

**APPROVED**



# SMSF AUDIT WORKPAPERS

Client name	McPherson Family Super Fund	Fin Accounts Prepared by	Fiona Ludlam
Client code	MCPFAMSF/268	Date prepared	02-Sep-2019
Year ended	30-Jun-2019	Reviewed by	
SRN/HIN	X0067432584	AB Reviewed	Y / N
Postcode	2001	Start of next FY	01-Jul-2019

## Checklist

### WP INDEX

### WP NAME

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**NOTES:**

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ITEM: POINTS FOR ATTENTION NEXT YEAR

Sch Ref	Question	Response	INITIAL

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**ITEM: PARTNER / MANAGER REVIEW POINTS**

Sch Ref	Question	Response	
Recontribution Strategy	Have you considered a recontribution strategy for members of this super fund? Please note members over 65 MUST pass the work test	N/A	
Statement of Advice	Sighted signed copy of Statement of Advice and recorded on SOA register: - Establishment of SMSF - Non-concessional contribution/personal contribution - Pension Commencement - Re-Contribution Strategy - Spouse Splitting - Transitional CGT Relief - Advise Client to prepare BDBN	N/A	<a href="#">SOA Register</a>
Trust Deed	Amended - may need a new one - Check with Ords as they may have done one this year	DATE: 15 July 2014	
BDBN Dates	Check with Ords - from 2010 in Class	DATE:	
GST checked Annual/Quarterly GST prepared for lodgement?		Yes	

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ITEM:

QUERIES

Item	Question	Response	INITIAL



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## 1 Membership of Fund

Was there a new member joining the fund during the financial year?

No

(Please ensure that each new member has been given a PDS and a copy of the Trust Deed)

## 2 Contributions & Investments:

- a Trustees cannot accept contributions other than that permitted by Superannuation Law
- b Contributions can be cash or non cash (fair value)  
Contributions shall be vested and can be used by the trustees to invest in accordance with investment strategies
- c strategies
- d Can be used to invest in arms length arrangements with related parties
- e Shall not borrow except in limited circumstances (7 days to settle trade, 90 days for payment of benefits)
- f Unallocated earnings must be held in reserves
- g Trustees must formulate investment strategies and objectives and regularly review them

## 3 Member not to deal with benefit

Members are not allowed to deal with his or her interests in the fund

## 4 Actuarial Appointment

As and when required by SIS Act and Regulations

## 5 Vesting of Benefits

Benefits shall vest in the individual when accrue

## 6 Payment of Benefits

Minimum requirements for payment of pensions - refer to section 8 in Deed

Minimum requirements for payment of lump sum benefits - refer to section 8 in Deed

## 7 Trustees to Provide Certificate

When a person ceases to become a member

## 8 Transfer of Benefits

Upon request of a member to transfer benefits to another fund

## 9 Auditor

Trustees to appoint independent registered auditor

## 10 Trustees Responsibilities

- Fit and proper person
- Comply with the sole purpose test
- Manage the fund's investments
- Pay benefits in accordance with the rules
- Meet administrative obligations
- Each member has been provided with a PDS

## 11 SMSF Requirements

- Less than 5 members
- All members are trustees or directors of the corporate trustee
- Election to become regulated by SISA (1993)
- No member of the fund is an employee of another

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## 12 Trustees

Appointment and removal of trustees  
Record Keeping - 10 years - written records for all decisions  
Record Keeping - 5 years for accounting records  
Ensure proper accounting including maintenance of member accounts

## 13 Amendments to Trust Deed

Deed was reviewed and there were no amendments made to the trust deed  
*Check to make sure there is an "Evergreen" clause to ensure that it is up to date with legislation*  
All deeds dated in 2002 should be updated. If this is your case, please let Catherine know so she can prepare all the necessary documentations

## 14 Binding Death Benefit Nominations

Does the trust deed provide for non-lapsing binding death benefit nominations?  
*(All Trust Deeds from Patricia Holdings should have this, please check para 51.2.8 or relevant paragraph. Members without dependants should amend their deed immediately)*

Yes

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- (i) Access the link below for a print out compliance status of the super fund  
<http://superfundlookup.gov.au/Index.aspx> Yes
- (ii) Reviewed Trustee Covenants - consistent with governing rules as per section 51 SISA (1993) Refer to Trust deed summary Yes
1. Act honestly in all matters affecting the entity
  2. To exercise the degree of care skill and diligence of an ordinary prudent person
  3. To act in the best interests of beneficiaries
  4. To keep fund assets separate
  5. Not to do anything that would impede the proper performance of functions and powers
  6. To formulate and give effect to an investment strategy
  7. To manage reserves responsibly
  8. To allow a beneficiary access to certain information
- Note: super fund's governing rules are consistent with trustees' covenants as per s52 SISA (1993)*
- (iii) Reviewed the governing rules which appeared to allow for the the operations of the fund to be "indefinitely continuing". Refer to Summary of Governing Rules
- (iv) Super fund activities complied with the investment strategy permitted by the trust deed and that the purpose is to provide retirement benefits to members



## MCPHERSON FAMILY SUPER FUND

ABN:	23 614 750 357
ABN Status:	Active from 12 Oct 2006
Fund type:	ATO Regulated Self-Managed Superannuation Fund
Contact details:	Se 7 L 5 66 HUNTER ST SYDNEY NSW 2000 AUSTRALIA
Status:	Complying

Previous fund name	From	To
The trustee for McPHERSON FAMILY SUPER FUND	12 Oct 2006	05 May 2009

ABN last updated: 17 Jun 2019

Record extracted: 02 Sep 2019

### What does 'Complying' mean?

A 'Complying' SMSF:

- is a regulated fund
- is a resident of Australia, and
- has been issued with a [Notice of compliance](#)

### APRA Funds

See the [guidance](#) issued by APRA for further assistance in managing transfers and rollovers to SMSFs. Use the [ATO Business Portal](#) to verify a person is a member of the SMSF before completing a transfer or rollover.

### Superannuation guarantee payments

Contributions made to complying funds can qualify as Superannuation Guarantee (SG) payments. This record extract can be used to confirm this fund has been issued with a *Notice of Compliance* and is currently entitled to receive employer SG payments.

### Tax rates

Complying funds that meet [Superannuation Industry \(Supervision\) Act 1993](#) (SISA) standards qualify for [concessional tax rates](#).

Also refer to [frequently asked questions](#).

## Disclaimer

This extract is based on information supplied by superannuation entities to the Commissioner of Taxation.

**Important** Neither the Australian Government nor the ATO endorse or guarantee the performance of super funds.

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**Objective** To ensure that records are maintained in accordance with the trust deed and are consistent with SISA (1993) and general accepted accounting principles

### Accounting Records

#### 1 Maintenance of Records

The super fund's financial records were inspected and appeared to be kept in order  
Minutes were inspected and it appeared that all decisions relating to the super fund were recorded  
(Attach minutes of significant matters such as appointment of auditor, commencement of pension)

Was there options trading during the financial year?

No

*If yes, please ensure a derivative risk statement is included in the financial accounts.*

#### Documentation of Investment Decisions

The super fund's minute book was reviewed and there were no matters noted that would materially effect the financial statements

#### 2 ATO Correspondence

Reviewed correspondence with ATO and there were no outstanding matters of audit significance

## SMSF AUDIT WORKPAPERS - Engagement Checklist

# A5

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**Objective** To ensure the audit engagement is planned properly and performed efficiently

### All Engagements

- 5 **Copy of Trust Deed**  
Obtained a copy of the trust deed - Refer to Deed Summary (A1 & A2)  
- There were no amendments
- 6 **Issues Relating to Fund History**  
Reviewed prior year accounts and workpapers and there were no ongoing issues
- 7 **Audit Plan**  
Audit plan is prepared and approved by partner
- 8 **Minutes**  
Reviewed Minutes of meetings for the super fund for the year and there were no items of audit significance. (If significant, please document)
- 9 **Legal Advice**  
Reviewed correspondence and there was no legal advice received by the trustee during the year
- 10 **Trustee Declaration**  
Sighted ATO Trustee declaration for new trustees appointed after 30th June 2007.

### New Engagements

No

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- 1 Contribution Risks**  
All Contributions were allocated to the appropriate member(s) and agreed to employers contributions received and individual tax returns

Confirmed member contributions were received by the fund (see attached) and compared to the member's individual tax return to ensure the correct amount have been claimed as deduction.
- 2 Other Income Risks**  
A random sample was selected (see attached chess statements) and were confirmed to share registry records. From the sample selected it was reasonable to suggest that all incomes are reported and are at correct amounts
- 3 Expenditure Risks**  
A sample was selected (see attached) and vouched to source documents. From the sample selected it is reasonable to suggest that all expenditures incurred were related to S/F and were correctly reported
- 4 Benefits Payments Risks**  
See Attached Member's Benefits Calculation Statement. Reviewed calculations were reasonable and in accordance with current requirements
- 5 Investments and Other Assets Risks**  
A sample was selected and vouched to bank statements, chess statements and portfolio valuations. From the selected sample, it was reasonable that investments and other assets were held in the super fund's name (See Attached Chess Statements)  
From the sample selected, market values agreed with those published in AFR and were appropriately reported in the accounts
- 6 Liabilities and Members Benefits Risks**  
All investments are shares and cash and therefore the only reasonable risk of unrecorded liability is tax which was brought to balance sheet



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## Audit Completion

- 10 Assessment and Documentation of Going Concern**  
 Super fund has no debt other than tax and accrued members benefits  
 Super fund's assets are adequate to meet any short and long term liabilities (payments of benefits)
- 11 Commitments and Contingencies Properly Disclosed**  
 Reviewed accounts and all contingencies and commitments have been adequately review and disclosed in the financial report
- 13 Subsequent Events**  
 Reviewed correspondence and activity post year end and there were no material events Post balance date
- 14 ATO Return**  
 Viewed super fund's signed tax return and lodged and compared with audit WP
- 16 Financial Accounts**  
 All Reports in financial accounts have been signed

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**Objective** To ensure that the super fund is able to carry on its operation as a going concern to provide retirement benefits to its members.

**Method:** Perform the following ratio analysis

- 1 Current Ratio or Working Capital Ratio
- 2 Liquidity Ratio
- 3 Equity Ratio
- 4 Debt Ratio

	2019	2018
<b>1 Current Ratio = Current Assets / Current Liabilities</b>	1.4311	4.2934

**Note:** Current Ratio measures the ability to pay short term debts. Whilst a ratio of 2 or more was traditionally considered desirable. Many companies have reduced this in recent years as operating cycles have shortened. It is more relevant to understand the ratio in the context of the sector average and the trend over the last few years.

Sometimes the super fund does not have any short term liability apart from tax liabilities; therefore the current ratio is not used.

For a pension fund, current liability is the minimum required pension for the following year which is 20,450.00  
Minimum pension required for previous year 21,870.00

	2019	2018
<b>2 Liquidity Ratio = Quick Assets / Current Liability</b>	1.4311	4.2934

**Note:** Similar to Current Ratio but is a more rigorous test. Quick assets ignores inventory. The reasoning for this is that inventories are not always immediately realisable as a source of cash. Inventory can also be subject to valuation problems. As with the current ratio it, it is important to understand the ratio in the context of the sector average and the trend over the last few years.

Sometimes Super Fund does not have any short term liability apart from tax Liability; therefore, liquidity ratio is not used.

<b>3 Equity Ratio = Members AC Balances / Total Assets</b>	0.9414	1.0000
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**Note:** Equity ratio measures the super fund's long term ability to meet its obligations. Shareholders' equity in the super fund are members accrued benefits at any given time. Total assets would be net market value of all investments plus income tax refund from the ATO. As this is the case, it should be very close to 1 this means that the super fund is almost certainly able to meet its long term commitments.

	2019	2018
<b>4 Debt Ratio = Total Liabilities / Total Assets</b>	0.0586	0.0000

**Note:** Similar to Equity ratio. Total of Debt and Equity ratios equals to 1. SF Have no liabilities apart from Tax and therefore, debt ratio is not used. For pension paying fund, total liabilities should include the following year's minimum pension amount

### Conclusion

The super fund is profitable and does not have any liabilities apart from income tax. Ratio analysis showed that the fund is able to pay its short and long-term debts. It is reasonable to expect that the fund will continue to operate to provide retirement benefits for its members.

If the super fund is paying a pension, the superfund's assets are adequate to meet its pension obligation

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**Objective** To ensure that records are maintained in accordance with the trust deed and are consistent with general accounting principles.

## Accounting Records

- 1 **Opening Balances**  
Obtained trial balance and agreed the current year's opening balances to the closing balances from last year
- 2 **Comparative Balances Agreed to Prior Year Audited Financial Statements**  
Obtained trial balance and agreed audited financial report from last year
- 3 **Maintenance of Records**  
The super fund's financial records were inspected and appeared to be kept in order (5 years)  
Minutes were inspected and it appeared that all decisions relating to the S/F were recorded  
(Attach minutes of significance matters - these are kept for 10 years)
- 4 **Other Records**  
Investment decisions were documented and updated in minute book  
  
Investment strategy was prepared and reviewed regularly (at least annually) to take into account of risk, return, liquidity, diversification and the super fund's ability to meet its short and long term commitments.  
  
The super fund's investments were reviewed and are within guidelines of its investment strategy.

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**Objective** To ensure that financial report complies with AAS, UIG's and trust deed

## Accounting Records

- 1 Financial Report Disclosures Complied with AAS and UIG's Listed in Note 1**  
Reviewed super fund's financial disclosures and it appeared to comply
- 2 Consistency in Treatment of Accounting Policies**  
The basis of accounting is accrual and is consistent with prior year. There were no changes made and hence zero impact on financial statements
- 3 Financial Prepared in Accordance with Trust Deed**  
Financial reports were prepared in accordance with trust deed requirements

**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2019**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
		INCOME		
-	805.76	Contributions - Employer Rev James McPherson	-	142.54
-	-	Distributions - Units In Listed Unit Trusts Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	152.25
-	1,058.57	Mcp Master Income Trust - Ordinary Units Fully Paid	-	1,759.34
-	294.70	Dividends - Other Fixed Interest Securities Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res	-	604.15
-	1,373.23	Dividends - Shares in Listed Companies Adelaide Brighton Limited	-	1,569.40
-	1,274.00	AGL Energy Limited.	-	1,445.50
-	308.00	Australia And New Zealand Banking Group Limited	-	1,739.20
-	112.56	Australia And New Zealand Banking Group Limited - Cap Note Deferred Settlement	-	-
-	-	BHP Billiton Limited	-	8,372.34
-	481.27	CBAPF	-	-
-	3,035.80	Commonwealth Bank of Australia	-	-
-	158.63	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24	-	-
-	-	Magellan Financial Group Limited	-	147.60
-	237.51	National Australia Bank Limited - Cap Note 2 Deferred Settlement	-	-
-	9,452.42	Rio Tinto Limited	-	17,838.46
-	1,008.57	Suncorp Group Limited - Ordinary Fully Paid	-	1,417.78
-	543.12	Telstra Corporation Limited. - Ordinary Fully Paid	-	-
-	274.80	Wesfarmers Limited - Ordinary Fully Paid	-	-
-	3,188.48	Westpac Banking Corporation	-	9,407.52
-	-	Woolworths Limited - Ordinary Fully Paid	-	5,506.20
-	496.44	Interest - Cash and Cash Equivalents CBA TD Mat 22.05.2018	-	-
-	234.15	Interest - Cash At Bank Cash at Bank	-	330.73
-	246.15	CommSec Bank Account	-	397.43
-	537.86	Interest - Other Fixed Interest Securities AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19	-	1,114.52
-	791.35	Westpac Banking Corporation - Unsec.Red.Sub Frn Note Maturing 23-Aug-2022	-	-
-	295.06	Interest - Shares in Listed Companies National Australia Bank Limited - Capital Notes Deferred Settlement	-	605.17
-	2.52	ATO Interest Payments	-	-
		EXPENSE		
8,160.00	-	Pensions Paid - Mrs Marcia McPherson 513: McPherson, Marcia	8,160.00	-
28,970.00	-	Pensions Paid - Rev James McPherson Pension Account 01.07.14	39,070.00	-
2,580.00	-	Pension Account 01.07.15	2,680.00	-

**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2019**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
4,610.00	-	Pension Account 01.07.17	420.00	-
-	-	Pension Account 01.07.18	740.00	-
2,970.00	-	Accountancy Fee	2,420.00	-
121.00	-	Actuarial Fee	102.50	-
275.00	-	Auditor Fee	330.00	-
52.20	-	Bank Fees - Cash At Bank CommSec Bank Account	84.30	-
4,754.65	-	Investment Management Fee	4,067.74	-
259.00	-	SMSF Supervisory Levy	259.00	-
Realised Capital Losses - Shares in Listed Companies				
-	333.50	Australia And New Zealand Banking Group Limited - Cap Note Deferred Settlement	-	-
-	-	BHP Billiton Limited	9,250.68	-
-	631.30	CBAPF	-	-
4,653.72	-	Commonwealth Bank of Australia	-	-
301.40	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24	-	-
-	26,102.97	Hub24 Limited	-	-
-	807.50	National Australia Bank Limited - Cap Note 2 Deferred Settlement	-	-
9,523.36	-	Rio Tinto Limited	16,142.47	-
-	-	Suncorp Group Limited - Ordinary Fully Paid	688.70	-
1,832.24	-	Telstra Corporation Limited. - Ordinary Fully Paid	-	-
-	2,321.46	Wesfarmers Limited - Ordinary Fully Paid	-	-
-	-	Woolworths Limited - Ordinary Fully Paid	5,681.30	-
Realised Traditional Security Losses - Other Fixed Interest Securities				
-	-	AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19	661.10	-
Decrease in Market Value - Other Fixed Interest Securities				
152.30	-	AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19	-	152.30
188.78	-	Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res	184.32	-
-	-	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	25.62	-
532.00	-	Westpac Banking Corporation - Unsec.Red.Sub Frn Note Maturing 23-Aug-2022	-	-
Decrease in Market Value - Shares in Listed Companies				
-	7,398.60	Adelaide Brighton Limited	16,310.55	-
3,699.50	-	AGL Energy Limited.	3,025.75	-
1,017.04	-	Australia And New Zealand Banking Group Limited	32.61	-
237.50	-	Australia And New Zealand Banking Group Limited - Cap Note Deferred Settlement	-	-
-	-	BHP Billiton Limited	-	2,777.72
351.36	-	CBAPF	-	-
3,688.12	-	Commonwealth Bank of Australia	-	-

**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2019**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
-	350.00	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24	-	-
-	-	Hearts And Minds Investments Limited	-	1,800.00
6,927.00	-	Hub24 Limited	-	-
-	-	Macquarie Group Limited	-	1,022.68
-	-	Magellan Financial Group Limited	-	5,050.51
599.00	-	National Australia Bank Limited - Cap Note 2 Deferred Settlement	-	-
232.21	-	National Australia Bank Limited - Capital Notes Deferred Settlement	8.70	-
-	-	Qrxpharma Ltd	-	4,835.30
-	12,610.20	Rio Tinto Limited	-	2,481.67
-	8.66	Suncorp Group Limited - Ordinary Fully Paid	1,188.67	-
1,195.22	-	Telstra Corporation Limited. - Ordinary Fully Paid	-	-
1,409.63	-	Wesfarmers Limited - Ordinary Fully Paid	-	-
3,772.87	-	Westpac Banking Corporation	3,135.84	-
-	-	Decrease in Market Value - Shares in Unlisted Companies		
-	-	QRxPharma Ltd	4,835.30	-
-	-	Decrease in Market Value - Units In Listed Unit Trusts		
-	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	-	300.00
-	1,050.00	Mcp Master Income Trust - Ordinary Units Fully Paid	440.47	-
<b>INCOME TAX</b>				
76.80	-	Income Tax Expense	-	-
-	126.30	Imputation Credits - Other Fixed Interest Securities		
-	-	Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res	-	258.92
-	-	Imputation Credits - Shares in Listed Companies		
-	588.52	Adelaide Brighton Limited	-	672.60
-	436.80	AGL Energy Limited.	-	495.60
-	132.00	Australia And New Zealand Banking Group Limited	-	745.38
-	48.24	Australia And New Zealand Banking Group Limited - Cap Note Deferred Settlement	-	-
-	-	BHP Billiton Limited	-	3,588.15
-	206.26	CBAPF	-	-
-	1,301.05	Commonwealth Bank of Australia	-	-
-	67.99	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24	-	-
-	-	Magellan Financial Group Limited	-	47.44
-	101.79	National Australia Bank Limited - Cap Note 2 Deferred Settlement	-	-
-	4,051.04	Rio Tinto Limited	-	7,645.06
-	432.24	Suncorp Group Limited - Ordinary Fully Paid	-	607.62
-	232.77	Telstra Corporation Limited. - Ordinary Fully Paid	-	-
-	117.77	Wesfarmers Limited - Ordinary Fully Paid	-	-
-	1,366.50	Westpac Banking Corporation	-	4,031.79
-	-	Woolworths Limited - Ordinary Fully Paid	-	2,359.80

**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2019**

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
PROFIT & LOSS CLEARING ACCOUNT				
-	6,107.49	Profit & Loss Clearing Account	-	28,522.95
ASSETS				
Other Fixed Interest Securities				
19,708.80	-	AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19	-	-
14,783.04	-	Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res	14,598.72	-
-	-	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	25,156.75	-
Shares in Listed Companies				
38,954.75	-	Adelaide Brighton Limited	22,644.20	-
27,538.00	-	AGL Energy Limited.	24,512.25	-
30,696.88	-	Australia And New Zealand Banking Group Limited	30,664.27	-
-	-	BHP Billiton Limited	14,899.92	-
-	-	Hearts And Minds Investments Limited	11,800.00	-
-	-	Macquarie Group Limited	31,347.50	-
-	-	Magellan Financial Group Limited	10,200.00	-
14,761.00	-	National Australia Bank Limited - Capital Notes Deferred Settlement	14,752.30	-
164.70	-	Qrxpharma Ltd	-	-
43,055.04	-	Rio Tinto Limited	26,977.60	-
25,226.11	-	Suncorp Group Limited - Ordinary Fully Paid	-	-
97,744.80	-	Westpac Banking Corporation	94,608.96	-
Shares in Unlisted Companies				
-	-	QRxPharma Ltd	164.70	-
Units In Listed Unit Trusts				
-	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	15,300.00	-
31,050.00	-	Mcp Master Income Trust - Ordinary Units Fully Paid	31,207.92	-
Cash At Bank				
59,021.86	-	Cash at Bank	34,382.48	-
25,861.77	-	CommSec Bank Account	10,174.90	-
Receivables - Investment Income Receivable - Distributions				
-	-	Mcp Income Opportunities Trust - Ordinary Units Fully Paid	152.25	-
139.85	-	Mcp Master Income Trust - Ordinary Units Fully Paid	151.45	-
Current Tax Assets				
-	76.80	Provision for Income Tax	-	-
Current Tax Assets - Franking Credits - Other				
126.30	-	Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res	258.92	-
Current Tax Assets - Franking Credits -				
Shares in Listed Companies				
588.52	-	Adelaide Brighton Limited	672.60	-
436.80	-	AGL Energy Limited.	495.60	-
132.00	-	Australia And New Zealand Banking Group Limited	745.38	-
48.24	-	Australia And New Zealand Banking Group Limited - Cap Note Deferred Settlement	-	-
-	-	BHP Billiton Limited	3,588.15	-



**McPherson Family Super Fund**  
**Detailed Trial Balance as at 30 June 2019**

Prior Year			Current Year	
Debits	Credits	Description	Debits	Credits
206.26	-	CBAPF	-	-
1,301.05	-	Commonwealth Bank of Australia	-	-
67.99	-	Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24	-	-
-	-	Magellan Financial Group Limited	47.44	-
101.79	-	National Australia Bank Limited - Cap Note 2 Deferred Settlement	-	-
4,051.04	-	Rio Tinto Limited	7,645.06	-
432.24	-	Suncorp Group Limited - Ordinary Fully Paid	607.62	-
232.77	-	Telstra Corporation Limited. - Ordinary Fully Paid	-	-
117.77	-	Wesfarmers Limited - Ordinary Fully Paid	-	-
1,366.50	-	Westpac Banking Corporation	4,031.79	-
-	-	Woolworths Limited - Ordinary Fully Paid	2,359.80	-
Other Taxes Refundable				
-	-	Activity Statement Payable/Refundable	351.00	-
-	-	GST Payable/Refundable	0.84	-
<b>LIABILITIES</b>				
Acquisitions - Other Fixed Interest Securities				
-	-	Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum	-	25,184.25
-	259.00	SMSF Supervisory Levy	-	259.00
<b>MEMBER ENTITLEMENTS</b>				
Mrs Marcia McPherson				
-	147,895.24	513: McPherson, Marcia	-	147,574.06
Rev James McPherson				
-	794.87	Accumulation	-	150.09
-	234,812.70	Pension Account 01.07.14	-	207,413.75
-	53,587.82	Pension Account 01.07.15	-	53,770.35
-	489.44	Pension Account 01.07.17	-	79.60
-	-	Pension Account 01.07.18	-	69.27
<u>531,057.77</u>	<u>531,057.77</u>		<u>554,445.99</u>	<u>554,445.99</u>

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Member Receipts</b>					
<b>Contributions - Employer</b>					
<b>Rev James McPherson</b>					
01/07/2018	Opening Balance				0.00
13/11/2018	Employer Contribution: ANGLICAN CHURCH SOUTHERN QL			142.54	142.54 CR
30/06/2019	Closing Balance				142.54 CR
<b>Investment Gains</b>					
<b>Disposal Suspense - Other Fixed Interest Securities</b>					
<b>AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19</b>					
01/07/2018	Opening Balance	0.00000			0.00
11/06/2019	Direct Credit (AGLHA REDEEMED 001229944792)	192.00000		19,200.00	19,200.00 CR
11/06/2019	Direct Credit (AGLHA REDEEMED 001229944792)	-192.00000	19,200.00		0.00 CR
30/06/2019	Closing Balance	0.00000			0.00
<b>Disposal Suspense - Shares in Listed Companies</b>					
<b>BHP Billiton Limited</b>					
01/07/2018	Opening Balance	0.00000			0.00
17/12/2018	BHP BuyBack @ \$27.64	278.00000		105.64	105.64 CR
17/12/2018	BHP BuyBack @ \$27.64	-278.00000	105.64		0.00 CR
30/06/2019	Closing Balance	0.00000			0.00
<b>Qrxpharma Ltd</b>					
01/07/2018	Opening Balance	0.00000			0.00
22/10/2018	QRX/QRX Unlisted conversion	5,882.00000		5,000.00	5,000.00 CR
22/10/2018	QRX/QRX Unlisted conversion	-5,882.00000	5,000.00		0.00 CR
30/06/2019	Closing Balance	0.00000			0.00
<b>Rio Tinto Limited</b>					
01/07/2018	Opening Balance	0.00000			0.00
12/11/2018	RIO Buy-back @ 69.69	256.00000		2,416.64	2,416.64 CR
12/11/2018	RIO Buy-back @ 69.69	-256.00000	2,416.64		0.00 CR
30/06/2019	Closing Balance	0.00000			0.00
<b>Suncorp Group Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance	0.00000			0.00
28/05/2019	Sale of 1729 units of SUN @ \$13.573759	1,729.00000		23,348.74	23,348.74 CR
28/05/2019	Sale of 1729 units of SUN @ \$13.573759	-1,729.00000	23,348.74		0.00 CR
30/06/2019	Closing Balance	0.00000			0.00
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance	0.00000			0.00
27/05/2019	Woolworths buy-back @ \$28.94	228.00000		1,092.12	1,092.12 CR
27/05/2019	Woolworths buy-back @ \$28.94	-228.00000	1,092.12		0.00 CR
28/05/2019	Sale of 262 units of WOW @ \$32.325687	262.00000		8,407.83	8,407.83 CR
28/05/2019	Sale of 262 units of WOW @ \$32.325687	-262.00000	8,407.83		0.00 CR
30/06/2019	Closing Balance	0.00000			0.00
<b>Disposal Suspense - Shares in Unlisted Companies</b>					
<b>MXT_R</b>					
01/07/2018	Opening Balance	0.00000			0.00
04/06/2019	MXT_R to MXT; 1:1.8 NON-RENOUNCE ISSUE OF UNITS @ 8,421.00000				0.00 CR
04/06/2019	MXT_R to MXT; 1:1.8 NON-RENOUNCE ISSUE OF UNITS @ 8,421.00000				0.00 CR
30/06/2019	Closing Balance	0.00000			0.00

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>Investment Income</b>					
<b>Distributions - Units In Listed Unit Trusts</b>					
<b>Mcp Income Opportunities Trust - Ordinary Units Fully Paid</b>					
01/07/2018	Opening Balance				0.00
28/06/2019	MOT 2.03C; DRP NIL DISCOUNT			152.25	152.25 CR
30/06/2019	Distribution - Tax Statement				152.25 CR
30/06/2019	Closing Balance				152.25 CR
<b>Mcp Master Income Trust - Ordinary Units Fully Paid</b>					
01/07/2018	Opening Balance				0.00
31/07/2018	MXT EST 0.91C; DRP NIL DISCOUNT			136.50	136.50 CR
31/08/2018	MXT DRP NIL DISCOUNT			144.00	280.50 CR
28/09/2018	MXT EST 0.79C ;DRP NIL DISCOUNT			118.50	399.00 CR
31/10/2018	MXT EST 0.9C; DRP NIL DISCOUNT			135.00	534.00 CR
01/11/2018	Distribution - Tax Statement				534.00 CR
30/11/2018	MXT EST 1.2C; DRP NIL DISCOUNT			180.00	714.00 CR
31/12/2018	MXT DRP NIL DISCOUNT			133.50	847.50 CR
31/01/2019	MXT DRP NIL DISCOUNT			162.00	1,009.50 CR
28/02/2019	MXT EST 0.96C; DRP NIL DISCOUNT			144.00	1,153.50 CR
29/03/2019	MXT EST 1.13C; DRP NIL DISCOUNT			170.30	1,323.80 CR
30/04/2019	MXT EST 1C; DRP NIL DISCOUNT			151.57	1,475.37 CR
31/05/2019	MXT DRP NIL DISCOUNT			132.52	1,607.89 CR
28/06/2019	MXT 0.99C; DRP NIL DISCOUNT			151.45	1,759.34 CR
30/06/2019	Distribution - Tax Statement				1,759.34 CR
30/06/2019	Closing Balance				1,759.34 CR
<b>Dividends - Other Fixed Interest Securities</b>					
<b>Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res</b>					
01/07/2018	Opening Balance				0.00
17/09/2018	IANG 109.23c			157.29	157.29 CR
17/12/2018	IANG 103.38c			148.86	306.15 CR
15/03/2019	IANG 101.6c			146.30	452.45 CR
17/06/2019	IANG 105.35c			151.70	604.15 CR
30/06/2019	Closing Balance				604.15 CR
<b>Dividends - Shares in Listed Companies</b>					
<b>Adelaide Brighton Limited</b>					
01/07/2018	Opening Balance				0.00
11/10/2018	ABC 13C FRANKED@30%;4C SPECIAL;DRP SUSPENDED			728.65	728.65 CR
15/04/2019	ABC 15C FRANKED@30%;4C SPECIAL;DRP SUSPENDED			840.75	1,569.40 CR
30/06/2019	Closing Balance				1,569.40 CR
<b>AGL Energy Limited.</b>					
01/07/2018	Opening Balance				0.00
21/09/2018	AGL 50.4C FRANKED@30%;12.6C CFI;DRP NIL DISC			771.75	771.75 CR
22/03/2019	AGL 44C FRANKED@30%;11C CFI;DRP NIL DISC			673.75	1,445.50 CR
30/06/2019	Closing Balance				1,445.50 CR
<b>Australia And New Zealand Banking Group Limited</b>					
01/07/2018	Opening Balance				0.00
02/07/2018	ANZ 80C FRANKED @ 30%; DRP & BSP NIL DISC			869.60	869.60 CR
18/12/2018	ANZ 80C FRANKED @ 30%; DRP & BSP NIL DISC			869.60	1,739.20 CR
30/06/2019	Closing Balance				1,739.20 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income</b>					
<b>BHP Billiton Limited</b>					
01/07/2018	Opening Balance				0.00
17/12/2018	BHP BuyBack @ \$27.64			7,578.28	7,578.28 CR
30/01/2019	BHP USD 102C FRANKED@30%;SPECIAL; DRP SUSP			511.41	8,089.69 CR
26/03/2019	BHP USD 55C FRANKED@30%; DRP NIL DISC			282.65	8,372.34 CR
30/06/2019	Closing Balance				8,372.34 CR
<b>Magellan Financial Group Limited</b>					
01/07/2018	Opening Balance				0.00
28/02/2019	MFG 55.35C FRANKED @ 30%; DRP SUSPENDED			147.60	147.60 CR
30/06/2019	Closing Balance				147.60 CR
<b>Rio Tinto Limited</b>					
01/07/2018	Opening Balance				0.00
20/09/2018	RIO 170.84C FRANKED@30%; DRP NIL DISCOUNT			881.53	881.53 CR
12/11/2018	RIO Buy-back @ 69.69			15,424.00	16,305.53 CR
18/04/2019	RIO 589.59C FR@30%; 338.7C SPECIAL; DRP			1,532.93	17,838.46 CR
30/06/2019	Closing Balance				17,838.46 CR
<b>Suncorp Group Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
19/09/2018	SUN 48C FRANKED@30%; 8C SPECIAL; DRP NIL DIS			829.92	829.92 CR
02/04/2019	SUN 26C FRANKED@30%; DRP NIL DISC			449.54	1,279.46 CR
03/05/2019	SUN 8C FRANKED@30%; SPECIAL; DRP NIL DISC			138.32	1,417.78 CR
30/06/2019	Closing Balance				1,417.78 CR
<b>Westpac Banking Corporation</b>					
01/07/2018	Opening Balance				0.00
04/07/2018	WBC 94C FRANKED@30%; DRP NIL DISCOUNT			3,135.84	3,135.84 CR
20/12/2018	WBC 94C FRANKED@30%; DRP NIL DISCOUNT			3,135.84	6,271.68 CR
24/06/2019	WBC 94C FRANKED@30%; DRP			3,135.84	9,407.52 CR
30/06/2019	Closing Balance				9,407.52 CR
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
27/05/2019	Woolworths buy-back @ \$28.94			5,506.20	5,506.20 CR
30/06/2019	Closing Balance				5,506.20 CR
<b>Interest - Cash At Bank</b>					
<b>Cash at Bank</b>					
01/07/2018	Opening Balance				0.00
30/09/2018	Interest			138.82	138.82 CR
31/12/2018	Interest			85.87	224.69 CR
31/03/2019	Interest			71.92	296.61 CR
30/06/2019	Interest			34.12	330.73 CR
30/06/2019	Closing Balance				330.73 CR
<b>CommSec Bank Account</b>					
01/07/2018	Opening Balance				0.00
01/07/2018	Interest			35.07	35.07 CR
01/08/2018	Interest			36.28	71.35 CR
01/09/2018	Interest			36.32	107.67 CR
01/10/2018	Interest			35.19	142.86 CR
01/11/2018	Interest			36.40	179.26 CR
01/12/2018	Interest			35.26	214.52 CR
01/01/2019	Interest			36.48	251.00 CR
01/02/2019	Interest			36.52	287.52 CR
01/03/2019	Interest			33.02	320.54 CR
01/04/2019	Interest			36.60	357.14 CR
01/05/2019	Interest			26.05	383.19 CR
01/06/2019	Interest			14.24	397.43 CR
30/06/2019	Closing Balance				397.43 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
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## Income

### Interest - Other Fixed Interest Securities

#### AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19

<b>01/07/2018</b>	<b>Opening Balance</b>				<b>0.00</b>
10/09/2018	AGLHA Interest Payment			289.51	289.51 CR
10/12/2018	AGLHA Interest Payment			274.36	563.87 CR
08/03/2019	AGLHA Interest Payment			267.80	831.67 CR
11/06/2019	AGLHA Interest Payment			282.85	1,114.52 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>1,114.52</b> CR

### Interest - Shares in Listed Companies

#### National Australia Bank Limited - Capital Notes Deferred Settlement

<b>01/07/2018</b>	<b>Opening Balance</b>				<b>0.00</b>
20/09/2018	NABPE Interest Payment			156.89	156.89 CR
20/12/2018	NABPE Interest Payment			148.94	305.83 CR
20/03/2019	NABPE Interest Payment			152.41	458.24 CR
20/06/2019	NABPE Interest Payment			146.93	605.17 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>605.17</b> CR

## Expenses

### Member Payments

#### Pensions Paid - Mrs Marcia McPherson

##### 513: McPherson, Marcia

<b>01/07/2018</b>	<b>Opening Balance</b>				<b>0.00</b>
02/07/2018	Pension Drawdown - Gross	1,360.00			1,360.00 DR
01/08/2018	Pension Drawdown - Gross	1,360.00			2,720.00 DR
03/09/2018	Pension Drawdown - Gross	1,360.00			4,080.00 DR
01/10/2018	Pension Drawdown - Gross	1,360.00			5,440.00 DR
01/11/2018	Pension Drawdown - Gross	1,360.00			6,800.00 DR
03/12/2018	Pension Drawdown - Gross	1,360.00			8,160.00 DR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>8,160.00</b> DR

#### Pensions Paid - Rev James McPherson

##### Pension Account 01.07.14

<b>01/07/2018</b>	<b>Opening Balance</b>				<b>0.00</b>
01/08/2018	Pension Drawdown - Gross	2,300.00			2,300.00 DR
20/08/2018	Pension Drawdown - Gross	1,500.00			3,800.00 DR
03/09/2018	Pension Drawdown - Gross	2,500.00			6,300.00 DR
01/10/2018	Pension Drawdown - Gross	2,500.00			8,800.00 DR
01/11/2018	Pension Drawdown - Gross	2,500.00			11,300.00 DR
26/11/2018	Pension Drawdown - Gross	1,950.00			13,250.00 DR
03/12/2018	Pension Drawdown - Gross	2,500.00			15,750.00 DR
02/01/2019	Pension Drawdown - Gross	1,320.00			17,070.00 DR
02/01/2019	Pension Drawdown - Gross	2,300.00			19,370.00 DR
01/02/2019	Pension Drawdown - Gross	1,360.00			20,730.00 DR
01/02/2019	Pension Drawdown - Gross	1,400.00			22,130.00 DR
01/03/2019	Pension Drawdown - Gross	1,360.00			23,490.00 DR
01/03/2019	Pension Drawdown - Gross	2,500.00			25,990.00 DR
01/04/2019	Pension Drawdown - Gross	1,360.00			27,350.00 DR
01/04/2019	Pension Drawdown - Gross	2,500.00			29,850.00 DR
01/05/2019	Pension Drawdown - Gross	1,360.00			31,210.00 DR
01/05/2019	Pension Drawdown - Gross	2,500.00			33,710.00 DR
03/06/2019	Pension Drawdown - Gross	1,360.00			35,070.00 DR
03/06/2019	Pension Drawdown - Gross	2,500.00			37,570.00 DR
27/06/2019	Pension Drawdown - Gross	1,500.00			39,070.00 DR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>39,070.00</b> DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Expenses</b>					
<b>Pension Account 01.07.15</b>					
01/07/2018	Opening Balance				0.00
02/07/2018	Pension Drawdown - Gross		2,480.00		2,480.00 DR
01/08/2018	Pension Drawdown - Gross		200.00		2,680.00 DR
30/06/2019	Closing Balance				2,680.00 DR
<b>Pension Account 01.07.17</b>					
01/07/2018	Opening Balance				0.00
02/07/2018	Pension Drawdown - Gross		20.00		20.00 DR
01/02/2019	Pension Drawdown - Gross		400.00		420.00 DR
30/06/2019	Closing Balance				420.00 DR
<b>Pension Account 01.07.18</b>					
01/07/2018	Opening Balance				0.00
02/01/2019	Pension Drawdown - Gross		40.00		40.00 DR
01/02/2019	Pension Drawdown - Gross		700.00		740.00 DR
30/06/2019	Closing Balance				740.00 DR
<b>Other Expenses</b>					
<b>Accountancy Fee</b>					
01/07/2018	Opening Balance				0.00
05/02/2019	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c		2,420.00		2,420.00 DR
30/06/2019	Closing Balance				2,420.00 DR
<b>Actuarial Fee</b>					
01/07/2018	Opening Balance				0.00
26/02/2019	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		102.50		102.50 DR
30/06/2019	Closing Balance				102.50 DR
<b>Auditor Fee</b>					
01/07/2018	Opening Balance				0.00
30/01/2019	Super Audits, BSB 015-056, a/c 387392386 (McPherso		330.00		330.00 DR
30/06/2019	Closing Balance				330.00 DR
<b>Bank Fees - Cash At Bank</b>					
<b>CommSec Bank Account</b>					
01/07/2018	Opening Balance				0.00
02/07/2018	OM Service fee		7.44		7.44 DR
02/08/2018	OM Service fee		7.70		15.14 DR
03/09/2018	OM Service fee		7.70		22.84 DR
02/10/2018	OM Service fee		7.46		30.30 DR
02/11/2018	OM Service fee		7.72		38.02 DR
03/12/2018	OM Service fee		7.48		45.50 DR
02/01/2019	OM Service fee		7.74		53.24 DR
04/02/2019	OM Service fee		7.75		60.99 DR
04/03/2019	OM Service fee		7.00		67.99 DR
02/04/2019	OM Service fee		7.76		75.75 DR
02/05/2019	OM Service fee		5.53		81.28 DR
03/06/2019	OM Service fee		3.02		84.30 DR
30/06/2019	Closing Balance				84.30 DR
<b>Investment Management Fee</b>					
01/07/2018	Opening Balance				0.00
16/08/2018	PARS Fee 01Jul2018 to 30Sep2018		1,098.20		1,098.20 DR
15/11/2018	PARS Fee 01Oct2018 to 31Dec2018		1,042.80		2,141.00 DR
14/02/2019	PARS Fee 01Jan2019 to 31Mar2019		944.01		3,085.01 DR
16/05/2019	PARS Fee 01Apr2019 to 30Jun2019		982.73		4,067.74 DR
30/06/2019	Closing Balance				4,067.74 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Expenses</b>					
<b>SMSF Supervisory Levy</b>					
01/07/2018	Opening Balance				0.00
30/06/2019	SMSF Supervisory Levy		259.00		259.00 DR
30/06/2019	Closing Balance				259.00 DR
<b>Investment Losses</b>					
<b>Realised Capital Losses - Shares in Listed Companies</b>					
<b>BHP Billiton Limited</b>					
01/07/2018	Opening Balance				0.00
17/12/2018	BHP BuyBack @ \$27.64		9,250.68		9,250.68 DR
30/06/2019	Closing Balance				9,250.68 DR
<b>Rio Tinto Limited</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	RIO Buy-back @ 69.69		16,142.47		16,142.47 DR
30/06/2019	Closing Balance				16,142.47 DR
<b>Suncorp Group Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
28/05/2019	Sale of 1729 units of SUN @ \$13.573759		688.70		688.70 DR
30/06/2019	Closing Balance				688.70 DR
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
27/05/2019	Woolworths buy-back @ \$28.94		5,971.81		5,971.81 DR
28/05/2019	Sale of 262 units of WOW @ \$32.325687			290.51	5,681.30 DR
30/06/2019	Closing Balance				5,681.30 DR
<b>Realised Traditional Security Losses - Other Fixed Interest Securities</b>					
<b>AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19</b>					
01/07/2018	Opening Balance				0.00
11/06/2019	Direct Credit (AGLHA REDEEMED 001229944792)		661.10		661.10 DR
30/06/2019	Closing Balance				661.10 DR
<b>Decrease in Market Value - Other Fixed Interest Securities</b>					
<b>AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment		124.80		124.80 DR
30/06/2019	Market Value Adjustment			277.10	152.30 CR
30/06/2019	Closing Balance				152.30 CR
<b>Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment		50.40		50.40 DR
30/06/2019	Market Value Adjustment		133.92		184.32 DR
30/06/2019	Closing Balance				184.32 DR
<b>Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum</b>					
01/07/2018	Opening Balance				0.00
30/06/2019	Market Value Adjustment		25.62		25.62 DR
30/06/2019	Closing Balance				25.62 DR
<b>Decrease in Market Value - Shares in Listed Companies</b>					
<b>Adelaide Brighton Limited</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment		7,174.40		7,174.40 DR
30/06/2019	Market Value Adjustment		9,136.15		16,310.55 DR
30/06/2019	Closing Balance				16,310.55 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Expenses</b>					
<b>AGL Energy Limited.</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment		5,243.00		5,243.00 DR
30/06/2019	Market Value Adjustment			2,217.25	3,025.75 DR
30/06/2019	Closing Balance				3,025.75 DR
<b>Australia And New Zealand Banking Group Limited</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment		2,076.17		2,076.17 DR
30/06/2019	Market Value Adjustment			2,043.56	32.61 DR
30/06/2019	Closing Balance				32.61 DR
<b>BHP Billiton Limited</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment		108.16		108.16 DR
30/06/2019	Market Value Adjustment			2,885.88	2,777.72 CR
30/06/2019	Closing Balance				2,777.72 CR
<b>Hearts And Minds Investments Limited</b>					
01/07/2018	Opening Balance				0.00
30/06/2019	Market Value Adjustment			1,800.00	1,800.00 CR
30/06/2019	Closing Balance				1,800.00 CR
<b>Macquarie Group Limited</b>					
01/07/2018	Opening Balance				0.00
30/06/2019	Market Value Adjustment			1,022.68	1,022.68 CR
30/06/2019	Closing Balance				1,022.68 CR
<b>Magellan Financial Group Limited</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment			236.51	236.51 CR
30/06/2019	Market Value Adjustment			4,814.00	5,050.51 CR
30/06/2019	Closing Balance				5,050.51 CR
<b>National Australia Bank Limited - Capital Notes Deferred Settlement</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment			44.95	44.95 CR
30/06/2019	Market Value Adjustment		53.65		8.70 DR
30/06/2019	Closing Balance				8.70 DR
<b>Qrxpharma Ltd</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment			4,835.30	4,835.30 CR
30/06/2019	Closing Balance				4,835.30 CR
<b>Rio Tinto Limited</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment		3,025.13		3,025.13 DR
30/06/2019	Market Value Adjustment			5,506.80	2,481.67 CR
30/06/2019	Closing Balance				2,481.67 CR
<b>Suncorp Group Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment		1,020.11		1,020.11 DR
30/06/2019	Market Value Adjustment		168.56		1,188.67 DR
30/06/2019	Closing Balance				1,188.67 DR



**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Expenses</b>					
<b>Westpac Banking Corporation</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	Market Value Adjustment		5,204.16		5,204.16 DR
30/06/2019	Market Value Adjustment			2,068.32	3,135.84 DR
30/06/2019	Closing Balance				3,135.84 DR
<b>Decrease in Market Value - Shares in Unlisted Companies</b>					
<b>QRxPharma Ltd</b>					
01/07/2018	Opening Balance				0.00
30/06/2019	Market Value Adjustment		4,835.30		4,835.30 DR
30/06/2019	Closing Balance				4,835.30 DR
<b>Decrease in Market Value - Units In Listed Unit Trusts</b>					
<b>Mcp Income Opportunities Trust - Ordinary Units Fully Paid</b>					
01/07/2018	Opening Balance				0.00
30/06/2019	Market Value Adjustment			300.00	300.00 CR
30/06/2019	Closing Balance				300.00 CR
<b>Mcp Master Income Trust - Ordinary Units Fully Paid</b>					
01/07/2018	Opening Balance				0.00
30/06/2019	Market Value Adjustment		440.47		440.47 DR
30/06/2019	Closing Balance				440.47 DR
<b>Income Tax</b>					
<b>Income Tax Expense</b>					
<b>Income Tax Expense</b>					
01/07/2018	Opening Balance				0.00
13/11/2018	Fund Income Tax		21.38		21.38 DR
30/06/2019	Fund Income Tax			21.38	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Imputation Credits - Other Fixed Interest Securities</b>					
<b>Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res</b>					
01/07/2018	Opening Balance				0.00
17/09/2018	IANG 109.23c			67.41	67.41 CR
17/12/2018	IANG 103.38c			63.80	131.21 CR
15/03/2019	IANG 101.6c			62.70	193.91 CR
17/06/2019	IANG 105.35c			65.01	258.92 CR
30/06/2019	Closing Balance				258.92 CR
<b>Imputation Credits - Shares in Listed Companies</b>					
<b>Adelaide Brighton Limited</b>					
01/07/2018	Opening Balance				0.00
11/10/2018	ABC 13C FRANKED@30%;4C SPECIAL;DRP SUSPENDED			312.28	312.28 CR
15/04/2019	ABC 15C FRANKED@30%;4C SPECIAL;DRP SUSPENDED			360.32	672.60 CR
30/06/2019	Closing Balance				672.60 CR
<b>AGL Energy Limited.</b>					
01/07/2018	Opening Balance				0.00
21/09/2018	AGL 50.4C FRANKED@30%;12.6C CFI;DRP NIL DISC			264.60	264.60 CR
22/03/2019	AGL 44C FRANKED@30%;11C CFI;DRP NIL DISC			231.00	495.60 CR
30/06/2019	Closing Balance				495.60 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Income Tax</b>					
<b>Australia And New Zealand Banking Group Limited</b>					
01/07/2018	Opening Balance				0.00
02/07/2018	ANZ 80C FRANKED @ 30%; DRP & BSP NIL DISC			372.69	372.69 CR
18/12/2018	ANZ 80C FRANKED @ 30%; DRP & BSP NIL DISC			372.69	745.38 CR
30/06/2019	Closing Balance				745.38 CR
<b>BHP Billiton Limited</b>					
01/07/2018	Opening Balance				0.00
17/12/2018	BHP BuyBack @ \$27.64			3,247.83	3,247.83 CR
30/01/2019	BHP USD 102C FRANKED@30%;SPECIAL; DRP SUSP			219.18	3,467.01 CR
26/03/2019	BHP USD 55C FRANKED@30%; DRP NIL DISC			121.14	3,588.15 CR
30/06/2019	Closing Balance				3,588.15 CR
<b>Magellan Financial Group Limited</b>					
01/07/2018	Opening Balance				0.00
28/02/2019	MFG 55.35C FRANKED @ 30%; DRP SUSPENDED			47.44	47.44 CR
30/06/2019	Closing Balance				47.44 CR
<b>Rio Tinto Limited</b>					
01/07/2018	Opening Balance				0.00
20/09/2018	RIO 170.84C FRANKED@30%; DRP NIL DISCOUNT			377.80	377.80 CR
12/11/2018	RIO Buy-back @ 69.69			6,610.29	6,988.09 CR
18/04/2019	RIO 589.59C FR@30%; 338.7C SPECIAL; DRP			656.97	7,645.06 CR
30/06/2019	Closing Balance				7,645.06 CR
<b>Suncorp Group Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
19/09/2018	SUN 48C FRANKED@30%; 8C SPECIAL; DRP NIL DIS			355.68	355.68 CR
02/04/2019	SUN 26C FRANKED@30%; DRP NIL DISC			192.66	548.34 CR
03/05/2019	SUN 8C FRANKED@30%; SPECIAL; DRP NIL DISC			59.28	607.62 CR
30/06/2019	Closing Balance				607.62 CR
<b>Westpac Banking Corporation</b>					
01/07/2018	Opening Balance				0.00
04/07/2018	WBC 94C FRANKED@30%; DRP NIL DISCOUNT			1,343.93	1,343.93 CR
20/12/2018	WBC 94C FRANKED@30%; DRP NIL DISCOUNT			1,343.93	2,687.86 CR
24/06/2019	WBC 94C FRANKED@30%; DRP			1,343.93	4,031.79 CR
30/06/2019	Closing Balance				4,031.79 CR
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
27/05/2019	Woolworths buy-back @ \$28.94			2,359.80	2,359.80 CR
30/06/2019	Closing Balance				2,359.80 CR

## Assets

### Investments - AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19

01/07/2018	Opening Balance	192.00000			19,708.80 DR
12/11/2018	Market Value Adjustment			124.80	19,584.00 DR
11/06/2019	Direct Credit (AGLHA REDEEMED 001229944792)	-192.00000		19,861.10	277.10 CR
30/06/2019	Market Value Adjustment		277.10		0.00 CR
30/06/2019	Closing Balance				0.00

### Investments - Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp

01/07/2018	Opening Balance	144.00000			14,783.04 DR
12/11/2018	Market Value Adjustment			50.40	14,732.64 DR
30/06/2019	Market Value Adjustment			133.92	14,598.72 DR
30/06/2019	Closing Balance	144.00000			14,598.72 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investments - Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum</b>					
01/07/2018	Opening Balance	0.00000			0.00
28/06/2019	Purchase of 235 of QUBHA @ \$107.05	235.00000	25,182.37		25,182.37 DR
30/06/2019	Market Value Adjustment			25.62	25,156.75 DR
30/06/2019	Closing Balance	235.00000			25,156.75 DR
<b>Investments - Adelaide Brighton Limited</b>					
01/07/2018	Opening Balance	5,605.00000			38,954.75 DR
12/11/2018	Market Value Adjustment			7,174.40	31,780.35 DR
30/06/2019	Market Value Adjustment			9,136.15	22,644.20 DR
30/06/2019	Closing Balance	5,605.00000			22,644.20 DR
<b>Investments - AGL Energy Limited.</b>					
01/07/2018	Opening Balance	1,225.00000			27,538.00 DR
12/11/2018	Market Value Adjustment			5,243.00	22,295.00 DR
30/06/2019	Market Value Adjustment		2,217.25		24,512.25 DR
30/06/2019	Closing Balance	1,225.00000			24,512.25 DR
<b>Investments - Australia And New Zealand Banking Group Limited</b>					
01/07/2018	Opening Balance	1,087.00000			30,696.88 DR
12/11/2018	Market Value Adjustment			2,076.17	28,620.71 DR
30/06/2019	Market Value Adjustment		2,043.56		30,664.27 DR
30/06/2019	Closing Balance	1,087.00000			30,664.27 DR
<b>Investments - BHP Billiton Limited</b>					
01/07/2018	Opening Balance	0.00000			0.00
01/11/2018	Purchase of 440 of BHP @ \$33.484205	440.00000	14,808.56		14,808.56 DR
12/11/2018	Market Value Adjustment			108.16	14,700.40 DR
17/12/2018	BHP BuyBack @ \$27.64	-278.00000		9,356.32	5,344.08 DR
17/12/2018	Purchase of 200 of BHP @ \$33.0423	200.00000	6,669.96		12,014.04 DR
30/06/2019	Market Value Adjustment		2,885.88		14,899.92 DR
30/06/2019	Closing Balance	362.00000			14,899.92 DR
<b>Investments - Hearts And Minds Investments Limited</b>					
01/07/2018	Opening Balance	0.00000			0.00
06/11/2018	Purchase of 4000 of HM1ZZ @ \$2.50	4,000.00000	10,000.00		10,000.00 DR
30/06/2019	Market Value Adjustment		1,800.00		11,800.00 DR
30/06/2019	Closing Balance	4,000.00000			11,800.00 DR
<b>Investments - Macquarie Group Limited</b>					
01/07/2018	Opening Balance	0.00000			0.00
28/05/2019	Purchase of 250 of MQG @ \$120.6808	250.00000	30,324.82		30,324.82 DR
30/06/2019	Market Value Adjustment		1,022.68		31,347.50 DR
30/06/2019	Closing Balance	250.00000			31,347.50 DR
<b>Investments - Magellan Financial Group Limited</b>					
01/07/2018	Opening Balance	0.00000			0.00
29/10/2018	Purchase of 200 of MFG @ \$25.43995	200.00000	5,149.49		5,149.49 DR
12/11/2018	Market Value Adjustment		236.51		5,386.00 DR
30/06/2019	Market Value Adjustment		4,814.00		10,200.00 DR
30/06/2019	Closing Balance	200.00000			10,200.00 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investments - National Australia Bank Limited - Capital Notes Deferred Settlement</b>					
01/07/2018	Opening Balance	145.00000			14,761.00 DR
12/11/2018	Market Value Adjustment		44.95		14,805.95 DR
30/06/2019	Market Value Adjustment			53.65	14,752.30 DR
30/06/2019	Closing Balance	145.00000			14,752.30 DR
<b>Investments - Qrxpharma Ltd</b>					
01/07/2018	Opening Balance	5,882.00000			164.70 DR
22/10/2018	QRX/QRX Unlisted conversion	-5,882.00000		5,000.00	4,835.30 CR
12/11/2018	Market Value Adjustment		4,835.30		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Investments - Rio Tinto Limited</b>					
01/07/2018	Opening Balance	516.00000			43,055.04 DR
12/11/2018	Market Value Adjustment			3,025.13	40,029.91 DR
12/11/2018	RIO Buy-back @ 69.69	-256.00000		18,559.11	21,470.80 DR
30/06/2019	Market Value Adjustment		5,506.80		26,977.60 DR
30/06/2019	Closing Balance	260.00000			26,977.60 DR
<b>Investments - Suncorp Group Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance	1,729.00000			25,226.11 DR
12/11/2018	Market Value Adjustment			1,020.11	24,206.00 DR
28/05/2019	Sale of 1729 units of SUN @ \$13.573759	-1,729.00000		24,037.44	168.56 DR
30/06/2019	Market Value Adjustment			168.56	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Investments - Westpac Banking Corporation</b>					
01/07/2018	Opening Balance	3,336.00000			97,744.80 DR
12/11/2018	Market Value Adjustment			5,204.16	92,540.64 DR
30/06/2019	Market Value Adjustment		2,068.32		94,608.96 DR
30/06/2019	Closing Balance	3,336.00000			94,608.96 DR
<b>Investments - Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance	0.00000			0.00
01/04/2019	Purchase of 490 of WOW @ \$30.824163	490.00000	15,181.25		15,181.25 DR
27/05/2019	Woolworths buy-back @ \$28.94	-228.00000		7,063.93	8,117.32 DR
28/05/2019	Sale of 262 units of WOW @ \$32.325687	-262.00000		8,117.32	0.00 CR
30/06/2019	Closing Balance	0.00000			0.00
<b>Investments - MXT_R</b>					
01/07/2018	Opening Balance	0.00000			0.00
07/05/2019	MXT_R to MXT; 1:1.8 NON-RENOUNCE ISSUE OF UNITS @	48.00000			0.00 CR
07/05/2019	MXT_R to MXT; 1:1.8 NON-RENOUNCE ISSUE OF UNITS @	39.00000			0.00 CR
07/05/2019	MXT_R to MXT; 1:1.8 NON-RENOUNCE ISSUE OF UNITS @	8,334.00000			0.00 CR
04/06/2019	MXT_R to MXT; 1:1.8 NON-RENOUNCE ISSUE OF UNITS @	-8,421.00000			0.00 CR
30/06/2019	Closing Balance	0.00000			0.00
<b>Investments - QRxPharma Ltd</b>					
01/07/2018	Opening Balance	0.00000			0.00
22/10/2018	QRX/QRX Unlisted conversion	5,882.00000	5,000.00		5,000.00 DR
30/06/2019	Market Value Adjustment			4,835.30	164.70 DR
30/06/2019	Closing Balance	5,882.00000			164.70 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investments - Mcp Income Opportunities Trust - Ordinary Units Fully Paid</b>					
01/07/2018	Opening Balance	0.00000			0.00
15/04/2019	Purchase of 7500 of MOTZZ @ \$2.00	7,500.00000	15,000.00		15,000.00 DR
30/06/2019	Market Value Adjustment		300.00		15,300.00 DR
30/06/2019	Closing Balance	7,500.00000			15,300.00 DR
<b>Investments - Mcp Master Income Trust - Ordinary Units Fully Paid</b>					
01/07/2018	Opening Balance	15,000.00000			31,050.00 DR
08/03/2019	MXT EST 0.96C; DRP NIL DISCOUNT	71.00000	144.00		31,194.00 DR
08/04/2019	MXT EST 1.13C; DRP NIL DISCOUNT	86.00000	170.30		31,364.30 DR
08/05/2019	MXT EST 1C; DRP NIL DISCOUNT	75.00000	151.57		31,515.87 DR
11/06/2019	MXT DRP NIL DISCOUNT	66.00000	132.52		31,648.39 DR
30/06/2019	Market Value Adjustment			440.47	31,207.92 DR
30/06/2019	Closing Balance	15,298.00000			31,207.92 DR
<b>Cash At Bank - Cash at Bank</b>					
01/07/2018	Opening Balance				59,021.86 DR
02/07/2018	Direct Credit (ANZ DIVIDEND A065/00357632)		869.60		59,891.46 DR
02/07/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	58,531.46 DR
02/07/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	56,031.46 DR
04/07/2018	Direct Credit (WBC DIVIDEND 001216271448)		3,135.84		59,167.30 DR
09/07/2018	Direct Credit (MXT _MXTX0067432584)		139.85		59,307.15 DR
01/08/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	57,947.15 DR
01/08/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	55,447.15 DR
08/08/2018	Direct Credit (MXT _MXTX0067432584)		136.50		55,583.65 DR
16/08/2018	PARS Fee 01Jul2018 to 30Sep2018			1,178.56	54,405.09 DR
20/08/2018	Rev James M McPherson, BSB 013-011, a/c 757875861			1,500.00	52,905.09 DR
03/09/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	51,545.09 DR
03/09/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	49,045.09 DR
10/09/2018	Direct Credit (AGLHA INT 001220795538)		289.51		49,334.60 DR
10/09/2018	Direct Credit (MXT _MXTX0067432584)		144.00		49,478.60 DR
17/09/2018	Direct Credit (IAG FINANCE SEP18/00805645)		157.29		49,635.89 DR
19/09/2018	Direct Credit (SUN FNL&SPC DIV 001218709534)		829.92		50,465.81 DR
20/09/2018	Direct Credit (NABPE SEP PE191/00806828)		156.89		50,622.70 DR
20/09/2018	Direct Credit (RIO TINTO LTD AUI18/00900605)		881.53		51,504.23 DR
21/09/2018	Direct Credit (AGL FNL DIV 001219034054)		771.75		52,275.98 DR
30/09/2018	Interest		138.82		52,414.80 DR
01/10/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	51,054.80 DR
01/10/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	48,554.80 DR
08/10/2018	Direct Credit (MXT _MXTX0067432584)		118.50		48,673.30 DR
11/10/2018	Direct Credit (ADEL BRIGHTON OCT18/00816063)		728.65		49,401.95 DR
31/10/2018	Transferred to A/C 1146221 - BUY 200 MFG			5,153.99	44,247.96 DR
01/11/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	42,887.96 DR
01/11/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	40,387.96 DR
05/11/2018	Transferred to A/C 1146221 - BUY 440 BHP			14,814.09	25,573.87 DR
08/11/2018	Direct Credit (MXT _MXTX0067432584)		135.00		25,708.87 DR
08/11/2018	Transferred to A/C 1146221 - BUY 4000 HM1ZZ			10,000.00	15,708.87 DR
13/11/2018	Direct Credit (PRECISION CH PASCH1811080000755)		142.54		15,851.41 DR
15/11/2018	PARS Fee 01Oct2018 to 31Dec2018			1,119.10	14,732.31 DR
19/11/2018	Direct Credit (RIO TINTO LTD BBK18/00816425)		17,840.64		32,572.95 DR
26/11/2018	Solahart, BSB 084-801, a/c 827488884 (30075)			1,950.00	30,622.95 DR
03/12/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	29,262.95 DR
03/12/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	26,762.95 DR
10/12/2018	Direct Credit (AGLHA INT 001223528739)		274.36		27,037.31 DR
10/12/2018	Direct Credit (MXT _MXTX0067432584)		180.00		27,217.31 DR
17/12/2018	Direct Credit (IAG FINANCE DEC18/00805552)		148.86		27,366.17 DR
18/12/2018	Direct Credit (ANZ DIVIDEND A066/00704963)		869.60		28,235.77 DR
19/12/2018	Transferred to A/C 1146221 - BUY 200 BHP			6,674.46	21,561.31 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Cash At Bank - Cash at Bank</b>					
20/12/2018	Direct Credit (NABPE DEC PE192/00806671)		148.94		21,710.25 DR
20/12/2018	Direct Credit (WBC DIVIDEND 001223120957)		3,135.84		24,846.09 DR
24/12/2018	Direct Credit (BHP GROUP BUYBCK RECAU/00841150)		7,683.92		32,530.01 DR
31/12/2018	Interest		85.87		32,615.88 DR
02/01/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	31,255.88 DR
02/01/2019	Rev James M McPherson, 013-011, a/c 757875861			2,300.00	28,955.88 DR
09/01/2019	Direct Credit (MXT MXTX0067432584)		133.50		29,089.38 DR
30/01/2019	Direct Credit (BHP GROUP DIV AS378/01202076)		511.41		29,600.79 DR
30/01/2019	Super Audits, BSB 015-056, a/c 387392386 (McPherso			330.00	29,270.79 DR
01/02/2019	Direct Credit (ATO ATO008000010488070)		8,873.47		38,144.26 DR
01/02/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	36,784.26 DR
01/02/2019	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	34,284.26 DR
05/02/2019	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c			2,420.00	31,864.26 DR
08/02/2019	Direct Credit (MXT MXTX0067432584)		162.00		32,026.26 DR
14/02/2019	PARS Fee 01Jan2019 to 31Mar2019			1,013.09	31,013.17 DR
26/02/2019	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162			110.00	30,903.17 DR
28/02/2019	Direct Credit (MAGELLAN FIN GRP S00065433125)		147.60		31,050.77 DR
01/03/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	29,690.77 DR
01/03/2019	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	27,190.77 DR
08/03/2019	Direct Credit (AGLHA INT 001225685786)		267.80		27,458.57 DR
15/03/2019	Direct Credit (IAG FINANCE MAR19/00805475)		146.30		27,604.87 DR
20/03/2019	Direct Credit (NABPE MAR PE193/00806633)		152.41		27,757.28 DR
22/03/2019	Direct Credit (AGL ITM DIV 001227044190)		673.75		28,431.03 DR
26/03/2019	Direct Credit (BHP GROUP DIV AI379/01176788)		282.65		28,713.68 DR
31/03/2019	Interest		71.92		28,785.60 DR
01/04/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	27,425.60 DR
01/04/2019	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	24,925.60 DR
02/04/2019	Direct Credit (SUN INTERIM DIV 001225371683)		449.54		25,375.14 DR
03/04/2019	Transferred to A/C 1146221 - BUY 490 WOW			15,186.91	10,188.23 DR
15/04/2019	Direct Credit (ADEL BRIGHTON APR19/00815518)		840.75		11,028.98 DR
16/04/2019	Transferred to A/C 1146221 - BUY 7500 MOTZZ			10,163.23	865.75 DR
17/04/2019	Transferred to A/C 1146221 - BUY 7500 MOTZZ			840.75	25.00 DR
18/04/2019	Direct Credit (CBA - NetBank OML CMT)		16,000.00		16,025.00 DR
18/04/2019	Direct Credit (RIO TINTO LTD FIN18/00175189)		1,532.93		17,557.93 DR
23/04/2019	Transferred to A/C 1146221 - BUY 7500 MOTZZ			3,996.02	13,561.91 DR
01/05/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	12,201.91 DR
01/05/2019	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	9,701.91 DR
03/05/2019	Direct Credit (SUN SPECIAL DIV 001228807783)		138.32		9,840.23 DR
16/05/2019	PARS Fee 01Apr2019 to 30Jun2019			1,054.64	8,785.59 DR
29/05/2019	Transferred from A/C 1146221 - SELL 1729 SUN		23,339.94		32,125.53 DR
29/05/2019	Transferred from A/C 1146221 - SELL 262 WOW		8,403.33		40,528.86 DR
29/05/2019	Transferred to A/C 1146221 - BUY 250 MQG			8,760.59	31,768.27 DR
29/05/2019	Transferred to A/C 1146221 - BUY 250 MQG			21,575.55	10,192.72 DR
30/05/2019	Direct Credit (WOOLWORTHS 001229762131)		6,598.32		16,791.04 DR
03/06/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	15,431.04 DR
03/06/2019	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	12,931.04 DR
11/06/2019	Direct Credit (AGLHA INT 001229935606)		282.85		13,213.89 DR
11/06/2019	Direct Credit (AGLHA REDEEMED 001229944792)		19,200.00		32,413.89 DR
17/06/2019	Direct Credit (IAG FINANCE JUN19/00805198)		151.70		32,565.59 DR
20/06/2019	Direct Credit (NABPE JUN PE194/00806482)		146.93		32,712.52 DR
24/06/2019	Direct Credit (WBC DIVIDEND 001229440841)		3,135.84		35,848.36 DR
27/06/2019	Transfer to account 1402574 - Rev James Murdoch Mc			1,500.00	34,348.36 DR
30/06/2019	Interest		34.12		34,382.48 DR
30/06/2019	<b>Closing Balance</b>				<b>34,382.48 DR</b>

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Cash At Bank - CommSec Bank Account</b>					
01/07/2018	Opening Balance				25,861.77 DR
01/07/2018	Interest		35.07		25,896.84 DR
02/07/2018	OM Service fee			7.44	25,889.40 DR
01/08/2018	Interest		36.28		25,925.68 DR
02/08/2018	OM Service fee			7.70	25,917.98 DR
01/09/2018	Interest		36.32		25,954.30 DR
03/09/2018	OM Service fee			7.70	25,946.60 DR
01/10/2018	Interest		35.19		25,981.79 DR
02/10/2018	OM Service fee			7.46	25,974.33 DR
01/11/2018	Interest		36.40		26,010.73 DR
02/11/2018	OM Service fee			7.72	26,003.01 DR
01/12/2018	Interest		35.26		26,038.27 DR
03/12/2018	OM Service fee			7.48	26,030.79 DR
01/01/2019	Interest		36.48		26,067.27 DR
02/01/2019	OM Service fee			7.74	26,059.53 DR
01/02/2019	Interest		36.52		26,096.05 DR
04/02/2019	OM Service fee			7.75	26,088.30 DR
01/03/2019	Interest		33.02		26,121.32 DR
04/03/2019	OM Service fee			7.00	26,114.32 DR
01/04/2019	Interest		36.60		26,150.92 DR
02/04/2019	OM Service fee			7.76	26,143.16 DR
18/04/2019	Transfer			16,000.00	10,143.16 DR
01/05/2019	Interest		26.05		10,169.21 DR
02/05/2019	OM Service fee			5.53	10,163.68 DR
01/06/2019	Interest		14.24		10,177.92 DR
03/06/2019	OM Service fee			3.02	10,174.90 DR
30/06/2019	Closing Balance				10,174.90 DR
<b>Other Assets - Unsettled Trades</b>					
<b>Acquisitions - Shares in Listed Companies</b>					
<b>BHP Billiton Limited</b>					
01/07/2018	Opening Balance				0.00
01/11/2018	Purchase of 440 of BHP @ \$33.484205			14,814.09	14,814.09 CR
05/11/2018	Purchase of 440 of BHP @ \$33.484205		14,814.09		0.00 CR
17/12/2018	Purchase of 200 of BHP @ \$33.0423			6,674.46	6,674.46 CR
19/12/2018	Purchase of 200 of BHP @ \$33.0423		6,674.46		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Hearts And Minds Investments Limited</b>					
01/07/2018	Opening Balance				0.00
06/11/2018	Purchase of 4000 of HM1ZZ @ \$2.50			10,000.00	10,000.00 CR
08/11/2018	Purchase of 4000 of HM1ZZ @ \$2.50		10,000.00		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Macquarie Group Limited</b>					
01/07/2018	Opening Balance				0.00
28/05/2019	Purchase of 250 of MQG @ \$120.6808			30,336.14	30,336.14 CR
29/05/2019	Purchase of 250 of MQG @ \$120.6808		8,760.59		21,575.55 CR
29/05/2019	Purchase of 250 of MQG @ \$120.6808		21,575.55		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Magellan Financial Group Limited</b>					
01/07/2018	Opening Balance				0.00
29/10/2018	Purchase of 200 of MFG @ \$25.43995			5,153.99	5,153.99 CR
31/10/2018	Purchase of 200 of MFG @ \$25.43995		5,153.99		0.00 CR
30/06/2019	Closing Balance				0.00

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
01/04/2019	Purchase of 490 of WOW @ \$30.824163			15,186.91	15,186.91 CR
03/04/2019	Purchase of 490 of WOW @ \$30.824163		15,186.91		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Acquisitions - Units In Listed Unit Trusts</b>					
<b>Mcp Income Opportunities Trust - Ordinary Units Fully Paid</b>					
01/07/2018	Opening Balance				0.00
15/04/2019	Purchase of 7500 of MOTZZ @ \$2.00			15,000.00	15,000.00 CR
16/04/2019	Purchase of 7500 of MOTZZ @ \$2.00		10,163.23		4,836.77 CR
17/04/2019	Purchase of 7500 of MOTZZ @ \$2.00		840.75		3,996.02 CR
23/04/2019	Purchase of 7500 of MOTZZ @ \$2.00		3,996.02		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Mcp Master Income Trust - Ordinary Units Fully Paid</b>					
01/07/2018	Opening Balance				0.00
08/03/2019	MXT EST 0.96C; DRP NIL DISCOUNT			144.00	144.00 CR
08/03/2019	MXT EST 0.96C; DRP NIL DISCOUNT		144.00		0.00 CR
08/04/2019	MXT EST 1.13C; DRP NIL DISCOUNT			170.30	170.30 CR
08/04/2019	MXT EST 1.13C; DRP NIL DISCOUNT		170.30		0.00 CR
08/05/2019	MXT EST 1C; DRP NIL DISCOUNT			151.57	151.57 CR
08/05/2019	MXT EST 1C; DRP NIL DISCOUNT		151.57		0.00 CR
11/06/2019	MXT DRP NIL DISCOUNT			132.52	132.52 CR
11/06/2019	MXT DRP NIL DISCOUNT		132.52		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Disposals - Other Fixed Interest Securities</b>					
<b>AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19</b>					
01/07/2018	Opening Balance				0.00
11/06/2019	Direct Credit (AGLHA REDEEMED 001229944792)			19,200.00	19,200.00 CR
11/06/2019	Direct Credit (AGLHA REDEEMED 001229944792)		19,200.00		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Disposals - Shares in Listed Companies</b>					
<b>BHP Billiton Limited</b>					
01/07/2018	Opening Balance				0.00
17/12/2018	BHP BuyBack @ \$27.64		105.64		105.64 DR
24/12/2018	BHP BuyBack @ \$27.64			105.64	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Rio Tinto Limited</b>					
01/07/2018	Opening Balance				0.00
12/11/2018	RIO Buy-back @ 69.69		2,416.64		2,416.64 DR
19/11/2018	RIO Buy-back @ 69.69			2,416.64	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Suncorp Group Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
28/05/2019	Sale of 1729 units of SUN @ \$13.573759		23,339.94		23,339.94 DR
29/05/2019	Sale of 1729 units of SUN @ \$13.573759			23,339.94	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
27/05/2019	Woolworths buy-back @ \$28.94		1,092.12		1,092.12 DR
28/05/2019	Sale of 262 units of WOW @ \$32.325687		8,403.33		9,495.45 DR
29/05/2019	Sale of 262 units of WOW @ \$32.325687			8,403.33	1,092.12 DR
30/05/2019	Woolworths buy-back @ \$28.94			1,092.12	0.00 CR
30/06/2019	Closing Balance				0.00



**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
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## Assets

### Other Assets - Receivables

#### Investment Income Receivable - Distributions - Units In Listed Unit Trusts

##### Mcp Income Opportunities Trust - Ordinary Units Fully Paid

01/07/2018	Opening Balance				0.00
28/06/2019	MOT 2.03C; DRP NIL DISCOUNT		152.25		152.25 DR
30/06/2019	Closing Balance				152.25 DR

##### Mcp Master Income Trust - Ordinary Units Fully Paid

01/07/2018	Opening Balance				139.85 DR
09/07/2018	MXT DRP NIL DISCOUNT			139.85	0.00 CR
31/07/2018	MXT EST 0.91C; DRP NIL DISCOUNT		136.50		136.50 DR
08/08/2018	MXT EST 0.91C; DRP NIL DISCOUNT			136.50	0.00 CR
31/08/2018	MXT DRP NIL DISCOUNT		144.00		144.00 DR
10/09/2018	MXT DRP NIL DISCOUNT			144.00	0.00 CR
28/09/2018	MXT EST 0.79C ;DRP NIL DISCOUNT		118.50		118.50 DR
08/10/2018	MXT EST 0.79C ;DRP NIL DISCOUNT			118.50	0.00 CR
31/10/2018	MXT EST 0.9C; DRP NIL DISCOUNT		135.00		135.00 DR
08/11/2018	MXT EST 0.9C; DRP NIL DISCOUNT			135.00	0.00 CR
30/11/2018	MXT EST 1.2C; DRP NIL DISCOUNT		180.00		180.00 DR
10/12/2018	MXT EST 1.2C; DRP NIL DISCOUNT			180.00	0.00 CR
31/12/2018	MXT DRP NIL DISCOUNT		133.50		133.50 DR
09/01/2019	MXT DRP NIL DISCOUNT			133.50	0.00 CR
31/01/2019	MXT DRP NIL DISCOUNT		162.00		162.00 DR
08/02/2019	MXT DRP NIL DISCOUNT			162.00	0.00 CR
28/02/2019	MXT EST 0.96C; DRP NIL DISCOUNT		144.00		144.00 DR
08/03/2019	MXT EST 0.96C; DRP NIL DISCOUNT			144.00	0.00 CR
29/03/2019	MXT EST 1.13C; DRP NIL DISCOUNT		170.30		170.30 DR
08/04/2019	MXT EST 1.13C; DRP NIL DISCOUNT			170.30	0.00 CR
30/04/2019	MXT EST 1C; DRP NIL DISCOUNT		151.57		151.57 DR
08/05/2019	MXT EST 1C; DRP NIL DISCOUNT			151.57	0.00 CR
31/05/2019	MXT DRP NIL DISCOUNT		132.52		132.52 DR
11/06/2019	MXT DRP NIL DISCOUNT			132.52	0.00 CR
28/06/2019	MXT 0.99C; DRP NIL DISCOUNT		151.45		151.45 DR
30/06/2019	Closing Balance				151.45 DR

#### Investment Income Receivable - Dividends - Other Fixed Interest Securities

##### Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res

01/07/2018	Opening Balance				0.00
17/09/2018	IANG 109.23c			157.29	157.29 CR
17/09/2018	IANG 109.23c		157.29		0.00 CR
17/12/2018	IANG 103.38c			148.86	148.86 CR
17/12/2018	IANG 103.38c		148.86		0.00 CR
15/03/2019	IANG 101.6c			146.30	146.30 CR
15/03/2019	IANG 101.6c		146.30		0.00 CR
17/06/2019	IANG 105.35c			151.70	151.70 CR
17/06/2019	IANG 105.35c		151.70		0.00 CR
30/06/2019	Closing Balance				0.00

#### Investment Income Receivable - Dividends - Shares in Listed Companies

##### Adelaide Brighton Limited

01/07/2018	Opening Balance				0.00
11/10/2018	ABC 13C FRANKED@30%;4C SPECIAL;DRP SUSPENDED			728.65	728.65 CR
11/10/2018	ABC 13C FRANKED@30%;4C SPECIAL;DRP SUSPENDED		728.65		0.00 CR
15/04/2019	ABC 15C FRANKED@30%;4C SPECIAL;DRP SUSPENDED			840.75	840.75 CR
15/04/2019	ABC 15C FRANKED@30%;4C SPECIAL;DRP SUSPENDED		840.75		0.00 CR
30/06/2019	Closing Balance				0.00

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>AGL Energy Limited.</b>					
01/07/2018	Opening Balance				0.00
21/09/2018	AGL 50.4C FRANKED@30%;12.6C CFI;DRP NIL DISC			771.75	771.75 CR
21/09/2018	AGL 50.4C FRANKED@30%;12.6C CFI;DRP NIL DISC		771.75		0.00 CR
22/03/2019	AGL 44C FRANKED@30%;11C CFI;DRP NIL DISC			673.75	673.75 CR
22/03/2019	AGL 44C FRANKED@30%;11C CFI;DRP NIL DISC		673.75		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Australia And New Zealand Banking Group Limited</b>					
01/07/2018	Opening Balance				0.00
02/07/2018	ANZ 80C FRANKED @ 30%; DRP & BSP NIL DISC			869.60	869.60 CR
02/07/2018	ANZ 80C FRANKED @ 30%; DRP & BSP NIL DISC		869.60		0.00 CR
18/12/2018	ANZ 80C FRANKED @ 30%; DRP & BSP NIL DISC			869.60	869.60 CR
18/12/2018	ANZ 80C FRANKED @ 30%; DRP & BSP NIL DISC		869.60		0.00 CR
30/06/2019	Closing Balance				0.00
<b>BHP Billiton Limited</b>					
01/07/2018	Opening Balance				0.00
17/12/2018	BHP BuyBack @ \$27.64		7,578.28		7,578.28 DR
24/12/2018	BHP BuyBack @ \$27.64			7,578.28	0.00 CR
30/01/2019	BHP USD 102C FRANKED@30%;SPECIAL; DRP SUSP			511.41	511.41 CR
30/01/2019	BHP USD 102C FRANKED@30%;SPECIAL; DRP SUSP		511.41		0.00 CR
26/03/2019	BHP USD 55C FRANKED@30%; DRP NIL DISC			282.65	282.65 CR
26/03/2019	BHP USD 55C FRANKED@30%; DRP NIL DISC		282.65		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Magellan Financial Group Limited</b>					
01/07/2018	Opening Balance				0.00
28/02/2019	MFG 55.35C FRANKED @ 30%; DRP SUSPENDED			147.60	147.60 CR
28/02/2019	MFG 55.35C FRANKED @ 30%; DRP SUSPENDED		147.60		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Rio Tinto Limited</b>					
01/07/2018	Opening Balance				0.00
20/09/2018	RIO 170.84C FRANKED@30%; DRP NIL DISCOUNT			881.53	881.53 CR
20/09/2018	RIO 170.84C FRANKED@30%; DRP NIL DISCOUNT		881.53		0.00 CR
12/11/2018	RIO Buy-back @ 69.69		15,424.00		15,424.00 DR
19/11/2018	RIO Buy-back @ 69.69			15,424.00	0.00 CR
18/04/2019	RIO 589.59C FR@30%; 338.7C SPECIAL; DRP			1,532.93	1,532.93 CR
18/04/2019	RIO 589.59C FR@30%; 338.7C SPECIAL; DRP		1,532.93		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Suncorp Group Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
19/09/2018	SUN 48C FRANKED@30%; 8C SPECIAL; DRP NIL DIS			829.92	829.92 CR
19/09/2018	SUN 48C FRANKED@30%; 8C SPECIAL; DRP NIL DIS		829.92		0.00 CR
02/04/2019	SUN 26C FRANKED@30%; DRP NIL DISC			449.54	449.54 CR
02/04/2019	SUN 26C FRANKED@30%; DRP NIL DISC		449.54		0.00 CR
03/05/2019	SUN 8C FRANKED@30%; SPECIAL; DRP NIL DISC			138.32	138.32 CR
03/05/2019	SUN 8C FRANKED@30%; SPECIAL; DRP NIL DISC		138.32		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Westpac Banking Corporation</b>					
01/07/2018	Opening Balance				0.00
04/07/2018	WBC 94C FRANKED@30%; DRP NIL DISCOUNT			3,135.84	3,135.84 CR
04/07/2018	WBC 94C FRANKED@30%; DRP NIL DISCOUNT		3,135.84		0.00 CR
20/12/2018	WBC 94C FRANKED@30%; DRP NIL DISCOUNT			3,135.84	3,135.84 CR
20/12/2018	WBC 94C FRANKED@30%; DRP NIL DISCOUNT		3,135.84		0.00 CR
24/06/2019	WBC 94C FRANKED@30%; DRP			3,135.84	3,135.84 CR
24/06/2019	WBC 94C FRANKED@30%; DRP		3,135.84		0.00 CR
30/06/2019	Closing Balance				0.00

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
27/05/2019	Woolworths buy-back @ \$28.94		5,506.20		5,506.20 DR
30/05/2019	Woolworths buy-back @ \$28.94			5,506.20	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Investment Income Receivable - Interest - Cash At Bank</b>					
<b>Cash at Bank</b>					
01/07/2018	Opening Balance				0.00
30/09/2018	Interest			138.82	138.82 CR
30/09/2018	Interest		138.82		0.00 CR
31/12/2018	Interest			85.87	85.87 CR
31/12/2018	Interest		85.87		0.00 CR
31/03/2019	Interest			71.92	71.92 CR
31/03/2019	Interest		71.92		0.00 CR
30/06/2019	Interest			34.12	34.12 CR
30/06/2019	Interest		34.12		0.00 CR
30/06/2019	Closing Balance				0.00
<b>CommSec Bank Account</b>					
01/07/2018	Opening Balance				0.00
01/07/2018	Interest			35.07	35.07 CR
01/07/2018	Interest		35.07		0.00 CR
01/08/2018	Interest			36.28	36.28 CR
01/08/2018	Interest		36.28		0.00 CR
01/09/2018	Interest			36.32	36.32 CR
01/09/2018	Interest		36.32		0.00 CR
01/10/2018	Interest			35.19	35.19 CR
01/10/2018	Interest		35.19		0.00 CR
01/11/2018	Interest			36.40	36.40 CR
01/11/2018	Interest		36.40		0.00 CR
01/12/2018	Interest			35.26	35.26 CR
01/12/2018	Interest		35.26		0.00 CR
01/01/2019	Interest			36.48	36.48 CR
01/01/2019	Interest		36.48		0.00 CR
01/02/2019	Interest			36.52	36.52 CR
01/02/2019	Interest		36.52		0.00 CR
01/03/2019	Interest			33.02	33.02 CR
01/03/2019	Interest		33.02		0.00 CR
01/04/2019	Interest			36.60	36.60 CR
01/04/2019	Interest		36.60		0.00 CR
01/05/2019	Interest			26.05	26.05 CR
01/05/2019	Interest		26.05		0.00 CR
01/06/2019	Interest			14.24	14.24 CR
01/06/2019	Interest		14.24		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Investment Income Receivable - Interest - Other Fixed Interest Securities</b>					
<b>AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19</b>					
01/07/2018	Opening Balance				0.00
10/09/2018	AGLHA Interest Payment			289.51	289.51 CR
10/09/2018	AGLHA Interest Payment		289.51		0.00 CR
10/12/2018	AGLHA Interest Payment			274.36	274.36 CR
10/12/2018	AGLHA Interest Payment		274.36		0.00 CR
08/03/2019	AGLHA Interest Payment			267.80	267.80 CR
08/03/2019	AGLHA Interest Payment		267.80		0.00 CR
11/06/2019	AGLHA Interest Payment			282.85	282.85 CR
11/06/2019	AGLHA Interest Payment		282.85		0.00 CR
30/06/2019	Closing Balance				0.00

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Investment Income Receivable - Interest - Shares in Listed Companies</b>					
<b>National Australia Bank Limited - Capital Notes Deferred Settlement</b>					
01/07/2018	Opening Balance				0.00
20/09/2018	NABPE Interest Payment			156.89	156.89 CR
20/09/2018	NABPE Interest Payment		156.89		0.00 CR
20/12/2018	NABPE Interest Payment			148.94	148.94 CR
20/12/2018	NABPE Interest Payment		148.94		0.00 CR
20/03/2019	NABPE Interest Payment			152.41	152.41 CR
20/03/2019	NABPE Interest Payment		152.41		0.00 CR
20/06/2019	NABPE Interest Payment			146.93	146.93 CR
20/06/2019	NABPE Interest Payment		146.93		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Member Income Receivable - Contributions</b>					
<b>Rev James McPherson</b>					
01/07/2018	Opening Balance				0.00
13/11/2018	Contribution Received			142.54	142.54 CR
13/11/2018	Employer Contribution: ANGLICAN CHURCH SOUTHERN QL		142.54		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Other Assets - Current Tax Assets</b>					
<b>Income Tax Payable</b>					
01/07/2018	Opening Balance				0.00
01/07/2018	Fund Tax Finalisation		9,132.47		9,132.47 DR
01/02/2019	Direct Credit (ATO ATO008000010488070)			9,132.47	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Provision for Income Tax</b>					
01/07/2018	Opening Balance				76.80 CR
01/07/2018	Fund Tax Finalisation		76.80		0.00 CR
13/11/2018	Tax Effect Of Income			21.38	21.38 CR
30/06/2019	Tax Effect Of Income		21.38		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Franking Credits - Other Fixed Interest Securities</b>					
<b>Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res</b>					
01/07/2018	Opening Balance				126.30 DR
01/07/2018	Fund Tax Finalisation			126.30	0.00 CR
17/09/2018	IANG 109.23c		67.41		67.41 DR
17/12/2018	IANG 103.38c		63.80		131.21 DR
15/03/2019	IANG 101.6c		62.70		193.91 DR
17/06/2019	IANG 105.35c		65.01		258.92 DR
30/06/2019	Closing Balance				258.92 DR
<b>Franking Credits - Shares in Listed Companies</b>					
<b>Adelaide Brighton Limited</b>					
01/07/2018	Opening Balance				588.52 DR
01/07/2018	Fund Tax Finalisation			588.52	0.00 CR
11/10/2018	ABC 13C FRANKED@30%;4C SPECIAL;DRP SUSPENDED		312.28		312.28 DR
15/04/2019	ABC 15C FRANKED@30%;4C SPECIAL;DRP SUSPENDED		360.32		672.60 DR
30/06/2019	Closing Balance				672.60 DR
<b>AGL Energy Limited.</b>					
01/07/2018	Opening Balance				436.80 DR
01/07/2018	Fund Tax Finalisation			436.80	0.00 CR
21/09/2018	AGL 50.4C FRANKED@30%;12.6C CFI;DRP NIL DISC		264.60		264.60 DR
22/03/2019	AGL 44C FRANKED@30%;11C CFI;DRP NIL DISC		231.00		495.60 DR
30/06/2019	Closing Balance				495.60 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Australia And New Zealand Banking Group Limited</b>					
01/07/2018	Opening Balance				132.00 DR
01/07/2018	Fund Tax Finalisation			132.00	0.00 CR
02/07/2018	ANZ 80C FRANKED @ 30%; DRP & BSP NIL DISC		372.69		372.69 DR
18/12/2018	ANZ 80C FRANKED @ 30%; DRP & BSP NIL DISC		372.69		745.38 DR
30/06/2019	Closing Balance				745.38 DR
<b>Australia And New Zealand Banking Group Limited - Cap Note Deferred Settlement</b>					
01/07/2018	Opening Balance				48.24 DR
01/07/2018	Fund Tax Finalisation			48.24	0.00 CR
30/06/2019	Closing Balance				0.00
<b>BHP Billiton Limited</b>					
01/07/2018	Opening Balance				0.00
17/12/2018	BHP BuyBack @ \$27.64		3,247.83		3,247.83 DR
30/01/2019	BHP USD 102C FRANKED@30%;SPECIAL; DRP SUSP		219.18		3,467.01 DR
26/03/2019	BHP USD 55C FRANKED@30%; DRP NIL DISC		121.14		3,588.15 DR
30/06/2019	Closing Balance				3,588.15 DR
<b>CBAPF</b>					
01/07/2018	Opening Balance				206.26 DR
01/07/2018	Fund Tax Finalisation			206.26	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Commonwealth Bank of Australia</b>					
01/07/2018	Opening Balance				1,301.05 DR
01/07/2018	Fund Tax Finalisation			1,301.05	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+2.80% Perp Non-Cum Red T-12-24</b>					
01/07/2018	Opening Balance				67.99 DR
01/07/2018	Fund Tax Finalisation			67.99	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Magellan Financial Group Limited</b>					
01/07/2018	Opening Balance				0.00
28/02/2019	MFG 55.35C FRANKED @ 30%; DRP SUSPENDED		47.44		47.44 DR
30/06/2019	Closing Balance				47.44 DR
<b>National Australia Bank Limited - Cap Note 2 Deferred Settlement</b>					
01/07/2018	Opening Balance				101.79 DR
01/07/2018	Fund Tax Finalisation			101.79	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Rio Tinto Limited</b>					
01/07/2018	Opening Balance				4,051.04 DR
01/07/2018	Fund Tax Finalisation			4,051.04	0.00 CR
20/09/2018	RIO 170.84C FRANKED@30%; DRP NIL DISCOUNT		377.80		377.80 DR
12/11/2018	RIO Buy-back @ 69.69		6,610.29		6,988.09 DR
18/04/2019	RIO 589.59C FR@30%; 338.7C SPECIAL; DRP		656.97		7,645.06 DR
30/06/2019	Closing Balance				7,645.06 DR
<b>Suncorp Group Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				432.24 DR
01/07/2018	Fund Tax Finalisation			432.24	0.00 CR
19/09/2018	SUN 48C FRANKED@30%; 8C SPECIAL; DRP NIL DIS		355.68		355.68 DR
02/04/2019	SUN 26C FRANKED@30%; DRP NIL DISC		192.66		548.34 DR
03/05/2019	SUN 8C FRANKED@30%; SPECIAL; DRP NIL DISC		59.28		607.62 DR
30/06/2019	Closing Balance				607.62 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Assets</b>					
<b>Telstra Corporation Limited. - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				232.77 DR
01/07/2018	Fund Tax Finalisation			232.77	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Wesfarmers Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				117.77 DR
01/07/2018	Fund Tax Finalisation			117.77	0.00 CR
30/06/2019	Closing Balance				0.00
<b>Westpac Banking Corporation</b>					
01/07/2018	Opening Balance				1,366.50 DR
01/07/2018	Fund Tax Finalisation			1,366.50	0.00 CR
04/07/2018	WBC 94C FRANKED@30%; DRP NIL DISCOUNT		1,343.93		1,343.93 DR
20/12/2018	WBC 94C FRANKED@30%; DRP NIL DISCOUNT		1,343.93		2,687.86 DR
24/06/2019	WBC 94C FRANKED@30%; DRP		1,343.93		4,031.79 DR
30/06/2019	Closing Balance				4,031.79 DR
<b>Woolworths Limited - Ordinary Fully Paid</b>					
01/07/2018	Opening Balance				0.00
27/05/2019	Woolworths buy-back @ \$28.94		2,359.80		2,359.80 DR
30/06/2019	Closing Balance				2,359.80 DR
<b>Other Assets - Other Taxes Refundable</b>					
<b>Activity Statement Payable/Refundable</b>					
01/07/2018	Opening Balance				0.00
30/09/2018	Direct Credit (ATO ATO23614750357R186)		80.00		80.00 DR
31/12/2018	Direct Credit (ATO ATO23614750357R186)		76.00		156.00 DR
31/03/2019	Direct Credit (ATO ATO23614750357R186)		77.00		233.00 DR
30/06/2019	Fund Activity Statement		118.00		351.00 DR
30/06/2019	Closing Balance				351.00 DR
<b>GST Payable/Refundable</b>					
01/07/2018	Opening Balance				0.00
16/08/2018	PARS Fee 01Jul2018 to 30Sep2018		80.36		80.36 DR
30/09/2018	Direct Credit (ATO ATO23614750357R186)			80.00	0.36 DR
29/10/2018	Purchase of 200 of MFG @ \$25.43995		4.50		4.86 DR
01/11/2018	Purchase of 440 of BHP @ \$33.484205		5.53		10.39 DR
15/11/2018	PARS Fee 01Oct2018 to 31Dec2018		76.30		86.69 DR
17/12/2018	Purchase of 200 of BHP @ \$33.0423		4.50		91.19 DR
31/12/2018	Direct Credit (ATO ATO23614750357R186)			76.00	15.19 DR
14/02/2019	PARS Fee 01Jan2019 to 31Mar2019		69.08		84.27 DR
26/02/2019	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		7.50		91.77 DR
31/03/2019	Direct Credit (ATO ATO23614750357R186)			77.00	14.77 DR
01/04/2019	Purchase of 490 of WOW @ \$30.824163		5.66		20.43 DR
16/05/2019	PARS Fee 01Apr2019 to 30Jun2019		71.91		92.34 DR
28/05/2019	Purchase of 250 of MQG @ \$120.6808		11.32		103.66 DR
28/05/2019	Sale of 1729 units of SUN @ \$13.573759		8.80		112.46 DR
28/05/2019	Sale of 262 units of WOW @ \$32.325687		4.50		116.96 DR
28/06/2019	Purchase of 235 of QUBHA @ \$107.05		1.88		118.84 DR
30/06/2019	Fund Activity Statement			118.00	0.84 DR
30/06/2019	Closing Balance				0.84 DR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
<b>Unsettled Trades</b>					
<b>Acquisitions - Other Fixed Interest Securities</b>					
<b>Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum</b>					
01/07/2018	Opening Balance				0.00
28/06/2019	Purchase of 235 of QUBHA @ \$107.05			25,184.25	25,184.25 CR
30/06/2019	Closing Balance				25,184.25 CR
<b>Other Creditors and Accruals</b>					
<b>Accountancy Fee</b>					
01/07/2018	Opening Balance				0.00
05/02/2019	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c			2,420.00	2,420.00 CR
05/02/2019	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c		2,420.00		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Actuarial Fee</b>					
01/07/2018	Opening Balance				0.00
26/02/2019	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162			110.00	110.00 CR
26/02/2019	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		110.00		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Auditor Fee</b>					
01/07/2018	Opening Balance				0.00
30/01/2019	Super Audits, BSB 015-056, a/c 387392386 (McPherso			330.00	330.00 CR
30/01/2019	Super Audits, BSB 015-056, a/c 387392386 (McPherso		330.00		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Bank Fees - Cash At Bank</b>					
<b>CommSec Bank Account</b>					
01/07/2018	Opening Balance				0.00
02/07/2018	OM Service fee			7.44	7.44 CR
02/07/2018	OM Service fee		7.44		0.00 CR
02/08/2018	OM Service fee			7.70	7.70 CR
02/08/2018	OM Service fee		7.70		0.00 CR
03/09/2018	OM Service fee			7.70	7.70 CR
03/09/2018	OM Service fee		7.70		0.00 CR
02/10/2018	OM Service fee			7.46	7.46 CR
02/10/2018	OM Service fee		7.46		0.00 CR
02/11/2018	OM Service fee			7.72	7.72 CR
02/11/2018	OM Service fee		7.72		0.00 CR
03/12/2018	OM Service fee			7.48	7.48 CR
03/12/2018	OM Service fee		7.48		0.00 CR
02/01/2019	OM Service fee			7.74	7.74 CR
02/01/2019	OM Service fee		7.74		0.00 CR
04/02/2019	OM Service fee			7.75	7.75 CR
04/02/2019	OM Service fee		7.75		0.00 CR
04/03/2019	OM Service fee			7.00	7.00 CR
04/03/2019	OM Service fee		7.00		0.00 CR
02/04/2019	OM Service fee			7.76	7.76 CR
02/04/2019	OM Service fee		7.76		0.00 CR
02/05/2019	OM Service fee			5.53	5.53 CR
02/05/2019	OM Service fee		5.53		0.00 CR
03/06/2019	OM Service fee			3.02	3.02 CR
03/06/2019	OM Service fee		3.02		0.00 CR
30/06/2019	Closing Balance				0.00

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
<b>Investment Management Fee</b>					
01/07/2018	Opening Balance				0.00
16/08/2018	PARS Fee 01Jul2018 to 30Sep2018			1,178.56	1,178.56 CR
16/08/2018	PARS Fee 01Jul2018 to 30Sep2018		1,178.56		0.00 CR
15/11/2018	PARS Fee 01Oct2018 to 31Dec2018			1,119.10	1,119.10 CR
15/11/2018	PARS Fee 01Oct2018 to 31Dec2018		1,119.10		0.00 CR
14/02/2019	PARS Fee 01Jan2019 to 31Mar2019			1,013.09	1,013.09 CR
14/02/2019	PARS Fee 01Jan2019 to 31Mar2019		1,013.09		0.00 CR
16/05/2019	PARS Fee 01Apr2019 to 30Jun2019			1,054.64	1,054.64 CR
16/05/2019	PARS Fee 01Apr2019 to 30Jun2019		1,054.64		0.00 CR
30/06/2019	Closing Balance				0.00
<b>SMSF Supervisory Levy</b>					
01/07/2018	Opening Balance				259.00 CR
01/02/2019	SMSF Supervisory Levy		259.00		0.00 CR
30/06/2019	SMSF Supervisory Levy			259.00	259.00 CR
30/06/2019	Closing Balance				259.00 CR
<b>Member Payments</b>					
<b>Pensions Paid - Mrs Marcia McPherson</b>					
<b>513: McPherson, Marcia</b>					
01/07/2018	Opening Balance				0.00
02/07/2018	Pension Drawdown - Net			1,360.00	1,360.00 CR
02/07/2018	Pension Drawdown - Paid		1,360.00		0.00 CR
01/08/2018	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/08/2018	Pension Drawdown - Paid		1,360.00		0.00 CR
03/09/2018	Pension Drawdown - Net			1,360.00	1,360.00 CR
03/09/2018	Pension Drawdown - Paid		1,360.00		0.00 CR
01/10/2018	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/10/2018	Pension Drawdown - Paid		1,360.00		0.00 CR
01/11/2018	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/11/2018	Pension Drawdown - Paid		1,360.00		0.00 CR
03/12/2018	Pension Drawdown - Net			1,360.00	1,360.00 CR
03/12/2018	Pension Drawdown - Paid		1,360.00		0.00 CR
30/06/2019	Closing Balance				0.00
<b>Pensions Paid - Rev James McPherson</b>					
<b>Pension Account 01.07.14</b>					
01/07/2018	Opening Balance				0.00
01/08/2018	Pension Drawdown - Net			2,300.00	2,300.00 CR
01/08/2018	Pension Drawdown - Paid		2,300.00		0.00 CR
20/08/2018	Pension Drawdown - Net			1,500.00	1,500.00 CR
20/08/2018	Pension Drawdown - Paid		1,500.00		0.00 CR
03/09/2018	Pension Drawdown - Net			2,500.00	2,500.00 CR
03/09/2018	Pension Drawdown - Paid		2,500.00		0.00 CR
01/10/2018	Pension Drawdown - Net			2,500.00	2,500.00 CR
01/10/2018	Pension Drawdown - Paid		2,500.00		0.00 CR
01/11/2018	Pension Drawdown - Net			2,500.00	2,500.00 CR
01/11/2018	Pension Drawdown - Paid		2,500.00		0.00 CR
26/11/2018	Pension Drawdown - Net			1,950.00	1,950.00 CR
26/11/2018	Pension Drawdown - Paid		1,950.00		0.00 CR
03/12/2018	Pension Drawdown - Net			2,500.00	2,500.00 CR
03/12/2018	Pension Drawdown - Paid		2,500.00		0.00 CR
02/01/2019	Pension Drawdown - Net			1,320.00	1,320.00 CR
02/01/2019	Pension Drawdown - Net			2,300.00	3,620.00 CR
02/01/2019	Pension Drawdown - Paid		1,320.00		2,300.00 CR
02/01/2019	Pension Drawdown - Paid		2,300.00		0.00 CR
01/02/2019	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/02/2019	Pension Drawdown - Net			1,400.00	2,760.00 CR
01/02/2019	Pension Drawdown - Paid		1,360.00		1,400.00 CR



**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
01/02/2019	Pension Drawdown - Paid		1,400.00		0.00 CR
01/03/2019	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/03/2019	Pension Drawdown - Net			2,500.00	3,860.00 CR
01/03/2019	Pension Drawdown - Paid		1,360.00		2,500.00 CR
01/03/2019	Pension Drawdown - Paid		2,500.00		0.00 CR
01/04/2019	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/04/2019	Pension Drawdown - Net			2,500.00	3,860.00 CR
01/04/2019	Pension Drawdown - Paid		1,360.00		2,500.00 CR
01/04/2019	Pension Drawdown - Paid		2,500.00		0.00 CR
01/05/2019	Pension Drawdown - Net			1,360.00	1,360.00 CR
01/05/2019	Pension Drawdown - Net			2,500.00	3,860.00 CR
01/05/2019	Pension Drawdown - Paid		1,360.00		2,500.00 CR
01/05/2019	Pension Drawdown - Paid		2,500.00		0.00 CR
03/06/2019	Pension Drawdown - Net			1,360.00	1,360.00 CR
03/06/2019	Pension Drawdown - Net			2,500.00	3,860.00 CR
03/06/2019	Pension Drawdown - Paid		1,360.00		2,500.00 CR
03/06/2019	Pension Drawdown - Paid		2,500.00		0.00 CR
27/06/2019	Pension Drawdown - Net			1,500.00	1,500.00 CR
27/06/2019	Pension Drawdown - Paid		1,500.00		0.00 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Pension Account 01.07.15</b>					
<b>01/07/2018</b>	<b>Opening Balance</b>				<b>0.00</b>
02/07/2018	Pension Drawdown - Net			2,480.00	2,480.00 CR
02/07/2018	Pension Drawdown - Paid		2,480.00		0.00 CR
01/08/2018	Pension Drawdown - Net			200.00	200.00 CR
01/08/2018	Pension Drawdown - Paid		200.00		0.00 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Pension Account 01.07.17</b>					
<b>01/07/2018</b>	<b>Opening Balance</b>				<b>0.00</b>
02/07/2018	Pension Drawdown - Net			20.00	20.00 CR
02/07/2018	Pension Drawdown - Paid		20.00		0.00 CR
01/02/2019	Pension Drawdown - Net			400.00	400.00 CR
01/02/2019	Pension Drawdown - Paid		400.00		0.00 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Pension Account 01.07.18</b>					
<b>01/07/2018</b>	<b>Opening Balance</b>				<b>0.00</b>
02/01/2019	Pension Drawdown - Net			40.00	40.00 CR
02/01/2019	Pension Drawdown - Paid		40.00		0.00 CR
01/02/2019	Pension Drawdown - Net			700.00	700.00 CR
01/02/2019	Pension Drawdown - Paid		700.00		0.00 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Income Tax Suspense</b>					
<b>01/07/2018</b>	<b>Opening Balance</b>				<b>0.00</b>
01/02/2019	Direct Credit (ATO ATO008000010488070)			259.00	259.00 CR
01/02/2019	Direct Credit (ATO ATO008000010488070)			8,873.47	9,132.47 CR
01/02/2019	Direct Credit (ATO ATO008000010488070)		9,132.47		0.00 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>Fund Suspense</b>					
<b>Cash at Bank</b>					
<b>01/07/2018</b>	<b>Opening Balance</b>				<b>0.00</b>
02/07/2018	Direct Credit (ANZ DIVIDEND A065/00357632)			869.60	869.60 CR
02/07/2018	Direct Credit (ANZ DIVIDEND A065/00357632)		869.60		0.00 CR
02/07/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
02/07/2018	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
02/07/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	2,500.00 CR
02/07/2018	Rev James M McPherson, 013-011, a/c 757875861		2,500.00		0.00 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
04/07/2018	Direct Credit (WBC DIVIDEND 001216271448)			3,135.84	3,135.84 CR
04/07/2018	Direct Credit (WBC DIVIDEND 001216271448)		3,135.84		0.00 CR
09/07/2018	Direct Credit (MXT _MXTX0067432584)			139.85	139.85 CR
09/07/2018	Direct Credit (MXT _MXTX0067432584)		139.85		0.00 CR
01/08/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/08/2018	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/08/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	2,500.00 CR
01/08/2018	Rev James M McPherson, 013-011, a/c 757875861		2,500.00		0.00 CR
08/08/2018	Direct Credit (MXT _MXTX0067432584)			136.50	136.50 CR
08/08/2018	Direct Credit (MXT _MXTX0067432584)		136.50		0.00 CR
16/08/2018	PARS Fee 01Jul2018 to 30Sep2018			1,178.56	1,178.56 CR
16/08/2018	PARS Fee 01Jul2018 to 30Sep2018		1,178.56		0.00 CR
20/08/2018	Rev James M McPherson, BSB 013-011, a/c 757875861			1,500.00	1,500.00 CR
20/08/2018	Rev James M McPherson, BSB 013-011, a/c 757875861		1,500.00		0.00 CR
03/09/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
03/09/2018	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
03/09/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	2,500.00 CR
03/09/2018	Rev James M McPherson, 013-011, a/c 757875861		2,500.00		0.00 CR
10/09/2018	Direct Credit (AGLHA INT 001220795538)			289.51	289.51 CR
10/09/2018	Direct Credit (AGLHA INT 001220795538)		289.51		0.00 CR
10/09/2018	Direct Credit (MXT _MXTX0067432584)			144.00	144.00 CR
10/09/2018	Direct Credit (MXT _MXTX0067432584)		144.00		0.00 CR
17/09/2018	Direct Credit (IAG FINANCE SEP18/00805645)			157.29	157.29 CR
17/09/2018	Direct Credit (IAG FINANCE SEP18/00805645)		157.29		0.00 CR
19/09/2018	Direct Credit (SUN FNL&SPC DIV 001218709534)			829.92	829.92 CR
19/09/2018	Direct Credit (SUN FNL&SPC DIV 001218709534)		829.92		0.00 CR
20/09/2018	Direct Credit (NABPE SEP PE191/00806828)			156.89	156.89 CR
20/09/2018	Direct Credit (NABPE SEP PE191/00806828)		156.89		0.00 CR
20/09/2018	Direct Credit (RIO TINTO LTD AUI18/00900605)			881.53	881.53 CR
20/09/2018	Direct Credit (RIO TINTO LTD AUI18/00900605)		881.53		0.00 CR
21/09/2018	Direct Credit (AGL FNL DIV 001219034054)			771.75	771.75 CR
21/09/2018	Direct Credit (AGL FNL DIV 001219034054)		771.75		0.00 CR
30/09/2018	Interest			138.82	138.82 CR
30/09/2018	Interest		138.82		0.00 CR
01/10/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/10/2018	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/10/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	2,500.00 CR
01/10/2018	Rev James M McPherson, 013-011, a/c 757875861		2,500.00		0.00 CR
08/10/2018	Direct Credit (MXT _MXTX0067432584)			118.50	118.50 CR
08/10/2018	Direct Credit (MXT _MXTX0067432584)		118.50		0.00 CR
11/10/2018	Direct Credit (ADEL BRIGHTON OCT18/00816063)			728.65	728.65 CR
11/10/2018	Direct Credit (ADEL BRIGHTON OCT18/00816063)		728.65		0.00 CR
31/10/2018	Transferred to A/C 1146221 - BUY 200 MFG			5,153.99	5,153.99 CR
31/10/2018	Transferred to A/C 1146221 - BUY 200 MFG		5,153.99		0.00 CR
01/11/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/11/2018	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/11/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	2,500.00 CR
01/11/2018	Rev James M McPherson, 013-011, a/c 757875861		2,500.00		0.00 CR
05/11/2018	Transferred to A/C 1146221 - BUY 440 BHP			14,814.09	14,814.09 CR
05/11/2018	Transferred to A/C 1146221 - BUY 440 BHP		14,814.09		0.00 CR
08/11/2018	Direct Credit (MXT _MXTX0067432584)			135.00	135.00 CR
08/11/2018	Direct Credit (MXT _MXTX0067432584)		135.00		0.00 CR
08/11/2018	Transferred to A/C 1146221 - BUY 4000 HM1ZZ			10,000.00	10,000.00 CR
08/11/2018	Transferred to A/C 1146221 - BUY 4000 HM1ZZ		10,000.00		0.00 CR
13/11/2018	Direct Credit (PRECISION CH PASCH1811080000755)			142.54	142.54 CR
13/11/2018	Direct Credit (PRECISION CH PASCH1811080000755)		142.54		0.00 CR
15/11/2018	PARS Fee 01Oct2018 to 31Dec2018			1,119.10	1,119.10 CR
15/11/2018	PARS Fee 01Oct2018 to 31Dec2018		1,119.10		0.00 CR
19/11/2018	Direct Credit (RIO TINTO LTD BBK18/00816425)			17,840.64	17,840.64 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
19/11/2018	Direct Credit (RIO TINTO LTD BBK18/00816425)		17,840.64		0.00 CR
26/11/2018	Solahart, BSB 084-801, a/c 827488884 (30075)			1,950.00	1,950.00 CR
26/11/2018	Solahart, BSB 084-801, a/c 827488884 (30075)		1,950.00		0.00 CR
03/12/2018	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
03/12/2018	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
03/12/2018	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	2,500.00 CR
03/12/2018	Rev James M McPherson, 013-011, a/c 757875861		2,500.00		0.00 CR
10/12/2018	Direct Credit (AGLHA INT 001223528739)			274.36	274.36 CR
10/12/2018	Direct Credit (AGLHA INT 001223528739)		274.36		0.00 CR
10/12/2018	Direct Credit (MXT_MXTX0067432584)			180.00	180.00 CR
10/12/2018	Direct Credit (MXT_MXTX0067432584)		180.00		0.00 CR
17/12/2018	Direct Credit (IAG FINANCE DEC18/00805552)			148.86	148.86 CR
17/12/2018	Direct Credit (IAG FINANCE DEC18/00805552)		148.86		0.00 CR
18/12/2018	Direct Credit (ANZ DIVIDEND A066/00704963)			869.60	869.60 CR
18/12/2018	Direct Credit (ANZ DIVIDEND A066/00704963)		869.60		0.00 CR
19/12/2018	Transferred to A/C 1146221 - BUY 200 BHP			6,674.46	6,674.46 CR
19/12/2018	Transferred to A/C 1146221 - BUY 200 BHP		6,674.46		0.00 CR
20/12/2018	Direct Credit (NABPE DEC PE192/00806671)			148.94	148.94 CR
20/12/2018	Direct Credit (NABPE DEC PE192/00806671)		148.94		0.00 CR
20/12/2018	Direct Credit (WBC DIVIDEND 001223120957)			3,135.84	3,135.84 CR
20/12/2018	Direct Credit (WBC DIVIDEND 001223120957)		3,135.84		0.00 CR
24/12/2018	Direct Credit (BHP GROUP BUYBCK RECAU/00841150)			7,683.92	7,683.92 CR
24/12/2018	Direct Credit (BHP GROUP BUYBCK RECAU/00841150)		7,683.92		0.00 CR
31/12/2018	Interest			85.87	85.87 CR
31/12/2018	Interest		85.87		0.00 CR
02/01/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
02/01/2019	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
02/01/2019	Rev James M McPherson, 013-011, a/c 757875861			2,300.00	2,300.00 CR
02/01/2019	Rev James M McPherson, 013-011, a/c 757875861		2,300.00		0.00 CR
09/01/2019	Direct Credit (MXT MXTX0067432584)			133.50	133.50 CR
09/01/2019	Direct Credit (MXT MXTX0067432584)		133.50		0.00 CR
30/01/2019	Direct Credit (BHP GROUP DIV AS378/01202076)			511.41	511.41 CR
30/01/2019	Direct Credit (BHP GROUP DIV AS378/01202076)		511.41		0.00 CR
30/01/2019	Super Audits, BSB 015-056, a/c 387392386 (McPherso			330.00	330.00 CR
30/01/2019	Super Audits, BSB 015-056, a/c 387392386 (McPherso		330.00		0.00 CR
01/02/2019	Direct Credit (ATO ATO008000010488070)			8,873.47	8,873.47 CR
01/02/2019	Direct Credit (ATO ATO008000010488070)		8,873.47		0.00 CR
01/02/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/02/2019	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/02/2019	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	2,500.00 CR
01/02/2019	Rev James M McPherson, 013-011, a/c 757875861		2,500.00		0.00 CR
05/02/2019	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c			2,420.00	2,420.00 CR
05/02/2019	Roach & Bruce Consulting Pty Ltd, BSB 032-024, a/c		2,420.00		0.00 CR
08/02/2019	Direct Credit (MXT MXTX0067432584)			162.00	162.00 CR
08/02/2019	Direct Credit (MXT MXTX0067432584)		162.00		0.00 CR
14/02/2019	PARS Fee 01Jan2019 to 31Mar2019			1,013.09	1,013.09 CR
14/02/2019	PARS Fee 01Jan2019 to 31Mar2019		1,013.09		0.00 CR
26/02/2019	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162			110.00	110.00 CR
26/02/2019	Verus Actuaries Pty Ltd, BSB 012-263, a/c 28618162		110.00		0.00 CR
28/02/2019	Direct Credit (MAGELLAN FIN GRP S00065433125)			147.60	147.60 CR
28/02/2019	Direct Credit (MAGELLAN FIN GRP S00065433125)		147.60		0.00 CR
01/03/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/03/2019	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/03/2019	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	2,500.00 CR
01/03/2019	Rev James M McPherson, 013-011, a/c 757875861		2,500.00		0.00 CR
08/03/2019	Direct Credit (AGLHA INT 001225685786)			267.80	267.80 CR
08/03/2019	Direct Credit (AGLHA INT 001225685786)		267.80		0.00 CR
15/03/2019	Direct Credit (IAG FINANCE MAR19/00805475)			146.30	146.30 CR
15/03/2019	Direct Credit (IAG FINANCE MAR19/00805475)		146.30		0.00 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
20/03/2019	Direct Credit (NABPE MAR PE193/00806633)			152.41	152.41 CR
20/03/2019	Direct Credit (NABPE MAR PE193/00806633)		152.41		0.00 CR
22/03/2019	Direct Credit (AGL ITM DIV 001227044190)			673.75	673.75 CR
22/03/2019	Direct Credit (AGL ITM DIV 001227044190)		673.75		0.00 CR
26/03/2019	Direct Credit (BHP GROUP DIV AI379/01176788)			282.65	282.65 CR
26/03/2019	Direct Credit (BHP GROUP DIV AI379/01176788)		282.65		0.00 CR
31/03/2019	Interest			71.92	71.92 CR
31/03/2019	Interest		71.92		0.00 CR
01/04/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/04/2019	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/04/2019	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	2,500.00 CR
01/04/2019	Rev James M McPherson, 013-011, a/c 757875861		2,500.00		0.00 CR
02/04/2019	Direct Credit (SUN INTERIM DIV 001225371683)			449.54	449.54 CR
02/04/2019	Direct Credit (SUN INTERIM DIV 001225371683)		449.54		0.00 CR
03/04/2019	Transferred to A/C 1146221 - BUY 490 WOW			15,186.91	15,186.91 CR
03/04/2019	Transferred to A/C 1146221 - BUY 490 WOW		15,186.91		0.00 CR
15/04/2019	Direct Credit (ADEL BRIGHTON APR19/00815518)			840.75	840.75 CR
15/04/2019	Direct Credit (ADEL BRIGHTON APR19/00815518)		840.75		0.00 CR
16/04/2019	Transferred to A/C 1146221 - BUY 7500 MOTZZ			10,163.23	10,163.23 CR
16/04/2019	Transferred to A/C 1146221 - BUY 7500 MOTZZ		10,163.23		0.00 CR
17/04/2019	Transferred to A/C 1146221 - BUY 7500 MOTZZ			840.75	840.75 CR
17/04/2019	Transferred to A/C 1146221 - BUY 7500 MOTZZ		840.75		0.00 CR
18/04/2019	Direct Credit (CBA - NetBank OML CMT)			16,000.00	16,000.00 CR
18/04/2019	Direct Credit (CBA - NetBank OML CMT)		16,000.00		0.00 CR
18/04/2019	Direct Credit (RIO TINTO LTD FIN18/00175189)			1,532.93	1,532.93 CR
18/04/2019	Direct Credit (RIO TINTO LTD FIN18/00175189)		1,532.93		0.00 CR
23/04/2019	Transferred to A/C 1146221 - BUY 7500 MOTZZ			3,996.02	3,996.02 CR
23/04/2019	Transferred to A/C 1146221 - BUY 7500 MOTZZ		3,996.02		0.00 CR
01/05/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
01/05/2019	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
01/05/2019	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	2,500.00 CR
01/05/2019	Rev James M McPherson, 013-011, a/c 757875861		2,500.00		0.00 CR
03/05/2019	Direct Credit (SUN SPECIAL DIV 001228807783)			138.32	138.32 CR
03/05/2019	Direct Credit (SUN SPECIAL DIV 001228807783)		138.32		0.00 CR
16/05/2019	PARS Fee 01Apr2019 to 30Jun2019			1,054.64	1,054.64 CR
16/05/2019	PARS Fee 01Apr2019 to 30Jun2019		1,054.64		0.00 CR
29/05/2019	Transferred from A/C 1146221 - SELL 1729 SUN			23,339.94	23,339.94 CR
29/05/2019	Transferred from A/C 1146221 - SELL 1729 SUN		23,339.94		0.00 CR
29/05/2019	Transferred from A/C 1146221 - SELL 262 WOW			8,403.33	8,403.33 CR
29/05/2019	Transferred from A/C 1146221 - SELL 262 WOW		8,403.33		0.00 CR
29/05/2019	Transferred to A/C 1146221 - BUY 250 MQG			8,760.59	8,760.59 CR
29/05/2019	Transferred to A/C 1146221 - BUY 250 MQG			21,575.55	30,336.14 CR
29/05/2019	Transferred to A/C 1146221 - BUY 250 MQG		8,760.59		21,575.55 CR
29/05/2019	Transferred to A/C 1146221 - BUY 250 MQG		21,575.55		0.00 CR
30/05/2019	Direct Credit (WOOLWORTHS 001229762131)			6,598.32	6,598.32 CR
30/05/2019	Direct Credit (WOOLWORTHS 001229762131)		6,598.32		0.00 CR
03/06/2019	Marcia McPherson, 804-002, a/c 382614			1,360.00	1,360.00 CR
03/06/2019	Marcia McPherson, 804-002, a/c 382614		1,360.00		0.00 CR
03/06/2019	Rev James M McPherson, 013-011, a/c 757875861			2,500.00	2,500.00 CR
03/06/2019	Rev James M McPherson, 013-011, a/c 757875861		2,500.00		0.00 CR
11/06/2019	Direct Credit (AGLHA INT 001229935606)			282.85	282.85 CR
11/06/2019	Direct Credit (AGLHA INT 001229935606)		282.85		0.00 CR
11/06/2019	Direct Credit (AGLHA REDEEMED 001229944792)			19,200.00	19,200.00 CR
11/06/2019	Direct Credit (AGLHA REDEEMED 001229944792)		19,200.00		0.00 CR
17/06/2019	Direct Credit (IAG FINANCE JUN19/00805198)			151.70	151.70 CR
17/06/2019	Direct Credit (IAG FINANCE JUN19/00805198)		151.70		0.00 CR
20/06/2019	Direct Credit (NABPE JUN PE194/00806482)			146.93	146.93 CR
20/06/2019	Direct Credit (NABPE JUN PE194/00806482)		146.93		0.00 CR
24/06/2019	Direct Credit (WBC DIVIDEND 001229440841)			3,135.84	3,135.84 CR

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Liabilities</b>					
24/06/2019	Direct Credit (WBC DIVIDEND 001229440841)		3,135.84		0.00 CR
27/06/2019	Transfer to account 1402574 - Rev James Murdoch Mc			1,500.00	1,500.00 CR
27/06/2019	Transfer to account 1402574 - Rev James Murdoch Mc		1,500.00		0.00 CR
30/06/2019	Interest			34.12	34.12 CR
30/06/2019	Interest		34.12		0.00 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>0.00</b>
<b>CommSec Bank Account</b>					
<b>01/07/2018</b>	<b>Opening Balance</b>				<b>0.00</b>
01/07/2018	Interest			35.07	35.07 CR
01/07/2018	Interest		35.07		0.00 CR
02/07/2018	OM Service fee			7.44	7.44 CR
02/07/2018	OM Service fee		7.44		0.00 CR
01/08/2018	Interest			36.28	36.28 CR
01/08/2018	Interest		36.28		0.00 CR
02/08/2018	OM Service fee			7.70	7.70 CR
02/08/2018	OM Service fee		7.70		0.00 CR
01/09/2018	Interest			36.32	36.32 CR
01/09/2018	Interest		36.32		0.00 CR
03/09/2018	OM Service fee			7.70	7.70 CR
03/09/2018	OM Service fee		7.70		0.00 CR
01/10/2018	Interest			35.19	35.19 CR
01/10/2018	Interest		35.19		0.00 CR
02/10/2018	OM Service fee			7.46	7.46 CR
02/10/2018	OM Service fee		7.46		0.00 CR
01/11/2018	Interest			36.40	36.40 CR
01/11/2018	Interest		36.40		0.00 CR
02/11/2018	OM Service fee			7.72	7.72 CR
02/11/2018	OM Service fee		7.72		0.00 CR
01/12/2018	Interest			35.26	35.26 CR
01/12/2018	Interest		35.26		0.00 CR
03/12/2018	OM Service fee			7.48	7.48 CR
03/12/2018	OM Service fee		7.48		0.00 CR
01/01/2019	Interest			36.48	36.48 CR
01/01/2019	Interest		36.48		0.00 CR
02/01/2019	OM Service fee			7.74	7.74 CR
02/01/2019	OM Service fee		7.74		0.00 CR
01/02/2019	Interest			36.52	36.52 CR
01/02/2019	Interest		36.52		0.00 CR
04/02/2019	OM Service fee			7.75	7.75 CR
04/02/2019	OM Service fee		7.75		0.00 CR
01/03/2019	Interest			33.02	33.02 CR
01/03/2019	Interest		33.02		0.00 CR
04/03/2019	OM Service fee			7.00	7.00 CR
04/03/2019	OM Service fee		7.00		0.00 CR
01/04/2019	Interest			36.60	36.60 CR
01/04/2019	Interest		36.60		0.00 CR
02/04/2019	OM Service fee			7.76	7.76 CR
02/04/2019	OM Service fee		7.76		0.00 CR
18/04/2019	Transfer			16,000.00	16,000.00 CR
18/04/2019	Transfer		16,000.00		0.00 CR
01/05/2019	Interest			26.05	26.05 CR
01/05/2019	Interest		26.05		0.00 CR
02/05/2019	OM Service fee			5.53	5.53 CR
02/05/2019	OM Service fee		5.53		0.00 CR
01/06/2019	Interest			14.24	14.24 CR
01/06/2019	Interest		14.24		0.00 CR
03/06/2019	OM Service fee			3.02	3.02 CR
03/06/2019	OM Service fee		3.02		0.00 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>0.00</b>

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Member Entitlements</b>					
<b>Member Entitlement Accounts</b>					
<b>Mrs Marcia McPherson</b>					
<b>513: McPherson, Marcia</b>					
<b>01/07/2018</b>	<b>Opening Balance</b>				<b>147,895.24 CR</b>
02/07/2018	Pension Drawdown - Gross		1,360.00		146,535.24 CR
01/08/2018	Pension Drawdown - Gross		1,360.00		145,175.24 CR
03/09/2018	Pension Drawdown - Gross		1,360.00		143,815.24 CR
01/10/2018	Pension Drawdown - Gross		1,360.00		142,455.24 CR
01/11/2018	Pension Drawdown - Gross		1,360.00		141,095.24 CR
12/11/2018	Income Taxes Allocated			3,283.90	144,379.14 CR
12/11/2018	Investment Profit or Loss		4,091.46		140,287.68 CR
03/12/2018	Pension Drawdown - Gross		1,360.00		138,927.68 CR
30/06/2019	Income Taxes Allocated			3,748.48	142,676.16 CR
30/06/2019	Investment Profit or Loss			4,897.90	147,574.06 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>147,574.06 CR</b>
<b>Rev James McPherson</b>					
<b>Accumulation</b>					
<b>01/07/2018</b>	<b>Opening Balance</b>				<b>794.87 CR</b>
01/07/2018	Pension Establishment Post 07		794.87		0.00 CR
13/11/2018	Contribution Tax Withheld		21.38		21.38 DR
13/11/2018	Employer Contribution: ANGLICAN CHURCH SOUTHERN QL			142.54	121.16 CR
30/06/2019	Income Taxes Allocated			24.67	145.83 CR
30/06/2019	Investment Profit or Loss			4.26	150.09 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>150.09 CR</b>
<b>Pension Account 01.07.14</b>					
<b>01/07/2018</b>	<b>Opening Balance</b>				<b>234,812.70 CR</b>
01/08/2018	Pension Drawdown - Gross		2,300.00		232,512.70 CR
20/08/2018	Pension Drawdown - Gross		1,500.00		231,012.70 CR
03/09/2018	Pension Drawdown - Gross		2,500.00		228,512.70 CR
01/10/2018	Pension Drawdown - Gross		2,500.00		226,012.70 CR
01/11/2018	Pension Drawdown - Gross		2,500.00		223,512.70 CR
12/11/2018	Income Taxes Allocated			5,231.42	228,744.12 CR
12/11/2018	Investment Profit or Loss		6,517.90		222,226.22 CR
26/11/2018	Pension Drawdown - Gross		1,950.00		220,276.22 CR
03/12/2018	Pension Drawdown - Gross		2,500.00		217,776.22 CR
02/01/2019	Pension Drawdown - Gross		1,320.00		216,456.22 CR
02/01/2019	Pension Drawdown - Gross		2,300.00		214,156.22 CR
01/02/2019	Pension Drawdown - Gross		1,360.00		212,796.22 CR
01/02/2019	Pension Drawdown - Gross		1,400.00		211,396.22 CR
01/03/2019	Pension Drawdown - Gross		1,360.00		210,036.22 CR
01/03/2019	Pension Drawdown - Gross		2,500.00		207,536.22 CR
01/04/2019	Pension Drawdown - Gross		1,360.00		206,176.22 CR
01/04/2019	Pension Drawdown - Gross		2,500.00		203,676.22 CR
01/05/2019	Pension Drawdown - Gross		1,360.00		202,316.22 CR
01/05/2019	Pension Drawdown - Gross		2,500.00		199,816.22 CR
03/06/2019	Pension Drawdown - Gross		1,360.00		198,456.22 CR
03/06/2019	Pension Drawdown - Gross		2,500.00		195,956.22 CR
27/06/2019	Pension Drawdown - Gross		1,500.00		194,456.22 CR
30/06/2019	Income Taxes Allocated			5,617.50	200,073.72 CR
30/06/2019	Investment Profit or Loss			7,340.03	207,413.75 CR
<b>30/06/2019</b>	<b>Closing Balance</b>				<b>207,413.75 CR</b>

**McPherson Family Super Fund**  
**General Ledger Account Movement**  
**For the period from 1 July 2018 to 30 June 2019**

Date	Description	Quantity	Debits	Credits	Balance
<b>Member Entitlements</b>					
<b>Pension Account 01.07.15</b>					
01/07/2018	Opening Balance				53,587.82 CR
02/07/2018	Pension Drawdown - Gross		2,480.00		51,107.82 CR
01/08/2018	Pension Drawdown - Gross		200.00		50,907.82 CR
12/11/2018	Income Taxes Allocated			1,160.58	52,068.40 CR
12/11/2018	Investment Profit or Loss		1,445.97		50,622.43 CR
30/06/2019	Income Taxes Allocated			1,364.70	51,987.13 CR
30/06/2019	Investment Profit or Loss			1,783.22	53,770.35 CR
30/06/2019	Closing Balance				53,770.35 CR
<b>Pension Account 01.07.17</b>					
01/07/2018	Opening Balance				489.44 CR
02/07/2018	Pension Drawdown - Gross		20.00		469.44 CR
12/11/2018	Income Taxes Allocated			10.68	480.12 CR
12/11/2018	Investment Profit or Loss		13.33		466.79 CR
01/02/2019	Pension Drawdown - Gross		400.00		66.79 CR
30/06/2019	Income Taxes Allocated			5.55	72.34 CR
30/06/2019	Investment Profit or Loss			7.26	79.60 CR
30/06/2019	Closing Balance				79.60 CR
<b>Pension Account 01.07.18</b>					
01/07/2018	Opening Balance				0.00
01/07/2018	Pension Establishment Post 07			794.87	794.87 CR
12/11/2018	Income Taxes Allocated			18.10	812.97 CR
12/11/2018	Investment Profit or Loss		22.54		790.43 CR
02/01/2019	Pension Drawdown - Gross		40.00		750.43 CR
01/02/2019	Pension Drawdown - Gross		700.00		50.43 CR
30/06/2019	Income Taxes Allocated			8.16	58.59 CR
30/06/2019	Investment Profit or Loss			10.68	69.27 CR
30/06/2019	Closing Balance				69.27 CR

## SMSF AUDIT WORKPAPERS - Investments

**E**

Client name	McPherson Family Super Fund	Fin Accounts Prepared by	Fiona Ludlam
Client code	MCPFAMSF/268	Date prepared	02-Sep-2019
Year ended	30-Jun-2019	Reviewed by	
SRN/HIN	X0067432584	Date reviewed	
Postcode	2001	<a href="#">Back to Cover</a>	

	WP Ref	Amount	Percentage
CASH AT BANK	<a href="#">E</a>	44,557.38	10.25%
LISTED INVESTMENTS	<a href="#">E1</a>	368,835.09	84.89%
UNLISTED INVESTMENTS	<a href="#">E2</a>	-	0.00%
PROPERTY	<a href="#">E3</a>	-	0.00%
RECEIVABLES	<a href="#">E</a>	21,107.90	4.86%
OTHER ASSETS	<a href="#">E</a>	-	0.00%
		<b>\$ 434,500.37</b>	<b>100.00%</b>

Total Assets per Balance Sheet

434,500.37

Variance (must be nil)

0.00



**McPherson Family Super Fund**  
**Statement of Financial Position**  
**as at 30 June 2019**

	Note	2019 \$	2018 \$
<b>Assets</b>			
Investments			
Other Fixed Interest Securities	6A	39,755.47	34,491.84
Shares in Listed Companies	6B	282,407.00	278,141.28
Shares in Unlisted Companies	6C	164.70	-
Units In Listed Unit Trusts	6D	46,507.92	31,050.00
Other Assets			
Cash At Bank		44,557.38	84,883.63
Receivables		303.70	139.85
Current Tax Assets		20,452.36	9,132.47
Other Taxes Refundable		351.84	-
<b>Total Assets</b>		<b><u>434,500.37</u></b>	<b><u>437,839.07</u></b>
<b>Liabilities</b>			
Unsettled Trades		25,184.25	-
Other Creditors and Accruals		259.00	259.00
<b>Total Liabilities</b>		<b><u>25,443.25</u></b>	<b><u>259.00</u></b>
<b>Net Assets Available to Pay Benefits</b>		<b><u>409,057.12</u></b>	<b><u>437,580.07</u></b>
<i>Represented by:</i>			
<b>Liability for Accrued Benefits</b>	2		
Mrs Marcia McPherson		147,574.06	147,895.24
Rev James McPherson		261,483.06	289,684.83
<b>Total Liability for Accrued Benefits</b>		<b><u>409,057.12</u></b>	<b><u>437,580.07</u></b>

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

<b>Client name</b>	McPherson Family Super Fund	<b>Fin Accounts Prepared by</b>	Fiona Ludlam
<b>Client code</b>	MCPFAMSF/268	<b>Date prepared</b>	02-Sep-2019
<b>Year ended</b>	30-Jun-2019	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

Select a random sample of investments and from the sample selected:

- \* Agree name of holding and quantity of shares with Share Registry
- \* Obtain market price on balance date and agree market valuation to Broker/AFR
- \* Attach our valuation report and reconcile for differences
- \* Agree to minutes for proper authorisation
- \* Agree to source documents, bank statements and transfer forms
- \* Unrealised are properly recorded in financial report
- \* Disposals are at market value
- \* Investments are at armslength, in accordance with investment strategy and conform with sole purpose
- \* Attach all printed registries' confirmation

ASX Code	Company	Units Held	Market Price	Market Valuation
1	WBC WESTPAC BANKING CORP	3,336	28.360	94,608.96
2	ANZ ANZ BANKING GRP LTD	1,087	28.210	30,664.27
3	RIO RIO TINTO LIMITED	260	103.760	26,977.60
4	BHP BHP GROUP LIMITED	362	41.160	14,899.92
5			-	-
6			-	-
7			-	-
8			-	-
9			-	-
10			-	-
<b>Total</b>				<b>167,150.75</b>

Sampling % 45.3%

<b>Reconciliation</b>			
Roach & Bruce's Valuation		413,392.47	
Less Cash		44,557.38	368,835.09
Broker's Valuation		388,208.22	
Less Cash		19,373.13	368,835.09
Variance			<b>0.00</b>

Variance is explained by:

Item	Description	Account	Amount
1			
2			
3			
4			
5			
6			
			<b>0.00</b>
Balance should be nil			<b>0.00</b>

**McPherson Family Super Fund**  
Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<b><u>Bank</u></b>								
Cash at Bank				34,382.48	34,382.48			8.32%
CommSec Bank Account				10,174.90	10,174.90			2.46%
				<b>44,557.38</b>	<b>44,557.38</b>			<b>10.78%</b>
<b><u>Listed Securities Market</u></b>								
Adelaide Brighton Limited (ASX:ABC)	5,605.00000	3.0768	4.0400	17,245.64	22,644.20	5,398.56	31.30%	5.48%
AGL Energy Limited. (ASX:AGL)	1,225.00000	13.9214	20.0100	17,053.68	24,512.25	7,458.57	43.74%	5.93%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	1,087.00000	29.1756	28.2100	31,713.92	30,664.27	(1,049.65)	(3.31)%	7.42%
BHP Billiton Limited (ASX:BHP)	362.00000	33.4867	41.1600	12,122.20	14,899.92	2,777.72	22.91%	3.60%
Hearts And Minds Investments Limited (ASX:HM1)	4,000.00000	2.5000	2.9500	10,000.00	11,800.00	1,800.00	18.00%	2.85%
Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res (ASX:IANG)	144.00000	103.9710	101.3800	14,971.82	14,598.72	(373.10)	(2.49)%	3.53%
Magellan Financial Group Limited (ASX:MFG)	200.00000	25.7474	51.0000	5,149.49	10,200.00	5,050.51	98.08%	2.47%
Mcp Income Opportunities Trust - Ordinary Units Fully Paid (ASX:MOT)	7,500.00000	2.0000	2.0400	15,000.00	15,300.00	300.00	2.00%	3.70%
Macquarie Group Limited (ASX:MQG)	250.00000	121.2993	125.3900	30,324.82	31,347.50	1,022.68	3.37%	7.58%
Mcp Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)	15,298.00000	2.0002	2.0400	30,598.39	31,207.92	609.53	1.99%	7.55%
National Australia Bank Limited - Capital Notes Deferred Settlement (ASX:NABPE)	145.00000	103.4014	101.7400	14,993.21	14,752.30	(240.91)	(1.61)%	3.57%
Qube Holdings Limited - Hybrid 3-Bbsw+3.90% 05-10-23 Sub Cum (ASX:QUBHA)	235.00000	107.1590	107.0500	25,182.37	25,156.75	(25.62)	(0.10)%	6.09%
Rio Tinto Limited (ASX:RIO)	260.00000	41.7220	103.7600	10,847.72	26,977.60	16,129.88	148.69%	6.53%
Westpac Banking Corporation (ASX:WBC)	3,336.00000	30.7161	28.3600	102,469.01	94,608.96	(7,860.05)	(7.67)%	22.89%
				<b>337,672.27</b>	<b>368,670.39</b>	<b>30,998.12</b>	<b>9.18%</b>	<b>89.18%</b>
<b><u>Unlisted Market</u></b>								
QRxPharma Ltd	5,882.00000	0.8501	0.0280	5,000.00	164.70	(4,835.30)	(96.71)%	0.04%
				<b>5,000.00</b>	<b>164.70</b>	<b>(4,835.30)</b>	<b>(96.71)%</b>	<b>0.04%</b>

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**McPherson Family Super Fund**  
**Investment Summary as at 30 June 2019**

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
				387,229.65	413,392.47	26,162.82	6.76%	100.00%

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

# ORD MINNETT

## PORTFOLIO VALUATION

Portfolio Details as at: 30 June 2019

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Code	Security Name	Quantity	Cost Base	Market Price	Market Value	Assets  %	Est. Yield %	Est. Annual Income	Est. Franking %	Est. Franking Credits	Est. Gross Yield %
<b>EQUITIES</b>											
<b>Materials Sector</b>											
<b>Materials</b>											
ABC	ADELAIDE BRIGHTON	5,605	17,245.64	4.04	22,644.20	5.83	4.95	1,121.00	100.00	480.43	7.07
BHP	BHP GROUP LIMITED	362	12,128.74	41.16	14,899.92	3.84	4.05	603.19	100.00	258.51	5.78
RIO	RIO TINTO LIMITED	260	20,804.59	103.76	26,977.60	6.95	4.53	1,221.92	100.00	523.68	6.47
<b>Sub Total</b>			<b>50,178.97</b>		<b>64,521.72</b>	<b>16.62</b>		<b>2,946.11</b>		<b>1,262.62</b>	
<b>Financials Sector</b>											
<b>Banks</b>											
ANZ	ANZ BANKING GRP LTD	1,087	31,713.92	28.21	30,664.27	7.90	5.67	1,739.20	100.00	745.37	8.10
WBC	WESTPAC BANKING CORP	3,336	106,710.51	28.36	94,608.96	24.37	6.63	6,271.68	100.00	2,687.86	9.47
<b>Sub Total</b>			<b>138,424.43</b>		<b>125,273.23</b>	<b>32.27</b>		<b>8,010.88</b>		<b>3,433.23</b>	
<b>Diversified Financials</b>											
MFG	MAGELLAN FIN GRP LTD	200	5,153.99	51.00	10,200.00	2.63	3.63	370.40	75.00	119.06	4.80
MQG	MACQUARIE GROUP LTD	250	30,336.14	125.39	31,347.50	8.07	4.59	1,437.50	45.00	277.23	5.47
<b>Sub Total</b>			<b>35,490.13</b>		<b>41,547.50</b>	<b>10.70</b>		<b>1,807.90</b>		<b>396.29</b>	

### Utilities Sector

#### Utilities

Adviser Name: *Andrew Murray*  
Location: *SYDNEY*  
Phone No: *(02) 8216 6462*  
Account No: *1146221*

*Note: Estimate information based on rolling 12 months actual data.*

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While Ord Minnett believes that the information contained herein is reliable, no warranty is given as to its accuracy or the accuracy of information or material from other sources and persons who rely on it do so at their own risk. Accordingly you should satisfy yourself as to the correctness or otherwise of the statements contained herein.

# ORD MINNETT

## PORTFOLIO VALUATION

Portfolio Details as at: 30 June 2019

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Code	Security Name	Quantity	Cost Base	Market Price	Market Value	Assets %	Est. Yield %	Est. Annual Income	Est. Franking %	Est. Franking Credits	Est. Gross Yield %
AGL	AGL ENERGY LIMITED.	1,225	17,053.68	20.01	24,512.25	6.31	5.90	1,445.50	80.00	495.60	7.92
<b>Sub Total</b>			<b>17,053.68</b>		<b>24,512.25</b>	<b>6.31</b>		<b>1,445.50</b>		<b>495.60</b>	
<b>Unlisted Equities Sector</b>											
<b>Unlisted Equities</b>											
QRX	QRXPHERMA LIMITED - UNLISTED SHARES	5,882	5,000.00	0.03	164.70	0.04					
<b>Sub Total</b>			<b>5,000.00</b>		<b>164.70</b>	<b>0.04</b>					
<b>Sub Total</b>			<b>246,147.21</b>		<b>256,019.40</b>	<b>65.95</b>		<b>14,210.39</b>		<b>5,587.74</b>	
<b>INTERNATIONAL EQUITIES</b>											
HM1	HEARTS AND MINDS	4,000	10,000.00	2.95	11,800.00	3.04					
<b>Sub Total</b>			<b>10,000.00</b>		<b>11,800.00</b>	<b>3.04</b>					
<b>INTEREST RATE SECURITIES</b>											
MOT	MCP INCOME OPP TRUST	7,500	15,000.00	2.04	15,300.00	3.94	1.00	153.00			1.00
MXT	MCP MASTER INCOME	15,298	30,596.56	2.04	31,207.92	8.04	5.60	1,748.90			5.60
<b>Sub Total</b>			<b>45,596.56</b>		<b>46,507.92</b>	<b>11.98</b>		<b>1,901.90</b>			
<b>HYBRID SECURITIES</b>											
IANG	IAG FINANCE (NZ) LTD - PERPETUAL RESET EXCHANGEABLE NOTES	144	14,971.82	101.38	14,598.72	3.76	4.14	604.17	100.00	258.93	5.91

*Adviser Name:* Andrew Murray  
*Location:* SYDNEY  
*Phone No:* (02) 8216 6462  
*Account No:* 1146221

*Note: Estimate information based on rolling 12 months actual data.*

**Ord Minnett Limited** AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

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# ORD MINNETT

## PORTFOLIO VALUATION

Portfolio Details as at: 30 June 2019

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Code	Security Name	Quantity	Cost Base	Market Price	Market Value	Assets %	Est. Yield %	Est. Annual Income	Est. Franking %	Est. Franking Credits	Est. Gross Yield %
NABPE	NATIONAL AUST. BANK CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23	145	14,993.21	101.74	14,752.30	3.80	4.10	605.17			4.10
QUBHA	QUBE HOLDINGS LTD	235	25,184.25	107.05	25,156.75	6.48	5.46	1,373.06			5.46
<b>Sub Total</b>			<b>55,149.28</b>		<b>54,507.77</b>	<b>14.04</b>		<b>2,582.40</b>		<b>258.93</b>	
<b>CASH</b>											
OMMCMT	ORD MINNETT CASH MANAGEMENT TRUST	9,198	9,198.23	1.00	9,198.23	2.37	0.72	66.27			0.72
OMMACA	ORD MINNETT ACCELERATOR CASH ACCOUNT	10,175	10,174.90	1.00	10,174.90	2.62	1.30	132.27			1.30
<b>Sub Total</b>			<b>19,373.13</b>		<b>19,373.13</b>	<b>4.99</b>		<b>198.55</b>			
<b>TOTAL PORTFOLIO</b>			<b>376,266.18</b>		<b>388,208.22</b>	<b>100.00</b>	<b>4.87</b>	<b>18,893.23</b>		<b>5,846.67</b>	<b>6.37</b>

*\*The cash balance on the Portfolio Valuation will take into account transactions that have a settlement date after the report date and income that is due but not yet paid. Please refer to the Unsettled Accruals report for transaction details.*

Adviser Name: *Andrew Murray*  
Location: *SYDNEY*  
Phone No: *(02) 8216 6462*  
Account No: *1146221*

*Note: Estimate information based on rolling 12 months actual data.*

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# ORD MINNETT

## TRANSACTION STATEMENT

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

Code	Description	Trade Date	Settlement Date	Quantity	Unit Price	Gross Amount	Brokerage	GST	Other Fees	Net Amount
<b>PURCHASES</b>										
MFG	Bght 200 MFG @ 25.4400	29-Oct-2018	31-Oct-2018	200	25.44	5,087.99	60.00	6.00	0.00	5,153.99
BHP	Bght 440 BHP @ 33.4842	01-Nov-2018	05-Nov-2018	440	33.4842	14,733.05	73.67	7.37	0.00	14,814.09
HM1ZZ	Bght 4000 HM1ZZ @ 2.5000	06-Nov-2018	08-Nov-2018	4,000	2.50	10,000.00	0.00	0.00	0.00	10,000.00
BHP	Bght 200 BHP @ 33.0423	17-Dec-2018	19-Dec-2018	200	33.0423	6,608.46	60.00	6.00	0.00	6,674.46
WOW	Bght 490 WOW @ 30.8242	01-Apr-2019	03-Apr-2019	490	30.8242	15,103.84	75.52	7.55	0.00	15,186.91
MOTZZ	Bght 7500 MOTZZ @ 2.0000	15-Apr-2019	16-Apr-2019	7,500	2.00	15,000.00	0.00	0.00	0.00	15,000.00
MQG	Bght 250 MQG @ 120.6808	27-May-2019	29-May-2019	250	120.6808	30,170.20	150.85	15.09	0.00	30,336.14
QUBHA	Bght 235 QUBHA @ 107.0500	28-Jun-2019	02-Jul-2019	235	107.05	25,156.75	25.00	2.50	0.00	25,184.25
<b>Sub Total</b>						<b>121,860.29</b>				<b>122,349.84</b>
<b>SALES</b>										
RIO	Rio Tinto Limited - Off Market Share Buy-Back (Deemed Capital Proceeds of \$17.55 per share - Capital Component of \$9.44 and Excess Tax Value of \$8.11)	12-Nov-2018	12-Nov-2018	(256)	17.55	(4,492.80)	0.00	0.00	0.00	(4,492.80)
BHP	BHP Group Limited - Off Market Share Buy-Back (Deemed Capital Proceeds of \$4.92 per share - Capital Component of \$0.38 and Excess Tax Value of \$4.54)	17-Dec-2018	17-Dec-2018	(278)	4.92	(1,367.76)	0.00	0.00	0.00	(1,367.76)
WOW	Woolworths Group Limited - Off Market Share Buy-Back (Deemed Capital Proceeds of \$7.50 per share - Capital Component of \$4.79 and Excess Tax Value of \$2.71)	27-May-2019	27-May-2019	(228)	7.50	(1,710.00)	0.00	0.00	0.00	(1,710.00)
SUN	Sold 1729 SUN @ 13.5738	27-May-2019	29-May-2019	(1,729)	13.5738	(23,469.03)	117.35	11.74	0.00	(23,339.94)
WOW	Sold 262 WOW @ 32.3257	27-May-2019	29-May-2019	(262)	32.3257	(8,469.33)	60.00	6.00	0.00	(8,403.33)

\* All transaction values are in Australian Dollars (AUD)

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Account No: *1146221*

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# ORD MINNETT

## TRANSACTION STATEMENT

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Code	Description	Trade Date	Settlement Date	Quantity	Unit Price	Gross Amount	Brokerage	GST	Other Fees	Net Amount
<b>Sub Total</b>						<b>(39,508.92)</b>				<b>(39,313.83)</b>
<b>Corporate Action Transactions</b>										
<b>Capital Reorganisations</b>										
QRX	QrXPharma Limited - Removal of delisted shares upon announcement by the company	22-Oct-2018	22-Oct-2018	(5,882)	0.8501	(5,000.00)	0.00	0.00	0.00	(5,000.00)
QRX	QrXPharma Limited - Conversion to unlisted shares following delisting of QRX	22-Oct-2018	22-Oct-2018	5,882	0.8501	5,000.00	0.00	0.00	0.00	5,000.00
HM1ZZ	Hearts and Minds Limited - Conversion from HM1ZZ to HM1	09-Nov-2018	09-Nov-2018	(4,000)	2.50	(10,000.00)	0.00	0.00	0.00	(10,000.00)
HM1	Hearts and Minds Limited - Conversion from HM1ZZ to HM1	09-Nov-2018	09-Nov-2018	4,000	2.50	10,000.00	0.00	0.00	0.00	10,000.00
MOTZZ	Mcp Income Opportunities Trust - Conversion from MOTZZ to MOT	23-Apr-2019	23-Apr-2019	(7,500)	2.00	(15,000.00)	0.00	0.00	0.00	(15,000.00)
MOT	Mcp Income Opportunities Trust - Conversion from MOTZZ to MOT	23-Apr-2019	23-Apr-2019	7,500	2.00	15,000.00	0.00	0.00	0.00	15,000.00
AGLHA	AGL Warrants - Expiry of AGLHA	11-Jun-2019	11-Jun-2019	(192)	100.00	(19,200.00)	0.00	0.00	0.00	(19,200.00)
<b>Reinvested Dividends</b>										
MXT	Mcp Master Income Trust - Distribution	08-Mar-2019	08-Mar-2019	71	2.0016	142.11	0.00	0.00	0.00	142.11
MXT	Mcp Master Income Trust - Distribution	08-Apr-2019	08-Apr-2019	86	2.0005	172.04	0.00	0.00	0.00	172.04
MXT	Mcp Master Income Trust - Distribution	08-May-2019	08-May-2019	75	2.002	150.15	0.00	0.00	0.00	150.15
MXT	Mcp Master Income Trust - Distribution	10-Jun-2019	10-Jun-2019	66	2.0038	132.25	0.00	0.00	0.00	132.25
<b>Sub Total</b>						<b>(18,603.44)</b>				<b>(18,603.44)</b>

Adviser Name: Andrew Murray  
Location: SYDNEY  
Phone No: (02) 8216 6462  
Account No: 1146221

\* All transaction values are in Australian Dollars (AUD)

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## Transaction History

◀ **View:** WBC, X\*\*\*\*\*2584 (MCPHERSON J&M PTY LTD <MCPHERSON FAMILY S/F A/C>)

Date range from (dd/mm/yyyy)  to (dd/mm/yyyy)

Displaying Transaction History from 02 Sep 2017 to 02 Sep 2019

Security:

HIN/SRN EMP ID	Security Code	Date	Transaction	Change	Running Balance
<a href="#">X*****2584</a>	<a href="#">WBC</a>	18/05/2018	Holding Net Movement (CHESS 510)	1,640	3,336

Viewing 1 - 1 of 1



Ask us now ^

## Transactions

### AUSTRALIA and NEW ZEALAND BANKING GROUP

#### Recent Transactions

##### Mcperson J&M Pty Ltd <MCIPHERSON FAMILY S/F> X\*\*\*\*\*2584

ANZ SUBORDINATED NOTES MARGIN 2.75% PA - MATURITY 20/06/2022 (VIC)

Date	Transaction	Movement	Running balance
20/06/2017	2017 REDEMPTION ANZHA	-300	0
21/08/2014	CHESS DAILY MOVEMENT UP	+300	300

##### ORDINARY SHARES (VIC)

Date	Transaction	Movement	Running balance
19/12/2017	CHESS DAILY MOVEMENT UP	+702	1087
13/11/2017	CHESS DAILY MOVEMENT UP	+385	385

##### CAPITAL NOTES 4 (VIC)

Date	Transaction	Movement	Running balance
18/12/2017	CHESS DAILY MOVEMENT DOWN	-50	0
27/09/2016	2016 CN4 OFFER-BROKER FIRM DVP	+50	50

IMPORTANT NOTE: The data shown is for your information only and should not be relied upon as advice or for trading purposes. Holding balance information is taken from the close of the previous trading day, and does not include transactions currently being processed.

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## Transactions

### RIO TINTO LIMITED

#### Recent Transactions

**Mcperson J&M Pty Ltd <MCPPERSON FAMILY S/F> X\*\*\*\*\*2584**

ORDINARY FULLY PAID SHARES (VIC)

Date	Transaction	Movement	Running balance
12/11/2018	CHESS DAILY MOVEMENT DOWN	-256	260
13/11/2017	CHESS DAILY MOVEMENT DOWN	-136	516
7/04/2015	CHESS DAILY MOVEMENT DOWN	-149	652
21/08/2014	CHESS DAILY MOVEMENT UP	+801	801

IMPORTANT NOTE: The data shown is for your information only and should not be relied upon as advice or for trading purposes. Holding balance information is taken from the close of the previous trading day, and does not include transactions currently being processed.

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## Transactions

### BHP GROUP LIMITED

#### Recent Transactions

**Mcperson J&M Pty Ltd <MCPPERSON FAMILY S/F> X\*\*\*\*\*2584**

ORDINARY FULLY PAID SHARES (VIC)

Date	Transaction	Movement	Running balance
19/12/2018	CHESS DAILY MOVEMENT UP	+200	362
17/12/2018	CHESS DAILY MOVEMENT DOWN	-278	162
5/11/2018	CHESS DAILY MOVEMENT UP	+440	440

IMPORTANT NOTE: The data shown is for your information only and should not be relied upon as advice or for trading purposes. Holding balance information is taken from the close of the previous trading day, and does not include transactions currently being processed.

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# SMSF AUDIT WORKPAPERS - Cash, Receivables and Other Assets

F

Client name	McPherson Family Super Fund	Fin Accounts Prepared by	Fiona Ludlam
Client code	MCPFAMSF/268	Date prepared	02-Sep-2019
Year ended	30-Jun-2019	Reviewed by	
SRN/HIN	X0067432584	Date reviewed	
Postcode	2001	<a href="#">Back to Cover</a>	

- 1 Have all appropriate Class Super data feeds (bank and investment) been setup properly?

Additional Notes:

Yes

- 2 For Class Super bank data feed clients, was there a change of bank accounts during the year?  
If yes, please ensure authority forms are completed for the new accounts.

Bank audit confirmations are not necessary for those on Class Super. Ensure data feed agrees with ledger balance. For those not on Class Super data feeds, a bank confirmation is necessary if risks are high.

No

**Debit Balance** - considered circumstances that caused bank account to be in debit, and was satisfied that no further action was required.

## Bank and Term Deposit Accounts

AC No.	Description	GL Account No	Amount
1	Cash at Bank - Ord Minnett		34,382.48
2	Cash at Bank - Ord Minnett Accelerator		10,174.90
3			
4			
5			
6			
7			
8			
9			
10			
<b>Total Cash</b>			<b>44,557.38</b>

Client name	McPherson Family Super Fund	Fin Accounts Prepared by	Fiona Ludlam
Client code	MCPFAMSF/268	Date prepared	02-Sep-2019
Year ended	30-Jun-2019	Reviewed by	
SRN/HIN	X0067432584	Date reviewed	
Postcode	2001	<a href="#">Back to Cover</a>	

## Receivables

- 3 Reviewed deposits after balance date and confirmed that there were receivables (from dividends, trust distributions, income tax refund) and were recorded properly in the accounts at year end.
- 4 Reviewed bank statements and there were no transactions with related parties by the super fund.

Yes

Yes

*If yes, details of receivables*

Item	Description	GL Account No	Amount
1	Income tax refundable		20,452.36
2	Distribution receivable		303.70
3	BAS's Refundable		351.00
4	GST rounding		0.84
5			
<b>Total Receivables</b>			<b>21,107.90</b>

## Other Assets

- 5 - 7 Reviewed trustee minutes and investments report and confirmed that there were no other investments held apart from publicly listed shares, unlisted shares, managed funds and properties.

Yes

*If yes, details of other assets*

Item	Description	GL Account No	Amount
1			
2			
<b>Total Other Assets</b>			<b>-</b>

## General

- 8 Where appropriate, additions and disposals were supported with external source documents. Reviewed minutes and bank statements and there were no other investments made.
- 9 Reviewed and no external source documentation required since there were no other investments.
- 10 Reviewed and no valuation required since there were no other investments.
- 11 Reviewed and there were no investments in other assets (arms length).
- 12 Reviewed and since there were no investments in other assets, therefore, no disposals.
- 13 Reviewed since there were no investment in other assets. This is consistent with the fund's investment strategy.

# ORD MINNETT

## CASH TRANSACTION STATEMENT

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

Date	Description	Debit	Credit	Balance
<b>Ord Minnett Accelerator Cash Account</b>				
01-Jul-18	Opening Balance			25,861.77
01-Jul-18	Cash Deposit - Credit Interest		35.07	25,896.84
02-Jul-18	Direct Debit 093993 - OM SERVICE FEE	(7.44)		25,889.40
01-Aug-18	Cash Deposit - Credit Interest		36.28	25,925.68
02-Aug-18	Direct Debit 093993 - OM SERVICE FEE	(7.70)		25,917.98
01-Sep-18	Cash Deposit - Credit Interest		36.32	25,954.30
03-Sep-18	Direct Debit 093993 - OM SERVICE FEE	(7.70)		25,946.60
01-Oct-18	Cash Deposit - Credit Interest		35.19	25,981.79
02-Oct-18	Direct Debit 093993 - OM SERVICE FEE	(7.46)		25,974.33
01-Nov-18	Cash Deposit - Credit Interest		36.40	26,010.73
02-Nov-18	Direct Debit 093993 - OM SERVICE FEE	(7.72)		26,003.01
01-Dec-18	Cash Deposit - Credit Interest		35.26	26,038.27
03-Dec-18	Direct Debit 093993 - OM SERVICE FEE	(7.48)		26,030.79
01-Jan-19	Cash Deposit - Credit Interest		36.48	26,067.27
02-Jan-19	Direct Debit 093993 - OM SERVICE FEE	(7.74)		26,059.53
01-Feb-19	Cash Deposit - Credit Interest		36.52	26,096.05
04-Feb-19	Direct Debit 093993 - OM SERVICE FEE	(7.75)		26,088.30
01-Mar-19	Cash Deposit - Credit Interest		33.02	26,121.32
04-Mar-19	Direct Debit 093993 - OM SERVICE FEE	(7.00)		26,114.32
01-Apr-19	Cash Deposit - Credit Interest		36.60	26,150.92
02-Apr-19	Direct Debit 093993 - OM SERVICE FEE	(7.76)		26,143.16
18-Apr-19	Transfer Out CBA ACA Transaction OML CMT	(16,000.00)		10,143.16
01-May-19	Cash Deposit - Credit Interest		26.05	10,169.21

*Adviser Name:* *Andrew Murray*

*Location:* *SYDNEY*

*Phone No:* *(02) 8216 6462*

*Account No:* *1146221*

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# ORD MINNETT

## CASH TRANSACTION STATEMENT

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

Date	Description	Debit	Credit	Balance
02-May-19	Direct Debit 093993 - OM SERVICE FEE	(5.53)		10,163.68
01-Jun-19	Cash Deposit - Credit Interest		14.24	10,177.92
03-Jun-19	Direct Debit 093993 - OM SERVICE FEE	(3.02)		10,174.90
30-Jun-19	Closing Balance	(16,084.30)	397.43	10,174.90

### Ord Minnett Cash Management Trust

01-Jul-18	Opening Balance			59,021.86
02-Jul-18	Australia and New Zealand Banking Group Limited - Dividend		869.60	59,891.46
02-Jul-18	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		58,531.46
02-Jul-18	Rev James M McPherson; 013-011; a/c 757875861	(2,500.00)		56,031.46
04-Jul-18	Westpac Banking Corporation - Dividend		3,135.84	59,167.30
09-Jul-18	Mcp Master Income Trust - Distribution		139.85	59,307.15
01-Aug-18	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		57,947.15
01-Aug-18	Rev James M McPherson; 013-011; a/c 757875861	(2,500.00)		55,447.15
08-Aug-18	Mcp Master Income Trust - Distribution		136.50	55,583.65
16-Aug-18	PARS Fee 01Jul2018 to 30Sep2018	(1,178.56)		54,405.09
20-Aug-18	Rev James M McPherson; BSB 013-011; a/c 757875861	(1,500.00)		52,905.09
03-Sep-18	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		51,545.09
03-Sep-18	Rev James M McPherson; 013-011; a/c 757875861	(2,500.00)		49,045.09
10-Sep-18	AGL Energy Limited - Fixed Interest Floating Rate Notes - Interest		289.51	49,334.60
10-Sep-18	Mcp Master Income Trust - Distribution		144.00	49,478.60
17-Sep-18	IAG Finance (New Zealand) Limited - Interest Payment		157.29	49,635.89
19-Sep-18	Suncorp Group Limited - Dividend		691.60	50,327.49
19-Sep-18	Suncorp Group Limited - Dividend		138.32	50,465.81
20-Sep-18	Rio Tinto Limited - Dividend		881.53	51,347.34

*Adviser Name:* Andrew Murray

*Location:* SYDNEY

*Phone No:* (02) 8216 6462

*Account No:* 1146221

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# ORD MINNETT

## CASH TRANSACTION STATEMENT

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

Date	Description	Debit	Credit	Balance
20-Sep-18	NAB Subordinated Notes 2 - Interest		156.89	51,504.23
21-Sep-18	AGL Energy Limited - Dividend		771.75	52,275.98
30-Sep-18	Cash Deposit - Interest		138.82	52,414.80
01-Oct-18	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		51,054.80
01-Oct-18	Rev James M McPherson; 013-011; a/c 757875861	(2,500.00)		48,554.80
08-Oct-18	Mcp Master Income Trust - Distribution		118.50	48,673.30
11-Oct-18	Adelaide Brighton Limited - Dividend		504.45	49,177.75
11-Oct-18	Adelaide Brighton Limited - Dividend		224.20	49,401.95
31-Oct-18	Cash Withdrawal - Bght 200 MFG @ 25.4400	(5,153.99)		44,247.96
01-Nov-18	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		42,887.96
01-Nov-18	Rev James M McPherson; 013-011; a/c 757875861	(2,500.00)		40,387.96
05-Nov-18	Cash Withdrawal - Bght 440 BHP @ 33.4842	(14,814.09)		25,573.87
08-Nov-18	Mcp Master Income Trust - Distribution		135.00	25,708.87
08-Nov-18	Cash Withdrawal - Bght 4000 HM1ZZ @ 2.5000	(10,000.00)		15,708.87
13-Nov-18	Direct Credit (PRECISION CH PASCH1811080000755)		142.54	15,851.41
15-Nov-18	PARS Fee 01Oct2018 to 31Dec2018	(1,119.10)		14,732.31
19-Nov-18	Rio Tinto Limited - Off Market Share Buy-Back (Cash Proceeds of Capital Component of \$9.44)		2,416.64	17,148.95
19-Nov-18	Cash Deposit - Rio Tinto Limited - Off Market Share Buy-Back (Fully Franked Dividend of \$60.25 per share)		15,424.00	32,572.95
26-Nov-18	Solahart; BSB 084-801; a/c 827488884 (30075)	(1,950.00)		30,622.95
03-Dec-18	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		29,262.95
03-Dec-18	Rev James M McPherson; 013-011; a/c 757875861	(2,500.00)		26,762.95
10-Dec-18	AGL Energy Limited - Fixed Interest Floating Rate Notes - Interest		274.36	27,037.31
10-Dec-18	Mcp Master Income Trust - Distribution		180.00	27,217.31
17-Dec-18	IAG Finance (New Zealand) Limited - Interest Payment		148.86	27,366.17

*Adviser Name:* Andrew Murray

*Location:* SYDNEY

*Phone No:* (02) 8216 6462

*Account No:* 1146221

**Ord Minnett Limited** AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

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# ORD MINNETT

## CASH TRANSACTION STATEMENT

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

Date	Description	Debit	Credit	Balance
18-Dec-18	Australia and New Zealand Banking Group Limited - Dividend		869.60	28,235.77
19-Dec-18	Cash Withdrawal - Bght 200 BHP @ 33.0423	(6,674.46)		21,561.31
20-Dec-18	Westpac Banking Corporation - Dividend		3,135.84	24,697.15
20-Dec-18	NAB Subordinated Notes 2 - Interest		148.94	24,846.09
24-Dec-18	Cash Deposit - BHP Group Limited - Off Market Share Buy-Back (Fully Franked Dividend of \$27.26 per share)		7,578.28	32,424.37
24-Dec-18	BHP Group Limited - Off Market Share Buy-Back (Cash Proceeds of Capital Component of \$0.38)		105.64	32,530.01
31-Dec-18	Cash Deposit - Interest		85.87	32,615.88
02-Jan-19	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		31,255.88
02-Jan-19	Rev James M McPherson; 013-011; a/c 757875861	(2,300.00)		28,955.88
09-Jan-19	Mcp Master Income Trust - Distribution		133.50	29,089.38
30-Jan-19	Super Audits; BSB 015-056; a/c 387392386 (McPherson Fam SF)	(330.00)		28,759.38
30-Jan-19	BHP Billiton Limited - Dividend		511.41	29,270.79
01-Feb-19	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		27,910.79
01-Feb-19	Rev James M McPherson; 013-011; a/c 757875861	(2,500.00)		25,410.79
01-Feb-19	Direct Credit (ATO ATO008000010488070)		8,873.47	34,284.26
05-Feb-19	Roach & Bruce Consulting Pty Ltd; BSB 032-024; a/c 229586 (MCPFASF)	(2,420.00)		31,864.26
08-Feb-19	Mcp Master Income Trust - Distribution		162.00	32,026.26
14-Feb-19	PARS Fee 01Jan2019 to 31Mar2019	(1,013.09)		31,013.17
26-Feb-19	Verus Actuaries Pty Ltd; BSB 012-263; a/c 286181627 (ZC12066203338)	(110.00)		30,903.17
28-Feb-19	Magellan Financial Group Limited - Dividend		147.60	31,050.77
01-Mar-19	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		29,690.77
01-Mar-19	Rev James M McPherson; 013-011; a/c 757875861	(2,500.00)		27,190.77
08-Mar-19	AGL Energy Limited - Fixed Interest Floating Rate Notes - Interest		267.80	27,458.57
15-Mar-19	IAG Finance (New Zealand) Limited - Interest Payment		146.30	27,604.87

*Adviser Name:* Andrew Murray

*Location:* SYDNEY

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*Account No:* 1146221

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# ORD MINNETT

## CASH TRANSACTION STATEMENT

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

Date	Description	Debit	Credit	Balance
20-Mar-19	NAB Subordinated Notes 2 - Interest		152.41	27,757.28
22-Mar-19	AGL Energy Limited - Dividend		673.75	28,431.03
26-Mar-19	BHP Billiton Limited - Dividend		282.65	28,713.68
31-Mar-19	Cash Deposit - Interest		71.92	28,785.60
01-Apr-19	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		27,425.60
01-Apr-19	Rev James M McPherson; 013-011; a/c 757875861	(2,500.00)		24,925.60
02-Apr-19	Suncorp Group Limited - Dividend		449.54	25,375.14
03-Apr-19	Cash Withdrawal - Bght 490 WOW @ 30.8242	(15,186.91)		10,188.23
15-Apr-19	Adelaide Brighton Limited - Dividend		616.55	10,804.78
15-Apr-19	Adelaide Brighton Limited - Special Dividend		224.20	11,028.98
16-Apr-19	Cash Withdrawal - Bght 7500 MOTZZ @ 2.0000	(15,000.00)		(3,971.02)
18-Apr-19	Direct Credit (CBA - NetBank OML CMT)		16,000.00	12,028.98
18-Apr-19	Rio Tinto Limited - Special Dividend		880.62	12,909.60
18-Apr-19	Rio Tinto Limited - Dividend		652.31	13,561.91
01-May-19	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		12,201.91
01-May-19	Rev James M McPherson; 013-011; a/c 757875861	(2,500.00)		9,701.91
03-May-19	Suncorp Group Limited - Special Dividend		138.32	9,840.23
16-May-19	PARS Fee 01Apr2019 to 30Jun2019	(1,054.64)		8,785.59
29-May-19	Cash Deposit - Sold 1729 SUN @ 13.5738		23,339.94	32,125.53
29-May-19	Cash Deposit - Sold 262 WOW @ 32.3257		8,403.33	40,528.86
29-May-19	Cash Withdrawal - Bght 250 MQG @ 120.6808	(30,336.14)		10,192.72
30-May-19	Woolworths Group Limited - Off Market Share Buy-Back (Cash Proceeds of Capital Component of \$4.79)		1,092.12	11,284.84
30-May-19	Cash Deposit - Woolworths Group Limited - Off Market Share Buy-Back (Fully Franked Dividend of \$24.15 per share)		5,506.20	16,791.04

*Adviser Name:* Andrew Murray

*Location:* SYDNEY

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# ORD MINNETT

## CASH TRANSACTION STATEMENT

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

Date	Description	Debit	Credit	Balance
03-Jun-19	Marcia McPherson; 804-002; a/c 382614	(1,360.00)		15,431.04
03-Jun-19	Rev James M McPherson; 013-011; a/c 757875861	(2,500.00)		12,931.04
11-Jun-19	AGL Warrants - Expiry of AGLHA		19,200.00	32,131.04
11-Jun-19	AGL Energy Limited - Fixed Interest Floating Rate Notes - Interest		282.85	32,413.89
17-Jun-19	IAG Finance (New Zealand) Limited - Interest Payment		151.70	32,565.59
20-Jun-19	NAB Subordinated Notes 2 - Interest		146.93	32,712.52
24-Jun-19	Westpac Banking Corporation - Dividend		3,135.84	35,848.36
27-Jun-19	Transfer to account 1402574 - Rev James Murdoch McPherson and Mrs Marcia Georgina McPherson	(1,500.00)		34,348.36
30-Jun-19	Cash Deposit - Interest		34.12	34,382.48
30-Jun-19	Closing Balance	(155,460.98)	130,821.60	34,382.48

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Client name	McPherson Family Super Fund	Fin Accounts Prepared by	Fiona Ludlam
Client code	MCPFAMSF/268	Date prepared	02-Sep-2019
Year ended	30-Jun-2019	Reviewed by	
SRN/HIN	X0067432584	Date reviewed	
Postcode	2001	<a href="#">Back to Cover</a>	

## 1 Income Tax Reconciliation

Attach a tax reconciliation report. Tax reconciliation was reviewed to ensure that tax details are correct and agreed DTA/DTL. *Please note that for super funds predominantly in pension phase, DTA and DTL should be nil.*

## 2 Tax Receipts and Payments

Attach ATO portal printouts for ITA and ICA  
Reviewed tax payments and receipts and agreed to the ATO portal

## 3 Deducted Members Contribution

Were there member deducted contributions during the financial year? *If yes, please ensure that members meet conditions of acceptance and that members' election and trustees' acknowledgement under s290-170 have been documented in financial account*

No

## 4,5,6 Calculations

Reviewed tax WP, tax rec and tax return - correct application of Tax Laws  
Expenses were recorded correctly  
Refer to attached tax reconciliation report

---

## McPherson Family Super Fund

### Tax Accounting Reconciliation

For the period 1 July 2018 to 30 June 2019

---

#### Operating Statement Profit vs. Provision for Income Tax

2019

\$

##### Benefits Accrued as a Result of Operations before Income Tax

(48,975.31)

##### ADD:

Decrease in Market Value	10,767.65
Franking Credits	20,452.36
Pension Non-deductible Expenses	7,658.52
Pensions Paid	51,070.00
Realised Capital Losses	31,763.15

##### LESS:

Pension Exempt Income	72,736.00
Distributed Capital Gains	0.01
Rounding	0.36

##### Taxable Income or Loss

0.00

	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	0.00	0.00
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
<b>Provision for Income Tax</b>		<u><u>0.00</u></u>

#### Provision for Income Tax vs. Income Tax Expense

##### Provision for Income Tax

0.00

##### LESS:

Franking Credits	20,452.36
------------------	-----------

##### Income Tax Expense

(20,452.36)

#### Provision for Income Tax vs. Income Tax Payable

##### Provision for Income Tax

0.00

##### LESS:

Franking Credits	20,452.36
------------------	-----------

##### Income Tax Payable (Receivable)

(20,452.36)

Your Ref: McPherson Family SF

2 September 2019

The Trustee  
McPherson Family Super Fund  
c/- Roach & Bruce Consulting Pty Ltd  
Suite 7 Level 5  
66 Hunter Street  
**SYDNEY NSW 2000**

Dear Trustee,

**Subject: Actuarial Certificate – Tax Exempt Percentage for the 2018/19 year  
McPherson Family Super Fund**

Thank you for requesting this actuarial certificate from Verus SMSF Actuaries.

#### Results

We calculate that the tax exempt percentage for McPherson Family Super Fund in the 2018/19 financial year is **99.97%**.

There were one or more periods in the financial year when the Fund was entirely in retirement phase and therefore was deemed to be segregated. The tax exempt percentage shown above should only be applied to the investment income earned in the period(s) during which the Fund was *unsegregated*.

#### More Information

Further details regarding this actuarial certificate are contained in the appendices, including:

- Appendix 1: Data Summary
- Appendix 2: Detailed Results
- Appendix 3: Further Information

Note that the results in this certificate are based on the information provided to us. If there are any material changes to the information provided, please contact us, as the results may need to be updated.

Yours sincerely,



**Geoff Morley**, BCom, BSc, FIAA  
Consulting Actuary

Verus Reference Number: ZC12356153245



## Appendix 1 - Data Summary

### Contact Details

Name	Fiona Ludlam
Company	Roach & Bruce Consulting Pty Ltd
Telephone	02 9232 8211

### Fund Details

Fund Name	McPherson Family Super Fund
Name of Trustee	McPherson J&M Pty Ltd
Tax Year for Actuarial Certificate	2018/19
ABN of Fund	23 614 750 357

### Member Details

Members' Names	James McPherson
	Marcia McPherson

### Financial Details

	Amount (\$)
Opening Balance at 1 July 2018	437,580.07
Concessional Contributions	142.54
Non-concessional Contributions	0.00
Rollovers-in	0.00
Rollovers-out	0.00
Lump Sum and Pension Benefits Paid	51,070.00
Other Net Income	22,404.51
Closing Balance at 30 June 2019	409,057.12

We understand that the Fund's financial statements have not been audited at the time this certificate has been prepared.

Segregation

The Fund was entirely in retirement phase during the period(s) listed below. During those periods, the Fund has been deemed to be segregated.

The tax exempt percentage shown in this actuarial certificate should only be applied to the investment income earned in the period(s) during which the Fund was *unsegregated*. That is, the periods when the Fund was *not* entirely in retirement phase (i.e. the times during the financial year, *excluding* the period(s) shown below).

*Deemed Segregation Period(s):*

- From 1 July 2018 to 12 November 2018.

## Appendix 2 - Detailed Results

### Tax Exempt Percentage

This actuarial certificate has been prepared to provide the tax exempt percentage applying to McPherson Family Super Fund for the 2018/19 financial year.

During the 2018/19 financial year, the Fund contained only member accounts in accumulation phase and account based pensions. Therefore no assumptions about future inflation, investment returns or discount rates have been required to calculate the tax exempt percentage. Only data regarding the Fund's balances in accumulation phase and the Fund's balances in retirement phase plus details of transactions within, to and from the Fund during the year have been provided for this calculation.

Using the data supplied, we have calculated the tax exempt percentage based on the ratio below:

$$\frac{\text{Average value of current pension liabilities}}{\text{Average value of superannuation liabilities}}$$
$$= \$400,940 / \$401,061$$
$$= 99.97\%$$

The values for the current pension liabilities and the superannuation liabilities shown above are time weighted average balances over the financial year. Segregated current pension assets and segregated non-current assets (if any) have been excluded from the values shown above.

### Member Breakdown

To assist you, we have also calculated the breakdown of the tax exempt percentage between the Fund's members, as follows:

Member Name	Tax Exempt Percentage	Taxable Percentage
James McPherson	65.10%	0.03%
Marcia McPherson	34.87%	0.00%
Reserve	0.00%	0.00%
<b>Total</b>	<b>99.97%</b>	<b>0.03%</b>

This breakdown between members is not required for the Fund's tax return, but may assist in other ways, for example with allocating the Fund's tax liabilities between members.

## **Appendix 3 - Further Information**

### Actuarial Standards

This actuarial certificate has been prepared in accordance with Professional Standard 406 of the Institute of Actuaries of Australia.

### Other Comments

We have been informed by the trustee and/or their advisors that the relevant pension liabilities meet the requirements to be considered a retirement phase superannuation income stream. We have relied upon this information in preparing this actuarial certificate.

As required under Professional Standard 406, we are satisfied that the value of particular liabilities of the Fund at a particular time as set out in this certificate is the amount of the Fund's assets, together with any future contributions in respect of the benefits concerned and expected earnings on the assets and contributions after that time, that would provide the amount required to discharge those liabilities as they fall due.

### Requirement for and Use of Actuarial Certification

This actuarial certificate is required so that the Fund can claim an exemption from tax on the investment income derived from the unsegregated assets supporting members' balances that are in retirement phase. The certificate should be obtained before the Fund submits its tax return. It does not need to be submitted with the Fund's tax return, but should be retained in the Fund's records.

An actuarial certificate is required for a Fund that has been partly in retirement phase and partly in accumulation phase during the year and which is not applying the segregated method throughout the year. Therefore an actuarial certificate is not required if:

- The Fund was entirely in accumulation phase for the whole of the tax year; or
- The Fund was entirely in retirement phase for the whole of the tax year; or
- The Fund's retirement phase assets and accumulation phase assets were fully segregated throughout the tax year.

The tax exempt percentage should be applied to the Fund's assessable income (excluding any non-arm's length income, concessional contributions and any income derived from segregated assets) to determine how much income is exempt from tax.

# ORD MINNETT

## INVESTMENT INCOME RECEIVED ANNUAL TAX SUMMARY

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

	Cash Distribution	Tax Paid/Offsets	Taxable Income
<b>Australian Income</b>			
Franked Dividends	47,722.17	20,452.39	68,174.56
Unfranked Dividends	326.00	0.00	326.00
Interest	4,194.01	0.00	4,194.01
Other Income	165.44	0.00	165.44
Rental Income	0.00	0.00	0.00
Non-Primary Production Income (A)	52,407.62	20,452.39	72,860.01
<b>Capital Gains</b>			
Discounted Capital Gain	0.00	0.00	0.00
CGT Other	0.01	0.00	0.01
CGT Concession	0.00	0.00	0.00
Distributed Capital Gain (B)	0.01	0.00	0.01
<b>Foreign Income</b>			
Assessable Foreign Income	0.00	0.00	0.00
Total Foreign Income (C)	0.00	0.00	0.00
<b>Cash Distribution Sub Total (A + B + C)</b>	52,407.63		

*Adviser Name:* Andrew Murray  
*Location:* SYDNEY  
*Phone No:* (02) 8216 6462  
*Account No:* 1146221

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED ANNUAL TAX SUMMARY

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*

*<McPherson Family S/F A/C>*

	Cash Distribution	Tax Paid/Offsets	Taxable Income
<b>Other Non-assessable Amounts</b>			
Tax Free	0.00		
Tax Deferred	0.00		
Return of Capital	0.00		
Other Non Taxable	0.00		
<b>Gross Cash Distribution</b>	<u>52,407.63</u>		
<b>Other deductions from distributions</b>			
TFN Amounts Deducted	0.00		
Non Resident Withholding Tax	0.00		
<b>Net Cash Distribution</b>	<u>52,407.63</u>		
<b>AMIT Cost Base Adjustment and Gross Up</b>			
AMIT Cost Base Adjustment	0.00		
AMIT Gross Up	0.00		

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
*<McPherson Family S/F A/C>*

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>DISTRIBUTIONS</b>													
<b>AGLHA - AGL ENERGY LIMITED. - HYBRID 3-BBSW+3.80% 08-06-39 SUB STEP T-06-19</b>													
192	10-Sep-18							289.51			289.51		
				289.51									
192	10-Dec-18							274.36			274.36		
				274.36									
192	08-Mar-19							267.80			267.80		
				267.80									
192	11-Jun-19							282.85			282.85		
				282.85									
<b>Sub Total</b>								<b>1,114.52</b>			<b>1,114.52</b>		
<b>Sub Total</b>				<b>1,114.52</b>									
<b>MOT - MCP INCOME OPP TRUST</b>													
7,500	30-Jun-19							152.25			152.25		
				37.20									
				115.04		0.01							
<b>Sub Total</b>				<b>37.20</b>				<b>152.25</b>			<b>152.25</b>		
<b>Sub Total</b>				<b>115.04</b>		<b>0.01</b>							

*Adviser Name:* Andrew Murray  
*Location:* SYDNEY  
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\* As at the ex-dividend date, this security has been held for less than 45 days. Please review this transaction as the investor may not be entitled to any imputation credit.

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## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
*<McPherson Family S/F A/C>*

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>MXT - MCP MASTER INCOME</b>													
15,000	31-Jul-18			9.95				136.50			136.50		
				126.55									
15,000	31-Aug-18			10.49				144.00			144.00		
				133.51									
15,000	28-Sep-18			8.64				118.50			118.50		
				109.86									
15,000	31-Oct-18			9.84				135.00			135.00		
				125.16									
15,000	30-Nov-18			13.12				180.00			180.00		
				166.88									
15,000	31-Dec-18			9.73				133.50			133.50		
				123.77									
15,000	31-Jan-19			11.81				162.00			162.00		
				150.19									
15,000	28-Feb-19			10.49				144.00			144.00		
				133.51									
* 15,071	29-Mar-19			12.42				170.32			170.32		
				157.90									
* 15,157	30-Apr-19			11.05				151.57			151.57		
				140.52									

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\* As at the ex-dividend date, this security has been held for less than 45 days. Please review this transaction as the investor may not be entitled to any imputation credit.

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
*<McPherson Family S/F A/C>*

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
* 15,232	31-May-19			9.66				132.52			132.52		
				122.86									
* 15,298	30-Jun-19			11.04				151.45			151.45		
				140.41									
<b>Sub Total</b>				<b>128.24</b>				<b>1,759.36</b>			<b>1,759.36</b>		
<b>Sub Total</b>				<b>1,631.12</b>									
<b>NABPE - CAP NOTE 3-BBSW+2.20% 20-09-28 CUM RED T-09-23</b>													
145	20-Sep-18							156.89			156.89		
				156.89									
145	20-Dec-18							148.94			148.94		
				148.94									
145	20-Mar-19							152.41			152.41		
				152.41									
145	20-Jun-19							146.93			146.93		
				146.93									
<b>Sub Total</b>								<b>605.17</b>			<b>605.17</b>		
<b>Sub Total</b>				<b>605.17</b>									

Adviser Name: Andrew Murray  
Location: SYDNEY  
Phone No: (02) 8216 6462  
Account No: 1146221

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
*<McPherson Family S/F A/C>*

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>OMMACA - ORD MINNETT ACCELERATOR CASH ACCOUNT</b>													
25,897	01-Jul-18			35.07				35.07			35.07		
25,926	01-Aug-18			36.28				36.28			36.28		
25,954	01-Sep-18			36.32				36.32			36.32		
25,982	01-Oct-18			35.19				35.19			35.19		
26,011	01-Nov-18			36.40				36.40			36.40		
26,038	01-Dec-18			35.26				35.26			35.26		
26,067	01-Jan-19			36.48				36.48			36.48		
26,096	01-Feb-19			36.52				36.52			36.52		
26,121	01-Mar-19			33.02				33.02			33.02		
26,151	01-Apr-19			36.60				36.60			36.60		

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits			LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
10,169	01-May-19							26.05			26.05		
				26.05									
10,178	01-Jun-19							14.24			14.24		
				14.24									
<b>Sub Total</b>								<b>397.43</b>			<b>397.43</b>		
<b>Sub Total</b>				<b>397.43</b>									
<b>OMMCMT - ORD MINNETT CASH MANAGEMENT TRUST</b>													
52,415	30-Sep-18							138.82			138.82		
				138.82									
32,616	31-Dec-18							85.87			85.87		
				85.87									
28,786	31-Mar-19							71.92			71.92		
				71.92									
9,198	30-Jun-19							34.12			34.12		
				34.12									
<b>Sub Total</b>								<b>330.73</b>			<b>330.73</b>		
<b>Sub Total</b>				<b>330.73</b>									

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# ORD MINNETT

## INVESTMENT INCOME RECEIVED (ANNUAL TAX)

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
<*McPherson Family S/F A/C*>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>Distributions Total</b>				165.44				4,359.46			4,359.46		
				4,194.01		0.01							

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# ORD MINNETT

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From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>DIVIDENDS</b>													
<b>ABC - ADELAIDE BRIGHTON</b>													
5,605	11-Oct-18	504.45	216.19					720.64			720.64		
5,605	11-Oct-18	224.20	96.09					320.29			320.29		
5,605	15-Apr-19	224.20	96.09					320.29			320.29		
5,605	15-Apr-19	616.55	264.24					880.79			880.79		
<b>Sub Total</b>		<b>1,569.40</b>	<b>672.61</b>					<b>2,242.01</b>			<b>2,242.01</b>		
<b>AGL - AGL ENERGY LIMITED.</b>													
1,225	21-Sep-18	617.40	264.60					1,036.35			1,036.35		
		154.35											
1,225	22-Mar-19	539.00	231.00					904.75			904.75		
		134.75											
<b>Sub Total</b>		<b>1,156.40</b>	<b>495.60</b>					<b>1,941.10</b>			<b>1,941.10</b>		
<b>Sub Total</b>		<b>289.10</b>											

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From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>ANZ - ANZ BANKING GRP LTD</b>													
1,087	02-Jul-18	869.60	372.69					1,242.29			1,242.29		
1,087	18-Dec-18	869.60	372.69					1,242.29			1,242.29		
<b>Sub Total</b>		<b>1,739.20</b>	<b>745.38</b>					<b>2,484.58</b>			<b>2,484.58</b>		
<b>BHP - BHP GROUP LIMITED</b>													
* 362	24-Dec-18	7,578.28	3,247.83					10,826.11			10,826.11		
* 362	30-Jan-19	511.41	219.18					730.59			730.59		
362	26-Mar-19	282.65	121.14					403.79			403.79		
<b>Sub Total</b>		<b>8,372.34</b>	<b>3,588.15</b>					<b>11,960.49</b>			<b>11,960.49</b>		
<b>IANG - IAG FINANCE (NZ) LTD - PERPETUAL RESET EXCHANGEABLE NOTES</b>													
144	17-Sep-18	157.29	67.41					224.70			224.70		
144	17-Dec-18	148.86	63.81					212.67			212.67		
144	15-Mar-19	146.31	62.70					209.01			209.01		
144	17-Jun-19	151.70	65.02					216.72			216.72		
<b>Sub Total</b>		<b>604.16</b>	<b>258.94</b>					<b>863.10</b>			<b>863.10</b>		

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From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
*<McPherson Family S/F A/C>*

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>MFG - MAGELLAN FIN GRP LTD</b>													
200	28-Feb-19	110.70	47.44					195.04			195.04		
		36.90											
<b>Sub Total</b>		<b>110.70</b>	<b>47.44</b>					<b>195.04</b>			<b>195.04</b>		
<b>Sub Total</b>		<b>36.90</b>											
<b>RIO - RIO TINTO LIMITED</b>													
516	20-Sep-18	881.53	377.80					1,259.33			1,259.33		
260	19-Nov-18	15,424.00	6,610.29					22,034.29			22,034.29		
260	18-Apr-19	880.62	377.41					1,258.03			1,258.03		
260	18-Apr-19	652.32	279.56					931.88			931.88		
<b>Sub Total</b>		<b>17,838.47</b>	<b>7,645.06</b>					<b>25,483.53</b>			<b>25,483.53</b>		

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From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
*<McPherson Family S/F A/C>*

Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>SUN - SUNCORP GROUP LTD</b>													
1,729	19-Sep-18	691.60	296.40					988.00			988.00		
1,729	19-Sep-18	138.32	59.28					197.60			197.60		
1,729	02-Apr-19	449.54	192.66					642.20			642.20		
1,729	03-May-19	138.32	59.28					197.60			197.60		
<b>Sub Total</b>		<b>1,417.78</b>	<b>607.62</b>					<b>2,025.40</b>			<b>2,025.40</b>		
<b>WBC - WESTPAC BANKING CORP</b>													
* 3,336	04-Jul-18	3,135.84	1,343.93					4,479.77			4,479.77		
3,336	20-Dec-18	3,135.84	1,343.93					4,479.77			4,479.77		
3,336	24-Jun-19	3,135.84	1,343.93					4,479.77			4,479.77		
<b>Sub Total</b>		<b>9,407.52</b>	<b>4,031.79</b>					<b>13,439.31</b>			<b>13,439.31</b>		
<b>WOW - WOOLWORTHS GROUP LTD</b>													
	30-May-19	5,506.20	2,359.80					7,866.00			7,866.00		
<b>Sub Total</b>		<b>5,506.20</b>	<b>2,359.80</b>					<b>7,866.00</b>			<b>7,866.00</b>		

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Units	Taxable Date	Franked Dividend	Imputation Credit	Other Income	Foreign Income	Discount Capital Gain	CGT Concession	Total Taxable	Tax Deferred	Return of Capital	Gross Income	Non - Res W/Holding	AMIT CBA
		Unfranked Dividend	Rental Income	Interest	Foreign Tax Credits	Capital Gain Other	Capital Gain Tax Credits		Tax Free	LIC Capital	Other Non Taxable	TFN Amounts	AMIT CGU
<b>Dividends Total</b>								<b>68,500.56</b>			<b>68,500.56</b>		

<b>TOTAL</b>	47,722.17	20,452.39	165.44					<b>72,860.02</b>			<b>72,860.02</b>		
	326.00		4,194.01			0.01							

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**For the period 1 July 2018 to 30 June 2019**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
<b><u>Bank</u></b>													
Cash at Bank													
330.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	330.73	0.00	0.00	0.00	0.00
CommSec Bank Account													
397.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	397.43	0.00	0.00	0.00	0.00
728.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	728.16	0.00	0.00	0.00	0.00

### Listed Securities Market

Adelaide Brighton Limited (ASX:ABC)														
1,569.40	672.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,242.00	0.00	0.00	0.00	0.00	
AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19 (ASX:AGLHA)														
1,114.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,114.52	0.00	0.00	0.00	0.00	
AGL Energy Limited. (ASX:AGL)														
1,445.50	495.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,941.10	0.00	0.00	0.00	0.00	
Australia And New Zealand Banking Group Limited (ASX:ANZ)														
1,739.20	745.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,484.58	0.00	0.00	0.00	0.00	
BHP Billiton Limited (ASX:BHP)														
8,372.34	3,588.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11,960.49	0.00	0.00	0.00	0.00	
Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res (ASX:IANG)														
604.15	258.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	863.07	0.00	0.00	0.00	0.00	
Magellan Financial Group Limited (ASX:MFG)														
147.60	47.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	195.04	0.00	0.00	0.00	0.00	
Mcp Income Opportunities Trust - Ordinary Units Fully Paid (ASX:MOT)														
152.25	0.00	0.00	0.00	0.00	0.00	0.00	0.01	0.00	152.24	0.00	0.00	0.01	0.00	
Mcp Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)														
1,759.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,759.34	0.00	0.00	0.00	0.00	
National Australia Bank Limited - Capital Notes Deferred Settlement (ASX:NABPE)														
605.17	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	605.17	0.00	0.00	0.00	0.00	
Rio Tinto Limited (ASX:RIO)														

**McPherson Family Super Fund**  
**Investment Income Summary**  
**For the period 1 July 2018 to 30 June 2019**

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST					
17,838.46	7,645.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,483.52	0.00	0.00	0.00	0.00
Suncorp Group Limited - Ordinary Fully Paid (ASX:SUN)													
1,417.78	607.62	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,025.40	0.00	0.00	0.00	0.00
Westpac Banking Corporation (ASX:WBC)													
9,407.52	4,031.79	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,439.31	0.00	0.00	0.00	0.00
Woolworths Limited - Ordinary Fully Paid (ASX:WOW)													
5,506.20	2,359.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,866.00	0.00	0.00	0.00	0.00
<b>51,679.43</b>	<b>20,452.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>	<b>72,131.78</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>
<b>52,407.59</b>	<b>20,452.36</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>	<b>72,859.94</b>	<b>0.00</b>	<b>0.00</b>	<b>0.01</b>	<b>0.00</b>

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

**McPherson Family Super Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2018 to 30 June 2019**

Accounting Treatment						Taxation Treatment						
		Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation			
							Adjusted	Reduced	Indexation	Discounted	Other	Deferred
<u>Listed Securities Market</u>												
AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19 (ASX:AGLHA)												
11/06/2019	Sale	192.00	19,200.00		19,861.10	(661.10)						
		192.00	19,200.00		19,861.10	(661.10)					0.00	
BHP Billiton Limited (ASX:BHP)												
17/12/2018	Sale	278.00	1,367.76	1,262.12	9,356.32	(9,250.68)	9,356.32				7,988.56	
		278.00	1,367.76	1,262.12	9,356.32	(9,250.68)	9,356.32			0.00	7,988.56	
Mcp Income Opportunities Trust - Ordinary Units Fully Paid (ASX:MOT)												
30/06/2019	Dist	0.00	0.00		0.00					0.01		
		0.00	0.00		0.00					0.01	0.00	
Qrxpharma Ltd (ASX:QRX)												
22/10/2018	Sale	5,882.00	5,000.00		5,000.00	0.00						
		5,882.00	5,000.00		5,000.00	0.00					0.00	
Rio Tinto Limited (ASX:RIO)												
12/11/2018	Sale	256.00	4,492.80	2,076.16	18,559.11	(16,142.47)						
		256.00	4,492.80	2,076.16	18,559.11	(16,142.47)					0.00	
Suncorp Group Limited - Ordinary Fully Paid (ASX:SUN)												
28/05/2019	Sale	1,729.00	23,348.74		24,037.44	(688.70)	24,037.44				688.70	
		1,729.00	23,348.74		24,037.44	(688.70)	24,037.44			0.00	688.70	
Woolworths Limited - Ordinary Fully Paid (ASX:WOW)												
27/05/2019	Sale	228.00	1,710.00	617.88	7,063.93	(5,971.81)	7,063.93				5,353.93	
28/05/2019	Sale	262.00	8,407.83		8,117.32	290.51	8,117.32			290.51		
		490.00	10,117.83	617.88	15,181.25	(5,681.30)	8,117.32	7,063.93		290.51	0.00	
Listed Securities Market Total			63,527.13	3,956.16	91,995.22	(32,424.25)	8,117.32	40,457.69		290.52	0.00	
<u>Unlisted Market</u>												
MXT_R (ASX:MXT_R)												
04/06/2019	Sale	8,421.00	0.00		0.00		0.00		0.00	0.00		
		8,421.00	0.00		0.00		0.00		0.00	0.00	0.00	
Unlisted Market Total			0.00		0.00		0.00		0.00	0.00	0.00	

**McPherson Family Super Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2018 to 30 June 2019**

<b>Grand Total</b>	<b>63,527.13</b>	<b>3,956.16</b>	<b>91,995.22</b>	<b>(32,424.25)</b>	<b>8,117.32</b>	<b>40,457.69</b>	<b>0.00</b>	<b>290.52</b>	<b>0.00</b>	<b>14,031.19</b>
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\* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

**McPherson Family Super Fund**  
**Realised Capital Gains**  
**For the period from 1 July 2018 to 30 June 2019**

**Capital Gains Tax Return Summary**

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
<b>Current Year Capital Gains</b>						
Shares & Units - Listed Shares	0.00	0.00	290.00	0.00	290.00	14,031.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	0.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>290.00</u>	<u>0.00</u>	<u>290.00</u>	<u>14,031.00</u>
<b>Capital Losses Applied</b>						
Current Year	0.00	0.00	290.00	0.00	290.00	
Prior Years	0.00	0.00	0.00	0.00	0.00	
	<u>0.00</u>	<u>0.00</u>	<u>290.00</u>	<u>0.00</u>	<u>290.00</u>	
<b>Net Capital Gains</b>						
Net Gain after applying losses	0.00	0.00	0.00	0.00	0.00	
Discount applicable		0.00				
Net Gain after applying discount	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	

# ORD MINNETT

## REALISED CAPITAL GAINS

From 1 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
<McPherson Family S/F A/C>

Purchase Date	Sale Date	Quantity	Capital Proceeds	Cost	Indexed Cost Base	Gross Gain / Loss	Discounted Gain	Indexed Gain	Net Gain / Loss
<b>AGLHA - AGL ENERGY - UNSECURED SUBORDINATED FRN MATURING 08-JUN-2039</b>									
18 Dec 2017	11 Jun 2019	192	19,200.00	19,861.10	0.00	(661.10)	0.00	0.00	(661.10)
<b>SubTotal</b>		<b>192</b>	<b>19,200.00</b>	<b>19,861.10</b>	<b>0.00</b>	<b>(661.10)</b>	<b>0.00</b>	<b>0.00</b>	<b>(661.10)</b>
<b>BHP - BHP GROUP LIMITED</b>									
01 Nov 2018	17 Dec 2018	278	1,367.76	9,359.81	0.00	(7,992.05)	0.00	0.00	(7,992.05)
<b>SubTotal</b>		<b>278</b>	<b>1,367.76</b>	<b>9,359.81</b>	<b>0.00</b>	<b>(7,992.05)</b>	<b>0.00</b>	<b>0.00</b>	<b>(7,992.05)</b>
<b>RIO - RIO TINTO LIMITED</b>									
18 Jan 2007	12 Nov 2018	60	1,053.00	4,349.79	0.00	(3,296.79)	0.00	0.00	(3,296.79)
26 Jun 2009	12 Nov 2018	181	3,176.55	5,120.49	0.00	(1,943.94)	0.00	0.00	(1,943.94)
07 Jun 2011	12 Nov 2018	15	263.25	1,200.27	0.00	(937.02)	0.00	0.00	(937.02)
<b>SubTotal</b>		<b>256</b>	<b>4,492.80</b>	<b>10,670.55</b>	<b>0.00</b>	<b>(6,177.75)</b>	<b>0.00</b>	<b>0.00</b>	<b>(6,177.75)</b>
<b>SUN - SUNCORP GROUP LTD</b>									
30 Jun 2014	27 May 2019	1,095	14,781.51	15,047.89	0.00	(266.38)	0.00	0.00	(266.38)
15 Dec 2017	27 May 2019	634	8,558.43	8,989.55	0.00	(431.12)	0.00	0.00	(431.12)
<b>SubTotal</b>		<b>1,729</b>	<b>23,339.94</b>	<b>24,037.44</b>	<b>0.00</b>	<b>(697.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>(697.50)</b>
<b>WOW - WOOLWORTHS GROUP LTD</b>									
01 Apr 2019	27 May 2019	262	8,403.33	8,120.35	0.00	282.98	0.00	0.00	282.98
01 Apr 2019	27 May 2019	228	1,710.00	7,066.56	0.00	(5,356.56)	0.00	0.00	(5,356.56)
<b>SubTotal</b>		<b>490</b>	<b>10,113.33</b>	<b>15,186.91</b>	<b>0.00</b>	<b>(5,073.58)</b>	<b>0.00</b>	<b>0.00</b>	<b>(5,073.58)</b>
<b>TOTAL</b>			<b>58,513.83</b>	<b>79,115.81</b>	<b>0.00</b>	<b>(20,601.98)</b>	<b>0.00</b>	<b>0.00</b>	<b>(20,601.98)</b>

Adviser Name: Andrew Murray  
Location: SYDNEY  
Phone No: (02) 8216 6462  
Account No: 1146221

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**Australian Government**  
**Australian Taxation Office**

**Agent name:** ROACH & BRUCE  
CONSULTING P/L

**Client name:** MCPHERSON FAMILY  
SUPER FUND

**ABN:** 23614750357

## Activity statement

<b>Account</b>	Activity statement – 001 – MCPHERSON FAMILY SUPER FUND
<b>Period</b>	Jul 2018 – Sep 2018
<b>Document ID</b>	39914619039
<b>Date Lodged</b>	18 June 2019
<b>Payment due</b>	29 October 2018
<b>GST Accounting Method</b>	Cash
<b>Receipt ID</b>	5074159461

### Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$0.00	
1B	Owed by ATO			\$80.00
G1	Total sales	\$0.00		
	Does this include GST?	N		

### Refund amount

\$80.00

BPAY<sup>®</sup>



**Bill code** 75556  
**Ref** 236147503575560

#### Telephone and Internet Banking - BPAY<sup>®</sup>

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see [www.bpay.com.au](http://www.bpay.com.au)

### Australia Post

Payment can be made in person at Australia Post outlets with cash, cheque or money order using the barcode below.

**Payment reference number (PRN)** 236147503575560



\*171 236147503575560





**Australian Government**  
**Australian Taxation Office**

**Agent name:** ROACH & BRUCE  
CONSULTING P/L

**Client name:** MCPHERSON FAMILY  
SUPER FUND

**ABN:** 23614750357

## Activity statement

<b>Account</b>	Activity statement – 001 – MCPHERSON FAMILY SUPER FUND
<b>Period</b>	Oct 2018 – Dec 2018
<b>Document ID</b>	39914619120
<b>Date Lodged</b>	18 June 2019
<b>Payment due</b>	28 February 2019
<b>GST Accounting Method</b>	Cash
<b>Receipt ID</b>	8576930585

### Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$0.00	
1B	Owed by ATO			\$76.00
G1	Total sales	\$0.00		
	Does this include GST?	Y		

### Refund amount

\$76.00

BPAY®



**Bill code** 75556

**Ref** 236147503575560

#### Telephone and Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see [www.bpay.com.au](http://www.bpay.com.au)

### Australia Post

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**Payment reference number (PRN)**

236147503575560



\*171 236147503575560



**Australian Government**  
**Australian Taxation Office**

**Agent name:** ROACH & BRUCE  
CONSULTING P/L

**Client name:** MCPHERSON FAMILY  
SUPER FUND

**ABN:** 23614750357

## Activity statement

<b>Account</b>	Activity statement – 001 – MCPHERSON FAMILY SUPER FUND
<b>Period</b>	Jan 2019 – Mar 2019
<b>Document ID</b>	39914619290
<b>Date Lodged</b>	18 June 2019
<b>Payment due</b>	29 April 2019
<b>GST Accounting Method</b>	Cash
<b>Receipt ID</b>	8544622590

### Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$0.00	
1B	Owed by ATO			\$77.00
G1	Total sales	\$0.00		
	Does this include GST?	Y		

### Refund amount

\$77.00

BPAY®



**Bill code** 75556  
**Ref** 236147503575560

#### Telephone and Internet Banking - BPAY®

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.

For more information see [www.bpay.com.au](http://www.bpay.com.au)

### Australia Post

Payment can be made in person at Australia Post outlets with cash, cheque or money order using the barcode below.

**Payment reference number (PRN)** 236147503575560



\*171 236147503575560



**Australian Government**  
**Australian Taxation Office**

**Agent name:** ROACH & BRUCE  
CONSULTING P/L

**Client name:** MCPHERSON FAMILY  
SUPER FUND

**ABN:** 23614750357

## Activity statement

<b>Account</b>	Activity statement – 001 – MCPHERSON FAMILY SUPER FUND
<b>Period</b>	Apr 2019 – Jun 2019
<b>Document ID</b>	39918612932
<b>Date Lodged</b>	16 August 2019
<b>Payment due</b>	26 August 2019
<b>GST Accounting Method</b>	Cash
<b>Receipt ID</b>	4730597395

### Goods and services tax (GST)

Label	Description	Reported Value	Owed to ATO	Owed by ATO
1A	Owed to ATO		\$0.00	
1B	Owed by ATO			\$118.00
G1	Total sales	\$0.00		
	Does this include GST?	Y		

### Refund amount

\$118.00

BPAY<sup>®</sup>



**Biller code** 75556  
**Ref** 236147503575560

#### Telephone and Internet Banking - BPAY<sup>®</sup>

Contact your bank or financial institution to make this payment from your cheque, savings, debit or credit card account.  
For more information see [www.bpay.com.au](http://www.bpay.com.au)

### Australia Post

Payment can be made in person at Australia Post outlets with cash, cheque or money order using the barcode below.

**Payment reference number (PRN)** 236147503575560



\*171 236147503575560

Client name	McPherson Family Super Fund	Fin Accounts Prepared by	Fiona Ludlam
Client code	MCPFAMSF/268	Date prepared	02-Sep-2019
Year ended	30-Jun-2019	Reviewed by	
SRN/HIN	X0067432584	Date reviewed	
Postcode	2001	<a href="#">Back to Cover</a>	

**Benefits Paid**

- 1.1 a Were there benefits paid to members during the financial year? Yes
- b Have you confirmed with the ATO, the tax free low rate cap of the Superannuation Lump Sum benefit for the following members? No
- [Enter name of member 1]

[Enter name of member 2]

[Enter name of member 3]

[Enter name of member 4]

*This amount is beneficial to members who have reached preservation age and are permanently retired (never intending to work again) as it is tax free. For the year ended 30 June 2017, 30 June 2018 & 30 June 2019 the thresholds are \$195,000, \$205,000 & \$210,000 respectively.*

Was there also an accumulation account for more than one day? Yes

**WARNING - ACTUARIAL CERTIFICATE IS REQUIRED PRIOR TO LODGEMENT OF TAX RETURN. Otherwise pension exempt factor is zero**

<b>Client name</b>	McPherson Family Super Fund	<b>Fin Accounts Prepared by</b>	Fiona Ludlam
<b>Client code</b>	MCPFAMSF/268	<b>Date prepared</b>	02-Sep-2019
<b>Year ended</b>	30-Jun-2019	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

<b>Minimum pension for the financial year beginning</b>	01-Jul-2018	
Days in financial year	365.00	
Name of members	<b>James McPherson</b>	<b>Marcia McPherson</b>
Account ID (please use M0000X format)	<b>M00001</b>	<b>M00002</b>
Member's date of birth	23-Aug-1946	24-Sep-1948
Age at beginning of financial year audited	71	69
Pension commencement date	01-Jul-2018	01-Jul-2013
Is this a transition to retirement pension?	No	No
Days in pension during financial year	365	365
Member's account balance at the end of the previous financial year or when pension is commenced	289,684.83	147,895.24
Account based percentage for previous financial year	5%	5%
Minimum pension amount	14,480.00	7,390.00
Maximum pension amount		
Pension taken for the financial year ending 30 Jun 2019	42,910.00	8,160.00

<b>Client name</b>	McPherson Family Super Fund	<b>Fin Accounts Prepared by</b>	Fiona Ludlam
<b>Client code</b>	MCPFAMSF/268	<b>Date prepared</b>	02-Sep-2019
<b>Year ended</b>	30-Jun-2019	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**Minimum pension for the next financial year beginning**

01-Jul-2019

	<b>James McPherson</b>	<b>Marcia McPherson</b>
Name of members		
Account ID (please use M0000X format)	<b>M00001</b>	<b>M00002</b>
Age at beginning of next financial year	72	70
Is this a transition to retirement pension?	<b>No</b>	<b>No</b>
Member's account balance at the beginning of the financial year	261,483.06	147,574.06
Account based percentage for next financial year	5%	5%
Minimum pension amount	13,070.00	7,380.00
Maximum pension amount		

1.2 Has the minimum pension requirement been met and paid out correctly?

**Yes**

1.3 Was the pension paid consistent with prior years?

**Yes**

1.4 Is the pension reversionary?

**Yes**

1.5 Does the pension member have a Commonwealth Seniors Health Card?

**No**

1.6 Was TBAR Reporting update to date? Add Relevant tag in Class Super.

**Yes**

**Creditors**

**2 & 3** Super fund does not have any creditors apart from tax liabilities (current and deferred) and/or

**Borrowings**

**4** Reviewed records and reasonably confirm that there were no borrowings that would cause the

**McPherson Family Super Fund**  
**Pension Withdrawal Limits**  
**For the Period 1 July 2018 to 30 June 2019**

**Rev James McPherson**

**YTD Summaries**

	Drawdowns to date	Rqd. for Minimum	Minimum	Rqd for Plan	Plan*	Remaining until Max	Maximum	Tax Free %
Pension Account 01.07.14	39,070.00	OK!	11,740.00	OK!	11,740.00	0.00	0.00	47.25%
Pension Account 01.07.15	2,680.00	OK!	2,680.00	OK!	2,680.00	0.00	0.00	53.60%
Pension Account 01.07.17	420.00	OK!	20.00	OK!	20.00	0.00	0.00	29.32%
Pension Account 01.07.18	740.00	OK!	40.00	OK!	40.00	0.00	0.00	0.00%
<b>Totals</b>								
Gross Drawdowns	42,910.00	0.00	14,480.00	0.00	14,480.00			
PAYG Tax	0.00	0.00	0.00	0.00	0.00			
Net Drawdowns	42,910.00	0.00	14,480.00	0.00	14,480.00			

Footnotes:

\*The plan amount is the annual pension review amount or the minimum amount where no review amount is recorded.

**McPherson Family Super Fund**  
**Pension Withdrawal Limits**  
**For the Period 1 July 2018 to 30 June 2019**

**Rev James McPherson**

**Pension Payments**

Pension Account 01.07.14

Date	Gross Amount	PAYG	Net Amount	Description
01/08/2018	2,300.00	0.00	2,300.00	part of \$2,500.00 Rev James M McPherson, 013-011, a/c 75
20/08/2018	1,500.00	0.00	1,500.00	Rev James M McPherson, BSB 013-011, a/c 757875861
03/09/2018	2,500.00	0.00	2,500.00	Rev James M McPherson, 013-011, a/c 757875861
01/10/2018	2,500.00	0.00	2,500.00	Rev James M McPherson, 013-011, a/c 757875861
01/11/2018	2,500.00	0.00	2,500.00	Rev James M McPherson, 013-011, a/c 757875861
26/11/2018	1,950.00	0.00	1,950.00	Solahart, BSB 084-801, a/c 827488884 (30075)
03/12/2018	2,500.00	0.00	2,500.00	Rev James M McPherson, 013-011, a/c 757875861
02/01/2019	1,320.00	0.00	1,320.00	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
02/01/2019	2,300.00	0.00	2,300.00	Rev James M McPherson, 013-011, a/c 757875861
01/02/2019	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/02/2019	1,400.00	0.00	1,400.00	part of \$2,500.00 Rev James M McPherson, 013-011, a/c 75
01/03/2019	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/03/2019	2,500.00	0.00	2,500.00	Rev James M McPherson, 013-011, a/c 757875861
01/04/2019	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/04/2019	2,500.00	0.00	2,500.00	Rev James M McPherson, 013-011, a/c 757875861
01/05/2019	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/05/2019	2,500.00	0.00	2,500.00	Rev James M McPherson, 013-011, a/c 757875861
03/06/2019	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
03/06/2019	2,500.00	0.00	2,500.00	Rev James M McPherson, 013-011, a/c 757875861
27/06/2019	1,500.00	0.00	1,500.00	Transfer to account 1402574 - Rev James Murdoch Mc
<b>Totals:</b>	<b>39,070.00</b>	<b>0.00</b>	<b>39,070.00</b>	

Pension Account 01.07.15

Date	Gross Amount	PAYG	Net Amount	Description
02/07/2018	2,480.00	0.00	2,480.00	part of \$2,500.00 Rev James M McPherson, 013-011, a/c 75
01/08/2018	200.00	0.00	200.00	part of \$2,500.00 Rev James M McPherson, 013-011, a/c 75
<b>Totals:</b>	<b>2,680.00</b>	<b>0.00</b>	<b>2,680.00</b>	

Pension Account 01.07.17

Date	Gross Amount	PAYG	Net Amount	Description
02/07/2018	20.00	0.00	20.00	part of \$2,500.00 Rev James M McPherson, 013-011, a/c 75
01/02/2019	400.00	0.00	400.00	part of \$2,500.00 Rev James M McPherson, 013-011, a/c 75
<b>Totals:</b>	<b>420.00</b>	<b>0.00</b>	<b>420.00</b>	

Pension Account 01.07.18

Date	Gross Amount	PAYG	Net Amount	Description
02/01/2019	40.00	0.00	40.00	part of \$1,360.00 Marcia McPherson, 804-002, a/c 382614
01/02/2019	700.00	0.00	700.00	part of \$2,500.00 Rev James M McPherson, 013-011, a/c 75
<b>Totals:</b>	<b>740.00</b>	<b>0.00</b>	<b>740.00</b>	



**McPherson Family Super Fund**  
**Pension Withdrawal Limits**  
**For the Period 1 July 2018 to 30 June 2019**

**Mrs Marcia McPherson**

**YTD Summaries**

	Drawdowns to date	Rqd. for Minimum	Minimum	Rqd for Plan	Plan*	Remaining until Max	Maximum	Tax Free %
513: McPherson, Marcia	8,160.00	OK!	7,390.00	OK!	7,390.00	0.00	0.00	73.73%

**Totals**

Gross Drawdowns	8,160.00	0.00	7,390.00	0.00	7,390.00
PAYG Tax	0.00	0.00	0.00	0.00	0.00
Net Drawdowns	8,160.00	0.00	7,390.00	0.00	7,390.00

Footnotes:

\*The plan amount is the annual pension review amount or the minimum amount where no review amount is recorded.

**Pension Payments**

513: McPherson, Marcia

Date	Gross Amount	PAYG	Net Amount	Description
02/07/2018	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/08/2018	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
03/09/2018	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/10/2018	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
01/11/2018	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
03/12/2018	1,360.00	0.00	1,360.00	Marcia McPherson, 804-002, a/c 382614
<b>Totals:</b>	<b>8,160.00</b>	<b>0.00</b>	<b>8,160.00</b>	

Client name	McPherson Family Super Fund	Fin Accounts Prepared by	Fiona Ludlam
Client code	MCPFAMSF/268	Date prepared	02-Sep-2019
Year ended	30-Jun-2019	Reviewed by	
SRN/HIN	X0067432584	Date reviewed	
Postcode	2001	<a href="#">Back to Cover</a>	

## 1 Benefits (member's balances)

Reviewed member statements and agreed to financial report  
*Referred to attached Member Benefit Statements*

Yes

## 2 Earnings

Reviewed member statements and confirmed that incomes and expenses have been recorded and allocated correctly to members accounts.

Yes

## 3 Reserves

All earnings were allocated to members accounts. Ensure reserves were permitted and recorded in the financial report in accordance with the trustees' policy.

N/A

## 4 Contributions

Confirmed all contributions received have been allocated to the correct members account. Otherwise must be rejected within 28 days after the end of the month in which it is received. Refer to Schedule N

Yes

## 5 External Superannuation Interests

Do the member(s) have superannuation interests outside of the SMSF?

No

Has this been entered into Class?

N/A

## 6 Binding Death Benefit Nominations (BDBNs)

BDBNs have been reviewed and are still valid?  
*Ensure has been entered into Class Super*

No

**Note: Does the trust deed provide for non-lapsing BDBNs? All new and amended Trust Deeds from Patricia Holdings should have this, please check para 51.2.8 or relevant paragraph. Members without dependants should amend their deed immediately)**

**BDBNs can only be left to financial dependants Check trust deed in the event of death of member and there is no binding death nomination**

**Witnesses to the BDBNs should not be trustees or beneficiaries of the super fund i.e. independent**

## McPherson Family Super Fund

### Members Summary Report - For the period 1/07/2018 to 30/06/2019

Member's Detail		Opening Balance	Increases				Decreases				Closing Balance	
			Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out		Ben Paid
Rev James McPherson												
39 Lagoda Drive Mount Coolum QLD 4573												
Accumulation	Accumulation	794.87	142.54	0.00	4.26	0.00	3.29	0.00	0.00	(794.87)	0.00	150.09
Pension	Pension Account 01.07.14	234,812.70	0.00	0.00	822.13	0.00	10,848.92	0.00	0.00	0.00	(39,070.00)	207,413.75
Pension	Pension Account 01.07.15	53,587.82	0.00	0.00	337.25	0.00	2,525.28	0.00	0.00	0.00	(2,680.00)	53,770.35
Pension	Pension Account 01.07.17	489.44	0.00	0.00	(6.07)	0.00	16.23	0.00	0.00	0.00	(420.00)	79.60
Pension	Pension Account 01.07.18	0.00	0.00	794.87	(11.86)	0.00	26.26	0.00	0.00	0.00	(740.00)	69.27
		289,684.83	142.54	794.87	1,145.71	0.00	13,419.98	0.00	0.00	(794.87)	(42,910.00)	261,483.06
Mrs Marcia McPherson												
39 Lagoda Drive Mount Coolum QLD 4573												
Pension	513: McPherson, Marcia	147,895.24	0.00	0.00	806.44	0.00	7,032.38	0.00	0.00	0.00	(8,160.00)	147,574.06
		147,895.24	0.00	0.00	806.44	0.00	7,032.38	0.00	0.00	0.00	(8,160.00)	147,574.06
		437,580.07	142.54	794.87	1,952.15	0.00	20,452.36	0.00	0.00	(794.87)	(51,070.00)	409,057.12

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Consolidated Member Benefit Totals**

Period	Member Account Details
<b>1 July 2018 - 30 June 2019</b>	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
<b>Member</b> Number: MCPHEJ0	Date of Birth: 23 August 1946
<b>Rev James McPherson</b>	Date Joined Fund: 12 October 2006
	Eligible Service Date: 12 October 2006
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2018	Tax Free 126,841.87
Accumulation 794.87	Taxable - Taxed 134,641.19
Pension Account 01.07.14 234,812.70	Taxable - Untaxed -
Pension Account 01.07.15 53,587.82	<b>Your Preservation Components</b>
Pension Account 01.07.17 489.44	Preserved -
Pension Account 01.07.18 -	Restricted Non Preserved -
<b>Total</b> as at 1 Jul 2018 <b>289,684.83</b>	Unrestricted Non Preserved 261,483.06
<b>Withdrawal Benefit</b> as at 30 Jun 2019	<b>Your Insurance Benefits</b>
Accumulation 150.09	No insurance details have been recorded
Pension Account 01.07.14 207,413.75	<b>Your Beneficiaries</b>
Pension Account 01.07.15 53,770.35	<b>Binding Beneficiary Nomination*</b>
Pension Account 01.07.17 79.60	100% Marcia McPherson
Pension Account 01.07.18 69.27	* Nomination in effect from <b>25 November 2010</b>
<b>Total</b> as at 30 Jun 2019 <b>261,483.06</b>	

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2018 - 30 June 2019</b>	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
Member Number: MCPHEJ0	Date of Birth: 23 August 1946
<b>Rev James McPherson</b>	Date Joined Fund: 12 October 2006
<b>Accumulation Account</b>	Eligible Service Date: 12 October 2006
<b>Accumulation</b>	Tax File Number Held: Yes
	Account Start Date: 12 October 2006

Your Account Summary	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2018 <b>794.87</b>	Tax Free 0.0000 % -
<u>Increases to your account:</u>	Taxable - Taxed 150.09
Employer Contributions 142.54	Taxable - Untaxed -
Share Of Net Fund Income 4.26	<b>Your Preservation Components</b>
Tax on Net Fund Income 24.67	Preserved -
<u>Total Increases</u> 171.47	Restricted Non Preserved -
<u>Decreases to your account:</u>	Unrestricted Non Preserved 150.09
Contributions Tax 21.38	<b>Your Insurance Benefits</b>
Transfers Out 794.87	No insurance details have been recorded
<u>Total Decreases</u> 816.25	<b>Your Beneficiaries</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2019 <b>150.09</b>	<b>Binding Beneficiary Nomination*</b>
	100% Marcia McPherson
	* Nomination in effect from <b>25 November 2010</b>

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Member Benefit Statement**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
Member Number: MCPHEJ0	Date of Birth: 23 August 1946
Rev James McPherson	Date Joined Fund: 12 October 2006
Pension Account	Eligible Service Date: 12 October 2006
Pension Account 01.07.14	Tax File Number Held: Yes
	Account Start Date: 1 July 2014

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 234,812.70	Tax Free 47.2465 % 97,995.69
<u>Increases to your account:</u>	Taxable - Taxed 109,418.06
Share Of Net Fund Income 822.13	Taxable - Untaxed -
Tax on Net Fund Income 10,848.92	<b>Your Preservation Components</b>
<u>Total Increases</u> 11,671.05	Preserved -
<u>Decreases to your account:</u>	Restricted Non Preserved -
Pension Payments 39,070.00	Unrestricted Non Preserved 207,413.75
<u>Total Decreases</u> 39,070.00	<b>Your Insurance Benefits</b>
Withdrawal Benefit as at 30 Jun 2019 207,413.75	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	Marcia McPherson has been selected as the Reversionary Beneficiary for this Pension Account.

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2018 - 30 June 2019</b>	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
<b>Member</b> Number: MCPHEJ0	Date of Birth: 23 August 1946
<b>Rev James McPherson</b>	Date Joined Fund: 12 October 2006
<b>Pension Account</b>	Eligible Service Date: 12 October 2006
<b>Pension Account 01.07.15</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2015

Your Account Summary	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2018 <b>53,587.82</b>	Tax Free 53.6036 % 28,822.82
<u>Increases to your account:</u>	Taxable - Taxed 24,947.53
Share Of Net Fund Income 337.25	Taxable - Untaxed -
Tax on Net Fund Income 2,525.28	<b>Your Preservation Components</b>
<u>Total Increases</u> 2,862.53	Preserved -
<u>Decreases to your account:</u>	Restricted Non Preserved -
Pension Payments 2,680.00	Unrestricted Non Preserved 53,770.35
<u>Total Decreases</u> 2,680.00	<b>Your Insurance Benefits</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2019 <b>53,770.35</b>	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	<b>Binding Beneficiary Nomination*</b>
	100% Marcia McPherson
	* Nomination in effect from <b>25 November 2010</b>

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Member Benefit Statement**

Period	Member Account Details
<b>1 July 2018 - 30 June 2019</b>	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
<b>Member</b> Number: MCPHEJ0	Date of Birth: 23 August 1946
<b>Rev James McPherson</b>	Date Joined Fund: 12 October 2006
<b>Pension Account</b>	Eligible Service Date: 12 October 2006
<b>Pension Account 01.07.17</b>	Tax File Number Held: Yes
	Account Start Date: 1 July 2017

Your Account Summary	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2018 <b>489.44</b>	Tax Free 29.3467 % 23.36
<u>Increases to your account:</u>	Taxable - Taxed 56.24
Tax on Net Fund Income 16.23	Taxable - Untaxed -
<u>Total Increases</u> 16.23	<b>Your Preservation Components</b>
<u>Decreases to your account:</u>	Preserved -
Pension Payments 420.00	Restricted Non Preserved -
Share Of Net Fund Income 6.07	Unrestricted Non Preserved 79.60
<u>Total Decreases</u> 426.07	<b>Your Insurance Benefits</b>
<b>Withdrawal Benefit</b> as at 30 Jun 2019 <b>79.60</b>	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	Marcia McPherson has been selected as the Reversionary Beneficiary for this Pension Account.



**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Member Benefit Statement**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
Member Number: MCPHEJ0	Date of Birth: 23 August 1946
Rev James McPherson	Date Joined Fund: 12 October 2006
Pension Account	Eligible Service Date: 12 October 2006
Pension Account 01.07.18	Tax File Number Held: Yes
	Account Start Date: 1 July 2018

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 -	Tax Free 0.0000 % -
<u>Increases to your account:</u>	Taxable - Taxed 69.27
Tax on Net Fund Income 26.26	Taxable - Untaxed -
Transfers In 794.87	<b>Your Preservation Components</b>
<u>Total Increases</u> 821.13	Preserved -
<u>Decreases to your account:</u>	Restricted Non Preserved -
Pension Payments 740.00	Unrestricted Non Preserved 69.27
Share Of Net Fund Income 11.86	<b>Your Insurance Benefits</b>
<u>Total Decreases</u> 751.86	No insurance details have been recorded
Withdrawal Benefit as at 30 Jun 2019 <b>69.27</b>	<b>Your Beneficiaries</b>

Marcia McPherson has been selected as the Reversionary Beneficiary for this Pension Account.

## **Trustee**

The Trustee of the Fund is as follows:

McPherson J&M Pty Ltd

The directors of the Trustee company are:

James McPherson and  
Marcia McPherson

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## **Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
James McPherson  
Director - McPherson J&M Pty Ltd

.....  
Marcia McPherson  
Director - McPherson J&M Pty Ltd

Statement Date: 30 June 2019

**For Enquiries:**

phone **0292328211**

mail **McPherson Family Super Fund, Suite 7 Level 5 66 Hunter Street, Sydney NSW 2000**

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Consolidated Member Benefit Totals**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
Member Number: MCPHEM0	Date of Birth: 24 September 1948
Mrs Marcia McPherson	Date Joined Fund: 12 October 2006
	Eligible Service Date: 12 October 2006
	Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF  
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts	Your Tax Components
<b>Withdrawal Benefit</b> as at 1 Jul 2018	Tax Free 108,808.90
513: McPherson, Marcia 147,895.24	Taxable - Taxed 38,765.16
<b>Total</b> as at 1 Jul 2018 <b>147,895.24</b>	Taxable - Untaxed -
<b>Withdrawal Benefit</b> as at 30 Jun 2019	<b>Your Preservation Components</b>
513: McPherson, Marcia 147,574.06	Preserved -
<b>Total</b> as at 30 Jun 2019 <b>147,574.06</b>	Restricted Non Preserved -
	Unrestricted Non Preserved 147,574.06
	<b>Your Insurance Benefits</b>
	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	<b>Binding Beneficiary Nomination*</b>
	100% James McPherson (Spouse)
	* Nomination in effect from <b>24 November 2010</b>

**For Enquiries:**  
phone 0292328211  
mail McPherson Family Super Fund, Suite 7 Level 5 66 Hunter Street, Sydney NSW 2000

**McPherson Family Super Fund**  
(ABN: 23 614 750 357)

**Member Benefit Statement**

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 39 Lagoda Drive Mount Coolum, QLD 4573
Member Number: MCPHEM0	Date of Birth: 24 September 1948
Mrs Marcia McPherson	Date Joined Fund: 12 October 2006
Pension Account	Eligible Service Date: 12 October 2006
513: McPherson, Marcia	Tax File Number Held: Yes
	Account Start Date: 1 July 2013

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 147,895.24	Tax Free 73.7317 % 108,808.90
<u>Increases to your account:</u>	Taxable - Taxed 38,765.16
Share Of Net Fund Income 806.44	Taxable - Untaxed -
Tax on Net Fund Income 7,032.38	<b>Your Preservation Components</b>
<u>Total Increases</u> 7,838.82	Preserved -
<u>Decreases to your account:</u>	Restricted Non Preserved -
Pension Payments 8,160.00	Unrestricted Non Preserved 147,574.06
<u>Total Decreases</u> 8,160.00	<b>Your Insurance Benefits</b>
Withdrawal Benefit as at 30 Jun 2019 147,574.06	No insurance details have been recorded
	<b>Your Beneficiaries</b>
	James McPherson has been selected as the Reversionary Beneficiary for this Pension Account.

## **Trustee**

The Trustee of the Fund is as follows:

McPherson J&M Pty Ltd

The directors of the Trustee company are:

James McPherson and  
Marcia McPherson

## **Availability of Other Fund Information**

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

## **Trustee Disclaimer**

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....  
James McPherson  
Director - McPherson J&M Pty Ltd

.....  
Marcia McPherson  
Director - McPherson J&M Pty Ltd

Statement Date: 30 June 2019

**For Enquiries:**

phone **0292328211**

mail **McPherson Family Super Fund, Suite 7 Level 5 66 Hunter Street, Sydney NSW 2000**

<b>Client name</b>	McPherson Family Super Fund	<b>Fin Accounts Prepared by</b>	Fiona Ludlam
<b>Client code</b>	MCPFAMSF/268	<b>Date prepared</b>	02-Sep-2019
<b>Year ended</b>	30/06/2019	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

## 1 Contributions

Did the Super Fund receive any contributions during the financial year?

Yes

For contributions received during the financial year, confirmed that contributions were received and allocated correctly to members' account and that where conditions of acceptance are not met, contributions have been rejected within allowed timeframe.

Where applicable, ensure s290-170 deduction notices are dated prior to commencement of pension (e.g. if there are deducted contributions made during the year and those contributions are rolled into a pension that same financial year, the contribution notices must be dated before the commencement date of the pension)

## 2 Analysis of Employer Contributions

Analytical review (9.50% of Wages and Salary or up to the annual maximum contribution base)

	James McPherson	Marcia McPherson
Wages and Salary		
Super Guarantee Rate (increased to 10% on 1 June 2021)	9.50%	9.50%
Compulsory employer contribution	-	-
Contribution received by super fund	142.54	-
Maximum Contribution Base is (minimum required by employer)	20,048.80	20,048.80

Confirmed with the employer the total contributions received by the super fund is correct and have been allocated correctly to individual member's account.

Yes

## 3 Conditions of Acceptance

	James McPherson	Marcia McPherson
Member's date of birth	23/08/1946	24/09/1948
Member's age at the end of the financial year	72	70
<b><u>Concessional Contribution (CC)</u></b>		
Member's concessional contribution cap is	25,000.00	25,000.00
Concessional contributions received in financial year	142.54	-

<b>Client name</b>	McPherson Family Super Fund	<b>Fin Accounts Prepared by</b>	Fiona Ludlam
<b>Client code</b>	MCPFAMSF/268	<b>Date prepared</b>	02-Sep-2019
<b>Year ended</b>	30/06/2019	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**Non-Concessional Contribution (NCC)**

Member's non-concessional contribution cap is	100,000.00	100,000.00
Non-concessional contribution in the financial year ending 30 Jun 2019	-	-
Non-concessional contribution in the financial year ending 30 Jun 2018	-	-
Non-concessional contribution in the financial year ending 30 Jun 2017	-	-
Total non-concessional contribution in the current FY and the prior 2 years	-	-

**People over 65 must satisfy the work test prior to making non-concessional contributions in a financial year.**

**WARNING - work test required**

**WARNING - work test required**

Did the member bring forward contributions prior to 30 June 2019?

Yes	N/A
-----	-----

**If you have triggered a bring forward before 1 July 2018 and have not fully utilised your bring forward cap before 1 July 2018, you cap will be reassessed on 1 July 2018 to reflect the new annual cap.**

**WARNING**

Have the members satisfy conditions of acceptance listed below

Yes
-----

**Under 65** - all contributions can be accepted

**Age 65 - 75**

- Mandated employer contributions; or
- Employer contributions (salary sacrifice) or member contributions

**Over 75**

- mandated employer contributions can be accepted. From 1 July 2013, mandated employer contributions include Super Guarantee;
- From 1 July 2017, general concessional contributions can be accepted regardless of age.

**Concessional Contributions Cap**

FY2019 all ages \$25,000	25,000	25,000
--------------------------	--------	--------

**Non-Concessional Contributions Cap**

FY2019 \$100,000 (for aged between 65 and 74, they need to meet the work test)	100,000	100,000
Bring Forward 3 years for under 65 (FY2019 depending on total superannuation balance)	300,000	300,000
If the member turned 65 during the year, can only bring forward two years.		

**Changes to Non-Concessional Contributions Cap from 1 July 2018**

<u>Total superannuation balance</u> at 30 June of the previous financial year	Less than \$1.6m	Greater than or equal to \$1.6m
Non-concessional contributions cap	100,000	Nil

<u>Bring forward rules</u> Total superannuation balance on 30 June 2017	Max non-concessional contributions cap for the first year	Bring-forward period
Less than \$1.4m	300,000	3 years
\$1.4m to less than \$1.5m	200,000	2 years
\$1.5m to less than \$1.6m	100,000	No-bring-forward
\$1.6m	Nil	N/A

<b>Client name</b>	McPherson Family Super Fund	<b>Fin Accounts Prepared by</b>	Fiona Ludlam
<b>Client code</b>	MCPFAMSF/268	<b>Date prepared</b>	02-Sep-2019
<b>Year ended</b>	30/06/2019	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**4 Transfers In**

Obtained a copy of the rollover statement

Confirmed that where applicable all transfers/rollovers have been recorded correctly ensuring that benefits characteristics are maintained and there were no other issues in relation to any benefits transferred/rolled over during the year

**5 Contributions Splitting**

Was spouse splitting applicable during the year? **Confirm with AJB and clients**

No

Ensure the trust deed allows for contribution splitting

Ensure spouse meet conditions for splitting, either:

- less than their preservation age **or**

- between preservation age and 65 years and not retired

Ensure contributions splitting application is completed correctly prior to processing

Check amounts are consistent with prior year and ensure benefit paid and rollover statements are attached to workpapers

**6 Recontribution Strategy**

Have you considered a re-contribution strategy for members of this fund?

\* Work-test requirement for members aged over 65 for Non-concessional contributions

\* Members currently receiving transition to retirement pension - need to consider cost and benefits of this strategy

\* Tax-free and taxable components (less attractive if current tax-free component is already high)

Yes

Summarise your decision below:

**7 Warnings**

Have you checked all warnings in red above and that you are satisfied that all warnings have been investigated, resolved, documented and reported to the trustees and the ATO where appropriate?

Yes



---

**McPherson Family Super Fund**  
**Contribution Caps**  
**For the Period From 1 July 2018 to 30 June 2019**

---

**Mrs Marcia McPherson**

**Date of Birth:** 24 Sep 1948  
**Age:** 70 (at 30/06/2019)  
**Status:** Member must meet work test criteria, other conditions apply

**Contributions Summary**

**Non-Concessional**

**Prior Year Contributions**

The 'Bring Forward Rule' was unavailable in previous 2 years; member was 65 or older  
3-year cap in effect from previous years  
Total non-concessional contributions in previous 2 years

N/A  
N/A

<b>Current Year Contributions</b>	<b>Note</b>	<b>Concessional</b>	<b>Non-Concessional</b>
Caps	1, 2	25,000.00	100,000.00
Contributions made (to this fund)	3	0.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		0.00	0.00
Amount above caps	4	0.00	0.00
Available		25,000.00	100,000.00

**Notes**

1. 'Bring Forward Rule' can NOT be triggered this year; member was 65 or older
2. Non-concessional cap shown applies to current year only
3. Excludes any unmatched deposits
4. Any excess concessional contributions are treated as non-concessional

**McPherson Family Super Fund**  
**Contribution Caps**  
**For the Period From 1 July 2018 to 30 June 2019**

**Rev James McPherson**

**Date of Birth:** 23 Aug 1946  
**Age:** 72 (at 30/06/2019)  
**Status:** Member must meet work test criteria, other conditions apply

**Contributions Summary**

**Non-Concessional**

**Prior Year Contributions**

The 'Bring Forward Rule' was unavailable in previous 2 years; member was 65 or older

3-year cap in effect from previous years

N/A

Total non-concessional contributions in previous 2 years

N/A

<b>Current Year Contributions</b>	<b>Note</b>	<b>Concessional</b>	<b>Non-Concessional</b>
Caps	1, 2	25,000.00	100,000.00
Contributions made (to this fund)	3	142.54	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		142.54	0.00
Amount above caps	4	0.00	0.00
Available		24,857.46	100,000.00

**Notes**

1. 'Bring Forward Rule' can NOT be triggered this year; member was 65 or older
2. Non-concessional cap shown applies to current year only
3. Excludes any unmatched deposits
4. Any excess concessional contributions are treated as non-concessional

**Contributions Breakdown**

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
<b>Concessional</b>	Employer	142.54
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	<b>Contributions as allocated</b>	<b>142.54</b>
<b>NonConcessional</b>	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	<b>Contributions as allocated</b>	<b>0.00</b>
<b>Other</b>	CGT small business 15-year exception	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	<b>Total Other contributions</b>	<b>0.00</b>

**Transactions**

<b>Date</b>	<b>Contribution Type</b>	<b>Concessional</b>	<b>Non-Concessional</b>	<b>Other</b>
13/11/2018	Employer	142.54		
	<b>Totals:</b>	<b>142.54</b>		

<b>Client name</b>	McPherson Family Super Fund	<b>Fin Accounts Prepared by</b>	Fiona Ludlam
<b>Client code</b>	MCPFAMSF/268	<b>Date prepared</b>	02-Sep-2019
<b>Year ended</b>	30-Jun-2019	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**Objective** To ensure revenues are correctly recorded and exist

**Procedure** Randomly sampled items of revenue and checked with source documents, GL and bank statements

Date	Type	Company	Amount	Bank Statement
20/12/2018	Dividend	WBC	3,135.84	3,135.84
18/12/2018	Dividend	ANZ	869.60	869.60
19/11/2018	Dividend	RIO	15,424.00	15,424.00
24/12/2018	Dividend	BHP	7,578.28	7,578.28
				-
				-
				-

\*Attach sampled source documents

Total Value of Sample 27,007.72

Total Revenue (Excl Realised & Unrealised CG + Contributions) 52,407.59

Percentage of Sample 51.53%

- 1 Correct measurement and recording of unrealised gains on changes in the net market value in accordance with AAS25.

Unrecorded revenues eg trust distributions - checked distribution statements for unrecorded income  
 Checked dividends declared with dividends received. Agreed to external confirmations.  
 Ensure that earnings were allocated using member weighted balances.

- 2 Confirmed that income is net of tax when appropriate.

- 3 Confirmed that income was earned on an arm's length basis.

**McPherson Family Super Fund**  
**Investment Income Comparison Report**  
**For the period 1 July 2018 to 30 June 2019**

Payment Date	Income Type	Ledger Data		Diff *	Announcement Data				
		Total Income	Tax Credits+		Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+
Cash At Bank									
604: Cash at Bank									
30/09/2018	Interest	138.82	0.00						
31/12/2018	Interest	85.87	0.00						
31/03/2019	Interest	71.92	0.00						
30/06/2019	Interest	34.12	0.00						
		330.73	0.00						
CBABank: CommSec Bank Account									
01/07/2018	Interest	35.07	0.00						
01/08/2018	Interest	36.28	0.00						
01/09/2018	Interest	36.32	0.00						
01/10/2018	Interest	35.19	0.00						
01/11/2018	Interest	36.40	0.00						
01/12/2018	Interest	35.26	0.00						
01/01/2019	Interest	36.48	0.00						
01/02/2019	Interest	36.52	0.00						
01/03/2019	Interest	33.02	0.00						
01/04/2019	Interest	36.60	0.00						
01/05/2019	Interest	26.05	0.00						
01/06/2019	Interest	14.24	0.00						
		397.43	0.00						
Total		728.16	0.00						
Other Fixed Interest Securities									
AGLHA: AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19 (ASX:AGLHA)									
10/09/2018	Interest	289.51	0.00	*	192	0	1.5079	289.52	0.00
10/12/2018	Interest	274.36	0.00	*	192	0	1.4290	274.37	0.00
08/03/2019	Interest	267.80	0.00		192	0	1.3948	267.80	0.00
11/06/2019	Interest	282.85	0.00		192	0	1.4732	282.85	0.00
		1,114.52	0.00					1,114.54	0.00
IANGL: Iag Finance (New Zealand) Limited - Convert Bond 3-Bbsw+4.00% Perp Sub Non-Cum Ex Res (ASX:IANGL)									
17/09/2018	Dividend	157.29	67.41		144	0	1.0923	157.29	67.41
17/12/2018	Dividend	148.86	63.80	*	144	0	1.0338	148.87	63.80
15/03/2019	Dividend	146.30	62.70		144	0	1.0160	146.30	62.70
17/06/2019	Dividend	151.70	65.01		144	0	1.0535	151.70	65.01
		604.15	258.92					604.16	258.92
Total		1,718.67	258.92					1,718.70	258.92
Shares in Listed Companies									
ABC: Adelaide Brighton Limited (ASX:ABC)									
11/10/2018	Dividend	728.65	312.28		5,605	0	0.1300	728.65	312.28
15/04/2019	Dividend	840.75	360.32		5,605	0	0.1500	840.75	360.32
		1,569.40	672.60					1,569.40	672.60
AGL: AGL Energy Limited. (ASX:AGL)									
21/09/2018	Dividend	771.75	264.60		1,225	0	0.6300	771.75	264.60
22/03/2019	Dividend	673.75	231.00		1,225	0	0.5500	673.75	231.00
		1,445.50	495.60					1,445.50	495.60

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature.

**McPherson Family Super Fund**  
**Investment Income Comparison Report**  
**For the period 1 July 2018 to 30 June 2019**

Payment Date	Income Type	Ledger Data		Diff *	Announcement Data				
		Total Income	Tax Credits+		Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+
02/07/2018	Dividend	869.60	372.69		1,087	0	0.8000	869.60	372.69
18/12/2018	Dividend	869.60	372.69		1,087	0	0.8000	869.60	372.69
		1,739.20	745.38					1,739.20	745.38
<b>BHP: BHP Billiton Limited (ASX:BHP)</b>									
17/12/2018	Dividend	7,578.28	3,247.83	*					
30/01/2019	Dividend	511.41	219.18		362	0	1.4127	511.41	219.18
26/03/2019	Dividend	282.65	121.14		362	0	0.7808	282.65	121.14
		8,372.34	3,588.15					794.06	340.32
<b>MFG: Magellan Financial Group Limited (ASX:MFG)</b>									
28/02/2019	Dividend	147.60	47.44		200	0	0.7380	147.60	47.44
		147.60	47.44					147.60	47.44
<b>NABPE: National Australia Bank Limited - Capital Notes Deferred Settlement (ASX:NABPE)</b>									
20/09/2018	Interest	156.89	0.00		145	0	1.0820	156.89	0.00
20/12/2018	Interest	148.94	0.00		145	0	1.0272	148.94	0.00
20/03/2019	Interest	152.41	0.00		145	0	1.0511	152.41	0.00
20/06/2019	Interest	146.93	0.00		145	0	1.0133	146.93	0.00
		605.17	0.00					605.17	0.00
<b>RIO: Rio Tinto Limited (ASX:RIO)</b>									
20/09/2018	Dividend	881.53	377.80		516	0	1.7084	881.53	377.80
12/11/2018	Dividend	15,424.00	6,610.29	*					
18/04/2019	Dividend	1,532.93	656.97		260	0	5.8959	1,532.93	656.97
		17,838.46	7,645.06					2,414.46	1,034.77
<b>SUN: Suncorp Group Limited - Ordinary Fully Paid (ASX:SUN)</b>									
19/09/2018	Dividend	829.92	355.68		1,729	0	0.4800	829.92	355.68
02/04/2019	Dividend	449.54	192.66		1,729	0	0.2600	449.54	192.66
03/05/2019	Dividend	138.32	59.28		1,729	0	0.0800	138.32	59.28
		1,417.78	607.62					1,417.78	607.62
<b>WBC: Westpac Banking Corporation (ASX:WBC)</b>									
04/07/2018	Dividend	3,135.84	1,343.93		3,336	0	0.9400	3,135.84	1,343.93
20/12/2018	Dividend	3,135.84	1,343.93		3,336	0	0.9400	3,135.84	1,343.93
24/06/2019	Dividend	3,135.84	1,343.93		3,336	0	0.9400	3,135.84	1,343.93
		9,407.52	4,031.79					9,407.52	4,031.79
<b>WOW: Woolworths Limited - Ordinary Fully Paid (ASX:WOW)</b>									
27/05/2019	Dividend	5,506.20	2,359.80	*					
		5,506.20	2,359.80					0.00	0.00
<b>Total</b>		<b>48,049.17</b>	<b>20,193.44</b>					<b>19,540.69</b>	<b>7,975.52</b>
<b>Units In Listed Unit Trusts</b>									
<b>MOT: Mop Income Opportunities Trust - Ordinary Units Fully Paid (ASX:MOT)</b>									
28/06/2019	Distribution	152.25	0.00		7,500	0	0.0203	152.25	0.00
		152.25	0.00					152.25	0.00
<b>MXT: Mop Master Income Trust - Ordinary Units Fully Paid (ASX:MXT)</b>									
31/07/2018	Distribution	136.50	0.00		15,000	0	0.0091	136.50	0.00
31/08/2018	Distribution	144.00	0.00		15,000	0	0.0096	144.00	0.00
28/09/2018	Distribution	118.50	0.00		15,000	0	0.0079	118.50	0.00
31/10/2018	Distribution	135.00	0.00		15,000	0	0.0090	135.00	0.00

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature.

**McPherson Family Super Fund**  
**Investment Income Comparison Report**  
**For the period 1 July 2018 to 30 June 2019**

Payment Date	Income Type	Ledger Data			Announcement Data				
		Total Income	Tax Credits+	Diff *	Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+
30/11/2018	Distribution	180.00	0.00		15,000	0	0.0120	180.00	0.00
31/12/2018	Distribution	133.50	0.00		15,000	0	0.0089	133.50	0.00
31/01/2019	Distribution	162.00	0.00		15,000	0	0.0108	162.00	0.00
28/02/2019	Distribution	144.00	0.00		15,000	0	0.0096	144.00	0.00
29/03/2019	Distribution	170.30	0.00		15,071	0	0.0113	170.30	0.00
30/04/2019	Distribution	151.57	0.00		15,157	0	0.0100	151.57	0.00
31/05/2019	Distribution	132.52	0.00		15,232	0	0.0087	132.52	0.00
28/06/2019	Distribution	151.45	0.00		15,298	0	0.0099	151.45	0.00
		1,759.34	0.00					1,759.34	0.00
<b>Total</b>		<b>1,911.59</b>	<b>0.00</b>					<b>1,911.59</b>	<b>0.00</b>

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature.

**All registry communications to:**  
Link Market Services Limited  
Locked Bag A6015, Sydney South NSW 1235  
Telephone (free call within Australia): +61 1800 804 255  
ASX Code: WBC  
Email: westpac@linkmarketservices.com.au  
Website: www.linkmarketservices.com.au



016 / 090281  
MCPHERSON J&M PTY LTD  
<MCPHERSON FAMILY S/F A/C>  
C/-ORD MINNETT LTD-PARS DEPT  
GPO BOX 5274  
SYDNEY NSW 2001

### Key details

<b>Payment date:</b>	20 December 2018
<b>Record date:</b>	14 November 2018
<b>SRN/HIN:</b>	X*****2584
<b>TFN/ABN status:</b>	RECEIVED AND RECORDED

## Final dividend statement for the six months ended 30 September 2018

This dividend is 100% franked with Australian franking credits at the company tax rate of 30%.

Description	Participating holding	Dividend rate per share <sup>#</sup>	Unfranked amount	Franked amount	Total amount	Franking credit
Ordinary shares	3,336	94 cents	\$0.00	\$3,135.84	\$3,135.84	\$1,343.93
<b>Net dividend amount</b>					\$3,135.84	
<b>***New Zealand Imputation Credit (NZIC)</b>						NZ\$233.52

<sup>#</sup> The final dividend of 94 cents per share takes into consideration the cost of the Bank Levy which was equivalent to 8 cents per share.  
All amounts are in Australian dollars unless otherwise stated.

\*\*\* Only relevant for New Zealand taxpayers.

### PAYMENT INSTRUCTIONS

#### WESTPAC BANK

BSB: 032-847

ACC: \*\*\*1901

ACCOUNT NAME: MCPHERSON FAMILY S/F A/C

PAYMENT REFERENCE NUMBER: 001223120957

A payment has been made to the above account. If this account is not valid please turn over for instructions to update your details.

**Please keep this statement for your tax records.**  
**It can also be accessed online in Link's Investor Centre, see over for login instructions.**



012295 000 ANZ



MCPHERSON J&M PTY LTD  
<MCPHERSON FAMILY S/F A/C>  
C/-ORD MINNETT LTD-PARS DEPT  
GPO BOX 5274  
SYDNEY NSW 2001

## NEED ASSISTANCE?



shareholder.anz.com  
anzshareregistry@computershare.com.au



Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia



1800 113 399 (within Australia)  
0800 174 007 (within New Zealand)  
+61 3 9415 4010 (outside Australia)

### Holder Identification Number (HIN)

#### HIN WITHHELD

Share Class	Ordinary
Record Date	13 November 2018
Payment Date	18 December 2018
Payment in Australian dollars	

## DIVIDEND ADVICE

The details of your **Final Dividend** of A\$0.80 per share for the year ended 30 September 2018 are set out below.

NUMBER OF SHARES	FRANKED AMOUNT	NET AMOUNT	FRANKING CREDIT	NZ IMPUTATION CREDIT
1,087	A\$869.60	A\$869.60	A\$372.69	NZ\$108.70

The dividend is 100% franked at the Australian company tax rate of 30%. A NZ Imputation Credit has been attached to the above dividend. For NZ taxpayers, your NZ gross income will include the aggregate of the Net Amount and the NZ Imputation Credit which should be included in your income tax return.

Shareholders should obtain their own professional advice on the tax implications of the dividend and retain this document to assist in tax return preparation.

### PAYMENT INSTRUCTIONS



#### WESTPAC BANKING CORPORATION

BSB:	XXX-XXX
Account number:	XXXXXX01
Payment reference:	704963

**PAYMENT AMOUNT: A\$869.60**

If payment cannot be made to the above account, you will be notified and your entitlement will be held pending receipt of updated direct credit instructions.



To update your shareholder information in a fast, secure and environmentally friendly way visit  
[anz.com/easyupdate](http://anz.com/easyupdate).





MCPHERSON J&M PTY LTD  
<MCPHERSON FAMILY S/F A/C>  
C/-ORD MINNETT LTD-PARS DEPT  
GPO BOX 5274  
SYDNEY NSW 2001

## Update your information:



**Online:**  
www.investorcentre.com/rio



**By Mail:**  
Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

## Enquiries:

(within Australia) 1800 813 292  
(international) +61 3 9415 4030

Payment Date
19 November 2018
Holder Identification Number
HIN WITHHELD

## Rio Tinto Limited off-market buy-back – Payment and dividend statement

As announced to the ASX on 12 November 2018, Rio Tinto has successfully completed its off-market buy-back of Rio Tinto Limited shares. The Buy-Back Price was A\$69.69 per Share, which represented a discount of 14 per cent to the Market Price.

The Buy-Back proceeds payable to you in respect of shares successfully tendered in the Buy-Back have been deposited into the account shown below.

As the total number of Shares successfully tendered was greater than the number of Shares Rio Tinto Limited determined to buy back, your Tender may have been scaled back. Shareholders who tendered their Shares at the Buy-Back Price had the Priority Allocation of 70 Shares bought back in full before the 58.27 per cent scale back was applied. Further, shareholders who successfully tendered Shares but would have been left with 30 Shares or less after the scale back, had all of their Shares bought back in full. When calculating the number of Shares bought back after the scale back, all fractions were rounded down to the nearest Share.

You will receive a statement outlining the changes to your shareholding in early December 2018.

Capitalised terms in this statement have the same meaning as contained within the Buy-Back Documents.

Class description	No. of Shares bought back on 12/11/18	Capital component (per share) <sup>1</sup>	Dividend component (per share) <sup>1</sup>	Franked amount	Franking Credit	Unfranked amount	Withholding Tax amount	Payment amount
Ordinary Shares	256		A\$60.25	A\$15,424.00	A\$6,610.29	A\$0.00	A\$0.00	A\$15,424.00
		A\$9.44						A\$2,416.64
Total payment								A\$17,840.64

**Note: We recommend you keep this statement to assist in preparing your tax return.**

- For shareholders who successfully tendered their Shares, A\$60.25 of the Buy-Back Price is treated as a fully franked dividend for Australian taxation purposes. For Australian capital gains tax purposes, the deemed capital proceeds are expected to be A\$17.55, being the A\$9.44 capital component plus A\$8.11, which is the amount by which the Tax Value exceeds the Buy-Back Price. It is expected that both the amount taken to be a dividend component and the amount of the deemed capital proceeds will be confirmed by the ATO in its Class Ruling. The ATO has indicated that it expects the Class Ruling in respect of the Buy-Back to be issued by 12 December 2018.

## Your Payment Instruction

WESTPAC BANKING CORPORATION  
BSB: 032-847  
Account Number: XXXXX01

Amount Deposited

**A\$17,840.64**

If payment cannot be made to the above instruction, you will be issued with a cheque.



BHP Group Limited  
ABN 49 004 028 077

003341 016 BHP



MCPHERSON J&M PTY LTD  
<MCPHERSON FAMILY S/F A/C>  
C/-ORD MINNETT LTD-PARS DEPT  
GPO BOX 5274  
SYDNEY NSW 2001

## Update Your Details:



[www.computershare.com.au/investor](http://www.computershare.com.au/investor)



(within Australia) 1300 656 780  
(outside Australia) +61 3 9415 4020



Computershare Investor Services Pty Limited  
GPO Box 2975 Melbourne  
Victoria 3001 Australia

SHARE CLASS

Ordinary Shares

HOLDER NUMBER

HIN WITHHELD

PAYMENT DATE

24 December 2018

DIRECT CREDIT REF NO.

841150

## BHP Group Limited off-market buy-back - Payment and dividend statement

As announced to the ASX on 17 December 2018, BHP Group Limited (formerly BHP Billiton Limited) (BHP) has successfully completed its off-market buy-back (**Buy-Back**) of BHP shares. The Buy-Back Price was A\$27.64 per Share, which represented a discount of 14 per cent to the Market Price (**Buy-Back Discount**).

As the total number of Shares successfully tendered was greater than the number of Shares BHP determined to buy back, your Tender may have been scaled back. Shareholders who tendered their Shares at a Tender Discount equal to or greater than the Buy-Back Discount, resulting in a price less than or equal to the Buy-Back Price (including Final Price Tenders) (subject to any Minimum Price condition) had the Priority Allocation of 165 Shares bought back in full before the 58.71 per cent scale back was applied. Further, shareholders who successfully tendered Shares but would have been left with 65 Shares or fewer after the scale back, had all of their Shares bought back in full. When calculating the number of Shares bought back after the scale back, all fractions were rounded down to the nearest Share.

You will receive a statement outlining the changes to your shareholding in early January 2019.

Capitalised terms in this statement have the same meaning as contained within the Buy-Back booklet.

No. of Shares bought back on 17/12/18	Capital Component (per Share) <sup>1</sup>	Dividend Component (per Share) <sup>1</sup>	Franked amount	Franking credit	Unfranked amount	Withholding tax amount	Payment amount
278	A\$27.26	A\$7,578.28	A\$3,247.83	A\$0.00	A\$0.00	A\$0.00	A\$7,578.28
	A\$0.38						A\$105.64
Total payment							A\$7,683.92

**Note: We recommend you keep this statement to assist in preparing your tax return.**

1. For shareholders who successfully tendered their Shares, A\$27.26 of the Buy-Back Price is treated as a franked dividend for Australian taxation purposes. This franked dividend has a franking percentage of 100%. For Australian capital gains tax purposes, the Capital Proceeds are expected to be A\$4.92, being the A\$0.38 Capital Component plus A\$4.54, which is the amount by which the Tax Value exceeds the Buy-Back Price. It is expected that both the amount taken to be a Dividend Component and the amount of the Capital Proceeds will be confirmed by the ATO in its Class Ruling, which will be issued in 2019.

## Your payment instruction

### WESTPAC BANKING CORPORATION

BSB: 032-847

Account Number: XXXXX01

Amount deposited

A\$7,683.92

If payment cannot be made to the above instruction, you will be issued with a cheque in the same currency as the amount deposited.

## SMSF AUDIT WORKPAPERS - Expenses

X

<b>Client name</b>	McPherson Family Super Fund	<b>Fin Accounts Prepared by</b>	Fiona Ludlam
<b>Client code</b>	MCPFAMSF/268	<b>Date prepared</b>	02-Sep-2019
<b>Year ended</b>	30/06/2019	<b>Reviewed by</b>	
<b>SRN/HIN</b>	X0067432584	<b>Date reviewed</b>	
<b>Postcode</b>	2001	<a href="#">Back to Cover</a>	

**Objective** To ensure expenditures are correctly recorded and exists

**Procedures** Randomly sampled items of expenditures and check with source documents, general ledger and bank statements.

Date	Company	GL	Bank Statement	Source Documents*
30/06/2019	ATO Super Levy 2019	259.00	259.00	259.00
4/02/2019	Roach & Bruce Consulting	2,420.00	2,420.00	2,420.00
30/06/2019	Ord Minnett - Pars	4,067.74	4,067.74	4,067.74
			-	-
			-	-
			-	-

\* Attached source documents here

Total Value of Sample	6,746.74
Total Expenses	7,263.54
Sampling Percentage	92.89%

- 1 Agreed to external source documents.
- 2 Agreed that expenditures were reasonable and incurred by the super fund.

### Insurance

- 3 Did super fund provide life insurance for members?
- 4 If yes, obtain a copy of policy and certificate of currency to ensure that insurance premiums have been paid.
- 5 Ensure that the policy owner is in the name of the super fund.

# ROACH & BRUCE Consulting Pty Ltd

ABN: 38 069 661 141 AFSL No.: 482408

## CHARTERED ACCOUNTANT

ANTHONY BRUCE, B.Comm, FCA

Suite 7, Level 5  
66 Hunter Street  
SYDNEY NSW 2000  
Tel: (02) 9232 8211  
[enquiries@rabca.com.au](mailto:enquiries@rabca.com.au)  
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McPherson Family Super Fund  
39 Lagoda Drive  
MOUNT COOLUM QLD 4573

04 February 2019

## TAX INVOICE

Inv No. 5209

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### To our fee for professional services rendered:

Writing up the books of account of the McPherson Family Super Fund for the year ended 30 June 2018 and preparing therefrom a balance sheet and supporting accounts for the year then ended.

Preparation and lodgement of the income tax return for the year ended 30 June 2018.

Forwarding to you a copy of the annual review statement together with a Minute of Solvency for McPherson J&M Pty Ltd.

Arranging for an actuarial certificate to be obtained for the year ended 30 June 2018.

Preparing and lodging TBAR report which is a new requirement for year ended 30 June 2018.

Emailing Ord Minnett Ltd the minimum pension entitlements for the year ending 30 June 2019.

Fee	2,200.00
GST	220.00
<b>TOTAL</b>	<b>\$2,420.00</b>

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### REMITTANCE ADVICE

McPherson Family Super Fund

Invoice Terms (14) Days from Invoice Date

**Please make all cheques payable to:** Roach & Bruce Consulting Pty Ltd

Direct Credit Details: BSB 032-024 Account #: 229 586

**Payment Due:** \$2,420.00

**Invoice No:** 5209

Ref: MCPFASF

**EXPENSE SUMMARY**

From 01 July 2018 Through 30 June 2019

*McPherson J&M Pty Ltd*  
<*McPherson Family S/F A/C*>

Date	Description	Net Amount	GST	Gross Amount
<b>Management Fee</b>				
16-Aug-2018	PARS Fee 01Jul2018 to 30Sep2018	1,071.42	107.14	1,178.56
15-Nov-2018	PARS Fee 01Oct2018 to 31Dec2018	1,017.36	101.74	1,119.10
14-Feb-2019	PARS Fee 01Jan2019 to 31Mar2019	920.99	92.10	1,013.09
16-May-2019	PARS Fee 01Apr2019 to 30Jun2019	958.76	95.88	1,054.64
	Management Fee Total	<b>3,968.53</b>	<b>396.86</b>	<b>4,365.39</b>
<b>TOTAL EXPENSES</b>		<b>3,968.53</b>	<b>396.86</b>	<b>4,365.39</b>

*Adviser Name:* Andrew Murray  
*Location:* SYDNEY  
*Phone No:* (02) 8216 6462  
*Account No:* 1146221

**Ord Minnett Limited** AFS Licence 237121 ABN 86 002 733 048 A Market Participant of the Australian Stock Exchange Limited

While Ord Minnett believes that the information contained herein is reliable, no warranty is given as to its accuracy or the accuracy of information or material from other sources and persons who rely on it do so at their own risk. Accordingly you should satisfy yourself as to the correctness or otherwise of the statements contained herein.

Client name	McPherson Family Super Fund	Fin Accounts Prepared by	Fiona Ludlam
Client code	MCPFAMSF/268	Date prepared	02-Sep-2019
Year ended	30-Jun-2019	Reivewed by	
SRN/HIN	X0067432584	Partner/Director	
Postcode	2001	<a href="#">Back to Cover</a>	

**Objective** To ensure benefits paid were in accordance with condition of release of the trust deed and stated correctly

## Benefits Paid

- 1 Documentation of conditions of release were obtained and agreed to trust deed and SIS Act/Regulations.

Prior year member statements were reviewed and benefit payments were found to be reasonable.

Confirmed benefit paid with exited member (if applicable).

Confirmed minimum pension standards were met.

## Pensions commenced during the financial year

Confirmed accounts were drawn up correctly up to commencement date for a new account based pension.

Commencement of account based pension was documented in the minutes of the fund (including reversionary beneficiary where applicable).

PAYG withholding was registered correctly and correct amounts were withheld taking into account tax free amounts and tax offsets (pension member under 60 years).

For transition to retirement pension, ensure that maximum pension amount is 10% only.

(need to register for PAYG withholding if member has been paid a pension prior to turning 60).

- 2 Reviewed accounts and there were no transfers out during the year.