
Financial statements and reports for the year ended
30 June 2017

THE HUTCHINGS SUPERANNUATION FUND

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THE HUTCHINGS SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2017

	Note	2017 \$	2016 \$
Assets			
Investments			
Managed Investments (Australian)	2	570,376.35	644,937.57
Units in Listed Unit Trusts (Australian)	3	96,866.00	0.00
Total Investments		<u>667,242.35</u>	<u>644,937.57</u>
Other Assets			
Sundry Debtors		66.39	0.00
Commonwealth Direct Investment A/c		11,832.88	0.00
Macquarie Cash Management A/c		813.96	924.87
Distributions Receivable		29,120.41	15,641.12
Income Tax Refundable		6,103.23	0.00
Total Other Assets		<u>47,936.87</u>	<u>16,565.99</u>
Total Assets		<u>715,179.22</u>	<u>661,503.56</u>
Less:			
Liabilities			
Income Tax Payable		0.00	162.04
Sundry Creditors		330.00	2,701.00
Total Liabilities		<u>330.00</u>	<u>2,863.04</u>
Net assets available to pay benefits		<u>714,849.22</u>	<u>658,640.52</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Hutchings, Phillip - Accumulation		0.00	658,640.52
Hutchings, Phillip - Pension (Account Based Pension)		714,849.22	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>714,849.22</u>	<u>658,640.52</u>

THE HUTCHINGS SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2017

	Note	2017	2016
		\$	\$
Income			
Investment Income			
Trust Distributions	8	49,303.99	46,354.23
Interest Received		357.42	29.18
Other Investment Income		310.94	1,118.16
Investment Gains			
Changes in Market Values	9	42,899.56	(70,469.24)
Other Income			
ATO Interest		66.39	0.00
Total Income		<u>92,938.30</u>	<u>(22,967.67)</u>
Expenses			
Accountancy Fees		1,540.00	0.00
Administration Costs		2,630.00	4,055.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		528.00	506.00
Bank Charges		5.00	2.50
Member Payments			
Pensions Paid		36,000.00	0.00
Total Expenses		<u>40,962.00</u>	<u>4,822.50</u>
Benefits accrued as a result of operations before income tax		<u>51,976.30</u>	<u>(27,790.17)</u>
Income Tax Expense	10	(4,232.40)	833.73
Benefits accrued as a result of operations		<u>56,208.70</u>	<u>(28,623.90)</u>

THE HUTCHINGS SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2017

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 Director(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.

THE HUTCHINGS SUPERANNUATION FUND

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: Managed Investments (Australian)

	2017 \$	2016 \$
Investors Mutual Small Cap Fund	133,560.50	0.00
Antipodes Global Fund - Class P	156,694.94	0.00
Platinum International Fund	0.00	161,899.94
Platinum Japan Fund	0.00	60,067.34
Platinum Asia Fund	155,676.13	100,081.98
BT Wsale MicroCap Opportunities	124,444.78	0.00
Vanguard Index Australian Shares Fd	0.00	322,888.31
	<hr/> 570,376.35 <hr/>	<hr/> 644,937.57 <hr/>

Note 3: Units in Listed Unit Trusts (Australian)

2017

2016

THE HUTCHINGS SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2017

	\$	\$
Vaneck Vectors Australian Equal Weight ETF	96,866.00	0.00
	96,866.00	0.00

Note 5: Liability for Accrued Benefits

	2017 \$	2016 \$
Liability for accrued benefits at beginning of year	658,640.52	0.00
Benefits accrued as a result of operations	56,206.53	(28,623.90)
Current year member movements	2.17	687,264.42
Liability for accrued benefits at end of year	714,849.22	658,640.52

Note 6: Vested Benefits

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

	2017 \$	2016 \$
Vested Benefits	714,849.22	658,640.52

Note 7: Guaranteed Benefits

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

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Notes to the Financial Statements

For the year ended 30 June 2017

Note 8: Trust Distributions

	2017 \$	2016 \$
BT Wsale MicroCap Opportunities	18,378.58	0.00
Platinum Asia Fund	16,212.98	6,311.56
Investors Mutual Small Cap Fund	10,703.07	0.00
Antipodes Global Fund - Class P	2,133.61	0.00
Vanguard Index Australian Shares Fd	530.50	24,159.88
Vaneck Vectors Australian Equal Weight ETF	1,345.25	0.00
Platinum International Fund	0.00	14,258.98
Platinum Japan Fund	0.00	1,623.81
	49,303.99	46,354.23

Note 9: Unrealised Movements in Market Value

	2017 \$	2016 \$
Managed Investments (Australian)		
Antipodes Global Fund - Class P	16,694.94	0.00
BT Wsale MicroCap Opportunities	(15,555.22)	0.00
Investors Mutual Small Cap Fund	(6,439.50)	0.00
Platinum Asia Fund	7,024.92	0.00
Platinum International Fund	(11,110.20)	0.00
Platinum Japan Fund	(14,134.51)	0.00
Vanguard Index Australian Shares Fd	(38,361.76)	0.00
	(61,881.33)	0.00
Other Revaluations		
Other Revaluations	0.00	(70,469.24)
	0.00	(70,469.24)
Units in Listed Unit Trusts (Australian)		
Vaneck Vectors Australian Equal Weight ETF	9,860.30	0.00
	9,860.30	0.00
Total Unrealised Movement	(52,021.03)	(70,469.24)

THE HUTCHINGS SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2017

Realised Movements in Market Value		
	2017 \$	2016 \$
Managed Investments (Australian)		
Platinum International Fund	20,276.19	0.00
Platinum Japan Fund	19,716.74	0.00
Vanguard Index Australian Shares Fd	54,927.66	0.00
	94,920.59	0.00
Total Realised Movement	94,920.59	0.00
Total Market Movement	42,899.56	(70,469.24)
Note 10: Income Tax Expense		
	2017 \$	2016 \$
The components of tax expense comprise		
Current Tax	(4,230.23)	833.73
Prior Year Over/Under Provision for Income Tax	(2.17)	0.00
Income Tax Expense	(4,232.40)	833.73
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%	7,796.45	0.00
Less:		
Tax effect of:		
Exempt Pension Income	1,731.75	0.00
Realised Accounting Capital Gains	14,238.09	0.00
Accounting Trust Distributions	7,395.60	0.00
Add:		
Tax effect of:		
Decrease in MV of Investments	7,803.15	0.00
SMSF Non-Deductible Expenses	744.30	0.00
Pension Payments	5,400.00	22,952.52
Franking Credits	430.53	0.00
Foreign Credits	80.05	0.00

Refer to compilation report

THE HUTCHINGS SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2017

TFN Credits	10.35	0.00
Taxable Trust Distributions	872.05	0.00
Distributed Foreign Income	229.08	0.00
Rounding	(0.52)	(22,952.52)
Less credits:		
Franking Credits	2,870.23	0.00
TFN Credits	1,360.00	0.00
Current Tax or Refund	<u>(4,230.23)</u>	<u>0.00</u>

Members Statement

Phillip Gordon Hutchings
Unit 8, 49-53 Bilyana Street
BALMORAL, Queensland, 4171, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	11/09/1955	Vested Benefits	
Age:	61	Total Death Benefit	
Tax File Number:	Provided		
Date Joined Fund:	25/04/1991		
Service Period Start Date:	20/02/1985		
Date Left Fund:	01/07/2016		
Member Code:	HUTPHI00002A		
Account Start Date	25/04/1991		
Account Type:	Accumulation		
Account Description:	Accumulation		

Your Balance

Total Benefits

Preservation Components

Preserved
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free
Taxable

Your Detailed Account Summary

		This Year
Opening balance at	01/07/2016	658,640.52
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		
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		658,640.52
Closing balance at	30/06/2017	0.00

Members Statement

Phillip Gordon Hutchings
Unit 8, 49-53 Bilyana Street
BALMORAL, Queensland, 4171, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	11/09/1955	Vested Benefits	714,849.22
Age:	61	Total Death Benefit	714,849.22
Tax File Number:	Provided		
Date Joined Fund:	25/04/1991		
Service Period Start Date:	20/02/1985		
Date Left Fund:			
Member Code:	HUTPHI00003P		
Account Start Date	01/07/2017		
Account Type:	Pension		
Account Description:	Account Based Pension		

Your Balance		Your Detailed Account Summary	
Total Benefits	714,849.22	This Year	
<u>Preservation Components</u>		Opening balance at 01/07/2016	
Preserved	714,849.22	<u>Increases to Member account during the period</u>	
Unrestricted Non Preserved		Employer Contributions	
Restricted Non Preserved		Personal Contributions (Concessional)	
<u>Tax Components</u>		Personal Contributions (Non Concessional)	
Tax Free (0.44%)	3,130.79	Government Co-Contributions	
Taxable	711,718.43	Other Contributions	
		Proceeds of Insurance Policies	
		Transfers In	
		Net Earnings	92,206.53
		Internal Transfer In	658,640.52
		<u>Decreases to Member account during the period</u>	
		Pensions Paid	36,000.00
		Contributions Tax	
		Income Tax	(2.17)
		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	714,849.22

THE HUTCHINGS SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Commonwealth Direct Investment A/c		11,832.880000	11,832.88	11,832.88	11,832.88			1.74 %
Macquarie Cash Management A/c		813.960000	813.96	813.96	813.96			0.12 %
			12,646.84		12,646.84		0.00 %	1.86 %
Managed Investments (Australian)								
IOF0045AU Antipodes Global Fund - Class P	97,720.57	1.603500	156,694.94	1.43	140,000.00	16,694.94	11.92 %	23.05 %
RFA0061AU BT Wsale MicroCap Opportunities	49,595.40	2.509200	124,444.78	2.82	140,000.00	(15,555.22)	(11.11) %	18.30 %
IML0006AU Investors Mutual Small Cap Fund	89,628.90	1.490150	133,560.50	1.56	140,000.00	(6,439.50)	(4.60) %	19.64 %
PLA0004AU Platinum Asia Fund	56,911.65	2.735400	155,676.13	2.43	138,239.14	17,436.99	12.61 %	22.90 %
			570,376.35		558,239.14	12,137.21	2.17 %	83.89 %
Units in Listed Unit Trusts (Australian)								
MVW.AX Vaneck Vectors Australian Equal Weight ETF	3,700.00	26.180000	96,866.00	23.52	87,005.70	9,860.30	11.33 %	14.25 %
			96,866.00		87,005.70	9,860.30	11.33 %	14.25 %
			679,889.19		657,891.68	21,997.51	3.34 %	100.00 %

THE HUTCHINGS SUPERANNUATION 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
Bank Accounts													
	Commonwealth Direct Investment A/c	87.35			156.35	0.00	0.00	0.00	156.35	69.00		0.00	0.00
	Macquarie Cash Management A/c	270.07			270.07	0.00	0.00	0.00	270.07			0.00	0.00
		357.42			426.42	0.00	0.00	0.00	426.42	69.00		0.00	0.00
Managed Investments (Australian)													
IOF0045AU	Antipodes Global Fund - Class P	2,133.61				0.00	67.43	196.81	264.24		0.00	2,066.18	0.00
RFA0061AU	BT Wsale MicroCap Opportunities	18,378.58	0.01			828.87	0.00	0.00	828.88		0.00	18,295.88	82.70
IML0006AU	Investors Mutual Small Cap Fund	10,703.07	2,004.95	401.85	416.21	1,329.85	444.38	122.21	4,719.45		0.00	7,288.16	147.53
PLA0004AU	Platinum Asia Fund	16,212.98				0.00	979.90	211.29	1,191.19		0.00	15,670.76	0.00
VAN0010AU	Vanguard Index Australian Shares Fd	530.50			530.50	0.00	0.00	0.00	530.50		0.00	0.00	0.00
VAN0010AU	Vanguard Index Australian Shares Fd	310.94							310.94				
		48,269.68	2,004.96	401.85	946.71	2,158.72	1,491.71	530.31	7,845.20		0.00	43,320.98	230.23
Units in Listed Unit Trusts (Australian)													
MVW.AX	Vaneck Vectors Australian Equal Weight ETF	1,345.25	1,553.63		906.50	711.51	35.52	3.33	3,210.49	1,291.00	0.00	35.89	104.71
		1,345.25	1,553.63		906.50	711.51	35.52	3.33	3,210.49	1,291.00	0.00	35.89	104.71
		49,972.35	3,558.59	401.85	2,279.63	2,870.23	1,527.23	533.64	11,482.11	1,360.00	0.00	43,356.87	334.94
Assessable Income (Excl. Capital Gains)		11,482.11											
Net Capital Gain		30,843.92											
Total Assessable Income		42,326.03											

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

THE HUTCHINGS SUPERANNUATION FUND

Realised Capital Gains Report

For the period:1 July 2016 to 30 June 2017

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
Antipodes Global Fund - Class P												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	754.34	1,311.84	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	754.34	1,311.84	0.00
BT Wsale MicroCap Opportunities												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,702.46	1,378.39	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,702.46	1,378.39	0.00
Investors Mutual Small Cap Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,887.20	3,405.82	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,887.20	3,405.82	0.00
Platinum Asia Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,991.20	2,488.52	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,991.20	2,488.52	0.00
Platinum International Fund												
30/06/2015	17/10/2016	7,042.56	15,005.59	13,463.97	(1,541.62)	15,005.59	15,005.59	0.00	0.00	0.00	0.00	(1,541.62)
30/06/2014	17/10/2016	6,289.91	12,205.57	12,025.05	(180.52)	12,205.57	12,205.57	0.00	0.00	0.00	0.00	(180.52)
30/06/2007	17/10/2016	7,264.01	13,521.96	13,887.33	365.37	13,521.96	13,521.96	0.00	0.00	365.37	0.00	0.00
30/06/2006	17/10/2016	8,275.93	15,995.72	15,821.92	(173.80)	15,995.72	15,995.72	0.00	0.00	0.00	0.00	(173.80)
01/07/2004	17/10/2016	1,127.59	2,092.92	2,155.73	62.81	2,092.92	2,092.92	0.00	0.00	62.81	0.00	0.00
30/06/2016	20/10/2016	7,637.44	13,939.09	14,678.40	739.31	13,939.09	13,939.09	0.00	0.00	0.00	739.31	0.00
30/06/2013	20/10/2016	2,634.79	4,607.19	5,063.80	456.61	4,607.19	4,607.19	0.00	0.00	456.61	0.00	0.00

THE HUTCHINGS SUPERANNUATION FUND

Realised Capital Gains Report

For the period:1 July 2016 to 30 June 2017

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
30/06/2008	20/10/2016	74.96	109.08	144.07	34.98	109.08	109.08	0.00	0.00	34.98	0.00	0.00
30/06/2005	20/10/2016	3,381.58	5,837.96	6,499.06	661.10	5,837.96	5,837.96	0.00	0.00	661.10	0.00	0.00
08/11/2004	20/10/2016	5,600.36	10,000.00	10,763.33	763.33	10,000.00	10,000.00	0.00	0.00	763.33	0.00	0.00
01/07/2004	20/10/2016	967.37	1,795.53	1,859.19	63.66	1,795.53	1,795.53	0.00	0.00	63.66	0.00	0.00
01/07/2003	20/10/2016	2,532.38	3,823.90	4,866.98	1,043.08	3,823.90	3,823.90	0.00	0.00	1,043.08	0.00	0.00
24/10/2002	20/10/2016	7,171.12	10,973.25	13,782.18	2,808.93	10,973.25	10,973.25	0.00	0.00	2,808.93	0.00	0.00
30/06/2011	25/10/2016	2,999.13	4,259.97	5,810.82	1,550.85	4,259.97	4,259.97	0.00	0.00	1,550.85	0.00	0.00
30/06/2009	25/10/2016	3,618.73	5,103.86	7,011.29	1,907.43	5,103.86	5,103.86	0.00	0.00	1,907.43	0.00	0.00
30/06/2008	25/10/2016	5,613.72	8,169.09	10,876.58	2,707.50	8,169.09	8,169.09	0.00	0.00	2,707.50	0.00	0.00
30/06/2012	24/10/2016	1,933.86	2,522.91	3,746.85	1,223.94	2,522.91	2,522.91	0.00	0.00	1,223.94	0.00	0.00
30/06/2009	24/10/2016	14,766.14	20,826.16	28,609.40	7,783.23	20,826.16	20,826.16	0.00	0.00	7,783.23	0.00	0.00
		88,931.58	150,789.75	171,065.95	20,276.19	150,789.75	150,789.75	0.00	0.00	21,432.82	739.31	(1,895.94)
Platinum Japan Fund												
30/06/2016	21/10/2016	418.73	1,512.34	1,648.71	136.37	1,512.34	1,512.34	0.00	0.00	0.00	136.37	0.00
30/06/2015	21/10/2016	1,340.38	5,170.40	5,277.61	107.21	5,170.40	5,170.40	0.00	0.00	107.21	0.00	0.00
30/06/2014	21/10/2016	637.43	1,899.92	2,509.82	609.90	1,899.92	1,899.92	0.00	0.00	609.90	0.00	0.00
30/06/2010	21/10/2016	167.75	312.18	660.50	348.32	312.18	312.18	0.00	0.00	348.32	0.00	0.00
30/06/2009	21/10/2016	1,812.09	3,475.05	7,134.92	3,659.87	3,475.05	3,475.05	0.00	0.00	3,659.87	0.00	0.00
30/06/2007	21/10/2016	524.02	1,143.63	2,063.28	919.65	1,143.63	1,143.63	0.00	0.00	919.65	0.00	0.00
30/06/2006	21/10/2016	959.78	2,419.31	3,779.04	1,359.73	2,419.31	2,419.31	0.00	0.00	1,359.73	0.00	0.00
30/06/2006	21/10/2016	10,813.15	30,000.00	42,575.70	12,575.70	30,000.00	30,000.00	0.00	0.00	12,575.70	0.00	0.00
		16,673.33	45,932.83	65,649.58	19,716.75	45,932.83	45,932.83	0.00	0.00	19,580.38	136.37	0.00

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Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
Vanguard Index Australian Shares Fd												
01/01/2008	08/07/2016	1,623.73	3,885.26	3,000.00	(885.26)	3,885.26	3,885.26	0.00	0.00	0.00	0.00	(885.26)
13/07/2015	07/10/2016	287.02	575.37	561.96	(13.41)	575.37	575.37	0.00	0.00	0.00	0.00	(13.41)
01/07/2015	07/10/2016	3,191.44	6,377.78	6,248.52	(129.26)	6,377.78	6,377.78	0.00	0.00	0.00	0.00	(129.26)
12/01/2015	07/10/2016	311.97	620.20	610.81	(9.39)	620.20	620.20	0.00	0.00	0.00	0.00	(9.39)
31/12/2014	07/10/2016	3,713.88	7,356.09	7,271.41	(84.68)	7,356.09	7,356.09	0.00	0.00	0.00	0.00	(84.68)
11/07/2014	07/10/2016	485.47	981.88	950.50	(31.38)	981.88	981.88	0.00	0.00	0.00	0.00	(31.38)
01/07/2014	07/10/2016	3,367.48	6,684.79	6,593.19	(91.60)	6,684.79	6,684.79	0.00	0.00	0.00	0.00	(91.60)
09/01/2014	07/10/2016	479.82	936.58	939.44	2.86	936.58	936.58	0.00	0.00	2.86	0.00	0.00
01/01/2014	07/10/2016	7,265.80	14,236.62	14,225.71	(10.91)	14,236.62	14,236.62	0.00	0.00	0.00	0.00	(10.91)
01/07/2008	07/10/2016	3,519.02	6,816.70	6,889.89	73.19	6,816.70	6,816.70	0.00	0.00	73.19	0.00	0.00
04/01/2008	07/10/2016	377.10	899.65	738.32	(161.33)	899.65	899.65	0.00	0.00	0.00	0.00	(161.33)
01/01/2008	07/10/2016	1,825.02	4,366.91	3,573.21	(793.70)	4,366.91	4,366.91	0.00	0.00	0.00	0.00	(793.70)
02/07/2007	07/10/2016	342.48	812.20	670.54	(141.66)	812.20	812.20	0.00	0.00	0.00	0.00	(141.66)
01/07/2007	07/10/2016	5,613.48	13,314.06	10,990.63	(2,323.43)	13,314.06	13,314.06	0.00	0.00	0.00	0.00	(2,323.43)
05/01/2007	07/10/2016	319.40	679.23	625.35	(53.88)	679.23	679.23	0.00	0.00	0.00	0.00	(53.88)
01/01/2007	07/10/2016	3,582.14	7,728.24	7,013.47	(714.77)	7,728.24	7,728.24	0.00	0.00	0.00	0.00	(714.77)
04/07/2006	07/10/2016	318.48	618.57	623.55	4.98	618.57	618.57	0.00	0.00	4.98	0.00	0.00
12/07/2016	10/10/2016	278.33	530.50	547.89	17.39	530.50	530.50	0.00	0.00	0.00	17.39	0.00
01/07/2016	10/10/2016	8,408.30	15,641.12	16,551.74	910.62	15,641.12	15,641.12	0.00	0.00	0.00	910.62	0.00
31/12/2015	10/10/2016	4,386.72	8,488.72	8,635.26	146.54	8,488.72	8,488.72	0.00	0.00	0.00	146.54	0.00
01/07/2013	10/10/2016	2,144.80	3,798.23	4,222.04	423.81	3,798.23	3,798.23	0.00	0.00	423.81	0.00	0.00

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Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Managed Investments (Australian)												
07/01/2010	10/10/2016	361.80	661.92	712.20	50.28	661.92	661.92	0.00	0.00	50.28	0.00	0.00
01/01/2010	10/10/2016	3,717.06	6,743.87	7,317.03	573.16	6,743.87	6,743.87	0.00	0.00	573.16	0.00	0.00
01/10/2008	10/10/2016	418.36	778.02	823.54	45.52	778.02	778.02	0.00	0.00	45.52	0.00	0.00
01/07/2008	10/10/2016	3,602.72	6,978.84	7,091.95	113.12	6,978.84	6,978.84	0.00	0.00	113.12	0.00	0.00
01/07/2006	10/10/2016	10,075.14	19,405.43	19,832.91	427.48	19,405.43	19,405.43	0.00	0.00	427.48	0.00	0.00
04/01/2006	10/10/2016	282.88	534.64	556.85	22.21	534.64	534.64	0.00	0.00	22.21	0.00	0.00
01/01/2006	10/10/2016	3,823.89	7,121.36	7,527.33	405.97	7,121.36	7,121.36	0.00	0.00	405.97	0.00	0.00
13/01/2016	11/10/2016	297.50	542.79	583.84	41.05	542.79	542.79	0.00	0.00	0.00	41.05	0.00
03/07/2013	11/10/2016	487.03	853.77	955.80	102.03	853.77	853.77	0.00	0.00	102.03	0.00	0.00
01/07/2013	11/10/2016	921.95	1,632.68	1,809.33	176.64	1,632.68	1,632.68	0.00	0.00	176.64	0.00	0.00
08/01/2013	11/10/2016	426.04	737.32	836.10	98.78	737.32	737.32	0.00	0.00	98.78	0.00	0.00
01/01/2013	11/10/2016	7,398.18	12,663.47	14,518.93	1,855.46	12,663.47	12,663.47	0.00	0.00	1,855.46	0.00	0.00
05/07/2012	11/10/2016	437.50	679.10	858.59	179.49	679.10	679.10	0.00	0.00	179.49	0.00	0.00
01/07/2012	11/10/2016	2,153.60	3,275.20	4,226.44	951.24	3,275.20	3,275.20	0.00	0.00	951.24	0.00	0.00
06/01/2012	11/10/2016	442.24	673.18	867.90	194.72	673.18	673.18	0.00	0.00	194.72	0.00	0.00
06/07/2011	11/10/2016	431.52	742.35	846.86	104.51	742.35	742.35	0.00	0.00	104.51	0.00	0.00
01/07/2011	11/10/2016	2,910.51	4,997.36	5,711.88	714.52	4,997.36	4,997.36	0.00	0.00	714.52	0.00	0.00
07/01/2011	11/10/2016	403.78	707.47	792.42	84.95	707.47	707.47	0.00	0.00	84.95	0.00	0.00
01/01/2011	11/10/2016	5,700.50	10,059.68	11,187.23	1,127.55	10,059.68	10,059.68	0.00	0.00	1,127.55	0.00	0.00
06/07/2010	11/10/2016	437.18	696.52	857.97	161.45	696.52	696.52	0.00	0.00	161.45	0.00	0.00
01/07/2010	11/10/2016	4,164.69	6,661.84	8,173.20	1,511.36	6,661.84	6,661.84	0.00	0.00	1,511.36	0.00	0.00
08/07/2005	11/10/2016	277.03	458.72	543.67	84.95	458.72	458.72	0.00	0.00	84.95	0.00	0.00
01/07/2005	11/10/2016	4,689.78	7,838.66	9,203.69	1,365.03	7,838.66	7,838.66	0.00	0.00	1,365.03	0.00	0.00

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Managed Investments (Australian)												
10/01/2005	11/10/2016	245.06	393.85	480.93	87.08	393.85	393.85	0.00	0.00	87.08	0.00	0.00
01/01/2005	11/10/2016	3,175.91	5,057.16	6,232.72	1,175.56	5,057.16	5,057.16	0.00	0.00	1,175.56	0.00	0.00
01/07/2012	20/10/2016	1,380.95	2,100.15	2,682.22	582.07	2,100.15	2,100.15	0.00	0.00	582.07	0.00	0.00
01/01/2012	20/10/2016	7,364.37	11,042.88	14,303.82	3,260.94	11,042.88	11,042.88	0.00	0.00	3,260.94	0.00	0.00
02/07/2009	20/10/2016	336.68	487.25	653.93	166.68	487.25	487.25	0.00	0.00	166.68	0.00	0.00
01/07/2009	20/10/2016	3,266.97	4,808.00	6,345.44	1,537.44	4,808.00	4,808.00	0.00	0.00	1,537.44	0.00	0.00
05/01/2009	20/10/2016	444.02	603.34	862.42	259.08	603.34	603.34	0.00	0.00	259.08	0.00	0.00
01/01/2009	20/10/2016	6,892.33	9,431.47	13,386.97	3,955.50	9,431.47	9,431.47	0.00	0.00	3,955.50	0.00	0.00
20/07/2004	20/10/2016	243.77	335.38	473.47	138.09	335.38	335.38	0.00	0.00	138.09	0.00	0.00
01/07/2004	20/10/2016	2,455.56	3,396.81	4,769.43	1,372.62	3,396.81	3,396.81	0.00	0.00	1,372.62	0.00	0.00
01/01/2004	20/10/2016	3,715.47	4,788.82	7,216.56	2,427.74	4,788.82	4,788.82	0.00	0.00	2,427.74	0.00	0.00
18/08/2003	20/10/2016	8,723.85	10,842.72	16,944.33	6,101.61	10,842.72	10,842.72	0.00	0.00	6,101.61	0.00	0.00
18/08/2003	20/10/2016	176.03	218.78	341.90	123.12	218.78	218.78	0.00	0.00	123.12	0.00	0.00
18/08/2003	02/11/2016	6,960.54	8,651.14	13,286.28	4,635.14	8,651.14	8,651.14	0.00	0.00	4,635.14	0.00	0.00
12/06/2003	02/11/2016	11,375.59	13,852.97	21,713.72	7,860.75	13,852.97	13,852.97	0.00	0.00	7,860.75	0.00	0.00
01/07/2003	15/11/2016	1,922.25	2,280.30	3,712.63	1,432.33	2,280.30	2,280.30	0.00	0.00	1,432.33	0.00	0.00
12/06/2003	15/11/2016	8,824.79	10,746.66	17,044.20	6,297.54	10,746.66	10,746.66	0.00	0.00	6,297.54	0.00	0.00
01/01/2003	15/11/2016	2,641.28	3,082.23	5,101.37	2,019.14	3,082.23	3,082.23	0.00	0.00	2,019.14	0.00	0.00
07/11/2002	15/11/2016	6,603.69	7,785.36	12,754.37	4,969.01	7,785.36	7,785.36	0.00	0.00	4,969.01	0.00	0.00
		182,451.87	300,698.16	355,625.80	54,927.64	300,698.16	300,698.16	0.00	0.00	59,256.70	1,115.60	(5,444.66)
		288,056.78	497,420.74	592,341.33	94,920.58	497,420.74	497,420.74	0.00	0.00	133,605.10	10,575.85	(7,340.60)

Units in Listed Unit Trusts (Australian)

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Units in Listed Unit Trusts (Australian)												
Vaneck Vectors Australian Equal Weight ETF		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.89	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.89	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	35.89	0.00
		288,056.78	497,420.74	592,341.33	94,920.58	497,420.74	497,420.74	0.00	0.00	133,605.10	10,611.74	(7,340.60)