

THE SAYNE SUPER FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

Taxaction & Accounting Services Pty Ltd
Suite 1a
152 Balcatta Road
Balcatta WA 6021

THE SAYNE SUPER FUND
DETAILED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	June 2019 \$	June 2018 \$
Investments		
Real Estate Properties (Australian)		
Suite 1a - 152 Balcatta Road, Balcatta	275,000.00	287,500.00
	<u>275,000.00</u>	<u>287,500.00</u>
Shares in Listed Companies (Australian)		
Qantas Airways Limited	8,807.40	10,046.96
Telstra Corporation Limited	7,761.60	4,983.24
Coca-Cola Amatil Limited	5,529.02	4,719.60
Wesfarmers Limited	19,996.48	25,222.96
Commonwealth Bank of Australia.	16,224.88	13,480.95
Amcor Limited	28,996.29	24,698.74
National Australia Bank Limited	8,817.60	8,387.46
Australia and New Zealand Banking Group Limited	17,828.72	16,831.04
Amp Limited	2,654.24	4,254.20
Premier Investments Limited	3,989.71	4,439.44
Woolworths Limited	8,307.50	7,630.00
Orora Limited - Ordinary Fully Paid	9,191.88	9,724.68
Coles Group Limited. - Ordinary Fully Paid	6,982.05	-
	<u>145,087.37</u>	<u>134,419.27</u>
Units in Unlisted Unit Trusts (Australian)		
BlackRock Global Allocation Fund Class C	12,796.95	12,250.41
	<u>12,796.95</u>	<u>12,250.41</u>
	432,884.32	434,169.68
Other Assets		
Cash at Bank	5,904.43	2,258.94
AMP Bank Ltd	117,942.83	97,767.03
	<u>123,847.26</u>	<u>100,025.97</u>
Distributions Receivable		
BlackRock Global Allocation Fund Class C	492.15	691.66
	<u>492.15</u>	<u>691.66</u>
Dividend Reinvestment - Residual Account	105.76	76.65
Formation Expenses	33.00	33.00
Sundry Debtors	300.89	-
	<u>439.65</u>	<u>109.65</u>
	124,779.06	100,827.28
Total Assets	<u>557,663.38</u>	<u>534,996.96</u>

The accompanying notes form part of these financial statements

Refer to compilation report

THE SAYNE SUPER FUND
DETAILED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

	June 2019 \$	June 2018 \$
Less:		
Liabilities		
GST Payable/Refundable	856.00	599.00
Income Tax Payable (Note 7)	872.18	727.65
PAYG Payable	1,023.00	1,064.00
Deferred Tax Liability (Note 7)	3,799.80	5,156.38
	6,550.98	7,547.03
	6,550.98	7,547.03
Net Assets Available to Pay Benefits	551,112.40	527,449.93
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Ottey, Wayne	375,981.81	360,252.56
Ottey, Sandra	175,130.59	167,197.37
	551,112.40	527,449.93
	551,112.40	527,449.93

The accompanying notes form part of these financial statements

Refer to compilation report

THE SAYNE SUPER FUND
DETAILED OPERATING STATEMENT
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

	June 2019 \$	June 2018 \$
Income		
Capital Gains/(Losses) - Taxable		
Cybg Plc - Cdi 1:1 Foreign Exempt Lse	-	33.23
	-	33.23
Capital Gains/(Losses) - Non Taxable		
Cybg Plc - Cdi 1:1 Foreign Exempt Lse	-	16.62
	-	16.62
Distributions Received		
BlackRock Global Allocation Fund Class C	492.15	708.01
	492.15	708.01
Dividends Received		
Ampcor Limited	1,383.15	932.71
Amp Limited	213.34	460.72
Australia and New Zealand Banking Group Limited	1,382.85	1,308.57
Coca-Cola Amatil Limited	303.17	301.01
Commonwealth Bank of Australia.	1,156.21	1,089.29
National Australia Bank Limited	881.10	818.88
Orora Limited - Ordinary Fully Paid	419.02	359.02
Premier Investments Limited	247.98	210.40
Qantas Airways Limited	512.60	228.34
Telstra Corporation Limited	523.69	697.70
Wesfarmers Limited	2,370.29	1,564.20
Woolworths Limited	375.00	332.14
	9,768.40	8,302.98
Employer Contributions - Concessional		
Ottey, Sandra	2,880.58	4,690.54
Ottey, Wayne	4,619.42	6,819.74
	7,500.00	11,510.28
Interest Received		
AMP Bank Ltd	1,860.32	1,613.31
	1,860.32	1,613.31
Rent Received		
Suite 1a - 152 Balcatta Road, Balcatta	17,169.12	15,572.96

The accompanying notes form part of these financial statements

Refer to compilation report

THE SAYNE SUPER FUND
DETAILED OPERATING STATEMENT
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

	June 2019 \$	June 2018 \$
	17,169.12	15,572.96
Revaluations		
Real Estate Properties (Australian)		
Suite 1a - 152 Balcatta Road, Balcatta	(12,500.00)	-
	(12,500.00)	-
Shares in Listed Companies (Australian)		
Amcor Limited	3,215.29	(2,980.47)
Amp Limited	(1,769.49)	(1,946.39)
Australia and New Zealand Banking Group Limited	29.46	(292.08)
Coca-Cola Amatil Limited	562.47	5.73
Coles Group Limited. - Ordinary Fully Paid	3,102.98	-
Commonwealth Bank of Australia.	1,945.58	(1,766.35)
Cybg Plc - Cdi 1:1 Foreign Exempt Lse	-	(46.20)
National Australia Bank Limited	(173.12)	(671.28)
Orora Limited - Ordinary Fully Paid	(892.11)	1,896.88
Premier Investments Limited	(449.73)	1,107.23
Qantas Airways Limited	(1,239.56)	717.64
Telstra Corporation Limited	2,414.94	(3,142.22)
Wesfarmers Limited	(2,996.28)	4,675.89
Woolworths Limited	677.50	1,245.00
	4,427.93	(1,196.62)
Units in Unlisted Unit Trusts (Australian)		
BlackRock Global Allocation Fund Class C	(145.12)	(959.94)
	(145.12)	(959.94)
	(8,217.19)	(2,156.56)
	28,572.80	35,600.83
Expenses		
Administration Costs		
Other	3.58	1.90
Supervisory Levy	259.00	259.00
	262.58	260.90
Auditor's Remuneration	330.00	330.00
Bank Charges	30.80	64.05

The accompanying notes form part of these financial statements

Refer to compilation report

THE SAYNE SUPER FUND
DETAILED OPERATING STATEMENT
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

	June 2019 \$	June 2018 \$
Investment Expenses		
Suite 1a - 152 Balcatta Road, Balcatta	323.18	-
	323.18	-
	946.56	654.95
Benefits Accrued as a Result of Operations before Income Tax	27,626.24	34,945.88
Income Tax (Note 7)		
Income Tax Expense	3,963.77	5,090.07
	3,963.77	5,090.07
Benefits Accrued as a Result of Operations	23,662.47	29,855.81

The accompanying notes form part of these financial statements

Refer to compilation report

THE SAYNE SUPER FUND
STATEMENT OF CASH FLOWS
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

	June 2019 \$	June 2018 \$
Cash Flows from Operating Activities		
Contributions		
Employer	7,500.00	11,510.28
	<u>7,500.00</u>	<u>11,510.28</u>
Operating Income		
Distributions Received	492.15	16.35
Dividends Received	3,495.96	2,935.78
Interest Received	1,860.32	1,613.31
Rent Received	17,169.12	15,572.96
	<u>23,017.55</u>	<u>20,138.40</u>
Operating Expenses		
Administration Costs	(262.16)	(260.90)
Auditor's Remuneration	(330.00)	(330.00)
Bank Charges	(30.80)	(64.05)
Investment Expenses	(323.18)	-
Tax Paid	(4,960.24)	(5,375.85)
	<u>(5,906.38)</u>	<u>(6,030.80)</u>
Net cash provided by (used in) operating activities (Note 8)	<u>24,611.17</u>	<u>25,617.88</u>
Cash Flows from Investing Activities		
Distributions Receivable	199.51	1,360.44
Dividend Reinvestment - Residual Account	3.16	2.17
Sundry Debtors	(300.89)	-
Units in Unlisted Unit Trusts (Australian)	(691.66)	(1,360.44)
Proceeds from Disposal of Investments	-	314.51
Net cash provided by (used in) investing activities	<u>(789.88)</u>	<u>316.68</u>
Net Increase/(Decrease) in Cash Held	23,821.29	25,934.56
Cash at beginning of reporting period	100,025.97	74,091.41
Cash at end of reporting period (Note 9)	<u>123,847.26</u>	<u>100,025.97</u>

The accompanying notes form part of these financial statements

Refer to compilation report

THE SAYNE SUPER FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

1. Summary of Significant Accounting Policies

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

The financial statements have been prepared on a cash basis unless stated otherwise and are based on historical costs, except for investments which have been measured at market value.

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

The financial statements were authorised for issue by the trustees/ directors of the trustee company.

a. Measurement of Investments

The fund initially recognises:

- i. an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- ii. a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at market values, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions are made:

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

Market value has been determined as follows:

- i. shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- ii. units in managed funds by reference to the unit redemption price at the end of the reporting period;
- iii. fixed-interest securities by reference to the redemption price at the end of the reporting period;
- iv. unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- v. investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross value of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

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

Refer to compilation report

THE SAYNE SUPER FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

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

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax and deferred tax are recognised in profit or loss. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Refer to compilation report

THE SAYNE SUPER FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

f. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

g. Critical Accounting Estimates and Judgements

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

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

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	June 2019 \$	June 2018 \$
Liability for Accrued Benefits at beginning of period	527,449.93	497,594.12
Add:		
Benefits Accrued as a Result of Operations	23,662.47	29,855.81
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	<hr/>	<hr/>
Liability for Accrued Benefits at end of period	<u>551,112.40</u>	<u>527,449.93</u>

3. Vested Benefits

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

	June 2019 \$	June 2018 \$
Vested Benefits	<u>551,112.40</u>	<u>527,449.93</u>

4. Guaranteed Benefits

No guarantees have been given in respect of any part of

Refer to compilation report

THE SAYNE SUPER FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

the liability for accrued benefits.

5. Changes in Market Values

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	June 2019 \$	June 2018 \$
Real Estate Properties (Australian)	(12,500.00)	-
Shares in Listed Companies (Australian)	4,427.93	(1,196.62)
Units in Unlisted Unit Trusts (Australian)	(145.12)	(959.94)
	<hr/>	<hr/>
	(8,217.19)	(2,156.56)
	<hr/>	<hr/>

6. Funding Arrangements

The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

	June 2019 \$	June 2018 \$
Employer	11.36%	17.44%
Members		

7. Income Tax

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

	June 2019 \$	June 2018 \$
Benefits accrued as a result of operations before income tax	27,626.24	34,945.88
	<hr/>	<hr/>
Prima facie income tax on accrued benefits	4,143.94	5,241.88
Add/(Less) Tax Effect of:		
Distributions Received	(47.30)	(.01)
Decrease in Market Value of Investments	1,232.58	323.48
Distributed Capital Gains	(26.53)	(92.01)
Accounting (Profits)/Losses on Sale of Investments	-	(7.48)
Taxable Capital Gains	17.70	66.30

Refer to compilation report

THE SAYNE SUPER FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

Movement in Deferred Tax Liability/Deferred Tax Asset	(1,356.58)	(441.93)
Other	(.04)	(.16)
	(180.17)	(151.81)
Income Tax Expense	3,963.77	5,090.07

Income tax expense comprises:

Income Tax Payable/(Refundable)	872.18	727.65
Imputed Credits	2,400.17	2,042.01
Foreign Credits	-	16.34
Movement in Deferred Tax Liability/Deferred Tax Asset	(1,356.58)	(441.93)
Tax Instalments Paid	2,048.00	2,746.00
	3,963.77	5,090.07

8. Reconciliation of Net Cash provided by Operating Activities to Benefits Accrued from Operations after Income Tax

	June 2019 \$	June 2018 \$
Benefits accrued from operations after income tax	23,662.47	29,855.81
Add/(Less) non cash amounts included in benefits accrued from operations		
Capital Gains/(Losses) - Taxable	-	(33.23)
Capital Gains/(Losses) - Non Taxable	-	(16.62)
Distributions Received	-	(691.66)
Dividends Received	(6,272.44)	(5,367.20)
Administration Costs	.42	-
Decrease in Market Value of Investments	8,217.19	2,156.56
Income Tax Expense	3,963.77	5,090.07
Other non cash items	(4,960.24)	(5,375.85)
	948.70	(4,237.93)
Net cash provided by operating activities	24,611.17	25,617.88

9. Reconciliation of Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

June June

Refer to compilation report

THE SAYNE SUPER FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

	2019	2018
	\$	\$
Cash	<u>123,847.26</u>	<u>100,025.97</u>

Refer to compilation report

THE SAYNE SUPER FUND TRUSTEES DECLARATION

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

The trustees declare that:

- i. the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2019 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- ii. the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- iii. the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2019.

Specifically, the trustees declare that:

- in accordance with s 120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s 50 of the Superannuation (Supervision) Act 1993 and reg 13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements

Signed in accordance with a resolution of the trustees by:

Wayne Ottey
Trustee

Sandra Ottey
Trustee

DATED: 19/06/2020

THE SAYNE SUPER FUND
COMPILATION REPORT TO THE MEMBER(S) OF THE SAYNE SUPER FUND

We have compiled the accompanying special purpose financial statements of The Sayne Super Fund, which comprise the statement of financial position as at 30 June 2019, the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee(s)

The Trustee (s) of the The Sayne Super Fund is 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 directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Wayne Ottey CPA
Taxation & Accounting Services Pty Ltd

of

Suite 1a
152 Balcatta Road
Balcatta WA 6021

Dated: 19 / 06 / 2020

THE SAYNE SUPER FUND
STATEMENT OF TAXABLE INCOME
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

	2019
	\$
Benefits Accrued as a Result of Operations before Income Tax	27,626.00
Less:	
Distributed Capital Gains	(177.00)
Non Taxable Distributions Received	(315.00)
	<hr/>
	(492.00)
	<hr/>
	27,134.00
Add:	
Decrease in Market Value of Investments	8,217.00
Taxable Capital Gains	118.00
	<hr/>
	8,335.00
	<hr/>
Taxable Income	35,469.00
	<hr/>
Tax Payable on Taxable Income	5,320.35
Less:	
Imputed Credits	2,400.17
Instalments Paid	2,048.00
	<hr/>
	4,448.17
	<hr/>
Income Tax Payable/(Refund)	872.18
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	1,131.18
	<hr/>

THE SAYNE SUPER FUND
DEFERRED TAX RECONCILIATION
FOR THE PERIOD 1 JULY 2018 TO 30 JUNE 2019

Account Code	Account	Revaluation/Tax Deferred Amount	Permanent Difference	Amount
		\$	\$	\$
Revaluations				
772/001	Suite 1a - 152 Balcatta Road, Balcatta	(12,500.00)	-	(12,500.00)
776/002	Qantas Airways Limited	(1,239.56)	413.18	(826.38)
776/003	Telstra Corporation Limited	2,414.94	-	2,414.94
776/006	Coca-Cola Amatil Limited	562.47	(187.49)	374.98
776/007	Wesfarmers Limited	(2,996.28)	1,069.23	(1,927.05)
776/009	Commonwealth Bank of Australia.	1,945.58	(648.53)	1,297.05
776/010	Amcor Limited	3,215.29	(1,071.77)	2,143.52
776/012	National Australia Bank Limited	(173.12)	57.70	(115.42)
776/013	Australia and New Zealand Banking Group Limited	29.46	(9.82)	19.64
776/014	Amp Limited	(1,769.49)	-	(1,769.49)
776/015	Premier Investments Limited	(449.73)	149.91	(299.82)
776/016	Woolworths Limited	677.50	(225.83)	451.67
776/018	Orora Limited - Ordinary Fully Paid	(892.11)	297.37	(594.74)
776/020	Coles Group Limited. - Ordinary Fully Paid	3,102.98	(1,034.33)	2,068.65
784/001	BlackRock Global Allocation Fund Class C	(145.12)	48.38	(96.74)
		<u>(8,217.19)</u>	<u>(1,142.00)</u>	<u>(9,359.19)</u>
Other Timing Differences				
<u>Distributions Received</u>				
238/001	BlackRock Global Allocation Fund Class C	315.31	-	315.31
		<u>315.31</u>	<u>-</u>	<u>315.31</u>
		<u>(7,901.88)</u>	<u>(1,142.00)</u>	<u>(9,043.88)</u>
Deferred Tax Liability/ (Deferred Tax Asset) Summary				
	Opening Balance			5,156.38
	Add Increase/(Decrease) in Deferred Tax			
	- Current Year Transactions (\$9,043.88) @ 15%			(1,356.58)
	- Deferred Tax Adjustments			-
	- Current Year Tax Loss			-
	- Change in Capital Loss carried forward (\$0.00 @ 15%)			-
	Closing Balance at 30 June 2019		\$	<u>3,799.80</u>

THE SAYNE SUPER FUND FINANCIAL STATEMENTS INDEX

Detailed Statement of Financial Position
Detailed Operating Statement
Statement of Cash Flows
Notes to the Financial Statements
Trustees Declaration
Compilation Report
Statement of Taxable Income
Deferred Tax Reconciliation
Members Statements
Investment Summary Report (with yields)
Detailed Schedule of Fund Assets
Investment Income Report
Detailed Purchase and Disposal Report
Self-manged superannuation fund annual return