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Financial statements and reports for the year ended  
30 June 2017

I A NEIL PENSION FUND

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**I A NEIL PENSION FUND**
**Statement of Financial Position**

As at 30 June 2017

	<b>Note</b>	<b>2017</b>	<b>2016</b>
		<b>\$</b>	<b>\$</b>
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties ( Australian - Residential)	2	520,195.00	609,000.00
Shares in Listed Companies (Australian)	3	117,922.87	105,762.10
Shares in Listed Companies (Overseas)	4	2,910.96	2,561.62
Units in Listed Unit Trusts (Australian)	5	16,556.70	108,085.21
Units in Unlisted Unit Trusts (Australian)	6	18,449.10	17,608.93
<b>Total Investments</b>		<u>676,034.63</u>	<u>843,017.86</u>
<b>Other Assets</b>			
Sundry Debtors		170,373.95	1,423.58
Distributions Receivable		543.15	3,373.33
ANZ Acct: 012-012 199656882 (E*trade Account)		9.47	9.23
MacQ Acct: 184-446 118374545		583,211.87	539,558.08
Income Tax Refundable		0.00	18,462.70
<b>Total Other Assets</b>		<u>754,138.44</u>	<u>562,826.92</u>
<b>Total Assets</b>		<u>1,430,173.07</u>	<u>1,405,844.78</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		1,689.66	0.00
Sundry Creditors		3,300.00	22,574.55
<b>Total Liabilities</b>		<u>4,989.66</u>	<u>22,574.55</u>
<b>Net assets available to pay benefits</b>		<u>1,425,183.41</u>	<u>1,383,270.23</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	7, 8		
Neil, Ian Alexander - Accumulation		1,229,427.46	1,212,712.31
Neil, Susan Patricia - Accumulation		195,755.95	170,557.92
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,425,183.41</u>	<u>1,383,270.23</u>

# I A NEIL PENSION FUND

## Operating Statement

For the year ended 30 June 2017

	Note	2017 \$	2016 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	11	1,791.75	(17,905.22)
Dividends Received	10	1,962.74	2,802.22
Interest Received		7,541.34	9,512.48
Other Investment Income		0.00	678.38
Property Income	12	22,360.00	23,220.00
<b>Contribution Income</b>			
Employer Contributions		34,946.35	37,094.65
Personal Concessional		35,000.00	0.00
<b>Total Income</b>		<u>103,602.18</u>	<u>55,402.51</u>
<b>Expenses</b>			
Accountancy Fees		1,980.00	1,936.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		847.00	825.00
General Expenses		550.00	0.00
Investment Expenses		0.00	1,607.39
Insurance		0.00	939.20
Property Expenses - Agents Management Fees		1,418.81	0.00
Property Expenses - Council Rates		3,711.52	0.00
Property Expenses - Insurance Premium		1,098.87	0.00
Property Expenses - Land Tax		2,344.76	0.00
Property Expenses - Repairs Maintenance		946.00	0.00
Rates		0.00	3,670.34
Repairs & Maintenance		0.00	388.55
Land Tax		0.00	1,750.30
<b>Member Payments</b>			
Life Insurance Premiums (Non Deductible)		2,752.15	2,248.36
Benefits Paid/Transfers Out		0.00	2,000.00
<b>Investment Losses</b>			
Changes in Market Values	13	33,092.23	(44,880.33)
<b>Total Expenses</b>		<u>49,000.34</u>	<u>(29,256.19)</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>54,601.84</u>	<u>84,658.70</u>
Income Tax Expense	14	12,688.66	9,863.30
<b>Benefits accrued as a result of operations</b>		<u>41,913.18</u>	<u>74,795.40</u>

# **Notes to the Financial Statements**

For the year ended 30 June 2017

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## **Note 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 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 Trustee(s).

### **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 value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were 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 values 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.

### **c. Revenue**

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 upon receipt.

# Notes to the Financial Statements

For the year ended 30 June 2017

## 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-distribution 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.

## 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).

## 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. 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.

### Note 2: Real Estate Properties ( Australian - Residential)

	2017 \$	2016 \$
Land - 10 Shirley St, Coochiemudlo Island	0.00	189,000.00
5 Smith Street, Cleveland	520,195.00	420,000.00
	<hr/> 520,195.00	<hr/> 609,000.00

### Note 3: Shares in Listed Companies (Australian)

	2017 \$	2016 \$
Acorn Capital Investment Fund Limited	9,200.00	8,950.00
Analytica Limited - Ordinary Fully Paid	454.55	454.55
Amp Limited - Ordinary Fully Paid	7,914.75	7,869.00
Awe Limited - Ordinary Fully Paid	2,069.25	3,859.50

# I A NEIL PENSION FUND

## Notes to the Financial Statements

For the year ended 30 June 2017

Bps Technology Limited - Ordinary Fully Paid	3,699.85	4,756.95
CDM - Cadence Capital Limited - Ordinary Fully Paid	8,490.63	8,353.12
Carnegie Clean Energy Limited - Ordinary Fully Paid	3,402.90	1,791.00
Disruptive Group Ltd (Ex Allied Brands Ltd)	0.00	14.83
Deep Yellow Limited	229.32	65.56
Freedom Oil And Gas Ltd	22,369.88	0.00
HIG - Highlands Pacific Limited	1,376.27	1,279.68
Ibuynew Group Limited	3.18	0.00
Invion Limited Limited	22.73	45.46
MAD - Maverick Drilling and Exploration Limited - Ordinary Fully Paid	0.00	14,474.62
Metals X Limited - Ordinary Fully Paid	0.00	9,027.04
Moreton Resources Ltd (Ex Cougar Energy)	1,465.66	439.70
Myer Holdings Limited - Ordinary Fully Paid	2,454.90	3,292.80
PGF - Pm Capital Global Opportunities Fund Limited - Ordinary Fully Paid	9,806.88	7,321.88
SAU - Southern Gold Limited	1,437.62	1,145.93
Sundance Energy Australia Limited - Ordinary Fully Paid	23,399.73	4,817.48
Seafarms Group Ltd (ExCommodities Group Ltd Ex Co2 Group Ltd)	1,435.27	1,647.03
Santos Limited	12,922.95	19,789.60
TNG Limited	2,144.99	1,923.09
Talon Petroleum Limited - Ordinary Fully Paid	3,554.61	4,443.28
Todd River Resources Limited	66.95	0.00
	117,922.87	105,762.10
<b>Note 4: Shares in Listed Companies (Overseas)</b>		
	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Bowleven Plc (Uk)	2,910.96	2,561.62
	2,910.96	2,561.62
<b>Note 5: Units in Listed Unit Trusts (Australian)</b>		
	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Ellerston Gems B Units	16,556.70	108,085.21

Refer to compilation report

# Notes to the Financial Statements

For the year ended 30 June 2017

	16,556.70	108,085.21
<b>Note 6: Units in Unlisted Unit Trusts (Australian)</b>		
	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Cromwell Ipswich City Heart Trust	12,681.17	11,841.00
Trilogy Monthly Income Trust	5,767.93	5,767.93
	18,449.10	17,608.93
<b>Note 7: Liability for Accrued Benefits</b>		
	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	1,383,270.23	1,308,474.83
Benefits accrued as a result of operations	41,913.18	74,795.40
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	1,425,183.41	1,383,270.23
<b>Note 8: Vested Benefits</b>		
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.		
	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Vested Benefits	1,425,183.41	1,383,270.23
<b>Note 9: Guaranteed Benefits</b>		
No guarantees have been made in respect of any part of the liability for accrued benefits.		
<b>Note 10: Dividends</b>		
	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
Acorn Capital Investment Fund Limited	330.00	0.00
Amp Limited - Ordinary Fully Paid	427.00	427.00



# I A NEIL PENSION FUND

## Notes to the Financial Statements

For the year ended 30 June 2017

Bps Technology Limited - Ordinary Fully Paid	204.21	96.10
CDM - Cadence Capital Limited - Ordinary Fully Paid	550.00	756.25
Lovisa Holdings Limited - Ordinary Fully Paid	0.00	203.50
Metals X Limited - Ordinary Fully Paid	0.00	190.89
Myer Holdings Limited - Ordinary Fully Paid	176.40	58.80
PGF - Pm Capital Global Opportunities Fund Limited - Ordinary Fully Paid	275.13	133.13
Platinum Capital Limited	0.00	363.30
Santos Limited	0.00	573.25
	<hr/>	<hr/>
	1,962.74	2,802.22
	<hr/>	<hr/>

### Note 11: Trust Distributions

	2017 \$	2016 \$
Ellerston Gems B Units	430.22	3,262.48
Trilogy Monthly Income Trust	461.53	463.08
Cromwell Ipswich City Heart Trust	900.00	875.04
Trilogy Investor Choice Melbourne Campus Office Syndicate	0.00	(2,360.98)
Trilogy Investor Choice Medilink Property Income Syndicate	0.00	(20,144.84)
	<hr/>	<hr/>
	1,791.75	(17,905.22)
	<hr/>	<hr/>

### Note 12: Rental Income

	2017 \$	2016 \$
5 Smith Street, Cleveland	22,360.00	23,220.00
	<hr/>	<hr/>
	22,360.00	23,220.00
	<hr/>	<hr/>

### Note 13: Unrealised Movements in Market Value

	2017 \$	2016 \$
<b>Managed Investments (Australian)</b>		
Asgard Trustee Funds	0.00	(63,875.73)
	<hr/>	<hr/>
	0.00	(63,875.73)
	<hr/>	<hr/>
<b>Mortgage Loans (Australian)</b>		
Lawyers Private Mortgages	0.00	70,037.53
	<hr/>	<hr/>
	0.00	70,037.53
	<hr/>	<hr/>

## I A NEIL PENSION FUND

# Notes to the Financial Statements

For the year ended 30 June 2017

### Real Estate Properties ( Australian - Residential)

5 Smith Street, Cleveland	99,665.19	10,000.00
Land - 10 Shirley St, Coochiemudlo Island	16,660.56	(2,061.72)
	<u>116,325.75</u>	<u>7,938.28</u>

### Shares in Listed Companies (Australian)

Acorn Capital Investment Fund Limited	250.00	1,950.00
Acorn Capital Investment Fund Limited - Option Expiring 24-Oct-2015	0.00	(9.99)
Amp Limited - Ordinary Fully Paid	45.75	(1,311.50)
Analytica Limited - Ordinary Fully Paid	0.00	(545.46)
Awe Limited - Ordinary Fully Paid	(1,790.25)	(1,767.00)
Bps Technology Limited - Ordinary Fully Paid	(1,057.10)	(322.75)
CDM - Cadence Capital Limited - Ordinary Fully Paid	137.51	(1,665.58)
Carnegie Clean Energy Limited - Ordinary Fully Paid	1,611.90	(895.50)
Deep Yellow Limited	163.76	(98.34)
Disruptive Group Ltd (Ex Allied Brands Ltd)	5,100.02	(1.05)
Freedom Oil And Gas Ltd	(22,613.61)	0.00
HIG - Highlands Pacific Limited	96.59	(1,134.82)
Ibuynew Group Limited	(5,111.67)	0.00
Invision Limited Limited	(22.73)	(170.48)
Lovisa Holdings Limited - Ordinary Fully Paid	0.00	(7,000.00)
MAD - Maverick Drilling and Exploration Limited - Ordinary Fully Paid	30,508.87	(13,158.76)
Metals X Limited - Ordinary Fully Paid	910.56	129.42
Moreton Resources Ltd (Ex Cougar Energy)	1,025.96	(146.56)
Myer Holdings Limited - Ordinary Fully Paid	(837.90)	(308.70)
OFX Group Limited	0.00	311.31
PGF - Pm Capital Global Opportunities Fund Limited - Ordinary Fully Paid	2,485.00	(1,553.12)
Platinum Capital Limited	0.00	(681.29)
SAU - Southern Gold Limited	291.69	333.43

# I A NEIL PENSION FUND

## Notes to the Financial Statements

For the year ended 30 June 2017

Santos Limited	(6,866.65)	(9,022.82)
Seafarms Group Ltd (ExCommodities Group Ltd Ex Co2 Group Ltd)	(211.76)	(517.64)
Sundance Energy Australia Limited - Ordinary Fully Paid	(16,489.31)	(14,592.24)
TNG Limited	744.74	(369.83)
Talon Petroleum Limited - Ordinary Fully Paid	(888.67)	(2,221.63)
Todd River Resources Limited	(455.89)	0.00
Verva Pharmaceuticals Limited	0.00	400.05
Viralytics Limited - Ordinary Fully Paid	0.00	6,292.80
	(12,973.19)	(48,078.05)
<b>Shares in Listed Companies (Overseas)</b>		
Bowleven Plc (Uk)	349.34	(1,311.53)
	349.34	(1,311.53)
<b>Shares in Unlisted Private Companies (Australian)</b>		
Guvera Ltd	15,003.00	(20,004.00)
Kwickie International Ltd	(5,001.00)	0.00
	10,002.00	(20,004.00)
<b>Units in Listed Unit Trusts (Australian)</b>		
Ellerston Gems B Units	(94,790.99)	94,237.44
	(94,790.99)	94,237.44
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Cromwell Ipswich City Heart Trust	840.17	1,641.00
Kwickie No7 Hybrid Trust	(0.20)	0.00
Trilogy Investor Choice Medilink Property Income Syndicate	0.00	(715.94)
Trilogy Investor Choice Melbourne Campus Office Syndicate	0.00	2,505.36
	839.97	3,430.42
<b>Total Unrealised Movement</b>	<b>19,752.88</b>	<b>42,374.36</b>

### Realised Movements in Market Value

Refer to compilation report

# I A NEIL PENSION FUND

## Notes to the Financial Statements

For the year ended 30 June 2017

	2017 \$	2016 \$
<b>Real Estate Properties ( Australian - Residential)</b>		
Land - 10 Shirley St, Coochiemudlo Island	(38,032.03)	0.00
	(38,032.03)	0.00
<b>Shares in Listed Companies (Australian)</b>		
Acorn Capital Investment Fund Limited - Option Expiring 24-Oct-2015	0.00	(0.01)
Lovisa Holdings Limited - Ordinary Fully Paid	0.00	2,377.43
Metals X Limited - Ordinary Fully Paid	189.72	0.00
OFX Group Limited	0.00	1,196.50
Platinum Capital Limited	0.00	1,190.94
Pwr Holdings Limited - Ordinary Fully Paid	0.00	7,815.11
Viralytics Limited - Ordinary Fully Paid	0.00	(5,071.02)
	189.72	7,508.95
<b>Shares in Unlisted Private Companies (Australian)</b>		
Guvera Ltd	(15,002.80)	0.00
	(15,002.80)	0.00
<b>Units in Unlisted Unit Trusts (Australian)</b>		
Trilogy Investor Choice Medilink Property Income Syndicate	0.00	(26,608.06)
Trilogy Investor Choice Melbourne Campus Office Syndicate	0.00	(2,623.53)
	0.00	(29,231.59)
<b>Total Realised Movement</b>	(52,845.11)	(21,722.64)
<b>Total Market Movement</b>	(33,092.23)	20,651.72
<b>Note 14: Income Tax Expense</b>		
The components of tax expense comprise	2017 \$	2016 \$
Current Tax	12,688.66	9,863.30

# I A NEIL PENSION FUND

## Notes to the Financial Statements

For the year ended 30 June 2017

Income Tax Expense	12,688.66	9,863.30
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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%	8,190.28	12,698.85
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Less:

Tax effect of:

Increase in MV of Investments	2,962.93	5,431.95
Realised Accounting Capital Gains	(7,926.77)	1,300.20
Accounting Trust Distributions	268.76	335.85
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	(3,261.75)

Add:

Tax effect of:

Other Non-Deductible Expenses	0.00	337.20
SMSF Non-Deductible Expenses	412.80	0.00
Benefit Payments	0.00	300.00
Franking Credits	123.43	161.40
Net Capital Gains	0.00	1,248.45
Taxable Trust Distributions	90.25	0.00
Rounding	(0.29)	0.00

Income Tax on Taxable Income or Loss	13,511.55	10,939.65
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Less credits:

Franking Credits	822.89	1,076.35
Other Adjustments		28,326.00

Current Tax or Refund	12,688.66	9,863.30
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I A NEIL PENSION FUND

Members Summary Report

As at 30 June 2017

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Ian Alexander Neil (Age: 59)											
NEIIAN00001A - Accumulation											
1,212,712.31	34,946.35	0.00	(10,337.13)	0.00	0.00	5,242.00	2,652.07	0.00	0.00	0.00	1,229,427.46
1,212,712.31	34,946.35	0.00	(10,337.13)	0.00	0.00	5,242.00	2,652.07	0.00	0.00	0.00	1,229,427.46
Susan Patricia Neil (Age: 60)											
NEISUS00001A - Accumulation											
170,557.92	35,000.00	0.00	(1,432.34)	0.00	0.00	5,250.00	367.48	0.00	2,752.15	0.00	195,755.95
170,557.92	35,000.00	0.00	(1,432.34)	0.00	0.00	5,250.00	367.48	0.00	2,752.15	0.00	195,755.95
1,383,270.23	69,946.35	0.00	(11,769.47)	0.00	0.00	10,492.00	3,019.55	0.00	2,752.15	0.00	1,425,183.41

# Members Statement

Ian Alexander Neil  
94 Goddard Road  
Thornlands, Queensland, 4164, Australia

## Your Details

Date of Birth : 27/08/1957  
Age: 59  
Tax File Number: Provided  
Date Joined Fund: 23/09/1998  
Service Period Start Date: 04/08/1975  
Date Left Fund:  
Member Code: NEIIAN00001A  
Account Start Date 23/09/1998  
Account Type: Accumulation  
Account Description: Accumulation

Nominated Beneficiaries Susan Patricia Neil  
Vested Benefits 1,229,427.46  
Total Death Benefit 1,229,427.46  
Current Salary 0.00  
Previous Salary 0.00  
Disability Benefit 0.00

## Your Balance

Total Benefits 1,229,427.46

### Preservation Components

Preserved 1,227,666.12  
Unrestricted Non Preserved  
Restricted Non Preserved 1,761.34

### Tax Components

Tax Free 328,726.41  
Taxable 900,701.05

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	1,212,712.31
<u>Increases to Member account during the period</u>	
Employer Contributions	34,946.35
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(10,337.13)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	5,242.00
Income Tax	2,652.07
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 30/06/2017	1,229,427.46

# Members Statement

Susan Patricia Neil  
94 Goddard Road  
Thornlands, Queensland, 4164, Australia

## Your Details

Date of Birth : 27/04/1957  
Age: 60  
Tax File Number: Provided  
Date Joined Fund: 23/09/1998  
Service Period Start Date: 23/09/1998  
Date Left Fund:  
Member Code: NEISUS00001A  
Account Start Date 23/09/1998  
Account Type: Accumulation  
Account Description: Accumulation

Nominated Beneficiaries N/A  
Vested Benefits 195,755.95  
Total Death Benefit 365,073.95  
Current Salary 0.00  
Previous Salary 0.00  
Disability Benefit 0.00

## Your Balance

Total Benefits 195,755.95

### Preservation Components

Preserved 195,755.95

Unrestricted Non Preserved

Restricted Non Preserved

### Tax Components

Tax Free 33,945.62

Taxable 161,810.33

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	170,557.92
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	35,000.00
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(1,432.34)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	5,250.00
Income Tax	367.48
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	2,752.15
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	195,755.95



I A NEIL PENSION FUND

# Contributions Summary Report

For The Period 01 July 2016 - 30 June 2017

Ian Alexander Neil

Date of Birth:	27/08/1957
Age:	59 (at year end)
Member Code:	NEIIAN00001A

Contributions Summary	2017	2016
Concessional Contribution		
Employer	34,946.35	37,094.65
	<hr/> 34,946.35	<hr/> 37,094.65
Total Contributions	<hr/> 34,946.35	<hr/> 37,094.65

I, IAN ALEXANDER NEIL, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2016 to 30/06/2017.

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IAN ALEXANDER NEIL

I A NEIL PENSION FUND

# Contributions Summary Report

For The Period 01 July 2016 - 30 June 2017

**Susan Patricia Neil**

Date of Birth:	27/04/1957
Age:	60 (at year end)
Member Code:	NEISUS00001A

Contributions Summary	2017	2016
Concessional Contribution		
Personal - Concessional	35,000.00	0.00
	<hr/> 35,000.00	<hr/> 0.00
<b>Total Contributions</b>	<hr/> 35,000.00	<hr/> 0.00

I, SUSAN PATRICIA NEIL, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2016 to 30/06/2017.

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SUSAN PATRICIA NEIL

# I A NEIL PENSION FUND

## Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
ANZ Acct: 012-012 199656882 (E*trade Account)		9.470000	9.47	9.47	9.47			0.00 %
MacQ Acct: 184-446 118374545		583,211.870000	583,211.87	583,211.87	583,211.87			46.31 %
			<b>583,221.34</b>		<b>583,221.34</b>		<b>0.00 %</b>	<b>46.31 %</b>
<b>Real Estate Properties ( Australian - Residential)</b>								
NEII-PROP2 5 Smith Street, Cleveland	1.00	520,195.000000	520,195.00	441,487.80	441,487.80	78,707.20	17.83 %	41.31 %
			<b>520,195.00</b>		<b>441,487.80</b>	<b>78,707.20</b>	<b>17.83 %</b>	<b>41.31 %</b>
<b>Shares in Listed Companies (Australian)</b>								
ACQ.AX Acorn Capital Investment Fund Limited	10,000.00	0.920000	9,200.00	1.00	9,999.99	(799.99)	(8.00) %	0.73 %
AMP.AX Amp Limited - Ordinary Fully Paid	1,525.00	5.190000	7,914.75	5.40	8,229.00	(314.25)	(3.82) %	0.63 %
ALT.AX Analytica Limited - Ordinary Fully Paid	90,910.00	0.005000	454.55	0.06	5,055.05	(4,600.50)	(91.01) %	0.04 %
AWE.AX Awe Limited - Ordinary Fully Paid	4,650.00	0.445000	2,069.25	2.15	10,006.00	(7,936.75)	(79.32) %	0.16 %
BPS.AX Bps Technology Limited - Ordinary Fully Paid	4,805.00	0.770000	3,699.85	1.06	5,079.70	(1,379.85)	(27.16) %	0.29 %
CCE.AX Carnegie Clean Energy Limited - Ordinary Fully Paid	59,700.00	0.057000	3,402.90	0.17	10,007.50	(6,604.60)	(66.00) %	0.27 %
CDM.AX CDM - Cadence Capital Limited - Ordinary Fully Paid	6,875.00	1.235000	8,490.63	1.46	10,018.70	(1,528.07)	(15.25) %	0.67 %
DYL.AX Deep Yellow Limited	819.00	0.280000	229.32	12.27	10,052.90	(9,823.58)	(97.72) %	0.02 %
FDM.AX Freedom Oil And Gas Ltd	263,175.00	0.085000	22,369.88	0.17	44,983.49	(22,613.61)	(50.27) %	1.78 %
HIG.AX HIG - Highlands Pacific Limited	24,145.00	0.057000	1,376.27	0.42	10,035.56	(8,659.29)	(86.29) %	0.11 %
IBN.AX Ibuynew Group Limited	1,059.00	0.003000	3.18	4.83	5,114.85	(5,111.67)	(99.94) %	0.00 %
IVX.AX Invion Limited Limited	11,365.00	0.002000	22.73	0.44	5,055.60	(5,032.87)	(99.55) %	0.00 %
MRV.AX Moreton Resources Ltd (Ex Cougar Energy)	146,566.00	0.010000	1,465.66	0.09	13,322.20	(11,856.54)	(89.00) %	0.12 %
MYR.AX Myer Holdings Limited - Ordinary Fully Paid	2,940.00	0.835000	2,454.90	3.39	9,962.80	(7,507.90)	(75.36) %	0.19 %
PGF.AX PGF - Pm Capital Global Opportunities Fund Limited	8,875.00	1.105000	9,806.88	1.00	8,875.00	931.88	10.50 %	0.78 %

# I A NEIL PENSION FUND

## Investment Summary Report

As at 30 June 2017

Investment		Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
- Ordinary Fully Paid									
STO.AX	Santos Limited	4,265.00	3.030000	12,922.95	7.04	30,044.01	(17,121.06)	(56.99) %	1.03 %
SAU.AX	SAU - Southern Gold Limited	4,167.00	0.345000	1,437.62	1.21	5,022.15	(3,584.53)	(71.37) %	0.11 %
SFG.AX	Seafarms Group Ltd (ExCommodities Group Ltd Ex Co2 Group Ltd)	23,529.00	0.061000	1,435.27	0.43	10,054.83	(8,619.56)	(85.73) %	0.11 %
SEA.AX	Sundance Energy Australia Limited - Ordinary Fully Paid	377,415.00	0.062000	23,399.73	0.15	55,082.67	(31,682.94)	(57.52) %	1.86 %
TPD.AX	Talon Petroleum Limited - Ordinary Fully Paid	444,326.00	0.008000*	3,554.61	0.09	39,007.41	(35,452.80)	(90.89) %	0.28 %
TNG.AX	TNG Limited	14,793.00	0.145000	2,144.99	0.64	9,531.70	(7,386.71)	(77.50) %	0.17 %
TRT.AX	Todd River Resources Limited	515.00	0.130000	66.95	1.02	522.84	(455.89)	(87.20) %	0.01 %
				<b>117,922.87</b>		<b>315,063.95</b>	<b>(197,141.08)</b>	<b>(62.57) %</b>	<b>9.36 %</b>
<b>Shares in Listed Companies (Overseas)</b>									
BLVN.L	Bowleven Plc (Uk)	6,750.00	0.431253	2,910.96	2.23	15,026.32	(12,115.36)	(80.63) %	0.23 %
				<b>2,910.96</b>		<b>15,026.32</b>	<b>(12,115.36)</b>	<b>(80.63) %</b>	<b>0.23 %</b>
<b>Shares in Unlisted Private Companies (Australian)</b>									
GUVU	Guvera Ltd	6,668.00	0.000000	0.00	0.75	5,001.00	(5,001.00)	(100.00) %	0.00 %
Kwickie	Kwickie International Ltd	5,001.00	0.000000	0.00	1.00	5,001.00	(5,001.00)	(100.00) %	0.00 %
				<b>0.00</b>		<b>10,002.00</b>	<b>(10,002.00)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
<b>Units in Listed Unit Trusts (Australian)</b>									
ECL0007AU	Ellerston Gems B Units	11,873.71	1.394400	16,556.70	1.01	11,974.22	4,582.48	38.27 %	1.31 %
				<b>16,556.70</b>		<b>11,974.22</b>	<b>4,582.48</b>	<b>38.27 %</b>	<b>1.31 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>									
CRM0015AU	Cromwell Ipswich City Heart Trust	10,000.00	1.268117	12,681.17	1.00	10,000.00	2,681.17	26.81 %	1.01 %
Kwickie No7 Hybrid Trust	Kwickie No7 Hybrid Trust	5,001.00	0.000000	0.00	0.00	0.20	(0.20)	(100.00) %	0.00 %
TGY0003AU	Trilogy Monthly Income Trust	5,767.93	1.000000	5,767.93	1.00	5,767.93	0.00	0.00 %	0.46 %

I A NEIL PENSION FUND

# Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			18,449.10		15,768.13	2,680.97	17.00 %	1.46 %
			1,259,255.97		1,392,543.76	(133,287.79)	(9.57) %	100.00 %

<sup>1</sup>Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

\* Investments using last known price

Investment	Market Price	Market Price Date
Talon Petroleum Limited - Ordinary Fully Paid	0.008000	22/06/2017

# I A NEIL PENSION FUND

## Investment Income Report

As at 30 June 2017

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
<b>Bank Accounts</b>													
	ANZ Acct: 012-012 199656882 (E*trade Account)	2.92			2.92	0.00	0.00	0.00	2.92			0.00	0.00
	MacQ Acct: 184-446 118374545	7,538.42			7,538.42	0.00	0.00	0.00	7,538.42			0.00	0.00
		<b>7,541.34</b>			<b>7,541.34</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,541.34</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties ( Australian - Residential)</b>													
	NEII-PROP2 5 Smith Street, Cleveland	22,360.00							22,360.00				
		<b>22,360.00</b>							<b>22,360.00</b>				
<b>Shares in Listed Companies (Australian)</b>													
ACQ.AX	Acorn Capital Investment Fund Limited	330.00	330.00	0.00		141.43			471.43		0.00		
AMP.AX	Amp Limited - Ordinary Fully Paid	427.00	384.30	42.70		164.70			591.70		0.00		
BPS.AX	Bps Technology Limited - Ordinary Fully Paid	204.21	204.21	0.00		87.52			291.73		0.00		
CDM.AX	CDM - Cadence Capital Limited - Ordinary Fully Paid	550.00	550.00	0.00		235.72			785.72		0.00		
MYR.AX	Myer Holdings Limited - Ordinary Fully Paid	176.40	176.40	0.00		75.60			252.00		0.00		
PGF.AX	PGF - Pm Capital Global Opportunities Fund Limited - Ordinary Fully Paid	275.13	275.13	0.00		117.92			393.05		0.00		
		<b>1,962.74</b>	<b>1,920.04</b>	<b>42.70</b>		<b>822.89</b>			<b>2,785.63</b>		<b>0.00</b>		
<b>Units in Listed Unit Trusts (Australian)</b>													
ECL0007AU	Ellerston Gems B Units	430.22				0.00	0.00	0.00	0.00		0.00	430.22	0.00
		<b>430.22</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>430.22</b>	<b>0.00</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>													
CRM0015AU	Cromwell Ipswich City Heart Trust	900.00			140.16	0.00	0.00	0.00	140.16		0.00	0.00	759.84
TGY0003AU	Trilogy Monthly Income Trust	461.53			461.53	0.00	0.00	0.00	461.53		0.00	0.00	0.00
		<b>1,361.53</b>			<b>601.69</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>601.69</b>		<b>0.00</b>	<b>0.00</b>	<b>759.84</b>
		<b>33,655.83</b>	<b>1,920.04</b>	<b>42.70</b>	<b>8,143.03</b>	<b>822.89</b>	<b>0.00</b>	<b>0.00</b>	<b>33,288.66</b>		<b>0.00</b>	<b>430.22</b>	<b>759.84</b>

Assessable Income (Excl. Capital Gains)	<b>33,288.66</b>
Net Capital Gain	<b>131.12</b>
<hr/>	
<b>Total Assessable Income</b>	<b>33,419.78</b>

\* 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.