.00	0.00
Vanguard Australian Shares Index Etf										
	01/07/2019	Opening Balance	19.00	0.00	0.00	0.00	1,607.40	0.00	0.00	0.00
	04/05/2020	Purchase	42.00	2,923.87	0.00	0.00	4,531.27	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	50.44	0.00	4,581.71	0.00	0.00	0.00
	30/06/2020		61.00	2,923.87	50.44	0.00	4,581.71	0.00	0.00	0.00
Vanguard Ftse Emerging Markets Shares										
	01/07/2019	Opening Balance	60.00	0.00	0.00	0.00	4,080.00	0.00	0.00	0.00
	29/10/2019	Purchase	60.00	4,124.95	0.00	0.00	8,204.95	0.00	0.00	0.00
	04/05/2020	Purchase	34.00	2,150.15	0.00	0.00	10,355.10	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(352.80)	0.00	10,002.30	0.00	0.00	0.00
	30/06/2020		154.00	6,275.10	(352.80)	0.00	10,002.30	0.00	0.00	0.00
Vanguard Ftse Europe Shares Etf										
	06/11/2019	Purchase	85.00	4,988.30	0.00	0.00	4,988.30	0.00	0.00	0.00
	30/06/2020	Purchase	50.00	2,664.95	0.00	0.00	7,653.25	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(518.50)	0.00	7,134.75	0.00	0.00	0.00
	30/06/2020		135.00	7,653.25	(518.50)	0.00	7,134.75	0.00	0.00	0.00
Vanguard Msci Index International										
	03/01/2020	Purchase	40.00	3,030.95	0.00	0.00	3,030.95	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(256.55)	0.00	2,774.40	0.00	0.00	0.00
	30/06/2020		40.00	3,030.95	(256.55)	0.00	2,774.40	0.00	0.00	0.00
Vanguard Msci Index International										
	02/08/2019	Purchase	57.00	4,418.20	0.00	0.00	4,418.20	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(36.61)	0.00	4,381.59	0.00	0.00	0.00
	30/06/2020		57.00	4,418.20	(36.61)	0.00	4,381.59	0.00	0.00	0.00

Levingston Sproule Superannuation Fund

Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
alstria office REIT-Aktiengesellschaft										
	01/07/2019	Opening Balance	76.00	0.00	0.00	0.00	1,721.80	0.00	0.00	0.00
	02/08/2019	Disposal	(76.00)	(1,524.00)	0.00	0.00	197.80	1,763.10	1,524.00	239.10
	02/08/2019	Writeback	0.00	0.00	(197.80)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(1,524.00)	(197.80)	0.00	0.00	1,763.10	1,524.00	239.10
iSh Nasdaq Biot Shs										
	01/07/2019	Opening Balance	8.00	0.00	0.00	0.00	1,244.55	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	348.81	0.00	1,593.36	0.00	0.00	0.00
	30/06/2020		8.00	0.00	348.81	0.00	1,593.36	0.00	0.00	0.00
iShSTE600B(DE) Anteile										
	01/07/2019	Opening Balance	51.00	0.00	0.00	0.00	1,109.73	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(335.04)	0.00	774.69	0.00	0.00	0.00
	30/06/2020		51.00	0.00	(335.04)	0.00	774.69	0.00	0.00	0.00
iShares MSCI Gbl Agriculture Producers										
	01/07/2019	Opening Balance	27.00	0.00	0.00	0.00	1,086.99	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(108.51)	0.00	978.48	0.00	0.00	0.00
	30/06/2020		27.00	0.00	(108.51)	0.00	978.48	0.00	0.00	0.00
iShares MSCI Israel Capped Investable										
	01/07/2019	Opening Balance	16.00	0.00	0.00	0.00	1,232.42	0.00	0.00	0.00
	02/08/2019	Disposal	(16.00)	(1,099.04)	0.00	0.00	133.38	1,276.68	1,099.04	177.64
	02/08/2019	Writeback	0.00	0.00	(133.38)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(1,099.04)	(133.38)	0.00	0.00	1,276.68	1,099.04	177.64
iShs MSCI ThInd Shs										
	01/07/2019	Opening Balance	9.00	0.00	0.00	0.00	1,165.24	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	30.83	0.00	1,196.07	0.00	0.00	0.00
	30/06/2020	Revaluation	0.00	0.00	(269.70)	0.00	926.37	0.00	0.00	0.00
	30/06/2020		9.00	0.00	(238.87)	0.00	926.37	0.00	0.00	0.00
iShsMSCI Russia Shs										
	01/07/2019	Opening Balance	23.00	0.00	0.00	0.00	1,221.30	0.00	0.00	0.00
	02/08/2019	Disposal	(23.00)	(1,076.68)	0.00	0.00	144.62	1,301.18	1,076.68	224.50
	02/08/2019	Writeback	0.00	0.00	(144.62)	0.00	0.00	0.00	0.00	0.00
	30/06/2020		0.00	(1,076.68)	(144.62)	0.00	0.00	1,301.18	1,076.68	224.50

Levingston Sproule Superannuation Fund
Market Movement Report

As at 30 June 2020

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Total Market Movement					(10,704.54)				5,036.61	(5,667.93)

Levingston Sproule Superannuation Fund

Investment Income Report

As at 30 June 2020

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												
NAB Term Deposit #8592	1.40			1.40	0.00	0.00	0.00	1.40			0.00	0.00
NABTrade- 005	225.21			225.21	0.00	0.00	0.00	225.21			0.00	0.00
	226.61			226.61	0.00	0.00	0.00	226.61			0.00	0.00
Shares in Listed Companies (Australian)												
EHE.AX Estia Health Limited	66.00	66.00	0.00		28.28			94.28		0.00		
ROBO.AX Efts ROBO Global Robotics And Automation Etf	2.30	0.00	2.30		0.00			2.30		0.00		
FPH.AX Fisher & Paykel Healthcare Corporation Limited	24.45					24.45		24.45		0.00		
IHEB.AX Ishares Jp Morgan Usd Emerging Mkt Bnd Aud Hdg Etf	311.40	0.00	0.00	0.24	0.00	311.16	0.00	311.40	0.00	0.00	0.00	0.00
MLD.AX Maca Limited	105.00	105.00	0.00		45.00			150.00		0.00		
THD.AX Thred Limited	22.24		8.02			18.15		26.17		3.93		
VAS.AX Vanguard Australian Shares Index Etf	62.45	48.07	14.38		20.60			83.05		0.00		
VGE.AX Vanguard Ftse Emerging Markets Shares Etf	172.61	0.00	172.61		0.00			172.61		0.00		
VEQ.AX Vanguard Ftse Europe Shares Etf	46.64		46.64					46.64		0.00		
VGS.AX Vanguard Msci Index International Shares Etf	72.67		72.67					72.67		0.00		
	885.76	219.07	316.62	0.24	93.88	353.76	0.00	983.57	0.00	3.93	0.00	0.00
Shares in Listed Companies (Overseas)												
SBIO.NYE ALPS Md Brkthgh Shs	0.48					0.52		0.52		0.04		
APTV.NYE Aptiv PLC	11.42					14.59		14.59		3.17		
ARKG.NYE ARK ETF Shs Genomic Revolution Multi-Sector ETF	41.51					48.84		48.84		7.33		
1958.HKX BAIC Motor Corporation Ltd	53.80					59.78		59.78		5.98		
BMW.L Bayerische Motoren Werke AG	36.66					49.79		49.79		13.13		
ICLN.NDQ BlackRock Institutional Trust Company N.A. - BTC iShares Global Clean Energy ETF	11.12					13.08		13.08		1.96		
EMB.NDQ BlackRock Institutional Trust Company N.A. - BTC iShares J.	13.69					16.09		16.09		2.40		

Levingston Sproule Superannuation Fund

Investment Income Report

As at 30 June 2020

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				
INXX.NYE	P. Morgan USD Emerging Markets Bond ETF Col IN Infra Shs	0.78				0.92		0.92		0.14		
DX2G.ETR.L	DBXT CAC ETF (DR) 1D Exchange Traded Fund	55.38				55.38		55.38		0.00		
EMLC.NYE	EnLink Midstream LLC	77.06				89.86		89.86		12.80		
EXP.NL	Experian Plc	41.35				41.35		41.35		0.00		
CHIQ.NYE	Gbl X China Con Shs Global X China Consumer	33.72				39.66		39.66		5.94		
GILD.NDQ	Gilead Sciences Inc	48.80				57.42		57.42		8.62		
LIT.NYE	Glb X Lth&Battr Shs	12.35				14.54		14.54		2.19		
GREK.NYE	Glbl X MSCI Grc Shs	58.64				68.98		68.98		10.34		
GS.NYE	Goldman Sachs Group Inc	75.40				88.72		88.72		13.32		
2333.HKX	Great Wall Motor Co Ltd	54.20				60.22		60.22		6.02		
HDB.NYE	HDFC Bank Shs Sponsored American Depository Receipt Repr 3 Shs	32.39				32.39		32.39		0.00		
HP.NYE	Helmerich & Payne Inc	53.46				62.91		62.91		9.45		
IBN.NYE	ICICI Bank Shs Sponsored American Depository Receipt Repr 2 Shs	4.13				4.13		4.13		0.00		
DSUM.NYE	Inve ChYuan Dim Shs	1.56				1.56		1.56		0.00		
IBB.NDQ	iSh Nasdaq Biot Shs	3.12				3.68		3.68		0.56		
VEGI.NYE	iShares MSCI Gbl Agriculture Producers	16.52				19.42		19.42		2.90		
EXH9.L	ISHARES STOXX EU.600 UTILITIES U.E.(DE)	45.06				45.06		45.06		0.00		
EXV1.L	iShSTE600B(DE) Anteile	51.59				51.59		51.59		0.00		
JPM-A.NYE	J P Morgan Chase & Co	9.87				11.61		11.61		1.74		
KT.NYE	KT Shs Sponsored American Depository Receipt Repr. 1/2 Sh	127.16				163.02		163.02		35.86		
MTCH.NDQ	Match Group Inc	14.82				14.82		14.82		0.00		
NDSN.NDQ	Nordson Corp.	18.88				22.21		22.21		3.33		
SEE.NYE	Sealed Air Corp	19.87				23.36		23.36		3.49		

Levingston Sproule Superannuation Fund Investment Income Report

As at 30 June 2020

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				
SFL.NYE Ship Finance International LTD	189.90					189.90		189.90		0.00		
XAR.NYE SPDR S&P Ars Df Shs	16.82					19.75		19.75		2.93		
TEL.NYE TE Connectivity Ltd.	21.73					21.73		21.73		0.00		
TEF.NYE Telefonica Shs Sponsored American Depositary Receipt Repr 1 Sh	40.56					50.06		50.06		9.50		
700.HKX Tencent Holdings Ltd	22.91					22.91		22.91		0.00		
	1,316.71					1,479.85		1,479.85		163.14		
	2,429.08	219.07	316.62	226.85	93.88	1,833.61	0.00	2,690.03	0.00	167.07	0.00	0.00

Assessable Income (Excl. Capital Gains) **2,690.03**

Net Capital Gain **0.00**

Total Assessable Income 2,690.03

* 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.

Levingston Sproule Superannuation Fund

Members Statement

Oliver Levingston
 25 Hegarty Street
 Glebe, New South Wales, 2037, Australia

Your Details

Date of Birth : 04/03/1987
 Age: 33
 Tax File Number: 820836866
 Date Joined Fund: 05/11/2017
 Service Period Start Date: 01/06/2005
 Date Left Fund:
 Member Code: LEVOLI00002A
 Account Start Date 05/11/2017
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries Sarah Sproule
 Vested Benefits 85,473.65
 Total Death Benefit 85,473.65

Your Balance

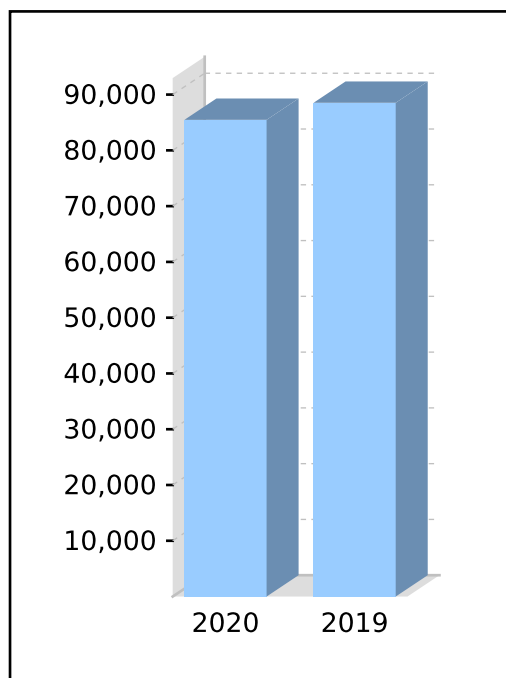
Total Benefits 85,473.65

Preservation Components

Preserved 85,408.55
 Unrestricted Non Preserved 65.10
 Restricted Non Preserved

Tax Components

Tax Free 1,161.12
 Taxable 84,312.53
 Investment Earnings Rate -4.76%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	88,530.72	72,607.77
<u>Increases to Member account during the period</u>		
Employer Contributions	1,367.12	15,732.87
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		776.59
Net Earnings	(3,693.40)	1,986.62
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	205.07	2,359.97
Income Tax	525.72	213.16
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	85,473.65	88,530.72

Levingston Sproule Superannuation Fund
Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Oliver Llewellyn Levingston
Trustee

Sarah Sproule
Trustee

Levingston Sproule Superannuation Fund

Members Statement

Sarah Sproule
 25 Hegarty Street
 Glebe, New South Wales, 2037, Australia

Your Details

Date of Birth : 22/04/1987
 Age: 33
 Tax File Number: 802194148
 Date Joined Fund: 05/11/2017
 Service Period Start Date: 30/01/2006
 Date Left Fund:
 Member Code: SPRSAR00002A
 Account Start Date 05/11/2017
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries Oliver Levingston
 Vested Benefits 25,410.32
 Total Death Benefit 25,410.32

Your Balance

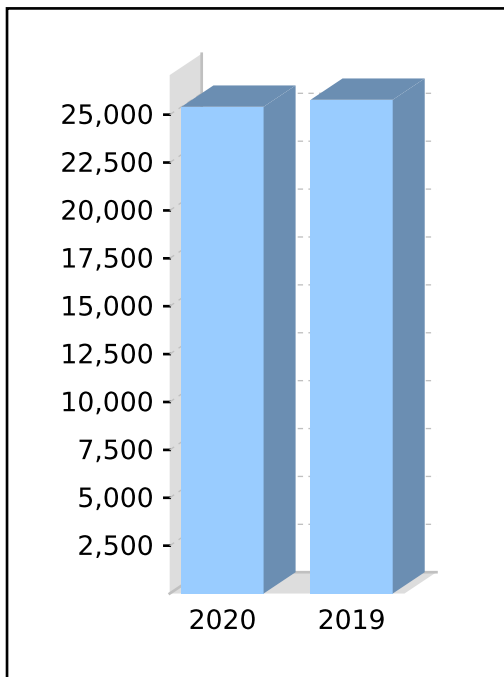
Total Benefits 25,410.32

Preservation Components

Preserved 25,410.32
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 723.30
 Taxable 24,687.02
 Investment Earnings Rate -4.76%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2019	25,776.19	22,965.73
<u>Increases to Member account during the period</u>		
Employer Contributions	573.04	2,667.98
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions	400.20	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(1,097.00)	607.90
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	85.96	400.20
Income Tax	156.15	65.22
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2020	25,410.32	25,776.19

Levingston Sproule Superannuation Fund
Members Statement

Trustee's Disclaimer

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

Signed by all the trustees of the fund

Oliver Llewellyn Levingston
Trustee

Sarah Sproule
Trustee

Levingston Sproule Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Levingston Sproule Superannuation Fund which comprise the statement of financial position as at 30/06/2020 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(s)

The Trustee(s) of Levingston Sproule 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(s), 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 trustees 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.

Mahesh Agarwal

of

C/ Taxgain Level 6 60 York Street, Sydney, New South Wales 2000

Signed:

Dated: 06/01/2021

Levingston Sproule Superannuation Fund

Trustees Declaration

The trustees declare that:

- (i) the financial statements and notes to the financial statements present fairly the financial position of the Fund as at 30 June 2020, and the results of its operations for the year then ended;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with applicable Australian Accounting Standards, other mandatory reporting requirements and the provisions of the trust deed, as amended; and
- (iii) the operation of the Fund has been carried out in accordance with its trust deed, as amended, and in compliance with:
 - a. the requirements of the Superannuation Industry (Supervision) Act 1993 and Regulations, including applicable Superannuation Prudential Standards;
 - b. applicable sections of the Corporations Act 2001 and Regulations; and
 - c. the requirements under s13 of the Financial Sector (Collection of Data) Act 2001;during the year ended 30 June 2020.

This declaration is made in accordance with a resolution of the trustees.

.....
Oliver Levingston

Trustee

.....
Sarah Sproule

Trustee

06 January 2021

Minutes of a meeting of the Trustee(s)

held on 06 January 2021 at 25 Hegarty Street, Glebe, New South Wales 2037

PRESENT:	Oliver Levingston and Sarah Sproule
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 2020 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 2020, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
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 2020.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2020.
AUDITORS:	<p>It was resolved that</p> <p>Anthony Boys</p> <p>of</p> <p>Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	<p>It was resolved that</p> <p>Mahesh Agarwal</p> <p>act as tax agents of the Fund for the next financial year.</p>
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.
PAYMENT OF BENEFITS:	<p>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:</p> <ol style="list-style-type: none">1. making payments to members; and,2. breaching the Fund or the member investment strategy.

Minutes of a meeting of the Trustee(s)

held on 06 January 2021 at 25 Hegarty Street, Glebe, New South Wales 2037

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 –

.....

Oliver Levingston

Chairperson