

# **Donson Superannuation Fund**

ABN 68 853 604 580

Trustees: Donson Holdings Pty Limited

**Financial Statement**  
**For the year ended 30 June 2020**

**Donson Superannuation Fund**  
**Statement of Financial Position**  
**as at 30 June 2020**

	Note	2020 \$	2019 \$
<b>Assets</b>			
Investments			
Cash and Cash Equivalents	6A	53,036.75	36,624.92
Managed Investments	6B	311,716.70	321,041.12
Shares in Listed Companies	6C	328,537.32	390,177.45
Stapled Securities	6D	29,000.00	34,400.00
Units In Listed Unit Trusts	6E	75,653.80	29,440.00
Other Assets			
DRP Residual		26.02	26.02
Receivables		7,620.32	9,332.28
Current Tax Assets		7,230.88	13,304.42
<b>Total Assets</b>		<b><u>812,821.79</u></b>	<b><u>834,346.21</u></b>
<b>Liabilities</b>			
<b>Total Liabilities</b>		<b><u>-</u></b>	<b><u>-</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>812,821.79</u></b>	<b><u>834,346.21</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mr Donald Robertson		812,821.79	834,346.21
<b>Total Liability for Accrued Benefits</b>		<b><u>812,821.79</u></b>	<b><u>834,346.21</u></b>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

**Donson Superannuation Fund**  
**Operating Statement**  
For the period 1 July 2019 to 30 June 2020

	Note	2020 \$	2019 \$
<b>Income</b>			
Member Receipts			
Contributions			
Employer		2,850.00	3,200.00
Member		100,000.00	-
Government Co-Contributions		480.00	-
Investment Gains			
Realised Capital Gains	8A	9,871.92	(26,167.23)
Investment Income			
Distributions	7A	27,362.23	29,223.36
Dividends	7B	22,004.55	42,354.81
Foreign Income	7C	298.43	-
Interest	7D	37.41	375.61
		<u>162,904.54</u>	<u>48,986.55</u>
<b>Expenses</b>			
Member Payments			
Pensions Paid		151,080.00	45,200.00
Other Expenses			
Accountancy Fee		2,790.00	2,585.00
Actuarial Fee		110.00	110.00
Adviser Fee		3,300.00	3,300.00
Auditor Fee		550.00	550.00
Bank Fees		4.50	1.00
Regulatory Fees		107.00	48.00
SMSF Supervisory Levy		259.00	259.00
Investment Losses			
Decrease in Market Value	8B	26,164.34	(5,562.54)
		<u>184,364.84</u>	<u>46,490.46</u>
<b>Benefits Accrued as a Result of Operations before Income Tax</b>		<b>(21,460.30)</b>	<b>2,496.09</b>
<b>Income Tax</b>			
Income Tax Expense		64.12	758.82
		<u>64.12</u>	<u>758.82</u>
<b>Benefits Accrued as a Result of Operations</b>		<u><u>(21,524.42)</u></u>	<u><u>1,737.27</u></u>

*The accompanying notes form part of these financial statements.  
This report should be read in conjunction with the accompanying compilation report.*

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**Donson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

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**Note 1 - Statement of Significant Accounting Policies**

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

**(a) Statement of Compliance**

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993 and Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

**(b) Basis of Preparation**

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

**(c) Use of Accounting Estimates and Judgments**

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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.

**(d) Cash and Cash Equivalents**

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

**(e) Foreign Currency**

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

**(f) Valuation of Assets**

*Investment*

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *S/SA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

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# Donson Superannuation Fund

## Notes to the Financial Statements

### As at 30 June 2020

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Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

#### *Financial Liabilities*

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

#### *Receivables and Payables*

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

### **(g) Revenue Recognition**

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 measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

#### *Interest*

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

#### *Dividend Revenue*

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

#### *Distribution Revenue*

Distributions from unit trusts and managed funds 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 market value.

#### *Rental Income*

Rent from investment properties is recognised by the Fund on a cash receipt basis.

#### *Movement in market values*

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

#### *Contributions and Rollovers In*

Contributions and rollovers 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.

The financial report was authorised for issue on 15 September 2020 by the directors of the trustee company.

**Donson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

**Note 2 – 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. Changes in the Liability for Accrued Benefits are as follows:

	<b>Current</b>	<b>Previous</b>
<b>Liability for Accrued Benefits at beginning of period</b>	834,346.21	832,608.94
Benefits Accrued during the period	129,555.58	46,937.27
Benefits Paid during the period	(151,080.00)	(45,200.00)
<b>Liability for Accrued Benefits at end of period</b>	<b>812,821.79</b>	<b>834,346.21</b>

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

**Note 3 – Vested Benefits**

Vested benefits are benefits which 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 reporting period.

	<b>Current</b>	<b>Previous</b>
<b>Vested Benefits at beginning of period</b>	834,346.21	832,608.94
Benefits Accrued during the period	129,555.58	46,937.27
Benefits Paid during the period	(151,080.00)	(45,200.00)
<b>Vested Benefits at end of period</b>	<b>812,821.79</b>	<b>834,346.21</b>

**Note 4 – Guaranteed Benefits**

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

**Note 5 – Funding Arrangements**

No fixed funding arrangements were in place for the Fund as at year end.

**Note 6A – Cash and Cash Equivalents**

	<b>Current</b>	<b>Previous</b>
At market value:		
Bankwest A/c 9100536	8,797.54	211.18
ING A/c 60642856	42.42	42.11
Westpac DIY A/c 240758	3,713.98	4.96
Westpac DIY Savings A/c 240766	40,482.81	36,366.67
	<b>53,036.75</b>	<b>36,624.92</b>

**Note 6B – Managed Investments**

	<b>Current</b>	<b>Previous</b>
At market value:		
Allan Gray Australia (Equity Trustees Limited) - Allan Gray Australia Equity Fund - Class A	53,702.92	69,804.07
BENTHAM PROFESSIONAL GLOBAL INCOME FUND	47,043.75	49,402.27
LEGG MASON MULTI ASSET RETIREMENT INCOME TRUST	30,165.70	34,558.02
PIMCO INCOME FUND - WHOLESALE CLASS	19,045.13	20,013.08
Platinum International Fund	85,116.20	88,756.21
Platinum International Health Care Fund	76,643.00	58,507.47
	<b>311,716.70</b>	<b>321,041.12</b>

**Donson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

**Note 6C – Shares in Listed Companies**

	<b>Current</b>	<b>Previous</b>
At market value:		
Argo Global Listed Infrastructure Limited	62,928.00	68,704.00
Australia & New Zealand Banking Group Limited	13,327.60	20,170.15
B.K.I. Investment Company Limited	29,999.10	34,006.20
Coles Group Limited. - Ordinary Fully Paid Deferred Settlement	11,761.45	0.00
Commonwealth Bank of Australia Limited	0.00	28,973.00
CSL Limited	29,274.00	21,930.00
Fortescue Metals Group Ltd	35,275.95	0.00
Global Value Fund Limited	0.00	43,539.42
Macquarie Group Limited	35,580.00	37,617.00
Platinum Asia Investments Limited	0.00	20,600.00
Pm Capital Global Opportunities Fund Limited	28,930.50	35,198.78
Wesfarmers Limited	30,708.55	24,769.60
Westpac Banking Corporation	13,695.85	21,638.68
Woolworths Limited	37,056.32	33,030.62
	<b>328,537.32</b>	<b>390,177.45</b>

**Note 6D – Stapled Securities**

	<b>Current</b>	<b>Previous</b>
At market value:		
Hotel Property Investments	29,000.00	34,400.00
	<b>29,000.00</b>	<b>34,400.00</b>

**Note 6E – Units In Listed Unit Trusts**

	<b>Current</b>	<b>Previous</b>
At market value:		
B.W.P. Trust	30,640.00	29,440.00
Magellan Global Equities Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	45,013.80	0.00
	<b>75,653.80</b>	<b>29,440.00</b>

**Note 7A – Distributions**

	<b>Current</b>	<b>Previous</b>
Allan Gray Australia (Equity Trustees Limited) - Allan Gray Australia Equity Fund - Class A	4,086.77	7,908.84
BENTHAM PROFESSIONAL GLOBAL INCOME FUND	1,946.62	1,999.89
LEGG MASON MULTI ASSET RETIREMENT INCOME TRUST	1,611.67	2,183.33
PIMCO INCOME FUND - WHOLESALE CLASS	746.76	746.76
Platinum International Fund	3,926.69	6,930.58
Platinum International Health Care Fund	9,770.92	5,890.36
Hotel Property Investments	2,000.00	1,990.00
B.W.P. Trust	1,463.20	1,573.60
Magellan Global Equities Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	1,809.60	0.00
	<b>27,362.23</b>	<b>29,223.36</b>

**Donson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

**Note 7B – Dividends**

	<b>Current</b>	<b>Previous</b>
Argo Global Listed Infrastructure Limited	3,040.00	1,955.42
Australia & New Zealand Banking Group Limited	1,560.74	3,268.58
B.K.I. Investment Company Limited	2,576.00	2,730.72
Coles Group Limited. - Ordinary Fully Paid Deferred Settlement	640.97	0.00
Commonwealth Bank of Australia Limited	1,155.00	2,155.00
CSL Limited	0.00	122.72
Fortescue Metals Group Ltd	2,765.31	0.00
Global Value Fund Limited	1,859.56	3,676.16
Macquarie Group Limited	2,166.86	1,212.54
National Australia Bank Limited	0.00	1,487.82
Platinum Asia Investments Limited	571.43	2,285.72
Pm Capital Global Opportunities Fund Limited	1,836.86	1,653.18
Telstra Corporation Limited	0.00	471.43
Watermark Market Neutral Fund Limited	0.00	679.29
Wesfarmers Limited	1,497.22	3,131.43
Westpac Banking Corporation	872.00	3,073.80
Woolworths Limited	1,462.60	14,451.00
	<b>22,004.55</b>	<b>42,354.81</b>

**Note 7C – Foreign Income**

	<b>Current</b>	<b>Previous</b>
CSL Limited	298.43	0.00
	<b>298.43</b>	<b>0.00</b>

**Note 7D – Interest**

	<b>Current</b>	<b>Previous</b>
Bankwest A/c 9100536	1.06	0.45
ING A/c 60642856	0.31	0.60
Westpac DIY A/c 240758	0.52	0.84
Westpac DIY Savings A/c 240766	35.52	373.72
	<b>37.41</b>	<b>375.61</b>

**Note 8A – Realised Capital Gains**

	<b>Current</b>	<b>Previous</b>
<b>Shares in Listed Companies</b>		
Australia & New Zealand Banking Group Limited	0.00	(1,049.20)
Commonwealth Bank of Australia Limited	7,173.26	0.00
Global Value Fund Limited	1,320.06	0.00
National Australia Bank Limited	0.00	(4,726.97)
Platinum Asia Investments Limited	1,378.60	0.00
Telstra Corporation Limited	0.00	(5,001.95)
Watermark Market Neutral Fund Limited	0.00	(4,853.47)
Woolworths Limited	0.00	(10,535.64)
	<b>9,871.92</b>	<b>(26,167.23)</b>



**Donson Superannuation Fund**  
**Notes to the Financial Statements**  
**As at 30 June 2020**

**Note 8B – Decrease in Market Value**

	Current	Previous
<b>Managed Investments</b>		
Allan Gray Australia (Equity Trustees Limited) - Allan Gray Australia Equity Fund - Class A	16,101.15	5,606.48
BENTHAM PROFESSIONAL GLOBAL INCOME FUND	2,358.52	1,993.05
LEGG MASON MULTI ASSET RETIREMENT INCOME TRUST	4,605.50	(1,346.75)
PIMCO INCOME FUND - WHOLESALE CLASS	967.95	(549.38)
Platinum International Fund	7,532.88	6,017.82
Platinum International Health Care Fund	(8,364.61)	3,226.74
<b>Shares in Listed Companies</b>		
Argo Global Listed Infrastructure Limited	5,776.00	(13,023.00)
Australia & New Zealand Banking Group Limited	6,842.55	(836.13)
B.K.I. Investment Company Limited	4,007.10	(974.70)
Coles Group Limited. - Ordinary Fully Paid Deferred Settlement	(5,303.63)	0.00
Commonwealth Bank of Australia Limited	9,188.24	(3,468.50)
CSL Limited	(7,344.00)	(1,618.94)
Fortescue Metals Group Ltd	(15,389.48)	0.00
Global Value Fund Limited	(4,465.87)	4,264.17
Macquarie Group Limited	2,037.00	(288.17)
National Australia Bank Limited	0.00	(3,446.16)
Platinum Asia Investments Limited	600.00	4,600.00
Pm Capital Global Opportunities Fund Limited	6,268.28	7,554.07
Telstra Corporation Limited	0.00	(6,730.95)
Watermark Market Neutral Fund Limited	0.00	(6,094.83)
Wesfarmers Limited	(12,396.77)	9,042.00
Westpac Banking Corporation	7,942.83	717.22
Woolworths Limited	(4,025.70)	(3,966.58)
<b>Stapled Securities</b>		
Hotel Property Investments	5,400.00	(2,800.00)
<b>Units In Listed Unit Trusts</b>		
B.W.P. Trust	(1,200.00)	(3,440.00)
Magellan Global Equities Fund (Managed Fund) - Trading Managed Fund Units Fully Paid	5,026.40	0.00
	<b>26,164.34</b>	<b>(5,562.54)</b>

**Note 9 – Subsequent Events**

Subsequent to the end of the financial year there have been considerable economic impacts in Australia and globally arising from the Coronavirus (COVID-19) pandemic, and Government actions to reduce the spread of the virus.

At the date of signing the financial statements the Trustees are unable to determine what financial effects the outbreak of the virus could have on the fund in the coming financial period.

No financial effects arising from the economic impacts of the virus have been included in the financial statements for the year ended 30 June 2019. The impacts may include a significant reduction in the carrying value of the SMSF assets and investments. The Trustees acknowledge their responsibility to continuously monitor the situation and evaluate this impact including whether the fund remains a going concern and its ability to pay its liabilities and future retirement benefits

# Donson Superannuation Fund

## Trustee Declaration

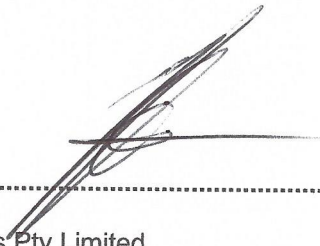
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In the opinion of the Trustees of the Donson Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly the financial position of the Fund at 30 June 2020 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (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 Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2020.

Signed in accordance with a resolution of the directors of Donson Holdings Pty Limited by:



.....  
**Donald Robertson**  
Director: Donson Holdings Pty Limited

Dated: 15/9/2020

# Compilation Report to the Trustees and Members of Donson Superannuation Fund

ABN 68 853 604 580  
For the period 01 July 2019 to 30 June 2020

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On the basis of the information provided by the Trustees of Donson Superannuation Fund, we have compiled the accompanying special purpose financial statements of Donson Superannuation Fund for the period ended 30 June 2020, which comprise the Statement of Financial Position, Operating Statement, 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 Trustees

The Trustees of Donson 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 / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

## Our Responsibility

On the basis of information provided by the Trustees of Donson Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting 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 / basis of accounting 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**.

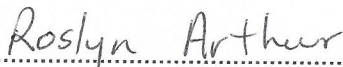
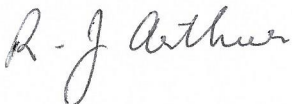
## Assurance Disclaimer

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<sup>1</sup> on these financial statements

The special purpose financial statements were compiled exclusively for the benefit of the Trustees of the fund 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.

Signature of Accountant

Dated: 15 September 2020



.....  
Name of Signatory:

Address: 253/301 Galston Rd  
Galston NSW 2159

<sup>1</sup> Refer to AUASB Standards for the issuance of audit opinions and review conclusions

## Donson Superannuation Fund

### Investment Summary as at 30 June 2020

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b>Bank</b>								
Bankwest A/c 9100536				8,797.54	8,797.54			1.10%
ING A/c 60642856				42.42	42.42			0.01%
Westpac DIY A/c 240758				3,713.98	3,713.98			0.47%
Westpac DIY Savings A/c 240766				40,482.81	40,482.81			5.07%
				<b>53,036.75</b>	<b>53,036.75</b>			<b>6.65%</b>
<b>Listed Securities Market</b>								
Argo Global Listed Infrastructure Limited (ASX:ALI)	30,400.00000	1.9753	2.0700	60,049.04	62,928.00	2,878.96	4.79%	7.89%
Australia & New Zealand Banking Group Limited (ASX:ANZ)	715.00000	25.4117	18.6400	18,169.36	13,327.60	(4,841.76)	(26.65)%	1.67%
B.K.I. Investment Company Limited (ASX:BKI)	21,660.00000	1.6210	1.3850	35,111.42	29,999.10	(5,112.32)	(14.56)%	3.76%
B.W.P. Trust (ASX:BWP)	8,000.00000	2.5225	3.8300	20,180.16	30,640.00	10,459.84	51.83%	3.84%
Coles Group Limited. - Ordinary Fully Paid Deferred Settlement (ASX:COL)	685.00000	9.4275	17.1700	6,457.82	11,761.45	5,303.63	82.13%	1.47%
CSL Limited (ASX:CSL)	102.00000	199.1280	287.0000	20,311.06	29,274.00	8,962.94	44.13%	3.67%
Fortescue Metals Group Ltd (ASX:FMG)	2,547.00000	7.8078	13.8500	19,886.47	35,275.95	15,389.48	77.39%	4.42%
Hotel Property Investments (ASX:HPI)	10,000.00000	2.1221	2.9000	21,221.20	29,000.00	7,778.80	36.66%	3.63%
Magellan Global Equities Fund (Managed Fund) - Trading Managed Fund Units Fully Paid (ASX:MGE)	11,310.00000	4.4244	3.9800	50,040.20	45,013.80	(5,026.40)	(10.04)%	5.64%
Macquarie Group Limited (ASX:MQG)	300.00000	113.3182	118.6000	33,995.47	35,580.00	1,584.53	4.66%	4.46%
Pm Capital Global Opportunities Fund Limited (ASX:PGF)	32,145.00000	1.0903	0.9000	35,046.26	28,930.50	(6,115.76)	(17.45)%	3.63%
Westpac Banking Corporation (ASX:WBC)	763.00000	24.6834	17.9500	18,833.40	13,695.85	(5,137.55)	(27.28)%	1.72%
Westfarmers Limited (ASX:WES)	685.00000	23.1822	44.8300	15,879.83	30,708.55	14,828.72	93.38%	3.85%
Woolworths Limited (ASX:WOW)	994.00000	29.1037	37.2800	28,929.12	37,056.32	8,127.20	28.09%	4.64%
				<b>384,110.81</b>	<b>433,191.12</b>	<b>49,080.31</b>	<b>12.78%</b>	<b>54.29%</b>

## Donson Superannuation Fund

### Investment Summary as at 30 June 2020

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Managed Funds Market</u></b>								
Allan Gray Australia (Equity Trustees Limited) - Allan Gray Australia Equity Fund - Class A (ASX:AQY01)	42,249.16800	1.5541	1.2711	65,661.42	53,702.92	(11,958.50)	(18.21)%	6.73%
BENTHAM PROFESSIONAL GLOBAL INCOME FUND (ASX:BAM05)	48,729.79820	1.0272	0.9654	50,055.00	47,043.75	(3,011.25)	(6.02)%	5.90%
LEGG MASON MULTI ASSET RETIREMENT INCOME TRUST (ASX:LMA05)	31,909.89100	1.0704	0.9453	34,154.84	30,165.70	(3,989.14)	(11.68)%	3.78%
Platinum International Fund	48,402.73000	1.8369	1.7585	88,910.11	85,116.20	(3,793.91)	(4.27)%	10.67%
Platinum International Health Care Fund	33,572.65000	2.0151	2.2829	67,653.53	76,643.00	8,989.47	13.29%	9.61%
PIMCO INCOME FUND - WHOLESALE CLASS (ASX:PMF08)	18,686.34960	1.0719	1.0192	20,029.95	19,045.13	(984.82)	(4.92)%	2.39%
				<b>326,464.85</b>	<b>311,716.70</b>	<b>(14,748.15)</b>	<b>(4.52)%</b>	<b>39.06%</b>
<b><u>Unlisted Market</u></b>								
BGP Holdings Plc	22,500.00000	0.0000	0.0000	1.00	0.00	(1.00)	(100.00)%	- %
				<b>1.00</b>	<b>0.00</b>	<b>(1.00)</b>	<b>(100.00)%</b>	<b>- %</b>
				<b>763,613.41</b>	<b>797,944.57</b>	<b>34,331.16</b>	<b>4.50%</b>	<b>100.00%</b>

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.



**Donson Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2019 to 30 June 2020**

Total Income	Add			Less			Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred					
1,301.69	557.87	0.00	0.00	0.00	0.00	0.00	1,859.56	0.00	0.00	0.00	0.00
Hotel Property Investments (ASX:HPI)											
2,000.00	0.00	0.00	0.00	0.00	362.35	0.00	1,637.65	0.00	0.00	0.00	0.00
Macquarie Group Limited (ASX:MQG)											
1,830.00	336.86	0.00	0.00	0.00	0.00	0.00	2,166.86	0.00	0.00	0.00	0.00
Magellan Global Equities Fund (Managed Fund) - Trading Managed Fund Units Fully Paid (ASX:MGE)											
1,809.60	0.00	0.00	0.00	0.00	0.00	1,809.60	0.00	0.00	904.80	0.00	904.80
Platinum Asia Investments Limited (ASX:PAI)											
400.00	171.43	0.00	0.00	0.00	0.00	0.00	571.43	0.00	0.00	0.00	0.00
Pm Capital Global Opportunities Fund Limited (ASX:PGF)											
1,285.80	551.06	0.00	0.00	0.00	0.00	0.00	1,836.86	0.00	0.00	0.00	0.00
Westfarmers Limited (ASX:WES)											
1,048.05	449.17	0.00	0.00	0.00	0.00	0.00	1,497.22	0.00	0.00	0.00	0.00
Westpac Banking Corporation (ASX:WBC)											
610.40	261.60	0.00	0.00	0.00	0.00	0.00	872.00	0.00	0.00	0.00	0.00
Woolworths Limited (ASX:WOW)											
1,023.82	438.78	0.00	0.00	0.00	0.00	0.00	1,462.60	0.00	0.00	0.00	0.00
<b>21,339.09</b>	<b>6,236.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>344.52</b>	<b>362.35</b>	<b>25,059.31</b>	<b>0.00</b>	<b>904.80</b>	<b>0.00</b>	<b>904.80</b>
<b>Managed Funds Market</b>											
Allan Gray Australia (Equity Trustees Limited) - Allan Gray Australia Equity Fund - Class A (ASX:AQY01)											
3,346.65	727.03	13.09	0.00	0.00	0.00	0.00	2,222.97	0.00	931.90	0.00	931.90
BENTHAM PROFESSIONAL GLOBAL INCOME FUND (ASX:BAM05)											
1,946.60	0.00	0.02	0.00	0.00	29.71	0.00	1,916.91	0.00	0.00	0.00	0.00
LEGG MASON MULTI ASSET RETIREMENT INCOME TRUST (ASX:LMA05)											
1,327.32	263.97	20.38	0.00	0.00	190.99	0.00	1,207.50	0.00	106.59	0.00	106.59
PIMCO INCOME FUND - WHOLESALE CLASS (ASX:PMF08)											
746.76	0.00	0.00	0.00	0.00	342.49	0.00	404.27	0.00	0.00	0.00	0.00
Platinum International Fund											

**Donson Superannuation Fund**  
**Investment Income Summary**  
**For the period 1 July 2019 to 30 June 2020**

Total Income	Add			Less			Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred					
3,892.87	3.19	30.63	0.00	0.00	0.00	3,892.87	33.82	0.00	1,932.69	0.00	1,960.18
9,770.92	0.00	0.00	0.00	0.00	0.00	9,574.65	196.27	0.00	4,136.66	1,301.32	4,136.67
21,031.12	994.19	64.12	0.00	0.00	563.19	15,544.50	5,981.74	0.00	7,107.84	1,301.32	7,135.34
42,407.62	7,230.88	64.12	0.00	0.00	907.71	17,354.10	31,078.46	0.00	8,012.64	1,301.32	8,040.14

Platinum International Health Care Fund

\* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.





**Donson Superannuation Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2019 to 30 June 2020**

	Accounting Treatment				Taxation Treatment							
	Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
						Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<b><i>Managed Funds Market</i></b>												
<b>Platinum International Fund</b>												
30/06/2020 Dist	0.00	0.00	0.00	0.00								
	0.00	0.00		0.00								
<b>Platinum International Health Care Fund</b>												
30/06/2020 Dist	0.00	0.00	0.00	0.00							0.00	
	0.00	0.00		0.00							0.00	
<b>Managed Funds Market Total</b>												
		0.00		0.00								
<b>Grand Total</b>		<b>97,661.97</b>		<b>87,790.05</b>	<b>9,871.92</b>	<b>79,800.95</b>	<b>7,989.10</b>		<b>9,890.89</b>		<b>0.00</b>	<b>18.97</b>

\* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

