

MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Financial Statements

For the year ended 30 June 2019

D BAKER & ASSOCIATES PTY LTD

Chartered Accountants

MOSBACH SELF MANAGED SUPERANNUATION FUND
ABN 27 370 216 840

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MOSBACH SELF MANAGED SUPERANNUATION FUND**ABN 27 370 216 840****Detailed Statement of Financial Position as at 30 June 2019**

	2019	2018
	\$	\$
Investments		
ANZ -At Cost	98,069	83,035
ANZ- Decr in Market Value	2,189	837
BHP- At cost	39,358	39,358
BHP- Decr in Market Value	1,802	(5,448)
APN Outdoor-Cost		53,199
APN Outdoor-Change in M/V		22,902
IPH -Cost		53,169
IPH-Change in M/V		(5,420)
CBA- At cost	39,092	36,499
CBA-Decr in Market Value	12,977	6,713
CSL-At Cost	49,853	
CSL-Change in M/V	6,047	
PLS- At Cost	2,444	2,444
Decr in M/V-PLS	281	1,882
JB Hi Fi- cost		53,234
JB Hifi- Change in M/V		(537)
NAB- At cost	74,780	76,581
NAB-Decr in Market Value	(5,041)	(5,041)
FMG Shares at cost		127
Decr in M/V FMG Shares		(30)
QBE at Cost		8,575
QBE Change in M/V		(3,773)
RIO - At cost	75,270	60,311
RIO-Incr in Market Value	25,585	3,437
SCG - Cost	(1,327)	
Super Retail GRP- Cost		53,437
Super Retail GRP- Change in M/V		1,157
Retail food Grp-Cost		53,168
Retail food GRP- Change in M/V		(43,834)
Vangaurd- VHY-Cost		63,697
Vangaurd-VHY- Change in M/V		(1,921)
Vangaurd- VEU-Cost	82,709	82,709
Vangaurd-VEU-Change in M/V	5,534	1,327
Vangaurd- VTS-cost	82,971	82,971
Vangaurd-VTS- Change in M/V	21,301	10,374
RWC at Cost	35,072	
RWC-change in M/V	(8,320)	
VAP -Cost	100,010	
VAP-Change in M/V	12,713	

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MOSBACH SELF MANAGED SUPERANNUATION FUND**ABN 27 370 216 840****Detailed Statement of Financial Position as at 30 June 2019**

	2019	2018
	\$	\$
Telstra at Cost	59,344	39,333
Telstra- Change in M/V	8,685	(10,848)
Wesfarmers at Cost	10,542	13,308
Wesfarmers- Change in M/V	3,813	6,288
Westpac at cost	74,402	14,585
Westpac- Change in M/V	4,325	2,058
SCG- cost	35,043	
Change in M/V- SCG	(2,811)	
Vanguard ETF		45,634
Change in M/V -Vanguard		7,166
Woolworths- At Cost	27,911	12,153
Woolworths-Decr in Market Value	(4,318)	1,459
Woodside at cost	14,561	14,561
Woodside- Change in M/V	(1,326)	(1,653)
Israel Corporation	264,458	264,458
Change in M/V	(111,586)	(137,046)
Kenon holdings- cost	51,933	51,933
Change in M/V Kenon Holdings	42,899	10,953
Tower Semiconductor- Cost	19,359	19,359
Change M/V	3,999	11,627
Montaka Global Fund	50,000	50,000
Change in M/V	9,662	5,802
Total Investments	<u>1,314,266</u>	<u>1,206,267</u>
Other Assets		
Cash At Bank- Commonwealth CDIA account		
CBA- Cash MGMT Account		1
USD Cash Account	8,338	127
CBA Accelerator Cash A/C	344,336	177,889
Land & Buildings - Unit 1/4 Farrall Rd	381,700	381,700
Less: Accumulated amortisation	(22,518)	(19,581)
Change in M/V- Land & Buildings	128,300	128,300
Cash Balance of Dividend Reinvest	133	141
Total other assets	<u>840,289</u>	<u>668,577</u>
Total assets	<u>2,154,555</u>	<u>1,874,845</u>

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MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Detailed Statement of Financial Position as at 30 June 2019

	2019	2018
	\$	\$
<hr/>		
Liabilities		
Taxation	(8,037)	6,408
GST payable control account	750	750
Total liabilities	<u>(7,287)</u>	<u>7,158</u>
Net Assets Available to Pay Benefits	<u><u>2,161,842</u></u>	<u><u>1,867,687</u></u>
Represented by:		
Liability for Accrued Members' Benefits		
Allocated to members' accounts	<u>2,161,842</u>	<u>1,867,687</u>
	<u><u>2,161,842</u></u>	<u><u>1,867,687</u></u>

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MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Detailed Operating Statement

For the year ended 30 June 2019

	Note	2019	2018
		\$	\$
Revenue			
Employers contributions		25,000	25,000
Employers contributions		19,800	24,200
Decrease in M/V- Listed Shares		129,674	17,224
Increase in M/V land & Buildings			12,750
Dividends - franked		48,488	21,413
Dividends - unfranked		985	829
Imputation Credits		23,015	9,177
Distribution from trusts		14,085	7,499
Interest received		3,158	5,125
Net foreign income		8,162	58,205
Profit on sale of Shares		27,562	1,218
Rents received		30,000	30,000
Total revenue		<u>329,931</u>	<u>212,642</u>
Expenses			
Administration Fees		7,700	9,725
Audit fees		385	385
Actuarial Fees			110
Depreciation- Fixtures		2,937	2,947
Supervisory Levy		259	259
Group life premiums			11,363
Total expenses		<u>11,281</u>	<u>24,789</u>
Benefits Accrued as a Result of Operations Before Income Tax		318,650	187,853
Income tax expense	6	24,494	25,301
Benefits Accrued as a Result of Operations	7	<u><u>294,155</u></u>	<u><u>162,552</u></u>

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MOSBACH SELF MANAGED SUPERANNUATION FUND**ABN 27 370 216 840****Statement of Cash Flows****For the year ended 30 June 2019**

	2019	2018
	\$	\$
Cash Flows From Operating Activities		
Employer contributions	44,800	49,200
Other operating inflows	75,262	104,882
General administration expenses	(8,344)	(21,812)
Interest received	3,158	5,125
Dividends received	49,474	22,242
Taxation	(38,939)	(21,116)
Net cash provided by (used in) operating activities (Note 2):	<u>125,411</u>	<u>138,521</u>
Cash Flows From Investing Activities		
Proceeds From:		
Sale of shares in listed companies	129,674	29,974
Purchases:		
Shares in listed companies	(54,360)	(621,580)
Other investments	(53,638)	(16,963)
Payments For PP & E	27,571	(11,526)
Net cash provided by (used in) investing activities:	<u>49,247</u>	<u>(620,094)</u>
Net increase (decrease) in cash held	174,657	(481,573)
Cash at the beginning of the year	178,017	659,590
Cash at the end of the year (Note 1).	<u>352,674</u>	<u>178,017</u>

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MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Statement of Cash Flows

For the year ended 30 June 2019

2019

2018

Note 1. Reconciliation Of Cash

Cash at the end of the year as shown in the statement of cash flows is reconciled to the related items in the balance sheet as follows:

Cash At Bank- Commonwealth CDIA account		
CBA- Cash MGMT Account		1
USD Cash Account	8,338	127
CBA Accelerator Cash A/C	344,336	177,889
	<u>352,674</u>	<u>178,017</u>

Note 2. Reconciliation Of Net Operating Activities To Benefits Accrued as a Result of Operations

Benefits accrued as a result of operations	293,995	162,552
Amortisation	2,937	2,947
Increase/(decrease) in provision for income tax	(14,285)	4,185
Increase/(decrease) in non current assets	(27,562)	(1,218)
Increase/(decrease) in sundry provisions		30
Change in net market value	(129,674)	(29,974)
Net cash provided by operating activities	<u>125,411</u>	<u>138,521</u>

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

MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Notes to the Financial Statements

For the year ended 30 June 2019

2019

2018

Note 1: Statement of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on an accruals basis and are based on historical costs, except for investments which have been measured at market values.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue on ***Insert the date the Trustees Statement was signed on: View > Notes to the Financial Statements*** by the trustees.

- Measurement of Assets

Investments of the fund have been measured at market values after allowing for costs of realisation. Changes in the market value of assets are brought to account in the income statement in the periods in which they occur.

Market values have been determined as follows:

- (i) shares and other securities listed on the Australian Stock Exchange by reference to the relevant market quotations at the reporting date;
- (ii) mortgage loans by reference to the outstanding principal of the loans;
- (iii) units in managed funds by reference to the unit redemption price at the reporting date;
- (iv) insurance policies by reference to the surrender value of the policy; and
- (v) property, plant and equipment at trustees' assessment of their realisable value.

- Liability for Accrued Benefits

The liability for accrued benefits is the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amounts of the assets and the carrying amounts of the sundry liabilities and income tax liabilities as at reporting date.

- Income Tax Expense

Deferred tax is accounted for using the balance sheet liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or liability is settled.

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MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Notes to the Financial Statements

For the year ended 30 June 2019

2019

2018

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- (iii) units in managed funds by reference to the unit redemption price at the reporting date;
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Notes to the Financial Statements

For the year ended 30 June 2019

2019

2018

Deferred income tax assets are recognised to the extent that it is probable that future tax profits will be available against which deductible temporary differences can be utilised.

The amount of benefits brought to account or which may be realised in the future is based on the assumption that no adverse change will occur in income tax legislation, and the anticipation that the superannuation fund will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

- Superannuation Contributions Surcharge

The superannuation fund is recognising the superannuation contributions surcharge as an expense at the time of the receipt of an assessment from the Australian Taxation Office. The cost of the surcharge is charged to the relevant member's account.

Note 2: Investment Revenue

Changes in NMV - Investments	129,674	29,974
	<u>129,674</u>	<u>29,974</u>

Note 3: Other Revenue

Dividends - franked	48,488	21,413
Dividends - unfranked	985	829
Imputation Credits	23,015	9,177
Distribution from trusts	14,085	7,499
Interest received	3,158	5,125
Net foreign income	8,162	58,205
Profit on sale of Shares	27,562	1,218
Rents received	30,000	30,000
	<u>155,456</u>	<u>133,467</u>

Note 4: Movement in Market Values

a) Investments

Unrealised investments held at reporting date:

Decrease in M/V- Listed Shares	129,674	17,224
Increase in M/V land & Buildings		12,750
	<u>129,674</u>	<u>29,974</u>

Investments realised:

	<u>129,674</u>	<u>29,974</u>
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MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Notes to the Financial Statements

For the year ended 30 June 2019

2019

2018

Note 5: General Administration Expenses

Administration Fees	7,700	9,725
Audit fees	385	385
Actuarial Fees		110
Depreciation- Fixtures	2,937	2,947
Supervisory Levy	259	259
Group life premiums		11,363
	<u>11,281</u>	<u>24,789</u>

Note 6: Income Tax Expense

The prima facie tax payable on benefits accrued as a result of operations before income tax is reconciled to the income provided in the accounts as follows:

Prima facie tax payable on operating result before income tax at 15%	47,797	27,380
Add tax effect of:		
Imputed credit	23,015	10,879
Foreign tax credits	2,983	2,495
Less tax effect of:		
change in M/V of Investments	(26,286)	(4,574)
	<u>47,509</u>	<u>36,180</u>
Less imputation credit	23,015	10,879
Income tax expense	<u>24,494</u>	<u>25,301</u>
The income tax expense comprises amounts set aside as:		
Income tax payable attributable to the current year	24,494	25,301
Income tax expense	<u>24,494</u>	<u>25,301</u>

Note 7: Liability for Accrued Benefits

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MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Notes to the Financial Statements

For the year ended 30 June 2019

	2019	2018
Changes in the liability for accrued benefits		
Liability for accrued benefits at the beginning of the period	1,867,687	1,705,135
Add:		
Benefits accrued as a result of operations	294,155	162,552
Less:		
Transfer to Accumulation Phase		(778,787)
Transfer from Pension Phase		778,787
Benefits accrued at the end of the financial period	<u>2,161,842</u>	<u>1,867,687</u>

Note 9: Vested benefits

Vested benefits	<u>2,161,842</u>	<u>1,867,687</u>
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MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Depreciation Schedule for the year ended 30 June, 2019

	Total	Priv	OWDV	DISPOSAL Date	Consid	ADDITION Date	Cost	Value	DEPRECIATION			Priv	CWDV	Upto	PROFIT + Above	LOSS Total -	Priv
									T	Rate	Deprec						
Land and Buildings																	
Unit 1/4 Farrall rd	81,503	0.00	66,128		0		0	68,128	P	2.50	2,038	0	66,090	0	0	0	0
Unit 1/4 Farrall rd(total cost \$380,000)	264,464	0.00	264,464		0		0	264,464	D	0.00	0	0	264,464	0	0	0	0
Fitout	26,000	0.00	21,734		0		0	21,734	P	2.50	650	0	21,084	0	0	0	0
Security grills	3,878	0.00	3,241		0		0	3,241	P	2.50	97	0	3,144	0	0	0	0
Floor Tiles	1,856	0.00	1,554		0		0	1,554	P	2.50	46	0	1,508	0	0	0	0
Motor roller Grills	321	0.00	111		0		0	111	D	15.00	17	0	94	0	0	0	0
Carpets	1,978	0.00	1,187		0		0	1,187	D	7.50	89	0	1,098	0	0	0	0
Settlement costs & Valuation	1,700	0.00	1,700		0		0	1,700	D	0.00	0	0	1,700	0	0	0	0
	381,700		362,119		0		0	362,119			2,937	0	359,182				
								Deduct Private Portion			0						
								Net Depreciation			2,937						

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MOSBACH SELF MANAGED SUPERANNUATION FUND
ABN 27 370 216 840
Trustees' Declaration

The trustees have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the trustees:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2019 and the results of its operations for the year 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 Superannuation Fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2019.

Signed in accordance with a resolution of the trustees by:

Farrell mosbach , (Trustee)

Denise Mosbach , (Trustee)

Perth

Date

MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Member's Information Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Farrell Mosbach- Pension Phase		
Opening balance - Members fund		778,787
Transfer to Accumulation Phase		(778,787)
Balance as at 30 June 2019		
Withdrawal benefits at the beginning of the year		778,787
Withdrawal benefits at 30 June 2019		

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
 - superannuation guarantee contributions
 - award contributions
 - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

If you require further information on your withdrawal benefit please contact Farrell mosbach or write to The Trustee, MOSBACH SELF MANAGED SUPERANNUATION FUND.

MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Member's Information Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Denise Mosbach- Accumulation phase		
Opening balance - Members fund	704,583	643,261
Allocated earnings	104,062	46,882
Employers contributions	25,000	25,000
Income tax expense - earnings	(6,754)	(6,810)
Income tax expense - contrib'n	(3,750)	(3,750)
Balance as at 30 June 2019	<u>823,141</u>	<u>704,583</u>
Withdrawal benefits at the beginning of the year	704,583	643,261
Withdrawal benefits at 30 June 2019	823,141	704,583

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

If you require further information on your withdrawal benefit please contact Farrell mosbach or write to The Trustee, MOSBACH SELF MANAGED SUPERANNUATION FUND.

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MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Member's Information Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Farrell Mosbach- Accumulation phase		
Opening balance - Members fund	1,163,103	283,087
Allocated earnings	169,788	91,770
Employers contributions	19,800	24,200
Income tax expense - earnings	(11,020)	(11,111)
Income tax expense - contrib'n	(2,970)	(3,630)
Transfer from Pension Phase		778,787
Balance as at 30 June 2019	<u>1,338,701</u>	<u>1,163,103</u>
Withdrawal benefits at the beginning of the year	1,163,103	283,087
Withdrawal benefits at 30 June 2019	1,338,701	1,163,103

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
 - superannuation guarantee contributions
 - award contributions
 - other employer contributions made on your behalf
- and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Contact Details

If you require further information on your withdrawal benefit please contact Farrell mosbach or write to The Trustee, MOSBACH SELF MANAGED SUPERANNUATION FUND.

MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Member's Information Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Amounts Allocatable to Members		
Yet to be allocated at the beginning of the year		
Benefits accrued as a result of operations as per the operating statement	294,155	162,552
Transfer to Accumulation Phase		(778,787)
Transfer from Pension Phase		778,787
Amount allocatable to members	<u>294,155</u>	<u>162,551</u>
Allocation to members		
Farrell Mosbach- Pension Phase		(778,787)
Denise Mosbach- Accumulation phase	118,558	61,322
Farrell Mosbach- Accumulation phase	175,597	880,016
Total allocation	<u>294,155</u>	<u>162,551</u>
Yet to be allocated	<u>294,155</u>	<u>162,551</u>
Members Balances		
Denise Mosbach- Accumulation phase	823,141	704,583
Farrell Mosbach- Accumulation phase	1,338,701	1,163,103
Allocated to members accounts	<u>2,161,842</u>	<u>1,867,687</u>
Yet to be allocated		
Liability for accrued members benefits	<u>2,161,842</u>	<u>1,867,687</u>

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MOSBACH SELF MANAGED SUPERANNUATION FUND

ABN 27 370 216 840

Compilation Report to MOSBACH SELF MANAGED SUPERANNUATION FUND

We have compiled the accompanying special purpose financial statements of MOSBACH SELF MANAGED SUPERANNUATION FUND, which comprise the balance sheet as at 30 June 2019, the profit and loss statement for the year then ended, a summary of significant accounting policies, notes to the financial statements and trustees' declaration. 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 Trustees

The trustees of MOSBACH SELF MANAGED 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 trustees, 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. Accordingly, these special purpose financial statements may not be suitable for other purposes. We do not accept responsibility for the contents of the special purpose financial statements.



D BAKER & ASSOCIATES PTY LTD
Chartered Accountants

11 November, 2019