

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Operating Statement

For the year ended 30 June 2019

	Note	2019 \$
Income		
Investment Income		
Trust Distributions	9	31,191.66
Dividends Received	8	3,506.12
Interest Received		494.64
Investment Gains		
Changes in Market Values	10	17,481.40
Other Income		
Interest Received ATO General Interest Charge		0.79
Total Income		<u>52,674.61</u>
Expenses		
Accountancy Fees		3,025.00
ATO Supervisory Levy		259.00
Auditor's Remuneration		605.00
ASIC Fees		53.00
Advisor Fees		2,100.00
Bank Charges		10.00
General Expenses		347.51
Member Payments		
Pensions Paid		34,265.09
Total Expenses		<u>40,664.60</u>
Benefits accrued as a result of operations before income tax		
		<u>12,010.01</u>
Income Tax Expense	11	(5,129.04)
Benefits accrued as a result of operations		<u>17,139.05</u>

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Detailed Operating Statement

For the year ended 30 June 2019

	2019 \$
Income	
Investment Income	
Trust Distributions	
Aberdeen Standard Emerging Opport	3,775.68
APA Group	685.04
APN AREIT Fund	2,158.80
Fidelity Aust Equities Fd	4,031.58
GS Ep Gbl Equity Sh Yield (U) Fund	9,703.66
Lazard Global Listed Infrastructure	3,092.53
Perpetual W'sale Australian Share	4,886.32
Schroder Fixed Income Fd Ws Class	1,339.28
Stockland	369.02
Transurban Group	669.89
Vicinity Centres	479.86
	31,191.66
Dividends Received	
AGL Energy Limited.	692.66
AMP Limited	172.34
ASX Limited	375.48
Commonwealth Bank Of Australia.	487.03
Suncorp Group Limited	345.22
Telstra Corporation Limited.	525.35
Westpac Banking Corporation	908.04
	3,506.12
Interest Received	
CBA Accelerator Cash	494.64
	494.64
Other Income	
Interest Received ATO General Interest Charge	0.79
	0.79
Investment Gains	
Realised Movements in Market Value	
Shares in Listed Companies (Australian)	
AMP Limited	(2,378.28)
	(2,378.28)
Shares in Listed Companies (Australian)	
AGL Energy Limited.	(1,449.89)
AMP Limited	789.91
ASX Limited	3,020.64
Commonwealth Bank Of Australia.	1,119.83
Suncorp Group Limited	(471.52)
Telstra Corporation Limited.	3,400.95
Westpac Banking Corporation	(302.68)
	6,107.24
Units in Listed Unit Trusts (Australian)	
Aberdeen Standard Emerging Opport	2,772.26
APA Group	1,441.15

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND**Detailed Operating Statement**

For the year ended 30 June 2019

	2019
	\$
APN AREIT Fund	1,270.49
Fidelity Aust Equities Fd	6,353.35
GS Ep Glbl Equity Sh Yield (U) Fund	(303.80)
Lazard Global Listed Infrastructure	(6,092.05)
Perpetual W'sale Australian Share	1,059.39
Schroder Fixed Income Fd Ws Class	4,462.26
Stockland	267.40
Transurban Group	2,944.51
Vicinity Centres	(422.52)
	<u>13,752.44</u>
Changes in Market Values	<u>17,481.40</u>
Total Income	<u>52,674.61</u>
Expenses	
Accountancy Fees	3,025.00
Advisor Fees	2,100.00
ASIC Fees	53.00
ATO Supervisory Levy	259.00
Auditor's Remuneration	605.00
Bank Charges	10.00
General Expenses	347.51
	<u>6,399.51</u>
Member Payments	
Pensions Paid	
Stuart, Raie - Pension (Raie)	11,900.00
Stuart, Robert - Pension (Robert)	22,365.09
	<u>34,265.09</u>
Total Expenses	<u>40,664.60</u>
Benefits accrued as a result of operations before income tax	<u>12,010.01</u>
Income Tax Expense	
Income Tax Expense	(5,129.04)
Total Income Tax	<u>(5,129.04)</u>
Benefits accrued as a result of operations	<u>17,139.05</u>

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Statement of Financial Position

As at 30 June 2019

	Note	2019 \$
Assets		
Investments		
Shares in Listed Companies (Australian)	2	60,386.21
Units in Listed Unit Trusts (Australian)	3	569,540.08
Total Investments		<u>629,926.29</u>
Other Assets		
Distributions Receivable		16,918.83
CBA Accelerator Cash		20,800.25
GST Refundable		391.00
Income Tax Refundable		5,129.04
Total Other Assets		<u>43,239.12</u>
Total Assets		<u>673,165.41</u>
Net assets available to pay benefits		<u>673,165.41</u>
Represented by:		
Liability for accrued benefits allocated to members' accounts	5, 6	
Stuart, Robert - Pension (Robert)		430,214.09
Stuart, Raie - Pension (Raie)		242,951.32
Total Liability for accrued benefits allocated to members' accounts		<u>673,165.41</u>

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019 \$
Assets		
Investments		
Shares in Listed Companies (Australian)	2	
AGL Energy Limited.		11,745.87
ASX Limited		13,838.16
Commonwealth Bank Of Australia.		9,354.14
Suncorp Group Limited		5,670.87
Telstra Corporation Limited.		10,645.25
Westpac Banking Corporation		9,131.92
Units in Listed Unit Trusts (Australian)	3	
Aberdeen Standard Emerging Opport		44,380.76
APA Group		16,383.60
APN AREIT Fund		36,577.11
Fidelity Aust Equities Fd		118,577.36
GS Ep Gbl Equity Sh Yield (U) Fund		122,009.48
Lazard Global Listed Infrastructure		66,376.13
Perpetual W'sale Australian Share		67,229.78
Schroder Fixed Income Fd Ws Class		69,367.85
Stockland		5,575.29
Transurban Group		15,668.62
Vicinity Centres		7,394.10
Total Investments		<u>629,926.29</u>
Other Assets		
Bank Accounts	4	
CBA Accelerator Cash		20,800.25
Distributions Receivable		
Aberdeen Standard Emerging Opport		3,775.68
APA Group		35.92
APN AREIT Fund		179.90
Fidelity Aust Equities Fd		1,566.64
GS Ep Gbl Equity Sh Yield (U) Fund		6,083.53
Lazard Global Listed Infrastructure		1,554.47
Perpetual W'sale Australian Share		2,649.34
Schroder Fixed Income Fd Ws Class		347.26
Stockland		188.52
Transurban Group		297.64
Vicinity Centres		239.93
GST Refundable		391.00

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019
		\$
Other Assets		
Income Tax Refundable		5,129.04
Total Other Assets		<u>43,239.12</u>
Total Assets		<u>673,165.41</u>
Net assets available to pay benefits		<u>673,165.41</u>
Represented By :		
Liability for accrued benefits allocated to members' accounts	5, 6	
Stuart, Robert - Pension (Robert)		430,214.09
Stuart, Raie - Pension (Raie)		242,951.32
Total Liability for accrued benefits allocated to members' accounts		<u>673,165.41</u>

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>APA Group (APA.AX)</u>					
12/09/2018	Direct Credit 082705 APA DST 001218959692 [System Matched Income Data]			322.97	322.97 CR
13/03/2019	Direct Credit 082705 APA DST 001225079998 [System Matched Income Data]			326.15	649.12 CR
30/06/2019	to take up APA receivable			35.92	685.04 CR
30/06/2019	APA.AX - APA Group - Generate Tax Data - 30/06/2019				685.04 CR
			0.00	685.04	685.04 CR
<u>APN AREIT Fund (APN0008AU)</u>					
10/08/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib			179.90	179.90 CR
10/09/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]			179.90	359.80 CR
10/10/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib			179.90	539.70 CR
12/11/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib			179.90	719.60 CR
10/12/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib			179.90	899.50 CR
10/01/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib			179.90	1,079.40 CR
11/02/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]			179.90	1,259.30 CR
12/03/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]			179.90	1,439.20 CR
10/04/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]			179.90	1,619.10 CR
10/05/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]			179.90	1,799.00 CR
11/06/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]			179.90	1,978.90 CR
30/06/2019	to take up APN receivable and tax statement			179.90	2,158.80 CR
				2,158.80	2,158.80 CR
<u>Aberdeen Standard Emerging Opport (ETL0032AU)</u>					
30/06/2019	to take up Aberdeen receivable and tax statement			3,775.68	3,775.68 CR
				3,775.68	3,775.68 CR
<u>Fidelity Aust Equities Fd (FID0008AU)</u>					
09/10/2018	Direct Credit 404455 FIL RESPONSIBLE FIL0002188203 [System Matched Income Data]			545.05	545.05 CR
09/01/2019	Direct Credit 404455 FIL RESPONSIBLE FIL0002232486 [System Matched Income Data]			1,117.29	1,662.34 CR
08/04/2019	Direct Credit 404455 FIL RESPONSIBLE FIL0002281877 [System Matched Income Data]			802.60	2,464.94 CR
30/06/2019	to take up Fidelity receivable and tax statement			1,566.64	4,031.58 CR
				4,031.58	4,031.58 CR

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>GS Ep Gbl Equity Sh Yield (U) Fund (GSF0002AU)</u>					
09/07/2018	Direct Credit 320620 GRANT GRANT0000682270 \$9005.15 was entered as a receivable in 2018. have allocated balance as distribution income			1,708.53	1,708.53 CR
09/10/2018	Direct Credit 320620 GRANT GRANT0000719388			792.93	2,501.46 CR
09/01/2019	Direct Credit 320620 GRANT GRANT0000747797			499.99	3,001.45 CR
05/04/2019	Direct Credit 389158 GRANT GRANT0000786960			618.68	3,620.13 CR
30/06/2019	to take up GSFM receivable and tax statement			6,083.53	9,703.66 CR
				9,703.66	9,703.66 CR
<u>Lazard Global Listed Infrastructure (LAZ0014AU)</u>					
13/07/2018	Direct Credit 499961 LAZARD DD025 DDRIECTOR-00			608.52	608.52 CR
09/10/2018	Direct Credit 499961 LAZARD DD025 DDRIECTOR-00 [System Matched Income Data]			452.60	1,061.12 CR
09/01/2019	Direct Credit 499961 LAZARD DD025 DDRIECTOR-00			169.48	1,230.60 CR
05/04/2019	Direct Credit 499961 LAZARD DD025 DDRIECTOR-00			307.46	1,538.06 CR
30/06/2019	to take up Lazard receivable and tax statement			1,554.47	3,092.53 CR
				3,092.53	3,092.53 CR
<u>Perpetual W'sale Australian Share (PER0049AU)</u>					
12/07/2018	Direct Credit 119594 PIML UT Distribu AC801005435			1,011.99	1,011.99 CR
15/01/2019	Direct Credit 119594 PIML UT Distribu AC801005435			1,224.99	2,236.98 CR
30/06/2019	to take up Perpetual receivable and tax statement			2,649.34	4,886.32 CR
				4,886.32	4,886.32 CR
<u>Schroder Fixed Income Fd Ws Class (SCH0028AU)</u>					
05/10/2018	Direct Credit 078265 SCHRODER INVESTM SCH0002190212			324.59	324.59 CR
07/01/2019	Direct Credit 078265 SCHRODER INVESTM SCH0002236052 [System Matched Income Data]			329.06	653.65 CR
03/04/2019	Direct Credit 078265 SCHRODER INVESTM SCH0002283968			338.37	992.02 CR
30/06/2019	to take up Schroeders receivable and tax statement			347.26	1,339.28 CR
				1,339.28	1,339.28 CR
<u>Stockland (SGP.AX)</u>					
28/02/2019	Direct Credit 207454 STOCKLAND LTD FEB19/00826954 [System Matched Income Data]			180.50	180.50 CR
30/06/2019	to take up Stockland receivable			188.52	369.02 CR
30/06/2019	SGP.AX - Stockland - Generate Tax Data - 30/06/2019				369.02 CR
			0.00	369.02	369.02 CR
<u>Transurban Group (TCL.AX)</u>					
27/08/2018	Direct Credit 396297 TCL REPLACEMENT AUF18/99999975			26.58	26.58 CR
28/09/2018	Direct Credit 219182 TCL PAYMENT RPA18/00821103 [Direct Credit			37.40	63.98 CR

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General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/02/2019	219182 TCL PAYMENT RPA18/00821103 Retail entitlement offer payment] Direct Credit 396297 TCL DIV/DIST AUI19/00829866 [System Matched Income Data]			308.27	372.25 CR
30/06/2019	to take Transurban receivable			297.64	669.89 CR
30/06/2019	TCL.AX - Transurban Group - Generate Tax Data - 30/06/2019				669.89 CR
			0.00	669.89	669.89 CR
<u>Vicinity Centres (VCX.AX)</u>					
04/03/2019	Direct Credit 218865 VCX DST 001224449390 [System Matched Income Data]			239.93	239.93 CR
30/06/2019	to take up Vicinity receivable			239.93	479.86 CR
30/06/2019	VCX.AX - Vicinity Centres - Generate Tax Data - 30/06/2019				479.86 CR
			0.00	479.86	479.86 CR
Dividends Received (23900)					
<u>AGL Energy Limited. (AGL.AX)</u>					
21/09/2018	Direct Credit 347500 AGL FNL DIV 001219082979 [System Matched Income Data]			369.81	369.81 CR
22/03/2019	Direct Credit 347500 AGL ITM DIV 001227093512 [System Matched Income Data]			322.85	692.66 CR
				692.66	692.66 CR
<u>AMP Limited (AMP.AX)</u>					
28/09/2018	Direct Credit 361301 AMP LIMITED 18INT/01223998 [System Matched Income Data]			123.10	123.10 CR
28/03/2019	Direct Credit 361301 AMP LIMITED 18FIN/01220561 [System Matched Income Data]			49.24	172.34 CR
				172.34	172.34 CR
<u>ASX Limited (ASX.AX)</u>					
26/09/2018	Direct Credit 181239 ASX FNL DIV 001221314508 [System Matched Income Data]			183.29	183.29 CR
27/03/2019	Direct Credit 181239 ASX ITM DIV 001228148492 [System Matched Income Data]			192.19	375.48 CR
				375.48	375.48 CR
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
28/09/2018	Direct Credit 401507 CBA FNL DIV 001218542223 [System Matched Income Data]			261.03	261.03 CR
28/03/2019	Direct Credit 401507 CBA ITM DIV 001224878987 [System Matched Income Data]			226.00	487.03 CR
				487.03	487.03 CR
<u>Suncorp Group Limited (SUN.AX)</u>					
19/09/2018	Direct Credit 417100 SUN FNL&SPC DIV 001218767041 [System Matched Income Data]			202.08	202.08 CR
02/04/2019	Direct Credit 417100 SUN INTERIM DIV 001225429158 [System Matched Income Data]			109.46	311.54 CR
03/05/2019	Direct Credit 417100 SUN SPECIAL DIV 001228865049 [System			33.68	345.22 CR

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
	Matched Income Data]				
				345.22	345.22 CR
	<u>Telstra Corporation Limited. (TLS.AX)</u>				
27/09/2018	Direct Credit 088147 TLS FNL DIV 001220309754 [System Matched Income Data]			304.15	304.15 CR
29/03/2019	Direct Credit 088147 TLS INT DIV 001226811602 [System Matched Income Data]			221.20	525.35 CR
				525.35	525.35 CR
	<u>Westpac Banking Corporation (WBC.AX)</u>				
23/08/2018	Direct Credit 250556 WBC PAYMENT 001218812065			302.68	302.68 CR
20/12/2018	Direct Credit 250556 WBC DIVIDEND 001223354113 [System Matched Income Data]			302.68	605.36 CR
24/06/2019	Direct Credit 250556 WBC DIVIDEND 001229676584 [System Matched Income Data]			302.68	908.04 CR
				908.04	908.04 CR
	Changes in Market Values of Investments (24700)				
	<u>Changes in Market Values of Investments (24700)</u>				
24/04/2019	Direct Credit 093992 AUSIEX TRUST S AMP 28694029-00 (AMP.AX)		2,378.28		2,378.28 DR
24/04/2019	Unrealised Gain writeback as at 24/04/2019 (AMP.AX)			789.91	1,588.37 DR
30/06/2019	Revaluation - 28/06/2019 @ \$2.450000 (System Price) - 3,018.000000 Units on hand (VCX.AX)		422.52		2,010.89 DR
30/06/2019	Revaluation - 28/06/2019 @ \$20.010000 (System Price) - 587.000000 Units on hand (AGL.AX)		1,449.89		3,460.78 DR
30/06/2019	Revaluation - 28/06/2019 @ \$13.470000 (System Price) - 421.000000 Units on hand (SUN.AX)		471.52		3,932.30 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.347846 (Exit) - 49,879.420000 Units on hand (PER0049AU)			1,059.39	2,872.91 DR
30/06/2019	Revaluation - 28/06/2019 @ \$2.519800 (Exit) - 17,612.810000 Units on hand (ETL0032AU)			2,772.26	100.65 DR
30/06/2019	Revaluation - 28/06/2019 @ \$1.162800 (Exit) - 59,655.870000 Units on hand (SCH0028AU)			4,462.26	4,361.61 CR
30/06/2019	Revaluation - 28/06/2019 @ \$82.370000 (System Price) - 168.000000 Units on hand (ASX.AX)			3,020.64	7,382.25 CR
30/06/2019	Revaluation - 28/06/2019 @ \$82.780000 (System Price) - 113.000000 Units on hand (CBA.AX)			1,119.83	8,502.08 CR
30/06/2019	Revaluation - 28/06/2019 @ \$10.800000 (System Price) - 1,517.000000 Units on hand (APA.AX)			1,441.15	9,943.23 CR
30/06/2019	Revaluation - 30/06/2019 @ \$1.325300 (Exit) - 92,061.780000 Units on hand (GSF0002AU)		303.80		9,639.43 CR
30/06/2019	Revaluation - 28/06/2019 @ \$1.439300 (Exit) - 46,116.950000 Units on hand (LAZ0014AU)		6,092.05		3,547.38 CR
30/06/2019	Revaluation - 28/06/2019 @ \$28.360000 (System Price) - 322.000000 Units on		302.68		3,244.70 CR

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
	AX)				
30/06/2019	Revaluation - 30/06/2019 @ \$1.767700 (Exit) - 20,691.920000 Units on hand (APN0008AU)			1,270.49	4,515.19 CR
30/06/2019	Revaluation - 28/06/2019 @ \$4.170000 (System Price) - 1,337.000000 Units on hand (SGP.AX)			267.40	4,782.59 CR
30/06/2019	Revaluation - 28/06/2019 @ \$14.740000 (System Price) - 1,063.000000 Units on hand (TCL.AX)			2,944.51	7,727.10 CR
30/06/2019	Revaluation - 28/06/2019 @ \$3.850000 (System Price) - 2,765.000000 Units on hand (TLS.AX)			3,400.95	11,128.05 CR
30/06/2019	Revaluation - 28/06/2019 @ \$35.856800 (Exit) - 3,306.970000 Units on hand (FID0008AU)			6,353.35	17,481.40 CR
			11,420.74	28,902.14	17,481.40 CR

Interest Received (25000)

CBA Accelerator Cash (CBAAccelerator)

01/07/2018	Credit Interest			9.29	9.29 CR
01/08/2018	Credit Interest			38.13	47.42 CR
01/09/2018	Credit Interest			48.43	95.85 CR
01/10/2018	Credit Interest			46.14	141.99 CR
01/11/2018	Credit Interest			48.86	190.85 CR
01/12/2018	Credit Interest			45.38	236.23 CR
01/01/2019	Credit Interest			44.37	280.60 CR
01/02/2019	Credit Interest			45.23	325.83 CR
01/03/2019	Credit Interest			39.92	365.75 CR
01/04/2019	Credit Interest			42.39	408.14 CR
01/05/2019	Credit Interest			42.49	450.63 CR
01/06/2019	Credit Interest			44.01	494.64 CR
				494.64	494.64 CR

Interest Received ATO General Interest Charge (25100)

Interest Received ATO General Interest Charge (25100)

28/06/2019	CASH/CHEQUE DEPOSIT CBA ATM VIRGINIA B QLD 415502 AUS			0.79	0.79 CR
				0.79	0.79 CR

Accountancy Fees (30100)

Accountancy Fees (30100)

24/06/2019	Transfer Out CBA ACA Transaction Cleave 2018 Tax		3,025.00		3,025.00 DR
			3,025.00		3,025.00 DR

ATO Supervisory Levy (30400)

ATO Supervisory Levy (30400)

28/06/2019	CASH/CHEQUE DEPOSIT CBA ATM VIRGINIA B QLD 415502 AUS		259.00		259.00 DR
			259.00		259.00 DR

Auditor's Remuneration (30700)

Auditor's Remuneration (30700)

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
24/06/2019	Transfer Out CBA ACA Transaction Cleave 2018 Tax		605.00		605.00 DR
			605.00		605.00 DR
ASIC Fees (30800)					
<u>ASIC Fees (30800)</u>					
04/10/2018	Chq 000001 presented		53.00		53.00 DR
			53.00		53.00 DR
Advisor Fees (30900)					
<u>Advisor Fees (30900)</u>					
16/07/2018	Schedule Payment - Other Fin Institution Accrue Financial		175.00		175.00 DR
15/08/2018	Schedule Payment - Other Fin Institution Accrue Financial		175.00		350.00 DR
17/09/2018	Schedule Payment - Other Fin Institution Accrue Financial		175.00		525.00 DR
15/10/2018	Schedule Payment - Other Fin Institution Accrue Financial		175.00		700.00 DR
15/11/2018	Schedule Payment - Other Fin Institution Accrue Financial		175.00		875.00 DR
17/12/2018	Schedule Payment - Other Fin Institution Accrue Financial		175.00		1,050.00 DR
15/01/2019	Schedule Payment - Other Fin Institution Accrue Financial		175.00		1,225.00 DR
15/02/2019	Schedule Payment - Other Fin Institution Accrue Financial		175.00		1,400.00 DR
15/03/2019	Schedule Payment - Other Fin Institution Accrue Financial		175.00		1,575.00 DR
15/04/2019	Schedule Payment - Other Fin Institution Accrue Financial		175.00		1,750.00 DR
15/05/2019	Schedule Payment - Other Fin Institution Accrue Financial		175.00		1,925.00 DR
17/06/2019	Schedule Payment - Other Fin Institution Accrue Financial		175.00		2,100.00 DR
			2,100.00		2,100.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
01/07/2018	bank fee		5.00		5.00 DR
01/08/2018	bank fee		5.00		10.00 DR
			10.00		10.00 DR
General Expenses (35000)					
<u>General Expenses (35000)</u>					
30/06/2019	to balance GST account		347.51		347.51 DR
			347.51		347.51 DR
Pensions Paid (41600)					
<u>(Pensions Paid) Stuart, Raie - Pension (Raie) (STURAI00002P)</u>					
03/07/2018	Transfer Out Admin MONTHLY PENSION		720.00		720.00 DR
26/07/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		720.00		1,440.00 DR
27/08/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		720.00		2,160.00 DR
26/09/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		720.00		2,880.00 DR
26/10/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		720.00		3,600.00 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
26/11/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		720.00		4,320.00 DR
27/12/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		720.00		5,040.00 DR
29/01/2019	Scheduled Payment to a CBA Account Monthly Pension Pa		720.00		5,760.00 DR
26/02/2019	Scheduled Payment to a CBA Account Monthly Pension Pa		720.00		6,480.00 DR
26/03/2019	Scheduled Payment to a CBA Account Pension Payment		900.00		7,380.00 DR
26/04/2019	Scheduled Payment to a CBA Account Pension Payment		900.00		8,280.00 DR
27/05/2019	Scheduled Payment to a CBA Account Pension Payment		900.00		9,180.00 DR
03/06/2019	Transfer Out CBA ACA Transaction Pension Payment		1,820.00		11,000.00 DR
26/06/2019	Scheduled Payment to a CBA Account Pension Payment		900.00		11,900.00 DR
			11,900.00		11,900.00 DR
(Pensions Paid) Stuart, Robert - Pension (Robert) (STUROB00002P)					
03/07/2018	Transfer Out Admin MONTHLY PENSION		1,280.00		1,280.00 DR
20/07/2018	pension		81.00		1,361.00 DR
26/07/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		1,280.00		2,641.00 DR
09/08/2018	pension		1,284.09		3,925.09 DR
27/08/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		1,280.00		5,205.09 DR
26/09/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		1,280.00		6,485.09 DR
26/10/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		1,280.00		7,765.09 DR
26/11/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		1,280.00		9,045.09 DR
27/12/2018	Scheduled Payment to a CBA Account Monthly Pension Pa		1,280.00		10,325.09 DR
29/01/2019	Scheduled Payment to a CBA Account Monthly Pension Pa		1,280.00		11,605.09 DR
26/02/2019	Scheduled Payment to a CBA Account Monthly Pension Pa		1,280.00		12,885.09 DR
26/03/2019	Scheduled Payment to a CBA Account Pension Payment		1,600.00		14,485.09 DR
26/04/2019	Scheduled Payment to a CBA Account Pension Payment		1,600.00		16,085.09 DR
27/05/2019	Scheduled Payment to a CBA Account Pension Payment		1,600.00		17,685.09 DR
03/06/2019	Transfer Out CBA ACA Transaction Pension Payment		3,080.00		20,765.09 DR
26/06/2019	Scheduled Payment to a CBA Account Pension Payment		1,600.00		22,365.09 DR
			22,365.09		22,365.09 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2019	Create Entries - Franking Credits Adjustment - 30/06/2019			5,129.04	5,129.04 CR
				5,129.04	5,129.04 CR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
03/07/2018	System Member Journals			720.00	720.00 CR
03/07/2018	System Member Journals			1,280.00	2,000.00 CR

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20/07/2018	System Member Journals			81.00	2,081.00 CR
26/07/2018	System Member Journals			720.00	2,801.00 CR
26/07/2018	System Member Journals			1,280.00	4,081.00 CR
09/08/2018	System Member Journals			1,284.09	5,365.09 CR
27/08/2018	System Member Journals			720.00	6,085.09 CR
27/08/2018	System Member Journals			1,280.00	7,365.09 CR
26/09/2018	System Member Journals			720.00	8,085.09 CR
26/09/2018	System Member Journals			1,280.00	9,365.09 CR
26/10/2018	System Member Journals			720.00	10,085.09 CR
26/10/2018	System Member Journals			1,280.00	11,365.09 CR
26/11/2018	System Member Journals			720.00	12,085.09 CR
26/11/2018	System Member Journals			1,280.00	13,365.09 CR
27/12/2018	System Member Journals			720.00	14,085.09 CR
27/12/2018	System Member Journals			1,280.00	15,365.09 CR
29/01/2019	System Member Journals			720.00	16,085.09 CR
29/01/2019	System Member Journals			1,280.00	17,365.09 CR
26/02/2019	System Member Journals			720.00	18,085.09 CR
26/02/2019	System Member Journals			1,280.00	19,365.09 CR
26/03/2019	System Member Journals			900.00	20,265.09 CR
26/03/2019	System Member Journals			1,600.00	21,865.09 CR
26/04/2019	System Member Journals			900.00	22,765.09 CR
26/04/2019	System Member Journals			1,600.00	24,365.09 CR
27/05/2019	System Member Journals			900.00	25,265.09 CR
27/05/2019	System Member Journals			1,600.00	26,865.09 CR
03/06/2019	System Member Journals			1,820.00	28,685.09 CR
03/06/2019	System Member Journals			3,080.00	31,765.09 CR
26/06/2019	System Member Journals			900.00	32,665.09 CR
26/06/2019	System Member Journals			1,600.00	34,265.09 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		32,852.39		1,412.70 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		18,551.75		17,139.05 DR
			51,404.14	34,265.09	17,139.05 DR

Opening Balance (50010)

(Opening Balance) Stuart, Raie - Pension (Raie) (STURAI00002P)

01/07/2018	Opening Balance				240,114.65 CR
01/07/2018	Close Period Journal		3,815.08		236,299.57 CR
			3,815.08		236,299.57 CR

(Opening Balance) Stuart, Robert - Pension (Robert) (STUROB00002P)

01/07/2018	Opening Balance				417,559.55 CR
01/07/2018	Close Period Journal			2,167.24	419,726.79 CR
				2,167.24	419,726.79 CR

Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Stuart, Raie - Pension (Raie) (STURAI00002P)

01/07/2018	Opening Balance				18,123.54 CR
01/07/2018	Close Period Journal		18,123.54		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			18,551.75	18,551.75 CR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
			18,123.54	18,551.75	18,551.75 CR
	<u>(Share of Profit/(Loss)) Stuart, Robert - Pension (Robert) (STUROB00002P)</u>				
01/07/2018	Opening Balance				31,831.10 CR
01/07/2018	Close Period Journal		31,831.10		0.00 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			32,852.39	32,852.39 CR
			31,831.10	32,852.39	32,852.39 CR
	Income Tax (53330)				
	<u>(Income Tax) Stuart, Raie - Pension (Raie) (STURAI00002P)</u>				
01/07/2018	Opening Balance				191.38 CR
01/07/2018	Close Period Journal		191.38		0.00 DR
			191.38		0.00 DR
	<u>(Income Tax) Stuart, Robert - Pension (Robert) (STUROB00002P)</u>				
01/07/2018	Opening Balance				336.14 CR
01/07/2018	Close Period Journal		336.14		0.00 DR
			336.14		0.00 DR
	Pensions Paid (54160)				
	<u>(Pensions Paid) Stuart, Raie - Pension (Raie) (STURAI00002P)</u>				
01/07/2018	Opening Balance				22,130.00 DR
01/07/2018	Close Period Journal			22,130.00	0.00 DR
03/07/2018	System Member Journals		720.00		720.00 DR
26/07/2018	System Member Journals		720.00		1,440.00 DR
27/08/2018	System Member Journals		720.00		2,160.00 DR
26/09/2018	System Member Journals		720.00		2,880.00 DR
26/10/2018	System Member Journals		720.00		3,600.00 DR
26/11/2018	System Member Journals		720.00		4,320.00 DR
27/12/2018	System Member Journals		720.00		5,040.00 DR
29/01/2019	System Member Journals		720.00		5,760.00 DR
26/02/2019	System Member Journals		720.00		6,480.00 DR
26/03/2019	System Member Journals		900.00		7,380.00 DR
26/04/2019	System Member Journals		900.00		8,280.00 DR
27/05/2019	System Member Journals		900.00		9,180.00 DR
03/06/2019	System Member Journals		1,820.00		11,000.00 DR
26/06/2019	System Member Journals		900.00		11,900.00 DR
			11,900.00	22,130.00	11,900.00 DR
	<u>(Pensions Paid) Stuart, Robert - Pension (Robert) (STUROB00002P)</u>				
01/07/2018	Opening Balance				30,000.00 DR
01/07/2018	Close Period Journal			30,000.00	0.00 DR
03/07/2018	System Member Journals		1,280.00		1,280.00 DR
20/07/2018	System Member Journals		81.00		1,361.00 DR
26/07/2018	System Member Journals		1,280.00		2,641.00 DR
09/08/2018	System Member Journals		1,284.09		3,925.09 DR
27/08/2018	System Member Journals		1,280.00		5,205.09 DR
26/09/2018	System Member Journals		1,280.00		6,485.09 DR
26/10/2018	System Member Journals		1,280.00		7,765.09 DR
26/11/2018	System Member Journals		1,280.00		9,045.09 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
27/12/2018	System Member Journals		1,280.00		10,325.09 DR
29/01/2019	System Member Journals		1,280.00		11,605.09 DR
26/02/2019	System Member Journals		1,280.00		12,885.09 DR
26/03/2019	System Member Journals		1,600.00		14,485.09 DR
26/04/2019	System Member Journals		1,600.00		16,085.09 DR
27/05/2019	System Member Journals		1,600.00		17,685.09 DR
03/06/2019	System Member Journals		3,080.00		20,765.09 DR
26/06/2019	System Member Journals		1,600.00		22,365.09 DR
			22,365.09	30,000.00	22,365.09 DR

Bank Accounts (60400)

CBA Accelerator Cash (CBAAccelerator)

01/07/2018	Opening Balance				11,246.28 DR
01/07/2018	Credit Interest		9.29		11,255.57 DR
03/07/2018	Transfer Out Admin MONTHLY PENSION			2,000.00	9,255.57 DR
09/07/2018	Direct Credit 320620 GRANT GRANT0000682270 \$9005.15 was entered as a receivable in 2018. have allocated balance as distribution income		10,713.68		19,969.25 DR
10/07/2018	Direct Credit 078265 SCHRODER INVESTM SCH0002137275		324.92		20,294.17 DR
10/07/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib		179.90		20,474.07 DR
12/07/2018	Direct Credit 119594 PIML UT Distribu AC801005435		1,313.85		21,787.92 DR
12/07/2018	Direct Credit 340387 RBC Dexia Distri abdnQ1HG00000001		2,454.32		24,242.24 DR
13/07/2018	Direct Credit 499961 LAZARD DD025 DDRIECTOR-00		11,488.06		35,730.30 DR
16/07/2018	Schedule Payment - Other Fin Institution Accrue Financial			175.00	35,555.30 DR
17/07/2018	Direct Credit 404455 FIL RESPONSIBLE FIL0002141002		1,087.35		36,642.65 DR
26/07/2018	Scheduled Payment to a CBA Account Monthly Pension Pa			2,000.00	34,642.65 DR
01/08/2018	Credit Interest		38.13		34,680.78 DR
10/08/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib		179.90		34,860.68 DR
15/08/2018	Schedule Payment - Other Fin Institution Accrue Financial			175.00	34,685.68 DR
23/08/2018	Direct Credit 250556 WBC PAYMENT 001218812065		302.68		34,988.36 DR
27/08/2018	Direct Credit 396297 TCL REPLACEMENT AUF18/99999975		297.65		35,286.01 DR
27/08/2018	Scheduled Payment to a CBA Account Monthly Pension Pa			2,000.00	33,286.01 DR
29/08/2018	Direct Credit 218865 VCX DST 001217801534 [System Matched Income Data]		247.48		33,533.49 DR
31/08/2018	Direct Credit 207454 STOCKLAND LTD FIN18/00826752 [System Matched Income Data]		180.50		33,713.99 DR
01/09/2018	Credit Interest		48.43		33,762.42 DR
10/09/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]		179.90		33,942.32 DR
12/09/2018	Direct Credit 082705 APA DST 001218959692 [System Matched Income Data]		364.08		34,306.40 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
17/09/2018	Schedule Payment - Other Fin Institution Accrue Financial			175.00	34,131.40 DR
19/09/2018	Direct Credit 417100 SUN FNL&SPC DIV 001218767041 [System Matched Income Data]		202.08		34,333.48 DR
21/09/2018	Direct Credit 347500 AGL FNL DIV 001219082979 [System Matched Income Data]		369.81		34,703.29 DR
26/09/2018	Direct Credit 181239 ASX FNL DIV 001221314508 [System Matched Income Data]		183.29		34,886.58 DR
26/09/2018	Scheduled Payment to a CBA Account Monthly Pension Pa			2,000.00	32,886.58 DR
27/09/2018	Direct Credit 088147 TLS FNL DIV 001220309754 [System Matched Income Data]		304.15		33,190.73 DR
28/09/2018	Direct Credit 361301 AMP LIMITED 18INT/01223998 [System Matched Income Data]		123.10		33,313.83 DR
28/09/2018	Direct Credit 219182 TCL PAYMENT RPA18/00821103 [Direct Credit 219182 TCL PAYMENT RPA18/00821103 Retail entitlement offer payment]		37.40		33,351.23 DR
28/09/2018	Direct Credit 401507 CBA FNL DIV 001218542223 [System Matched Income Data]		261.03		33,612.26 DR
01/10/2018	Credit Interest		46.14		33,658.40 DR
04/10/2018	Chq 000001 presented			53.00	33,605.40 DR
05/10/2018	Direct Credit 078265 SCHRODER INVESTM SCH0002190212		324.59		33,929.99 DR
09/10/2018	Direct Credit 320620 GRANT GRANT0000719388		792.93		34,722.92 DR
09/10/2018	Direct Credit 404455 FIL RESPONSIBLE FIL0002188203 [System Matched Income Data]		545.05		35,267.97 DR
09/10/2018	Direct Credit 499961 LAZARD DD025 DDRIRECTOR-00 [System Matched Income Data]		452.60		35,720.57 DR
10/10/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib		179.90		35,900.47 DR
15/10/2018	Schedule Payment - Other Fin Institution Accrue Financial			175.00	35,725.47 DR
26/10/2018	Scheduled Payment to a CBA Account Monthly Pension Pa			2,000.00	33,725.47 DR
01/11/2018	Credit Interest		48.86		33,774.33 DR
12/11/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib		179.90		33,954.23 DR
15/11/2018	Schedule Payment - Other Fin Institution Accrue Financial			175.00	33,779.23 DR
26/11/2018	Scheduled Payment to a CBA Account Monthly Pension Pa			2,000.00	31,779.23 DR
01/12/2018	Credit Interest		45.38		31,824.61 DR
10/12/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib		179.90		32,004.51 DR
17/12/2018	Schedule Payment - Other Fin Institution Accrue Financial			175.00	31,829.51 DR
20/12/2018	Direct Credit 250556 WBC DIVIDEND 001223354113 [System Matched Income Data]		302.68		32,132.19 DR
27/12/2018	Scheduled Payment to a CBA Account Monthly Pension Pa			2,000.00	30,132.19 DR
01/01/2019	Credit Interest		44.37		30,176.56 DR
07/01/2019	Direct Credit 078265 SCHRODER INVESTM SCH0002236052 [System Matched Income Data]		329.06		30,505.62 DR

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Transaction Date	Description	Units	Debit	Credit	Balance \$
09/01/2019	Direct Credit 320620 GRANT GRANT0000747797		499.99		31,005.61 DR
09/01/2019	Direct Credit 404455 FIL RESPONSIBLE FIL0002232486 [System Matched Income Data]		1,117.29		32,122.90 DR
09/01/2019	Direct Credit 499961 LAZARD DD025 DDRIECTOR-00		169.48		32,292.38 DR
10/01/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib		179.90		32,472.28 DR
15/01/2019	Direct Credit 119594 PIML UT Distribu AC801005435		1,224.99		33,697.27 DR
15/01/2019	Schedule Payment - Other Fin Institution Accrue Financial			175.00	33,522.27 DR
29/01/2019	Scheduled Payment to a CBA Account Monthly Pension Pa			2,000.00	31,522.27 DR
01/02/2019	Credit Interest		45.23		31,567.50 DR
11/02/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]		179.90		31,747.40 DR
15/02/2019	Direct Credit 396297 TCL DIV/DIST AUI19/00829866 [System Matched Income Data]		308.27		32,055.67 DR
15/02/2019	Schedule Payment - Other Fin Institution Accrue Financial			175.00	31,880.67 DR
26/02/2019	Scheduled Payment to a CBA Account Monthly Pension Pa			2,000.00	29,880.67 DR
28/02/2019	Direct Credit 207454 STOCKLAND LTD FEB19/00826954 [System Matched Income Data]		180.50		30,061.17 DR
01/03/2019	Credit Interest		39.92		30,101.09 DR
04/03/2019	Direct Credit 218865 VCX DST 001224449390 [System Matched Income Data]		239.93		30,341.02 DR
12/03/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]		179.90		30,520.92 DR
13/03/2019	Direct Credit 082705 APA DST 001225079998 [System Matched Income Data]		326.15		30,847.07 DR
15/03/2019	Schedule Payment - Other Fin Institution Accrue Financial			175.00	30,672.07 DR
22/03/2019	Direct Credit 347500 AGL ITM DIV 001227093512 [System Matched Income Data]		322.85		30,994.92 DR
26/03/2019	Scheduled Payment to a CBA Account Pension Payment			2,500.00	28,494.92 DR
27/03/2019	Direct Credit 181239 ASX ITM DIV 001228148492 [System Matched Income Data]		192.19		28,687.11 DR
28/03/2019	Direct Credit 361301 AMP LIMITED 18FIN/01220561 [System Matched Income Data]		49.24		28,736.35 DR
28/03/2019	Direct Credit 401507 CBA ITM DIV 001224878987 [System Matched Income Data]		226.00		28,962.35 DR
29/03/2019	Direct Credit 088147 TLS INT DIV 001226811602 [System Matched Income Data]		221.20		29,183.55 DR
01/04/2019	Credit Interest		42.39		29,225.94 DR
02/04/2019	Direct Credit 417100 SUN INTERIM DIV 001225429158 [System Matched Income Data]		109.46		29,335.40 DR
03/04/2019	Direct Credit 078265 SCHRODER INVESTM SCH0002283968		338.37		29,673.77 DR
05/04/2019	Direct Credit 389158 GRANT GRANT0000786960		618.68		30,292.45 DR

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05/04/2019	Direct Credit 499961 LAZARD DD025 DDRIECTOR-00		307.46		30,599.91 DR
08/04/2019	Direct Credit 404455 FIL RESPONSIBLE FIL0002281877 [System Matched Income Data]		802.60		31,402.51 DR
10/04/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]		179.90		31,582.41 DR
15/04/2019	Schedule Payment - Other Fin Institution Accrue Financial			175.00	31,407.41 DR
24/04/2019	Direct Credit 093992 AUSIEX TRUST S AMP 28694029-00		2,793.99		34,201.40 DR
26/04/2019	Scheduled Payment to a CBA Account Pension Payment			2,500.00	31,701.40 DR
01/05/2019	Credit Interest		42.49		31,743.89 DR
03/05/2019	Direct Credit 417100 SUN SPECIAL DIV 001228865049 [System Matched Income Data]		33.68		31,777.57 DR
10/05/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]		179.90		31,957.47 DR
15/05/2019	Schedule Payment - Other Fin Institution Accrue Financial			175.00	31,782.47 DR
27/05/2019	Scheduled Payment to a CBA Account Pension Payment			2,500.00	29,282.47 DR
01/06/2019	Credit Interest		44.01		29,326.48 DR
03/06/2019	Transfer Out CBA ACA Transaction Pension Payment			4,900.00	24,426.48 DR
11/06/2019	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib [System Matched Income Data]		179.90		24,606.38 DR
17/06/2019	Schedule Payment - Other Fin Institution Accrue Financial			175.00	24,431.38 DR
24/06/2019	Direct Credit 250556 WBC DIVIDEND 001229676584 [System Matched Income Data]		302.68		24,734.06 DR
24/06/2019	Transfer Out CBA ACA Transaction Cleave 2018 Tax			3,630.00	21,104.06 DR
26/06/2019	Scheduled Payment to a CBA Account Pension Payment			2,500.00	18,604.06 DR
28/06/2019	CASH/CHEQUE DEPOSIT CBA ATM VIRGINIA B QLD 415502 AUS		2,196.19		20,800.25 DR
			48,236.97	38,683.00	20,800.25 DR
CBA Moss Vale (CBAMOSS)					
01/07/2018	Opening Balance				1,375.09 DR
01/07/2018	bank fee			5.00	1,370.09 DR
20/07/2018	pension			81.00	1,289.09 DR
01/08/2018	bank fee			5.00	1,284.09 DR
09/08/2018	pension			1,284.09	0.00 DR
				1,375.09	0.00 DR
Distributions Receivable (61800)					
APA Group (APA.AX)					
01/07/2018	Opening Balance				41.11 DR
12/09/2018	Direct Credit 082705 APA DST 001218959692 [System Matched Income Data]			41.11	0.00 DR
30/06/2019	to take up APA receivable		35.92		35.92 DR
			35.92	41.11	35.92 DR
APN AREIT Fund (APN0008AU)					

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01/07/2018	Opening Balance				179.90 DR
10/07/2018	Direct Credit 209622 APNFM LTD CLRACC AREIT03950 Distrib			179.90	0.00 DR
30/06/2019	to take up APN receivable and tax statement		179.90		179.90 DR
			179.90	179.90	179.90 DR
<u>Aberdeen Standard Emerging Opport (ETL0032AU)</u>					
01/07/2018	Opening Balance				2,454.32 DR
12/07/2018	Direct Credit 340387 RBC Dexia Distri abdnQ1HG00000001			2,454.32	0.00 DR
30/06/2019	to take up Aberdeen receivable and tax statement		3,775.68		3,775.68 DR
			3,775.68	2,454.32	3,775.68 DR
<u>Fidelity Aust Equities Fd (FID0008AU)</u>					
01/07/2018	Opening Balance				1,087.35 DR
17/07/2018	Direct Credit 404455 FIL RESPONSIBLE FIL0002141002			1,087.35	0.00 DR
30/06/2019	to take up Fidelity receivable and tax statement		1,566.64		1,566.64 DR
			1,566.64	1,087.35	1,566.64 DR
<u>GS Ep Glbl Equity Sh Yield (U) Fund (GSF0002AU)</u>					
01/07/2018	Opening Balance				9,005.15 DR
09/07/2018	Direct Credit 320620 GRANT GRANT0000682270 \$9005.15 was entered as a receivable in 2018. have allocated balance as distribution income			9,005.15	0.00 DR
30/06/2019	to take up GSFM receivable and tax statement		6,083.53		6,083.53 DR
			6,083.53	9,005.15	6,083.53 DR
<u>Lazard Global Listed Infrastructure (LAZ0014AU)</u>					
01/07/2018	Opening Balance				10,879.54 DR
13/07/2018	Direct Credit 499961 LAZARD DD025 DDRIECTOR-00			10,879.54	0.00 DR
30/06/2019	to take up Lazard receivable and tax statement		1,554.47		1,554.47 DR
			1,554.47	10,879.54	1,554.47 DR
<u>Perpetual W'sale Australian Share (PER0049AU)</u>					
01/07/2018	Opening Balance				301.86 DR
12/07/2018	Direct Credit 119594 PIML UT Distribu AC801005435			301.86	0.00 DR
30/06/2019	to take up Perpetual receivable and tax statement		2,649.34		2,649.34 DR
			2,649.34	301.86	2,649.34 DR
<u>Schroder Fixed Income Fd Ws Class (SCH0028AU)</u>					
01/07/2018	Opening Balance				324.92 DR
10/07/2018	Direct Credit 078265 SCHRODER INVESTM SCH0002137275			324.92	0.00 DR
30/06/2019	to take up Schrodgers receivable and tax statement		347.26		347.26 DR
			347.26	324.92	347.26 DR
<u>Stockland (SGP.AX)</u>					
01/07/2018	Opening Balance				180.50 DR
31/08/2018	Direct Credit 207454 STOCKLAND LTD FIN18/00826752 [System Matched Income Data]			180.50	0.00 DR

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	to take up Stockland receivable		188.52		188.52 DR
			188.52	180.50	188.52 DR
<u>Transurban Group (TCL.AX)</u>					
01/07/2018	Opening Balance				271.07 DR
27/08/2018	Direct Credit 396297 TCL REPLACEMENT AUF18/99999975			271.07	0.00 DR
30/06/2019	to take Transurban receivable		297.64		297.64 DR
			297.64	271.07	297.64 DR
<u>Vicinity Centres (VCX.AX)</u>					
01/07/2018	Opening Balance				247.48 DR
29/08/2018	Direct Credit 218865 VCX DST 001217801534 [System Matched Income Data]			247.48	0.00 DR
30/06/2019	to take up Vicinity receivable		239.93		239.93 DR
			239.93	247.48	239.93 DR
Shares in Listed Companies (Australian) (77600)					
<u>AGL Energy Limited. (AGL.AX)</u>					
01/07/2018	Opening Balance	587.00			13,195.76 DR
30/06/2019	Revaluation - 28/06/2019 @ \$20.010000 (System Price) - 587.000000 Units on hand			1,449.89	11,745.87 DR
		587.00		1,449.89	11,745.87 DR
<u>AMP Limited (AMP.AX)</u>					
01/07/2018	Opening Balance	1,231.00			4,382.36 DR
24/04/2019	Direct Credit 093992 AUSIEX TRUST S AMP 28694029-00	(1,231.00)		5,172.27	789.91 CR
24/04/2019	Unrealised Gain writeback as at 24/04/2019		789.91		0.00 DR
		0.00	789.91	5,172.27	0.00 DR
<u>ASX Limited (ASX.AX)</u>					
01/07/2018	Opening Balance	168.00			10,817.52 DR
30/06/2019	Revaluation - 28/06/2019 @ \$82.370000 (System Price) - 168.000000 Units on hand		3,020.64		13,838.16 DR
		168.00	3,020.64		13,838.16 DR
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
01/07/2018	Opening Balance	113.00			8,234.31 DR
30/06/2019	Revaluation - 28/06/2019 @ \$82.780000 (System Price) - 113.000000 Units on hand		1,119.83		9,354.14 DR
		113.00	1,119.83		9,354.14 DR
<u>Suncorp Group Limited (SUN.AX)</u>					
01/07/2018	Opening Balance	421.00			6,142.39 DR
30/06/2019	Revaluation - 28/06/2019 @ \$13.470000 (System Price) - 421.000000 Units on hand			471.52	5,670.87 DR
		421.00		471.52	5,670.87 DR
<u>Telstra Corporation Limited. (TLS.AX)</u>					
01/07/2018	Opening Balance	2,765.00			7,244.30 DR
30/06/2019	Revaluation - 28/06/2019 @ \$3.850000 (System Price) - 2,765.000000 Units on hand		3,400.95		10,645.25 DR
		2,765.00	3,400.95		10,645.25 DR

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Westpac Banking Corporation (WBC.AX)</u>					
01/07/2018	Opening Balance	322.00			9,434.60 DR
30/06/2019	Revaluation - 28/06/2019 @ \$28.360000 (System Price) - 322.000000 Units on hand			302.68	9,131.92 DR
		322.00		302.68	9,131.92 DR
<u>Units in Listed Unit Trusts (Australian) (78200)</u>					
<u>APA Group (APA.AX)</u>					
01/07/2018	Opening Balance	1,517.00			14,942.45 DR
30/06/2019	Revaluation - 28/06/2019 @ \$10.800000 (System Price) - 1,517.000000 Units on hand		1,441.15		16,383.60 DR
		1,517.00	1,441.15		16,383.60 DR
<u>APN AREIT Fund (APN0008AU)</u>					
01/07/2018	Opening Balance	20,691.92			35,306.62 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.767700 (Exit) - 20,691.920000 Units on hand		1,270.49		36,577.11 DR
		20,691.92	1,270.49		36,577.11 DR
<u>Aberdeen Standard Emerging Opport (ETL0032AU)</u>					
01/07/2018	Opening Balance	17,612.81			41,608.50 DR
30/06/2019	Revaluation - 28/06/2019 @ \$2.519800 (Exit) - 17,612.810000 Units on hand		2,772.26		44,380.76 DR
		17,612.81	2,772.26		44,380.76 DR
<u>Fidelity Aust Equities Fd (FID0008AU)</u>					
01/07/2018	Opening Balance	3,306.97			112,224.01 DR
30/06/2019	Revaluation - 28/06/2019 @ \$35.856800 (Exit) - 3,306.970000 Units on hand		6,353.35		118,577.36 DR
		3,306.97	6,353.35		118,577.36 DR
<u>GS Ep Glbl Equity Sh Yield (U) Fund (GSF0002AU)</u>					
01/07/2018	Opening Balance	92,061.78			122,313.28 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.325300 (Exit) - 92,061.780000 Units on hand			303.80	122,009.48 DR
		92,061.78		303.80	122,009.48 DR
<u>Lazard Global Listed Infrastructure (LAZ0014AU)</u>					
01/07/2018	Opening Balance	46,116.95			72,468.18 DR
30/06/2019	Revaluation - 28/06/2019 @ \$1.439300 (Exit) - 46,116.950000 Units on hand			6,092.05	66,376.13 DR
		46,116.95		6,092.05	66,376.13 DR
<u>Perpetual W'sale Australian Share (PER0049AU)</u>					
01/07/2018	Opening Balance	49,879.42			66,170.39 DR
30/06/2019	Revaluation - 30/06/2019 @ \$1.347846 (Exit) - 49,879.420000 Units on hand		1,059.39		67,229.78 DR
		49,879.42	1,059.39		67,229.78 DR
<u>Schroder Fixed Income Fd Ws Class (SCH0028AU)</u>					
01/07/2018	Opening Balance	59,655.87			64,905.59 DR
30/06/2019	Revaluation - 28/06/2019 @ \$1.162800 (Exit) - 59,655.870000		4,462.26		69,367.85 DR

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

General Ledger

For The Period 01 July 2018 - 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
	Units on hand				
		59,655.87	4,462.26		69,367.85 DR
<u>Stockland (SGP.AX)</u>					
01/07/2018	Opening Balance	1,337.00			5,307.89 DR
30/06/2019	Revaluation - 28/06/2019 @ \$4.170000 (System Price) - 1,337.000000 Units on hand		267.40		5,575.29 DR
		1,337.00	267.40		5,575.29 DR
<u>Transurban Group (TCL.AX)</u>					
01/07/2018	Opening Balance	1,063.00			12,724.11 DR
30/06/2019	Revaluation - 28/06/2019 @ \$14.740000 (System Price) - 1,063.000000 Units on hand		2,944.51		15,668.62 DR
		1,063.00	2,944.51		15,668.62 DR
<u>Vicinity Centres (VCX.AX)</u>					
01/07/2018	Opening Balance	3,018.00			7,816.62 DR
30/06/2019	Revaluation - 28/06/2019 @ \$2.450000 (System Price) - 3,018.000000 Units on hand			422.52	7,394.10 DR
		3,018.00		422.52	7,394.10 DR
<u>GST Payable/Refundable (84000)</u>					
<u>GST Payable/Refundable (84000)</u>					
01/07/2018	Opening Balance				738.51 DR
30/06/2019	to balance GST account			347.51	391.00 DR
				347.51	391.00 DR
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2018	Opening Balance				2,454.40 DR
28/06/2019	CASH/CHEQUE DEPOSIT CBA ATM VIRGINIA B QLD 415502 AUS			2,454.40	0.00 DR
30/06/2019	Create Entries - Franking Credits Adjustment - 30/06/2019		5,129.04		5,129.04 DR
			5,129.04	2,454.40	5,129.04 DR
Total Debits:		291,238.79			
Total Credits:			291,238.79		

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Investment Income Report

As at 30 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts												
CBA Accelerator Cash	494.64			494.64	0.00	0.00	0.00	494.64			0.00	0.00
	494.64			494.64	0.00	0.00	0.00	494.64			0.00	0.00
Shares in Listed Companies (Australian)												
AGL.AX AGL Energy Limited.	692.66	554.13	138.53		237.48			930.14		0.00		
AMP.AX AMP Limited	172.34	105.87	66.47		45.37			217.71		0.00		
ASX.AX ASX Limited	375.48	375.48	0.00		160.92			536.40		0.00		
CBA.AX Commonwealth Bank Of Australia.	487.03	487.03	0.00		208.73			695.76		0.00		
SUN.AX Suncorp Group Limited	345.22	345.22	0.00		147.95			493.17		0.00		
TLS.AX Telstra Corporation Limited.	525.35	525.35	0.00		225.15			750.50		0.00		
WBC.AX Westpac Banking Corporation	908.04	908.04	0.00		389.16			1,297.20		0.00		
	3,506.12	3,301.12	205.00		1,414.76			4,920.88		0.00		
Units in Listed Unit Trusts (Australian)												
ETL0032AU Aberdeen Standard Emerging Opport	3,775.68			2.59	0.00	379.71	128.95	511.25		0.00	3,393.38	0.00
APA.AX APA Group	685.04	248.85	30.80	80.96	106.65	0.00	0.00	467.26		0.00	0.00	324.43
APN0008AU APN AREIT Fund	2,158.80	130.24	12.45	685.45	39.07	117.79	1.50	986.50		0.00	2,421.46	(1,208.59)
FID0008AU Fidelity Aust Equities Fd	4,031.58	3,448.78	388.61	89.82	1,802.88	104.38	2.47	5,836.94		0.00	0.00	(0.01)
GSF0002AU GS Ep Glbl Equity Sh Yield (U) Fund	9,703.66	72.17	10.80	1,709.03	51.32	3,168.27	639.32	5,650.91		0.00	4,742.76	0.63
LAZ0014AU Lazard Global Listed Infrastructure	3,092.53	12.73	7.52	738.02	7.75	2,334.26	267.43	3,367.71		0.00	0.00	0.00
PER0049AU Perpetual W'sale Australian Share	4,886.32	3,439.37	189.63	1,150.34	1,683.84	106.98	15.59	6,585.75		0.00	0.00	0.00
SCH0028AU Schroder Fixed Income Fd Ws Class	1,339.28	3.52	1.19	2,804.59	6.84	3.46	0.04	2,819.64		0.00	0.00	(1,473.48)
SGP.AX Stockland	369.02	0.00	0.00	239.91	0.00	0.00	0.00	239.91	0.00	0.00	49.04	80.07
TCL.AX Transurban Group	669.89	37.21		286.48	15.93	0.00	0.00	339.62		0.00	0.00	308.80
VCX.AX Vicinity Centres	479.86	0.00	0.00	287.03	0.00	0.00	0.00	287.03	0.00	0.00	62.76	130.07
	31,191.66	7,392.87	641.00	8,074.22	3,714.28	6,214.85	1,055.30	27,092.52	0.00	0.00	10,669.40	(1,838.08)

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Investment Income Report

As at 30 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
	35,192.42	10,693.99	846.00	8,568.86	5,129.04	6,214.85	1,055.30	32,508.04	0.00	0.00	10,669.40	(1,838.08)

Assessable Income (Excl. Capital Gains) **32,508.04**

Net Capital Gain **7,169.86**

Total Assessable Income 39,677.90

* 1 Includes foreign credits from foreign capital gains.

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

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

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Dividend Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
Shares in Listed Companies (Australian)										
AGL.AX AGL Energy Limited.										
21/09/2018	369.81	73.96	295.85	126.79						
22/03/2019	322.85	64.57	258.28	110.69						
	692.66	138.53	554.13	237.48						
AMP.AX AMP Limited										
28/09/2018	123.10	61.55	61.55	26.38						
28/03/2019	49.24	4.92	44.32	18.99						
	172.34	66.47	105.87	45.37						
ASX.AX ASX Limited										
26/09/2018	183.29	0.00	183.29	78.55						
27/03/2019	192.19	0.00	192.19	82.37						
	375.48	0.00	375.48	160.92						
CBA.AX Commonwealth Bank Of Australia.										
28/09/2018	261.03	0.00	261.03	111.87						
28/03/2019	226.00	0.00	226.00	96.86						
	487.03	0.00	487.03	208.73						

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Dividend Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
SUN.AX Suncorp Group Limited										
19/09/2018	202.08	0.00	202.08	86.61						
02/04/2019	109.46	0.00	109.46	46.91						
03/05/2019	33.68	0.00	33.68	14.43						
	345.22	0.00	345.22	147.95						
TLS.AX Telstra Corporation Limited.										
27/09/2018	304.15	0.00	304.15	130.35						
29/03/2019	221.20	0.00	221.20	94.80						
	525.35	0.00	525.35	225.15						
WBC.AX Westpac Banking Corporation										
23/08/2018	302.68	0.00	302.68	129.72						
20/12/2018	302.68	0.00	302.68	129.72						
24/06/2019	302.68	0.00	302.68	129.72						
	908.04	0.00	908.04	389.16						
	3,506.12	205.00	3,301.12	1,414.76						

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Dividend Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Net Payment Received	Australian Income			Foreign Income			Withheld		
		Unfranked	Franked	Franking Credits	Foreign Income	Foreign Credits	NZ Credits	TFN Withheld	Non-Resident	LIC Deduction
TOTAL	3,506.12	205.00	3,301.12	1,414.76						

Tax Return Reconciliation

	Totals	Tax Return Label
Unfranked	205.00	J
Franked Dividends	3,301.12	K
Franking Credits	1,414.76	L

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Interest Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
Bank Accounts					
CBAAccelerator CBA Accelerator Cash					
01/07/2018	9.29	9.29			
01/08/2018	38.13	38.13			
01/09/2018	48.43	48.43			
01/10/2018	46.14	46.14			
01/11/2018	48.86	48.86			
01/12/2018	45.38	45.38			
01/01/2019	44.37	44.37			
01/02/2019	45.23	45.23			
01/03/2019	39.92	39.92			
01/04/2019	42.39	42.39			
01/05/2019	42.49	42.49			
01/06/2019	44.01	44.01			
	494.64	494.64			
	494.64	494.64			

Interest Received ATO General Interest Charge

28/06/2019		0.79			
		0.79			
		0.79			

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Interest Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Payment Amount	Gross Interest	TFN Withheld	Foreign Income	Foreign Credits
TOTAL	494.64	495.43			

Tax Return Reconciliation

	Totals	Tax Return Label
Gross Interest	495.43	11C

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Non Primary Production Income (A) * ₁					Distributed Capital Gains (B) * ₂					Foreign Income * ₃		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * ₆	
Units in Listed Unit Trusts (Australian)																
APA.AX APA Group																
12/09/2018	322.97						S								0.00	
13/03/2019	326.15						S								0.00	
30/06/2019	0.00	248.85	30.80	80.96	106.65		I							324.43		467.26
30/06/2019	35.92						S								0.00	
	685.04	248.85	30.80	80.96	106.65									324.43		467.26
	<i>Net Cash Distribution:</i>		685.04													
APN0008AU APN AREIT Fund																
10/08/2018	179.90						S								0.00	
10/09/2018	179.90	0.00	0.00		0.00		S							0.00		0.00
10/10/2018	179.90						S								0.00	
12/11/2018	179.90						S								0.00	
10/12/2018	179.90						S								0.00	
10/01/2019	179.90						S								0.00	
11/02/2019	179.90	0.00	0.00		0.00		S							0.00		0.00
12/03/2019	179.90	0.00	0.00		0.00		S							0.00		0.00
10/04/2019	179.90	0.00	0.00		0.00		S							0.00		0.00

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Non Primary Production Income (A) * ₁					Distributed Capital Gains (B) * ₂					Foreign Income * ₃		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * ₆	
10/05/2019	179.90	0.00	0.00		0.00			S							0.00	0.00
11/06/2019	179.90	0.00	0.00		0.00			S							0.00	0.00
30/06/2019	179.90	130.24	12.45	685.45	39.07	1,231.02	I	1,160.54		29.90	117.79	1.50			(1,208.59)	2,247.42
	2,158.80	130.24	12.45	685.45	39.07	1,231.02		1,160.54		29.90	117.79	1.50			(1,208.59)	2,247.42
<i>Net Cash Distribution:</i>		2,158.80														
ETL0032AU Aberdeen Standard Emerging Opport																
30/06/2019	3,775.68			2.59		1,696.69	I	1,696.69			379.71	128.95			0.00	2,207.94
	3,775.68			2.59		1,696.69		1,696.69			379.71	128.95			0.00	2,207.94
<i>Net Cash Distribution:</i>		3,775.68														
FID0008AU Fidelity Aust Equities Fd																
09/10/2018	545.05	0.00	0.00		0.00			S							0.00	0.00
09/01/2019	1,117.29	0.00	0.00		0.00			S							0.00	0.00
08/04/2019	802.60	0.00	0.00		0.00			S							0.00	0.00
30/06/2019	1,566.64	3,448.78	388.61	89.82	1,802.88			S			104.38	2.47			(0.01)	5,836.94
	4,031.58	3,448.78	388.61	89.82	1,802.88						104.38	2.47			(0.01)	5,836.94
<i>Net Cash Distribution:</i>		4,031.58														
GSF0002AU GS Ep Glbl Equity Sh Yield (U) Fund																
09/07/2018	1,708.53							S							0.00	
09/10/2018	792.93							S							0.00	

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Non Primary Production Income (A) * ₁					Distributed Capital Gains (B) * ₂					Foreign Income * ₃		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * ₆	
09/01/2019	499.99						S								0.00	
05/04/2019	618.68						S								0.00	
30/06/2019	6,083.53	72.17	10.80	1,709.03	51.32	2,371.38	I	2,371.38		3,168.27	639.32			0.63	8,022.29	
	9,703.66	72.17	10.80	1,709.03	51.32	2,371.38		2,371.38		3,168.27	639.32			0.63	8,022.29	
<i>Net Cash Distribution:</i>		9,703.66														
LAZ0014AU Lazard Global Listed Infrastructure																
13/07/2018	608.52						S								0.00	
09/10/2018	452.60	0.00	0.00		0.00		S								0.00	0.00
09/01/2019	169.48						S								0.00	
05/04/2019	307.46						S								0.00	
30/06/2019	1,554.47	12.73	7.52	738.02	7.75		S			2,334.26	267.43			0.00	3,367.71	
	3,092.53	12.73	7.52	738.02	7.75					2,334.26	267.43			0.00	3,367.71	
<i>Net Cash Distribution:</i>		3,092.53														
PER0049AU Perpetual W'sale Australian Share																
12/07/2018	1,011.99						S								0.00	
15/01/2019	1,224.99						S								0.00	
30/06/2019	2,649.34	3,439.37	189.63	1,150.34	1,683.84		S			106.98	15.59			0.00	6,585.75	
	4,886.32	3,439.37	189.63	1,150.34	1,683.84					106.98	15.59			0.00	6,585.75	
<i>Net Cash Distribution:</i>		4,886.32														

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Non Primary Production Income (A) * ₁					Distributed Capital Gains (B) * ₂					Foreign Income * ₃		Non-Assessable			Taxable Income
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free	Tax Deferred / AMIT * ₆	
SCH0028AU Schroder Fixed Income Fd Ws Class																
05/10/2018	324.59						S								0.00	
07/01/2019	329.06	0.00	0.00		0.00		S								0.00	0.00
03/04/2019	338.37						S								0.00	
30/06/2019	347.26	3.52	1.19	2,804.59	6.84		S				3.46	0.04			(1,473.48)	2,819.64
	1,339.28	3.52	1.19	2,804.59	6.84						3.46	0.04			(1,473.48)	2,819.64
	<i>Net Cash Distribution:</i>		1,339.28													
SGP.AX Stockland																
28/02/2019	180.50						S								0.00	
30/06/2019	0.00	0.00	0.00	239.91	0.00	24.52	I	24.52	0.00	0.00	0.00	0.00	0.00	0.00	80.07	264.43
30/06/2019	188.52						S								0.00	
	369.02	0.00	0.00	239.91	0.00	24.52		24.52	0.00	0.00	0.00	0.00	0.00	0.00	80.07	264.43
	<i>Net Cash Distribution:</i>		369.02													
TCL.AX Transurban Group																
27/08/2018	26.58						S								0.00	
28/09/2018	37.40						S								0.00	
15/02/2019	308.27						S								0.00	
30/06/2019	297.64						S								0.00	
30/06/2019	0.00	37.21		286.48	15.93		I								308.80	339.62
05/12/2019	13:04:29															

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Non Primary Production Income (A) * ₁				Distributed Capital Gains (B) * ₂					Foreign Income * ₃		Non-Assessable			Taxable Income	
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt	Tax Free		Tax Deferred / AMIT * ₆
	669.89	37.21		286.48	15.93										308.80	339.62
<i>Net Cash Distribution:</i>		632.49	<i>Variance^:</i>	<i>37.40</i>												
VCX.AX Vicinity Centres																
04/03/2019	239.93							S								0.00
30/06/2019	239.93							S								0.00
30/06/2019	0.00	0.00	0.00	287.03	0.00	31.38	I	31.38	0.00	0.00	0.00	0.00	0.00	0.00	130.07	318.41
	479.86	0.00	0.00	287.03	0.00	31.38		31.38	0.00	0.00	0.00	0.00	0.00	0.00	130.07	318.41
<i>Net Cash Distribution:</i>		479.86														
	31,191.66	7,392.87	641.00	8,074.22	3,714.28	5,354.99		5,284.51	0.00	29.90	6,214.85	1,055.30	0.00	0.00	(1,838.08)	32,477.41

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Distribution Reconciliation Report

For The Period 01 July 2018 - 30 June 2019

Date	Non Primary Production Income (A) * ₁			Distributed Capital Gains (B) * ₂					Foreign Income * ₃		Non-Assessable			Taxable Income		
	Payment Received	Franked	Unfranked	Interest/ Other	Franking Credits	Discounted (After Discount)	Rate * ₅	CGT Concession	Indexed	Other	Foreign Income	Foreign Credits	Tax Exempt		Tax Free	Tax Deferred / AMIT * ₆
TOTAL	31,191.66	7,392.87	641.00	8,074.22	3,714.28	5,354.99		5,284.51	0.00	29.90	6,214.85	1,055.30	0.00	0.00	(1,838.08)	32,477.41

Total Distributed Gains

Discount Rate	Discounted	Gross
Superfund 1/3	0.00	0.00
Individual 50%(I)	5,354.99	10,739.86
Total	5,354.99	10,739.86

*₁ Summary of Non Primary Production Income (A)

Tax Label	Franked	Unfranked	Interest/Other	Less Other Deduction	Income Before Credits * ₇	Franking Credits	Total Including Credits
11M Gross trust distributions	7,392.87	641.00	8,074.22	0.00	16,108.09	3,714.28	19,822.37

*₂ Forms part of the Net Capital Gains calculation for Tax Label 11A.

*₃ Forms part of the Foreign Credits calculation for Tax Label 11D, D1, 13C1.

*₄ Taxable Income is designed to match Tax Statement provided by Fund Manager.

Taxable Income in the SMSF Annual Return will be different due to application of Capital Losses in Net Capital Gain calculation and application of different discount method.

*₅ This is the discount rate selected for the transaction. "S" being Super Funds at 1/3 and "I" being Individual at 50%.

*₆ AMIT cost base net increase is reflected as negative amount i.e. negative tax deferred and AMIT cost base net decrease is reflected as positive amount i.e. positive tax deferred.

*₇ Sum of Income Before Credits reconciles with Taxable Trust Distributions in Statement of Taxable Income.

^ Variance between Payment Received and Net Cash Distribution.

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND
Investment Summary with Market Movement

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement	
Cash/Bank Accounts									
CBA Accelerator Cash		20,800.250000	20,800.25	20,800.25	20,800.25				
			20,800.25		20,800.25				
Shares in Listed Companies (Australian)									
AGL.AX	AGL Energy Limited.	587.00	20.010000	11,745.87	7.81	4,586.71	7,159.16	(1,449.89)	0.00
AMP.AX	AMP Limited	0.00	2.120000	0.00	0.00	0.00	0.00	789.91	(2,378.28)
ASX.AX	ASX Limited	168.00	82.370000	13,838.16	35.89	6,028.87	7,809.29	3,020.64	0.00
CBA.AX	Commonwealth Bank Of Australia.	113.00	82.780000	9,354.14	48.15	5,441.27	3,912.87	1,119.83	0.00
SUN.AX	Suncorp Group Limited	421.00	13.470000	5,670.87	14.33	6,033.90	(363.03)	(471.52)	0.00
TLS.AX	Telstra Corporation Limited.	2,765.00	3.850000	10,645.25	4.22	11,663.10	(1,017.85)	3,400.95	0.00
WBC.AX	Westpac Banking Corporation	322.00	28.360000	9,131.92	17.44	5,614.09	3,517.83	(302.68)	0.00
			60,386.21		39,367.94	21,018.27	6,107.24	(2,378.28)	
Units in Listed Unit Trusts (Australian)									
APA.AX	APA Group	1,517.00	10.800000	16,383.60	4.17	6,330.16	10,053.44	1,441.15	0.00
APN0008AU	APN AREIT Fund	20,691.92	1.767700	36,577.11	1.21	25,003.82	11,573.29	1,270.49	0.00
ETL0032AU	Aberdeen Standard Emerging Opport	17,612.81	2.519800	44,380.76	1.28	22,618.18	21,762.58	2,772.26	0.00
FID0008AU	Fidelity Aust Equities Fd	3,306.97	35.856800	118,577.36	20.71	68,490.50	50,086.86	6,353.35	0.00
GSF0002AU	GS Ep Gbl Equity Sh Yield (U) Fund	92,061.78	1.325300	122,009.48	0.98	90,089.70	31,919.78	(303.80)	0.00
LAZ0014AU	Lazard Global Listed Infrastructure	46,116.95	1.439300	66,376.13	1.08	50,030.45	16,345.68	(6,092.05)	0.00
MAQ0211AU	Macq True Index Aust Fxd Int Fund	0.00	1.078708	0.00	0.00	(0.01)	0.01	0.00	0.00
PER0049AU	Perpetual W'sale Australian Share	49,879.42	1.347846	67,229.78	2.05	102,426.60	(35,196.82)	1,059.39	0.00
SCH0028AU	Schroder Fixed Income Fd Ws Class	59,655.87	1.162800	69,367.85	1.09	65,059.44	4,308.41	4,462.26	0.00
SGP.AX	Stockland	1,337.00	4.170000	5,575.29	3.35	4,477.84	1,097.45	267.40	0.00
TCL.AX	Transurban Group	1,063.00	14.740000	15,668.62	8.50	9,031.84	6,636.78	2,944.51	0.00
VCX.AX	Vicinity Centres	3,018.00	2.450000	7,394.10	2.66	8,037.28	(643.18)	(422.52)	0.00
			569,540.08		451,595.80	117,944.28	13,752.44	0.00	
			650,726.54		511,763.99	138,962.55	19,859.68	(2,378.28)	

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Detailed Schedule of Fund Assets

As at 30 June 2019

Transaction Date	Description	Units	Amount \$
Derivatives (Options, Hybrids, Future Contracts) (72300)			
<u>Commonwealth Bank Of Australia. (CBAR.AX)</u>			
30/06/2017	Commonwealth Bank. Rts Forus (CBAR)	5.00	0.00
30/06/2017	Revaluation		10.05
01/07/2017		(5.00)	0.00
01/07/2017	Unrealised Gain writeback as at 01/07/2017		(10.05)
		0.00	0.00
<u>Westpac Banking Corporation (WBCR.AX)</u>			
30/06/2017	Westpac Banking Corp Rts Forus (WBCR)	12.00	0.00
30/06/2017	Revaluation		57.48
01/07/2017		(12.00)	0.00
01/07/2017	Unrealised Gain writeback as at 01/07/2017		(57.48)
		0.00	0.00
Shares in Listed Companies (Australian) (77600)			
<u>AGL Energy Limited. (AGL.AX)</u>			
30/06/2017	AGL Energy Limited	587.00	4,586.71
30/06/2017	Revaluation		10,381.79
30/06/2018	Revaluation - 29/06/2018 @ \$22.480000 (System Price) - 587.000000 Units on hand		(1,772.74)
30/06/2019	Revaluation - 28/06/2019 @ \$20.010000 (System Price) - 587.000000 Units on hand		(1,449.89)
		587.00	11,745.87
<u>AMP Limited (AMP.AX)</u>			
30/06/2017	AMP Limited (AMP)	1,231.00	5,172.27
30/06/2017	Revaluation		1,216.62
30/06/2018	Revaluation - 29/06/2018 @ \$3.560000 (System Price) - 1,231.000000 Units on hand		(2,006.53)
24/04/2019	Direct Credit 093992 AUSIEX TRUST S AMP 28694029-00	(1,231.00)	(5,172.27)
24/04/2019	Unrealised Gain writeback as at 24/04/2019		789.91
		0.00	0.00
<u>ASX Limited (ASX.AX)</u>			
30/06/2017	ASX Limited (ASX)	168.00	6,028.87
30/06/2017	Revaluation		2,977.61
30/06/2018	Revaluation - 29/06/2018 @ \$64.390000 (System Price) - 168.000000 Units on hand		1,811.04
30/06/2019	Revaluation - 28/06/2019 @ \$82.370000 (System Price) - 168.000000 Units on hand		3,020.64
		168.00	13,838.16
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>			
30/06/2017	Commonwealth Bank. (CBA)	113.00	5,441.27
30/06/2017	Revaluation		3,916.26
30/06/2018	Revaluation - 29/06/2018 @ \$72.870000 (System Price) - 113.000000 Units on hand		(1,123.22)
30/06/2019	Revaluation - 28/06/2019 @ \$82.780000 (System Price) - 113.000000 Units on hand		1,119.83
		113.00	9,354.14
<u>Suncorp Group Limited (SUN.AX)</u>			
30/06/2017	Suncorp Group Ltd (SUN)	421.00	6,033.90
30/06/2017	Revaluation		205.32
30/06/2018	Revaluation - 29/06/2018 @ \$14.590000 (System Price) -		(96.83)

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Detailed Schedule of Fund Assets

As at 30 June 2019

Transaction Date	Description	Units	Amount \$
	421.000000 Units on hand		
30/06/2019	Revaluation - 28/06/2019 @ \$13.470000 (System Price) - 421.000000 Units on hand		(471.52)
		421.00	5,670.87
<u>Transurban Dummy Underlying Toress (TC8.AX)</u>			
11/09/2017		87.00	0.00
06/02/2018	TCL payment for transurbal rights issue not taken up, used dummy account to record this transaction	(87.00)	0.00
		0.00	0.00
<u>Telstra Corporation Limited. (TLS.AX)</u>			
30/06/2017	Telstra Corporation. (TLS)	2,765.00	11,663.10
30/06/2017	Revaluation		226.40
30/06/2018	Revaluation - 29/06/2018 @ \$2.620000 (System Price) - 2,765.000000 Units on hand		(4,645.20)
30/06/2019	Revaluation - 28/06/2019 @ \$3.850000 (System Price) - 2,765.000000 Units on hand		3,400.95
		2,765.00	10,645.25
<u>Westpac Banking Corporation (WBC.AX)</u>			
30/06/2017	Westpac Banking Corp (WBC)	322.00	5,614.09
30/06/2017	Revaluation		4,212.79
30/06/2017	Revaluation		(2.66)
30/06/2018	Revaluation - 29/06/2018 @ \$29.300000 (System Price) - 322.000000 Units on hand		(389.62)
30/06/2019	Revaluation - 28/06/2019 @ \$28.360000 (System Price) - 322.000000 Units on hand		(302.68)
		322.00	9,131.92
<u>Units in Listed Unit Trusts (Australian) (78200)</u>			
<u>APA Group (APA.AX)</u>			
30/06/2017	APA Group (APA)	1,517.00	6,330.16
30/06/2017	Revaluation		7,580.73
30/06/2018	Revaluation - 29/06/2018 @ \$9.850000 (System Price) - 1,517.000000 Units on hand		1,031.56
30/06/2019	Revaluation - 28/06/2019 @ \$10.800000 (System Price) - 1,517.000000 Units on hand		1,441.15
		1,517.00	16,383.60
<u>APN AREIT Fund (APN0008AU)</u>			
30/06/2017	APN AREIT Fund (APN0008AU)	20,691.92	25,003.82
30/06/2017	Revaluation		8,747.70
30/06/2018	Revaluation - 30/06/2018 @ \$1.706300 (Exit) - 20,691.920000 Units on hand		1,555.10
30/06/2019	Revaluation - 30/06/2019 @ \$1.767700 (Exit) - 20,691.920000 Units on hand		1,270.49
		20,691.92	36,577.11
<u>Aberdeen Standard Emerging Opport (ETL0032AU)</u>			
30/06/2017	Aberdeen Standard Emerging Opportunities	17,612.81	22,618.18
30/06/2017	Revaluation		19,129.30
30/06/2018	Revaluation - 29/06/2018 @ \$2.362400 (Exit) - 17,612.810000 Units on hand		(138.98)
30/06/2019	Revaluation - 28/06/2019 @ \$2.519800 (Exit) - 17,612.810000 Units on hand		2,772.26
		17,612.81	44,380.76
<u>Fidelity Aust Equities Fd (FID0008AU)</u>			
30/06/2017	Fidelity Australian Equities Fund (FID0008AU)	3,306.97	68,490.50

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Detailed Schedule of Fund Assets

As at 30 June 2019

Transaction Date	Description	Units	Amount \$
30/06/2017	Revaluation		30,804.16
30/06/2018	Revaluation - 29/06/2018 @ \$33.935600 (Exit) - 3,306.970000 Units on hand		12,929.35
30/06/2019	Revaluation - 28/06/2019 @ \$35.856800 (Exit) - 3,306.970000 Units on hand		6,353.35
		3,306.97	118,577.36
<u>GS Ep Gbl Equity Sh Yield (U) Fund (GSF0002AU)</u>			
30/06/2017	Grant Samuel Epoch Gbl Equity Unhdg (GSF0002AU)	92,061.78	90,089.70
30/06/2017	Revaluation		27,473.55
30/06/2018	Revaluation - 29/06/2018 @ \$1.328600 (Exit) - 92,061.780000 Units on hand		4,750.03
30/06/2019	Revaluation - 30/06/2019 @ \$1.325300 (Exit) - 92,061.780000 Units on hand		(303.80)
		92,061.78	122,009.48
<u>Lazard Global Listed Infrastructure (LAZ0014AU)</u>			
30/06/2017	Lazard Global Listed Infrastructure Fund (LAZ0014AU)	46,116.95	50,030.45
30/06/2017	Revaluation		19,186.56
30/06/2018	Revaluation - 30/06/2018 @ \$1.571400 (Exit) - 46,116.950000 Units on hand		3,251.17
30/06/2019	Revaluation - 28/06/2019 @ \$1.439300 (Exit) - 46,116.950000 Units on hand		(6,092.05)
		46,116.95	66,376.13
<u>Macq True Index Aust Fxd Int Fund (MAQ0211AU)</u>			
30/06/2017	Macquarie True Index Aust Fixed Int Fund	26,073.85	26,820.89
30/06/2017	Revaluation		(429.77)
30/06/2017	Revaluation		(627.55)
12/07/2017		(5,077.67)	(5,223.15)
12/07/2017	Unrealised Gain writeback as at 12/07/2017		83.69
08/12/2017		(5,283.19)	(5,434.56)
08/12/2017	Unrealised Gain writeback as at 08/12/2017		87.08
22/12/2017		(7,007.71)	(7,208.49)
22/12/2017	Unrealised Gain writeback as at 22/12/2017		115.51
20/02/2018		(1,007.86)	(1,036.74)
20/02/2018	Unrealised Gain writeback as at 20/02/2018		16.61
11/04/2018		(7,697.42)	(7,917.96)
11/04/2018	Unrealised Gain writeback as at 11/04/2018		754.43
30/06/2018	Revaluation - 30/06/2018 @ \$0.000000 - 0.000000 Units on hand		0.01
		0.00	0.00
<u>Perpetual W'sale Australian Share (PER0049AU)</u>			
30/06/2017	Perpetual Wholesale Australian Share (PER0049AU)	49,879.42	102,426.60
30/06/2017	Revaluation		(40,955.64)
30/06/2018	Revaluation - 30/06/2018 @ \$1.326607 (Exit) - 49,879.420000 Units on hand		4,699.43
30/06/2019	Revaluation - 30/06/2019 @ \$1.347846 (Exit) - 49,879.420000 Units on hand		1,059.39
		49,879.42	67,229.78
<u>Schroder Fixed Income Fd Ws Class (SCH0028AU)</u>			
30/06/2017	Schroder Fixed Income Fund WS Class (SCH0028AU)	59,655.87	65,059.44
30/06/2017	Revaluation		(917.81)
30/06/2018	Revaluation - 29/06/2018 @ \$1.088000 (Exit) - 59,655.870000 Units on hand		763.96
30/06/2019	Revaluation - 28/06/2019 @ \$1.162800 (Exit) - 59,655.870000		4,462.26

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Detailed Schedule of Fund Assets

As at 30 June 2019

Transaction Date	Description	Units	Amount \$
	Units on hand		
		59,655.87	69,367.85
<u>Stockland (SGP.AX)</u>			
30/06/2017	Stockland (SGP)	1,337.00	4,477.84
30/06/2017	Revaluation		1,378.22
30/06/2018	Revaluation - 29/06/2018 @ \$3.970000 (System Price) - 1,337.000000 Units on hand		(548.17)
30/06/2019	Revaluation - 28/06/2019 @ \$4.170000 (System Price) - 1,337.000000 Units on hand		267.40
		1,337.00	5,575.29
<u>Transurban Group (TCL.AX)</u>			
30/06/2017	Transurban Group (TCL)	1,063.00	9,031.84
30/06/2017	Revaluation		3,564.71
30/06/2018	Revaluation - 29/06/2018 @ \$11.970000 (System Price) - 1,063.000000 Units on hand		127.56
30/06/2019	Revaluation - 28/06/2019 @ \$14.740000 (System Price) - 1,063.000000 Units on hand		2,944.51
		1,063.00	15,668.62
<u>Vicinity Centres (VCX.AX)</u>			
30/06/2017	Vicinity Centres (VCX)	3,018.00	8,037.28
30/06/2017	Revaluation		(281.02)
30/06/2018	Revaluation - 29/06/2018 @ \$2.590000 (System Price) - 3,018.000000 Units on hand		60.36
30/06/2019	Revaluation - 28/06/2019 @ \$2.450000 (System Price) - 3,018.000000 Units on hand		(422.52)
		3,018.00	7,394.10

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Realised Capital Gains Report

For the period: 1 July 2018 to 30 June 2019

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
AMP Limited												
30/06/2016	24/04/2019	1,231.00	5,172.27	2,793.99	(2,378.28)	5,172.27	5,172.27	0.00	0.00	0.00	0.00	(2,378.28)
		1,231.00	5,172.27	2,793.99	(2,378.28)	5,172.27	5,172.27	0.00	0.00	0.00	0.00	(2,378.28)
		1,231.00	5,172.27	2,793.99	(2,378.28)	5,172.27	5,172.27	0.00	0.00	0.00	0.00	(2,378.28)
Units in Listed Unit Trusts (Australian)												
APN AREIT Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,462.03	29.90	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,462.03	29.90	0.00
Aberdeen Standard Emerging Opport												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,393.38	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,393.38	0.00	0.00
GS Ep Gbl Equity Sh Yield (U) Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,742.75	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,742.75	0.00	0.00
Stockland												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.04	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	49.04	0.00	0.00
Vicinity Centres												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.76	0.00	0.00

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Realised Capital Gains Report

For the period: 1 July 2018 to 30 June 2019

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Listed Unit Trusts (Australian)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	62.76	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,709.96	29.90	0.00
		1,231.00	5,172.27	2,793.99	(2,378.28)	5,172.27	5,172.27	0.00	0.00	10,709.96	29.90	(2,378.28)

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Unrealised Capital Gains Report

As at 30 June 2019

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Shares in Listed Companies (Australian)									
AGL Energy Limited.	587.00	4,586.71	0.00	4,586.71	11,745.8700	7,159.16	0.00	4,772.77	0.00
ASX Limited	168.00	6,028.87	0.00	6,028.87	13,838.1600	7,809.29	0.00	5,206.19	0.00
Commonwealth Bank Of Australia.	113.00	5,441.27	0.00	5,441.27	9,354.1400	3,912.87	0.00	2,608.58	0.00
Suncorp Group Limited	421.00	6,033.90	0.00	6,033.90	5,670.8700	(363.03)	0.00	0.00	0.00
Telstra Corporation Limited.	2,765.00	11,663.10	0.00	11,663.10	10,645.2500	(1,017.85)	0.00	0.00	0.00
Westpac Banking Corporation	322.00	5,614.09	0.00	5,614.09	9,131.9200	3,517.83	0.00	2,345.22	0.00
		39,367.94	0.00	39,367.94	60,386.2100	21,018.27	0.00	14,932.77	0.00
Units in Listed Unit Trusts (Australian)									
APA Group	1,517.00	6,330.16	690.35	5,639.81	16,383.6000	10,743.79	0.00	7,162.52	0.00
APN AREIT Fund	20,691.92	25,003.82	(1,320.80)	26,324.62	36,577.1070	10,252.49	0.00	6,834.99	0.00
Aberdeen Standard Emerging Opport	17,612.81	22,618.18	0.00	22,618.18	44,380.7586	21,762.58	0.00	14,508.39	0.00
Fidelity Aust Equities Fd	3,306.97	68,490.50	104.54	68,385.96	118,577.3619	50,191.40	0.00	33,460.93	0.00
GS Ep Glbl Equity Sh Yield (U) Fund	92,061.78	90,089.70	0.63	90,089.07	122,009.4770	31,920.41	0.00	21,280.27	0.00
Lazard Global Listed Infrastructure	46,116.95	50,030.45	0.00	50,030.45	66,376.1261	16,345.68	0.00	10,897.12	0.00
Perpetual W'sale Australian Share	49,879.42	102,426.60	0.00	102,426.60	67,229.7767	(35,196.82)	0.00	0.00	0.00
Schroder Fixed Income Fd Ws Class	59,655.87	65,059.44	(1,709.03)	66,768.47	69,367.8456	2,599.38	0.00	1,732.92	0.00
Stockland	1,337.00	4,477.84	80.07	4,397.77	5,575.2900	1,177.52	0.00	785.01	0.00
Transurban Group	1,063.00	9,031.84	488.20	8,543.64	15,668.6200	7,124.98	0.00	4,749.99	0.00
Vicinity Centres	3,018.00	8,037.28	247.37	7,789.91	7,394.1000	(395.81)	0.00	0.00	0.00
		451,595.81	(1,418.67)	453,014.48	569,540.0631	116,525.58	0.00	101,412.14	0.00

490,963.75

(1,418.67)

492,382.42

629,926.2731

137,543.85

0.00

116,344.91

0.00

Members Statement

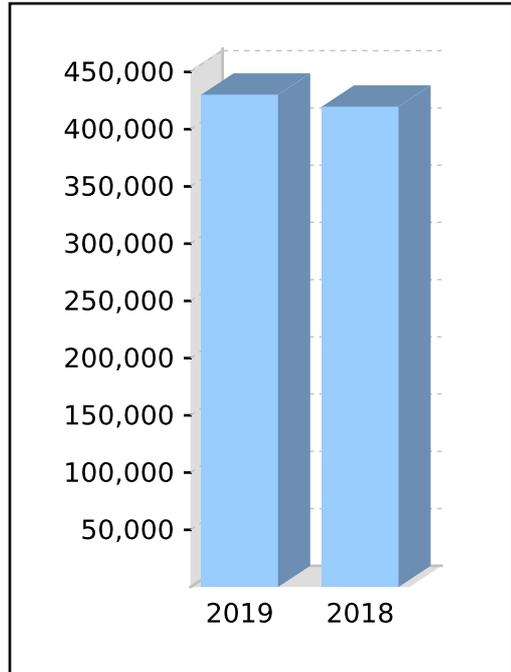
Robert Stuart
 PO Box 751
 Moss Vale, New South Wales, 2577, Australia

Your Details

Date of Birth :	06/10/1948	Nominated Beneficiaries	N/A
Age:	70	Vested Benefits	430,214.09
Tax File Number:	Provided	Total Death Benefit	430,214.09
Date Joined Fund:	28/06/1995		
Service Period Start Date:	28/06/1995		
Date Left Fund:			
Member Code:	STUROB00002P		
Account Start Date	01/07/2007		
Account Phase:	Retirement Phase		
Account Description:	Robert		

Your Balance

Total Benefits	430,214.09
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	430,214.09
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (45.91%)	197,503.71
Taxable	232,710.38



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	419,726.79	417,559.55
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	32,852.39	31,831.10
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	22,365.09	30,000.00
Contributions Tax		
Income Tax		(336.14)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	430,214.09	419,726.79

Members Statement

Raie Stuart
 PO Box 751
 Moss Vale, New South Wales, 2577, Australia

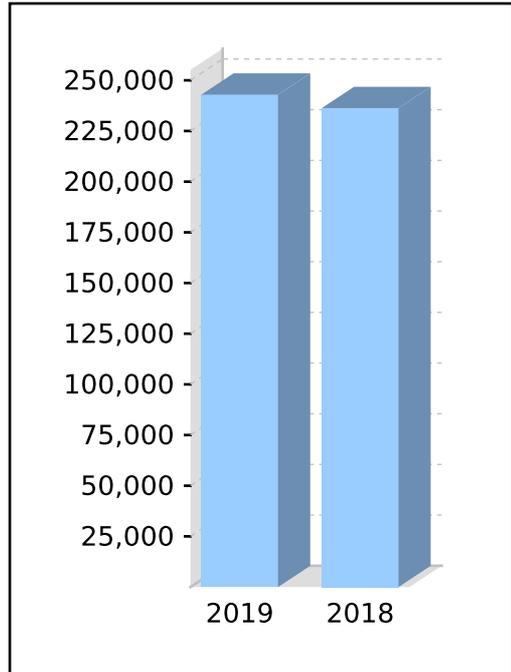
Your Details

Date of Birth : 27/02/1944
 Age: 75
 Tax File Number: Provided
 Date Joined Fund: 28/06/1995
 Service Period Start Date: 09/11/2011
 Date Left Fund:
 Member Code: STURAI00002P
 Account Start Date 01/07/2007
 Account Phase: Retirement Phase
 Account Description: Raie

Nominated Beneficiaries N/A
 Vested Benefits 242,951.32
 Total Death Benefit 242,951.32

Your Balance

Total Benefits	242,951.32
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	242,951.32
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (73.20%)	177,845.88
Taxable	65,105.44



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	236,299.57	240,114.65
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	18,551.75	18,123.54
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	11,900.00	22,130.00
Contributions Tax		
Income Tax		(191.38)
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	242,951.32	236,299.57

Members Statement

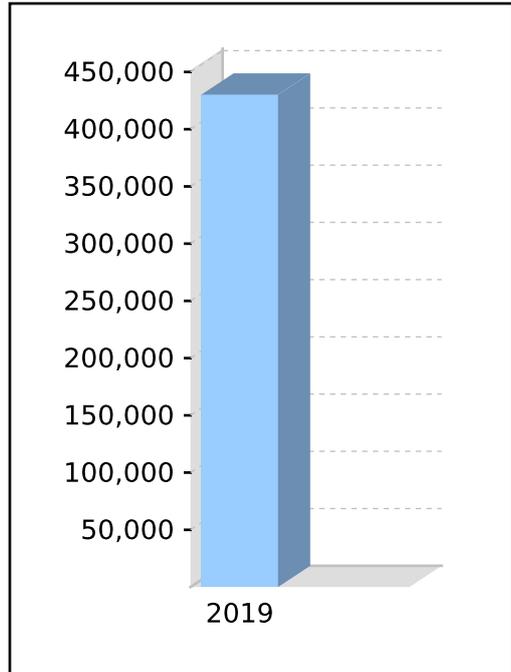
Robert Stuart
 PO Box 751
 Moss Vale, New South Wales, 2577, Australia

Your Details

Date of Birth :	06/10/1948	Vested Benefits	430,214.09
Age:	70	Total Death Benefit	430,214.09
Tax File Number:	Provided	Nominated Beneficiaries	N/A
Date Joined Fund:	28/06/1995		
Service Period Start Date:	28/06/1995		
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date	01/07/2007		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	430,214.09
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	430,214.09
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	197,503.71
Taxable	232,710.38



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2018	419,726.79
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		32,852.39
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		22,365.09
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2019	430,214.09

Members Statement

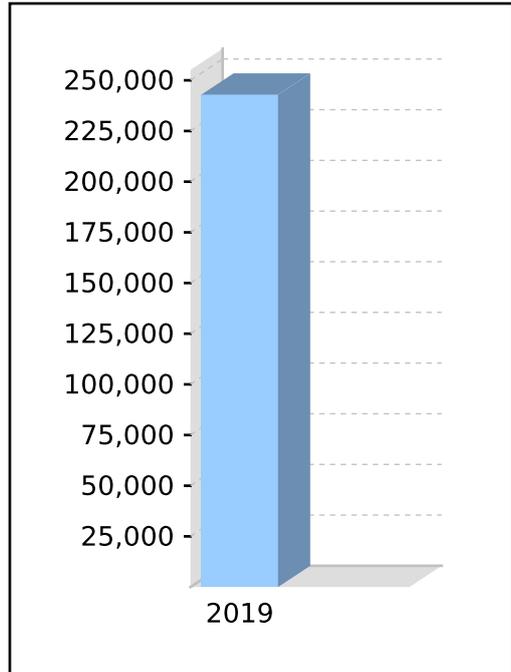
Raie Stuart
 PO Box 751
 Moss Vale, New South Wales, 2577, Australia

Your Details

Date of Birth :	27/02/1944	Vested Benefits	242,951.32
Age:	75	Total Death Benefit	242,951.32
Tax File Number:	Provided	Nominated Beneficiaries	N/A
Date Joined Fund:	28/06/1995		
Service Period Start Date:	09/11/2011		
Date Left Fund:			
Member Code:	Consolidated		
Account Start Date	01/07/2007		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	242,951.32
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	242,951.32
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	177,845.88
Taxable	65,105.44



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	236,299.57
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	18,551.75
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	11,900.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2019	242,951.32

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Members Summary Report

As at 30 June 2019

Opening Balance	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
Robert Stuart (Age: 70)											
STUROB00002P - Robert - Tax Free: 45.91%											
419,726.79			32,852.39		22,365.09						430,214.09
419,726.79			32,852.39		22,365.09						430,214.09
Raie Stuart (Age: 75)											
STURAI00002P - Raie - Tax Free: 73.20%											
236,299.57			18,551.75		11,900.00						242,951.32
236,299.57			18,551.75		11,900.00						242,951.32
656,026.36			51,404.14		34,265.09						673,165.41

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Minutes of a meeting of the Director(s)

held on 30 June 2019 at , GEEBUNG, Queensland 4034

PRESENT:	Robert Stuart and Raie Stuart
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the Superannuation Fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2019 and it was resolved that such statements be and are hereby adopted as tabled.</p>
TRUSTEE'S DECLARATION:	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
ANNUAL RETURN:	Being satisfied that the Fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2019, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
TRUST DEED:	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
INVESTMENT STRATEGY:	The allocation of the Fund's assets and the Fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification and liquidity of the investments and the ability of the Fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the Fund and its members. Accordingly, no changes in the investment strategy were required.
INSURANCE COVER:	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the Fund.
ALLOCATION OF INCOME:	It was resolved that the income of the Fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
INVESTMENT ACQUISITIONS:	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2019.
INVESTMENT DISPOSALS:	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2019.
AUDITORS:	<p>It was resolved that</p> <p>ANTHONY BOYS</p> <p>of</p> <p>SUPER AUDITS BOX 3376, RUNDALL MALL, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
TAX AGENTS:	It was resolved that

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Minutes of a meeting of the Director(s)

held on 30 June 2019 at , GEEBUNG, Queensland 4034

Cleave Accounting Pty Ltd

act as tax agents of the Fund for the next financial year.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the Fund and that they are not disqualified persons as defined by s 120 of the SISA.

PAYMENT OF BENEFITS:

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....
Robert Stuart

Chairperson

THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND

Pension Summary Report

As at 30/06/2019

Member Name : Stuart, Robert

Member Age : 69 (Date of Birth : 06/10/1948)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
STUROB0002P	Account Based Pension	01/07/2007	45.91%	5.00%	\$20,990.00	N/A	\$22,365.09	\$0.00	\$22,365.09	NIL
					\$20,990.00	\$0.00	\$22,365.09	\$0.00	\$22,365.09	\$0.00

Member Name : Stuart, Raie

Member Age : 74 (Date of Birth : 27/02/1944)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
STURAI0002P	Account Based Pension	01/07/2007	73.20%	5.00%	\$11,810.00	N/A	\$11,900.00	\$0.00	\$11,900.00	NIL
					\$11,810.00	\$0.00	\$11,900.00	\$0.00	\$11,900.00	\$0.00

Total :

					\$32,800.00	\$0.00	\$34,265.09	\$0.00	\$34,265.09	\$0.00
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THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND
Yearly Projected Pension Calculation Report

As at 01 July 2019

Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2019)	Opening Balance	Minimum Amount	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Stuart, Robert	STUROB00002P	Account Based Pension	01/07/2007	70	430,214.09	21,510.00	N/A	45.91	9,875.24	11,634.76
					430,214.09	21,510.00			9,875.24	11,634.76
Stuart, Raie	STURAI00002P	Account Based Pension	01/07/2007	75	242,951.32	14,580.00	N/A	73.20	10,672.56	3,907.44
					242,951.32	14,580.00			10,672.56	3,907.44
					673,165.41	36,090.00			20,547.80	15,542.20

05 December 2019

ANTHONY BOYS
SUPER AUDITS BOX 3376, RUNDALL MALL, South Australia 5000

Dear Sir/Madam,

**Re: THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND
Trustee Representation Letter**

This representation letter is provided in connection with your audit of the financial report of the THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND (the Fund) and the Fund's compliance with the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR), for the year ended 30/06/2019, for the purpose of you expressing an opinion as to whether the financial report is, in all material respects, presented fairly in accordance with the accounting policies adopted by the Fund and the Fund complied, in all material respects, with the relevant requirements of SISA and SISR.

The Trustees have determined that the Fund is not a reporting entity for the year ended 30/06/2019 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the Fund. Accordingly, the financial report prepared is a special purpose financial report which is for distribution to members of the Fund and to satisfy the requirements of the SISA and SISR. We acknowledge our responsibility for ensuring that the financial report is in accordance with the accounting policies as selected by ourselves and requirements of the SISA and SISR, and confirm that the financial report is free of material misstatements, including omissions.

We confirm, to the best of our knowledge and belief, the following representations are made to you during your audit.

1. Sole Purpose Test

The Fund is maintained for the sole purpose of providing benefits for each member on their retirement, death, termination of employment or ill-health.

2. Trustees are not disqualified

No disqualified person acts as a director of the trustee company/an individual trustee.

3. Fund's Governing Rules, Trustees' Responsibilities and Fund Conduct

The Fund meets the definition of a self-managed superannuation fund under SISA, including that no member is an employee of another member, unless they are relatives and no trustee/director of the corporate trustee receives any remuneration for any duties or services performed by the trustee/director in relation to the fund.

The Fund has been conducted in accordance with its governing rules at all times during the year and there were no amendments to the governing rules during the year, except as notified to you.

The Trustees have complied with all aspects of the trustee requirements of the SISA and SISR.

The Trustees are not subject to any contract or obligation which would prevent or hinder the Trustees in properly executing their functions and powers.

The Fund has been conducted in accordance with the SISA, the SISR and the governing rules of the Fund.

The Fund has complied with the requirements of the SISA and SISR specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 52B(2)(d), 52B(2)(e), 62, 65, 66, 67, 67A, 67B, 69-71E, 73-75, 80-85, 103, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

All contributions accepted and benefits paid have been in accordance with the governing rules of the Fund and relevant provisions of the SISA and SISR.

There have been no communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report *or we have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial report and the Auditor's/actuary contravention report.*

4. Investment Strategy

The investment strategy has been determined and reviewed with due regard to risk, including recoverability of investments, return, liquidity, diversity and the insurance needs of Fund members, and the assets of the Fund are in line with this strategy.

5. Accounting Policies

All the significant accounting policies of the Fund are adequately described in the Financial Report and the Notes attached thereto. These policies are consistent with the policies adopted last year.

6. Fund Books and Records

All transactions have been recorded in the accounting records and are reflected in the financial report. We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit; and minutes of all meetings of the Trustees.

We acknowledge our responsibility for the design and implementation of internal controls to prevent and detect error and fraud. We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial reports, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

We have disclosed to you the results of our assessment of the risk that the financial report may be materially misstated as a result of fraud. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Fund and involves the Trustees or others.

In instances where the fund uses a custodian, we confirm we have not been advised of any fraud, non-compliance with laws and regulations or uncorrected misstatements that would affect the financial report of the fund.

Information retention obligations have been complied with, including:

- Accounting records and financial reports are being kept for five (5) years,
- Minutes and records of Trustees'/Directors of the corporate trustee meetings are being kept for ten (10) years;
- Records of Trustees'/Directors of the corporate trustees' changes and trustees' consents are being kept for at least ten (10) years;
- Copies of all member or beneficiary reports are being kept for ten (10) years; and
- Trustee declarations in the approved form have been signed and are being kept for each Trustee appointed after 30 June 2007.

7. Fraud, error and non-compliance

There have been no:

- a) Frauds, error or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure that could have a material effect on the financial report.
- b) Communications from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- c) Violations or possible violations of laws or regulations whose effects should have been considered for disclosure in the financial report or as a basis for recording an expense.

8. Asset Form and Valuation

The assets of the Fund are being held in a form suitable for the benefit of the Members of the Fund, and are in accordance with our investment strategy.

Investments are carried in the books at their net market value. Such amounts are considered reasonable in light of present circumstances.

We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

We have assessed their recoverability and we are comfortable that the fund will be able, if needed, to realise these assets.

There are no commitments, fixed or contingent, for the purchase or sale of long term investments.

9. Safeguarding Assets

We have considered the importance of safeguarding the assets of the fund, and we confirm we have the following procedures in place to achieve this:

- Authorised signatories on bank and investment accounts are regularly reviewed and considered appropriate; and
- Tangible assets are, where appropriate, adequately insured and appropriately stored.

10. Significant Assumptions

We believe that significant assumptions used by us in making accounting estimates are reasonable.

11. Uncorrected misstatements

We believe the effects of those uncorrected financial report misstatements aggregated by the auditor during the audit are immaterial, both individually and in aggregate, to the financial report taken as a whole. If applicable, a summary of such items is attached.

12. Ownership and Pledging of Assets

The Fund has satisfactory title to all assets appearing in the Statement of Financial Position. All investments are registered in the name of the Fund, where possible, and are in the custody of the respective Trustee.

There are no liens or encumbrances on any assets or benefits and no assets, benefits or interests in the Fund have been pledged or assigned to secure liabilities of others.

All assets of the Fund are held separately from the assets of the members, employers and the Trustees. All assets are acquired, maintained and disposed of on an arm's length basis and appropriate action is taken to protect the assets of the Fund.

13. Payment of benefits

Benefits have been calculated and provided to members in accordance with the provisions of the Fund's governing rules and the relevant legislation.

The Trustee has revalued Member/s benefits to market value just prior to paying out a portion or all of a member's account balance.

14. Related Parties

We have disclosed to you the identity of the Fund's related parties and all related party transactions and relationships. Related party transactions and related amounts receivable have been properly recorded or disclosed in the financial report.

[Delete this paragraph if not applicable]

Acquisitions from, loans to, leasing of assets to and investments in related parties have not exceeded the in-house asset restrictions in the SISA at the time of investment, acquisition or at year end.

The Fund has not made any loans or provided financial assistance to members of the Fund or their relatives.

If the Fund owns residential property the members of the Fund or associates or other related parties do not lease, or use the property for personal use.

15. Acquisitions from related parties

No assets have been acquired by the Fund from members or associates or other related parties of the Fund other than those assets specifically exempted by Section 66 of SISA.

16. Borrowings

The Fund has not borrowed money or maintained any borrowings during the period, with the exception of borrowings which were allowable under SISA.

17. Subsequent Events

No events or transactions have occurred since the date of the financial report, or are pending, which would have a significant adverse effect on the Fund's financial position at that date, or which are of such significance in relation to the Fund as to require mention in the notes to the Financial Statements in order to ensure they are not misleading as to the financial position of the Fund or its operations.

18. Outstanding Legal Action

[Delete this paragraph if not applicable]

We confirm that you have been advised of all significant legal matters, and that all known actual or possible litigation and claims have been adequately accounted for, and been appropriately disclosed in the financial report.

There have been no communications from the ATO concerning a contravention of the SISA or SISR which has occurred, is occurring or is about to occur.

19. Going Concern

We confirm we have no knowledge of any event or conditions that would cast significant doubt on the fund's ability to continue as a going concern.

20. Residency

The Trustees declare that the Fund was a resident Australian superannuation fund at all times during the year of income.

21. Investment Returns

Investment returns of the Fund have been allocated to members in a manner that is fair and reasonable.

22. Insurance

Where the Fund has taken out a life insurance policy on behalf of a member, the Trustee confirms that the Fund is the beneficial owner.

The Trustee also confirms that the Fund has not purchased a policy over the life of a member, where the purchase is a condition and consequence of a buy-sell agreement the member has entered into with another individual.

23. Limiting powers of Trustees

The Trustees have not entered into a contract or done anything else, that would prevent the Trustees from, or hinder the Trustees in, properly performing or exercising the Trustees' functions and powers.

24. Collectables and Personal Use Assets

If the Trustees own collectables and/or personal use assets these assets are not being used for personal use.

We understand that your examination was made in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the Fund taken as a whole, and on the compliance of the Fund with specified requirements of SISA and SISR, and that your tests of the financial and compliance records and other auditing procedures were limited to those which you considered necessary for that purpose.

Yours sincerely,

For and on behalf of the Trustee(s)

.....
Robert Stuart
ROBRAIE NOWRA PTY LTD
Director
05 December 2019

.....
Raie Stuart
ROBRAIE NOWRA PTY LTD
Director
05 December 2019

05/12/2019

To the trustee of the
THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND
PO Box 751,
Moss Vale
New South Wales, 2577

Dear Trustee,

The Objective and Scope of the Audit

You have requested that we audit the THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND (the Fund):

1. financial report, which comprises the statement of financial position, as at 30/06/2019 and the operating statement for the year then ended and the notes to the financial statements; and
2. compliance during the same period with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and SIS Regulations (SISR) specified in the approved form auditor's report as issued by the ATO, which are sections 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109 and 126K of the SISA and regulations 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14 and 13.18AA of the SISR.

We are pleased to confirm our acceptance and our understanding of this engagement by means of this letter. Our audit will be conducted pursuant to the SISA with the objective of our expressing an opinion on the financial report and the fund's compliance with the specified requirements of the SISA and SISR.

The Responsibilities of the Auditor

We will conduct our financial audit in accordance with Australian Auditing Standards and our compliance engagement in accordance with applicable Standards on Assurance Engagements, issued by the Auditing and Assurance Standards Board (AUASB). These standards require that we comply with relevant ethical requirements relating to audit and assurance engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement and that you have complied, in all material respects, with the specified requirements of the SISA and SISR.

The annual audit of the financial reports and records of the Fund must be carried out during and after the end of each year of income. In accordance with section 35C of the SISA, we are required to provide to the trustees of the Fund an auditor's report in the approved form within the prescribed time as set out in the SISR, 28 days after the trustees have provided all documents relevant to the preparation of the auditor's report.

Financial Audit

A financial audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. A financial audit also includes evaluating the appropriateness of the financial reporting framework, accounting policies used and the reasonableness of accounting estimates made by the trustees, as well as evaluating the overall presentation of the financial report. Due to the test nature and other inherent limitations of an audit, together with the inherent limitations of any accounting and internal control system, there is an unavoidable risk that even some material misstatements may remain undiscovered.

In making our risk assessments, we consider internal controls relevant to the fund's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal controls. However, we expect to provide you with a separate letter concerning any significant deficiencies in the fund's system of accounting and internal controls that come to our attention during the audit of the financial report. This will be in the form of a letter to the Trustee.

Compliance Engagement

A compliance engagement involves performing audit procedures to obtain audit evidence about the fund's compliance with the provisions of the SISA and SISR specified in the ATO's approved form auditor's report.

Our compliance engagement with respect to investments includes determining whether the investments are made for the sole purpose of funding members' retirement, death or disability benefits and whether you have an investment strategy for the fund, which has been reviewed regularly and gives due consideration to risk, return, liquidity, diversification and the insurance needs of members/managers. Our procedures will include testing whether the investments are made for the allowable purposes in accordance with the investment strategy, but not for the purpose of assessing the appropriateness of those investments to the members.

The Responsibilities of the Trustees

We take this opportunity to remind you that it is the responsibility of the trustees to ensure that the fund, at all times, complies with the SISA and SISR as well as any other legislation relevant to the fund. The trustees are also responsible for the preparation and fair presentation of the financial report.

Our auditor's report will explain that the trustees are responsible for the preparation and the fair presentation of the financial report and for determining that the accounting policies used are consistent with the financial reporting requirements of the SMSF's governing rules, comply with the requirements of SISA and SISR and are appropriate to meet the needs of the members. This responsibility includes:

- Establishing and maintaining controls relevant to the preparation of a financial report that is free from misstatement, whether due to fraud or error. The system of accounting and internal control should be adequate in ensuring that all transactions are recorded and that the recorded transactions are valid, accurate, authorised, properly classified and promptly recorded, so as to facilitate the preparation of reliable financial information. This responsibility to maintain adequate internal controls also extends to the Fund's compliance with SIS including any Circulars and Guidelines issued by a relevant regulator to the extent applicable. The internal controls should be sufficient to prevent and/or detect material non-compliance with such legislative requirements.
- Selecting and applying appropriate accounting policies.
- Making accounting estimates that are reasonable in the circumstances; and
- Making available to us all the books of the Funds, including any registers and general documents, minutes and other relevant papers of all Trustee meetings and giving us any information, explanations and assistance we require for the purposes of our audit. Section 35C(2) of SIS requires that Trustees must give to the auditor any document that the auditor requests in writing within 14 days of the request.

As part of our audit process, we will request from the trustees written confirmation concerning representations made to us in connection with the audit.

Our audit report is prepared for the members of the Fund and we disclaim any assumption of responsibility for any reliance on our report, or on the financial report to which it relates, to any person other than the members of the fund, or for any purpose other than that for which it was prepared.

Our audit report should not be used in determining the amount to pay member's benefits. The Trustee should calculate the amount of the benefit payment based on the market value (if applicable) of Fund assets at the date of payment provided this is consistent with the Fund's trust deed, SISA, SISR, or any agreement reached with the member.

Independence

We confirm that, to the best of our knowledge and belief, the engagement team meets the current independence requirements of the SISA and SISR including APES 110 *Code of Ethics for Professional Accountants* in relation to the audit of the Fund. In conducting our financial audit and compliance engagement, should we become aware that we have contravened the independence requirements, we shall notify you on a timely basis.

Report on Matters Identified

Under section 129 of the SISA, we are required to report to you in writing, if during the course of, or in connection with, our audit, we become aware of any contravention of the SISA or SISR which we believe has occurred, is occurring or may occur. Furthermore, you should be aware that we are also required to notify the Australian Taxation Office (ATO) of certain contraventions of the SISA and SISR that we become aware of during the audit, which meet the tests stipulated by the ATO, irrespective of the materiality of the contravention or action taken by the trustees to rectify the

matter. Finally, under section 130, we are required to report to you and the ATO if we believe the financial position of the Fund may be, or may be about to become unsatisfactory.

You should not assume that any matters reported to you, or that a report that there are no matters to be communicated, indicates that there are no additional matters, or matters that you should be aware of in meeting your responsibilities. The completed audit report may be provided to you as a signed hard copy or a signed electronic version.

Compliance Program

The conduct of our engagement in accordance with Australian Auditing Standards and applicable Standards on Assurance Engagements means that information acquired by us in the course of our engagement is subject to strict confidentiality requirements. Information will not be disclosed by us to other parties except as required or allowed for by law or professional standards, or with your express consent. Our audit files may, however, be subject to review as part of the compliance program of a professional accounting body or the ATO. We advise you that by signing this letter you acknowledge that, if requested, our audit files relating to this audit will be made available under these programs. Should this occur, we will advise you. The same strict confidentiality requirements apply under these programs as apply to us as your auditor.

Limitation of Liability

As a practitioner/firm participating in a scheme approved under the Professional Services Legislation, our liability may be limited under the scheme.

Fees

We look forward to full co-operation with you/your administrator and we trust that you will make available to us whatever records, documentation and other information are requested in connection with our audit.

Our fees, which will be billed as work progresses, are based on the time required by staff members assigned to the engagement plus out-of-pocket expenses. Individual hourly rates vary according to the degree of responsibility involved and the experience and skills required. Our annual audit fee will be revised and agreed upon each year with the Trustee. Any additional services required, that are outside the scope of this engagement, will be billed on a time basis.

If we are required to respond to requests for information from regulators in relation to our engagement as auditor, the Fund will reimburse us at standard billing rates for our professional time and expenses, including reasonable legal fees, incurred in responding to such requests.

We would appreciate if you could sign and return the attached copy of this letter to indicate that it is in accordance with your understanding of the arrangements for our financial audit and compliance engagement of the Fund.

Yours sincerely

ANTHONY BOYS

Acknowledged on behalf of the Trustee of the THE ROBRAIE NOWRA PTY LTD DIRECTORS SUPERANNUATION FUND by:

(Signed)
(dated) / /