
Financial statements and reports for the year ended
30 June 2019

K & A McNeill Super Fund

K & A McNeill Super Fund
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K & A McNeill Super Fund**Statement of Financial Position**

As at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Managed Investments (Australian)	2	187,617.46	200,714.98
Total Investments		<u>187,617.46</u>	<u>200,714.98</u>
Other Assets			
Distributions Receivable		9,975.75	14,836.96
Macquarie CMA		17,914.18	5,183.47
Income Tax Refundable		769.16	1,056.63
Total Other Assets		<u>28,659.09</u>	<u>21,077.06</u>
Total Assets		<u>216,276.55</u>	<u>221,792.04</u>
Net assets available to pay benefits		<u>216,276.55</u>	<u>221,792.04</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	4, 5		
McNeill, Kevin George - Pension (Account Based Pension 2)		117,656.93	119,911.49
McNeill, Ann Josephine - Pension (Pension)		98,619.62	101,880.55
Total Liability for accrued benefits allocated to members' accounts		<u>216,276.55</u>	<u>221,792.04</u>

The accompanying notes form part of these financial statements.

K & A McNeill Super Fund
Operating Statement
For the year ended 30 June 2019

	Note	2019 \$	2018 \$
Income			
Investment Income			
Trust Distributions	7	12,463.77	19,206.18
Interest Received		138.39	180.32
Other Investment Income		0.00	209.37
Investment Gains			
Changes in Market Values	8	6,869.79	8,601.49
Total Income		<u>19,471.95</u>	<u>28,197.36</u>
Expenses			
Accountancy Fees		2,145.00	2,563.00
Administration Costs		1,452.00	275.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		495.00	495.00
ASIC Fees		48.00	47.00
Bank Charges		30.00	0.00
Investment Expenses		3,944.65	4,649.14
Member Payments			
Pensions Paid		17,382.95	56,174.85
Total Expenses		<u>25,756.60</u>	<u>64,462.99</u>
Benefits accrued as a result of operations before income tax		<u>(6,284.65)</u>	<u>(36,265.63)</u>
Income Tax Expense	9	(769.16)	(1,056.63)
Benefits accrued as a result of operations		<u>(5,515.49)</u>	<u>(35,209.00)</u>

Notes to the Financial Statements

For the year ended 30 June 2019

Note 1: Summary of Significant Accounting Policies

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

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

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

The financial statements were authorised for issue by the Director(s).

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market values have been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

Notes to the Financial Statements

For the year ended 30 June 2019

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Managed Investments (Australian)

	2019 \$	2018 \$
APN AREIT Fund	17,225.86	16,624.57
APN Asian REIT Fund	10,178.75	0.00
Hyperion Small Growth Companies Fund	24,559.86	20,542.97
BT Property Securities Fund	0.00	12,698.29
Bentham Global Income Fund	9,904.64	0.00
Pimco Aust Bond Fund - Wholesale	9,783.95	9,791.36
Pimco Global Bond Fund - Wholesale	9,681.97	4,849.61
Greencape Wsale Broadcap Fund	21,192.31	25,712.72
IFP Global Franchise	18,219.82	0.00
Magellan Global Fund	24,738.19	21,587.09

K & A McNeill Super Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Onepath ING Global Property Ef	0.00	2,472.40
Platinum - International Fund	18,372.54	19,716.97
BT Smaller Companies	0.00	18,882.86
Schroder Wholesale Aust Equity Fund	23,759.57	22,399.42
Vanguard Index Diverse Bond Fund	0.00	4,804.84
Vanguard - Index Hedged International Share	0.00	20,631.88
	<hr/>	<hr/>
	187,617.46	200,714.98
	<hr/>	<hr/>

Note 4: Liability for Accrued Benefits

	2019	2018
	\$	\$
Liability for accrued benefits at beginning of year	221,792.04	257,001.04
Benefits accrued as a result of operations	(5,515.49)	(35,209.00)
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	216,276.55	221,792.04
	<hr/>	<hr/>

Note 5: Vested Benefits

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

	2019	2018
	\$	\$
Vested Benefits	<hr/> 216,276.55	<hr/> 221,792.04
	<hr/>	<hr/>

Note 6: Guaranteed Benefits

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

K & A McNeill Super Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Note 7: Trust Distributions

	2019 \$	2018 \$
Vanguard - Index Hedged International Share	15.28	1,846.23
Pimco Aust Bond Fund - Wholesale	878.59	255.89
Hyperion Small Growth Companies Fund	3,146.01	4,591.15
APN Asian REIT Fund	43.47	0.00
Pimco Global Bond Fund - Wholesale	533.60	105.38
Greencape Wsale Broadcap Fund	1,033.17	2,180.25
Bentham Global Income Fund	66.48	0.00
Magellan Global Fund	1,211.46	1,658.83
Vanguard Index Diverse Bond Fund	11.18	272.71
BT Property Securities Fund	132.99	539.83
Platinum - International Fund	1,504.28	2,332.91
APN AREIT Fund	1,021.68	1,021.68
Schroder Wholesale Aust Equity Fund	696.43	783.85
Onepath ING Global Property Ef	0.00	409.71
BT Smaller Companies	129.04	2,651.86
IFP Global Franchise	2,040.11	0.00
Antares Prof Australian Equities	0.00	354.00
Perpetual's Investor Choice - Australian Share	0.00	201.90
	12,463.77	19,206.18

Note 8: Unrealised Movements in Market Value

	2019 \$	2018 \$
Managed Investments (Australian)		
APN AREIT Fund	601.29	667.88
APN Asian REIT Fund	178.75	0.00
Antares Prof Australian Equities	0.00	7,898.26
BT Property Securities Fund	(3,722.01)	(160.33)
BT Smaller Companies	1,402.11	1,546.42
Bentham Global Income Fund	(95.36)	0.00
Greencape Wsale Broadcap Fund	349.74	2,233.13
Hyperion Small Growth Companies Fund	(983.11)	(1,050.09)
IFP Global Franchise	(1,780.18)	0.00

K & A McNeill Super Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Magellan Global Fund	3,151.10	1,702.43
Onepath ING Global Property Ef	2,740.46	(268.09)
Perpetual's Investor Choice - Australian Share	0.00	5,744.92
Pimco Aust Bond Fund - Wholesale	(7.41)	9.36
Pimco Global Bond Fund - Wholesale	(167.64)	6.94
Platinum - International Fund	(1,344.43)	419.78
Schroder Wholesale Aust Equity Fund	1,360.15	1,850.80
Vanguard - Index Hedged International Share	(631.88)	340.87
Vanguard Index Diverse Bond Fund	195.16	(204.28)
	<hr/>	<hr/>
	1,246.74	20,738.00
	<hr/>	<hr/>
Total Unrealised Movement	1,246.74	20,738.00
	<hr/>	<hr/>
Realised Movements in Market Value		
	2019	2018
	\$	\$
Managed Investments (Australian)		
Antares Prof Australian Equities	0.00	(7,769.73)
BT Property Securities Fund	5,700.41	1,029.41
BT Smaller Companies	(2,043.59)	0.00
Greencape Wsale Broadcap Fund	129.85	0.00
Onepath ING Global Property Ef	614.56	(10.90)
Perpetual's Investor Choice - Australian Share	0.00	(5,618.67)
Schroder Wholesale Aust Equity Fund	0.00	233.38
Vanguard - Index Hedged International Share	1,183.76	0.00
Vanguard Index Diverse Bond Fund	38.05	0.00
	<hr/>	<hr/>
	5,623.04	(12,136.51)
	<hr/>	<hr/>
Total Realised Movement	5,623.04	(12,136.51)
	<hr/>	<hr/>
Total Market Movement	6,869.78	8,601.49
	<hr/>	<hr/>
Note 9: Income Tax Expense		
	2019	2018
	\$	\$
The components of tax expense comprise		

K & A McNeill Super Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Current Tax	(769.16)	(1,056.63)
Income Tax Expense	<u>(769.16)</u>	<u>(1,056.63)</u>

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	(942.70)	(5,439.84)
Less:		
Tax effect of:		
Increase in MV of Investments	187.01	3,110.70
Exempt Pension Income	870.45	847.50
Realised Accounting Capital Gains	843.46	(1,820.48)
Accounting Trust Distributions	1,869.57	2,880.93
Add:		
Tax effect of:		
Pension non deductible expenses	1,255.95	1,243.20
Pension Payments	2,607.44	8,426.23
Franking Credits	115.37	158.49
Foreign Credits	25.68	32.63
Taxable Trust Distributions	412.77	439.51
Distributed Foreign Income	296.13	158.74
Rounding	(0.15)	(0.31)
Less credits:		
Franking Credits	769.16	1,056.63
Current Tax or Refund	<u>(769.16)</u>	<u>(1,056.63)</u>

Trustees Declaration

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

In the opinion of the directors of the trustee company:

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

Signed in accordance with a resolution of the directors of the trustee company by:

.....
Kevin George McNeill
K & A McNeill Pty Ltd
Director

.....
Ann Josephine Mcneill
K & A McNeill Pty Ltd
Director

Dated this day of2019

K & A McNeill Super Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the K & A McNeill Super Fund which comprise the statement of financial position as at 30/06/2019 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee

The Trustee of K & A McNeill Super Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Ross Rickard

of

PO Box 5535, Gold Coast Mc, Queensland 9726

Signed:

Dated: 04/09/2019

Members Statement

Kevin George McNeill
 102/1 The Inlet Drive
 Carrara, Queensland, 4211, Australia

Your Details

Date of Birth : 09/02/1940
 Age: 79
 Tax File Number: Provided
 Date Joined Fund: 01/07/2011
 Service Period Start Date:
 Date Left Fund:
 Member Code: MCNKEV00002A
 Account Start Date 01/07/2011
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits
 Total Death Benefit 0.00
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

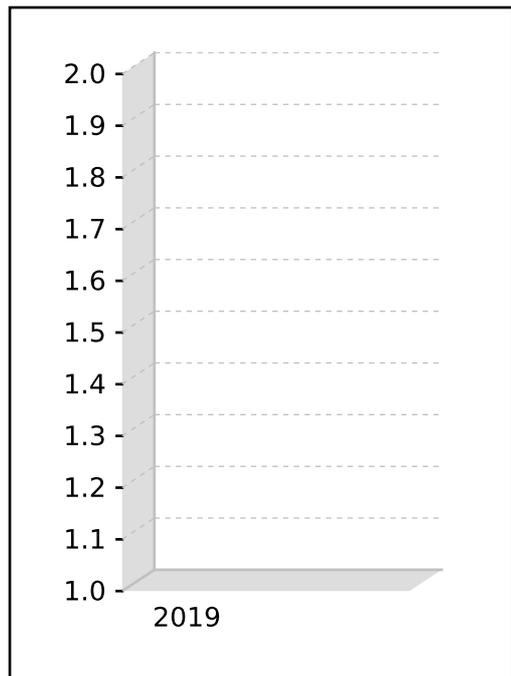
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2018

Increases to Member account during the period

Employer Contributions
 Personal Contributions (Concessional)
 Personal Contributions (Non Concessional)
 Government Co-Contributions
 Other Contributions
 Proceeds of Insurance Policies
 Transfers In
 Net Earnings
 Internal Transfer In

Decreases to Member account during the period

Pensions Paid
 Contributions Tax
 Income Tax
 No TFN Excess Contributions Tax
 Excess Contributions Tax
 Refund Excess Contributions
 Division 293 Tax
 Insurance Policy Premiums Paid
 Management Fees
 Member Expenses
 Benefits Paid/Transfers Out
 Superannuation Surcharge Tax
 Internal Transfer Out

Closing balance at 30/06/2019 0.00

Members Statement

Kevin George McNeill
 102/1 The Inlet Drive
 Carrara, Queensland, 4211, Australia

Your Details

Date of Birth : 09/02/1940
 Age: 79
 Tax File Number: Provided
 Date Joined Fund: 01/07/2011
 Service Period Start Date:
 Date Left Fund:
 Member Code: MCNKEV00003P
 Account Start Date 01/07/2016
 Account Phase: Retirement Phase
 Account Description: Account Based Pension 2

Nominated Beneficiaries N/A
 Vested Benefits 117,656.93
 Total Death Benefit 117,656.93
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 117,656.93

Preservation Components

Preserved

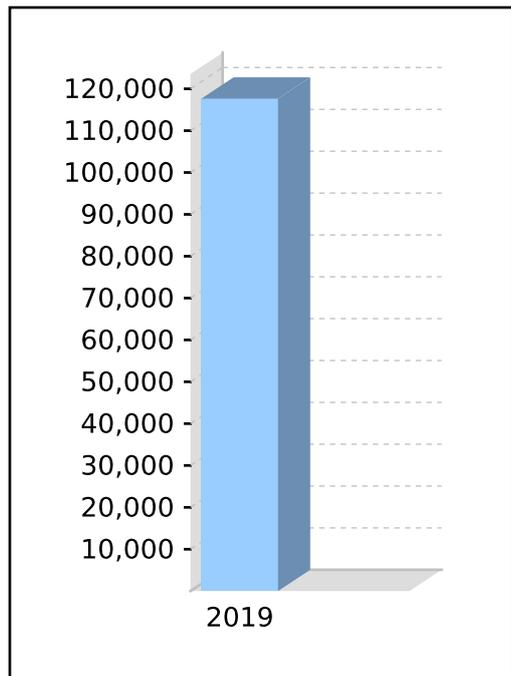
Unrestricted Non Preserved 117,656.93

Restricted Non Preserved

Tax Components

Tax Free (60.11%) 70,719.23

Taxable 46,937.70



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	119,911.49
<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	6,436.91
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	8,691.47
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	117,656.93

Members Statement

Ann Josephine Mcneill
 102/1 The Inlet Drive
 Carrara, Queensland, 4211, Australia

Your Details

Date of Birth : 24/01/1942
 Age: 77
 Tax File Number: Provided
 Date Joined Fund: 01/07/2011
 Service Period Start Date: 06/01/1988
 Date Left Fund:
 Member Code: MCNANN00001P
 Account Start Date 24/10/2011
 Account Phase: Retirement Phase
 Account Description: Pension

Nominated Beneficiaries N/A
 Vested Benefits 98,619.62
 Total Death Benefit 98,619.62
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 98,619.62

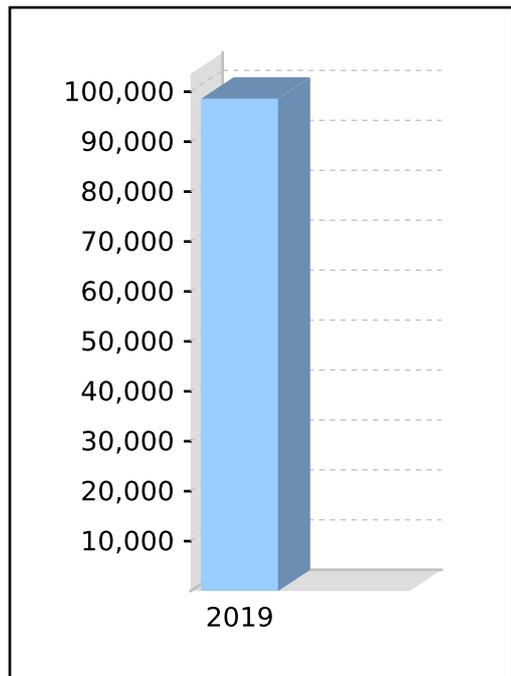
Preservation Components

Preserved

Unrestricted Non Preserved 98,619.62
 Restricted Non Preserved

Tax Components

Tax Free (62.67%) 61,805.44
 Taxable 36,814.18



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	101,880.55
<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	5,430.55
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	8,691.48
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	98,619.62

Members Statement

Ann Josephine Mcneill
 102/1 The Inlet Drive
 Carrara, Queensland, 4211, Australia

Your Details

Date of Birth : 24/01/1942
 Age: 77
 Tax File Number: Provided
 Date Joined Fund: 01/07/2011
 Service Period Start Date:
 Date Left Fund:
 Member Code: MCNANN00002A
 Account Start Date 01/07/2011
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits

Your Balance

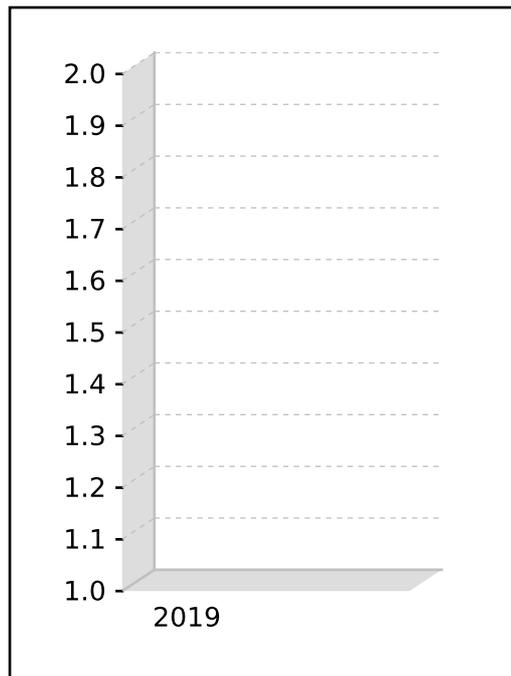
Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable



Your Detailed Account Summary

This Year

Opening balance at 01/07/2018

Increases to Member account during the period

Employer Contributions
 Personal Contributions (Concessional)
 Personal Contributions (Non Concessional)
 Government Co-Contributions
 Other Contributions
 Proceeds of Insurance Policies
 Transfers In
 Net Earnings
 Internal Transfer In

Decreases to Member account during the period

Pensions Paid
 Contributions Tax
 Income Tax
 No TFN Excess Contributions Tax
 Excess Contributions Tax
 Refund Excess Contributions
 Division 293 Tax
 Insurance Policy Premiums Paid
 Management Fees
 Member Expenses
 Benefits Paid/Transfers Out
 Superannuation Surcharge Tax
 Internal Transfer Out

Closing balance at 30/06/2019 0.00

Memorandum of Resolutions of the Director(s) of

K & A McNeill Pty Ltd ACN: 151796959

ATF K & A McNeill Super Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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.

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.

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.

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 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.

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:

It was resolved that

Tony Boys

of

GPO Box 3376, Rundle Mall, South Australia 5000

act as auditors of the Fund for the next financial year.

TAX AGENTS:

It was resolved that

Ross Rickard

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.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

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,

Memorandum of Resolutions of the Director(s) of

K & A McNeill Pty Ltd ACN: 151796959

ATF K & A McNeill Super Fund

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:

Signed as a true record –

.....
Kevin George McNeill

04 September 2019

.....
Ann Josephine Mcneill

04 September 2019

04 September 2019

K & A McNeill Super Fund
Ann Josephine Mcneill
102/1 The Inlet Drive, Carrara, Queensland 4211

Dear Sir/Madam

**K & A McNeill Super Fund
Continuation of Account Based Pension**

We have recently completed a review of the assets of **K & A McNeill Super Fund** and your Account Based Pension account in the Fund as at 01 July 2018. The pension does not have a reversionary beneficiary.

Based on the account balance and the legislative requirements for Account Based Pension, I have set out below the Minimum income stream which must be taken for the year ending 30 June 2019.

Your balance contains:

- a Taxable Balance of: \$38,031.38; and
- a Tax Free Balance of: \$63,849.17

Tax Free proportion: 62.67%.

Your Minimum income stream applicable is \$6,110.00.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

.....
Ann Josephine Mcneill
102/1 The Inlet Drive, Carrara, Queensland 4211

04 September 2019

K & A McNeill Super Fund
Kevin George McNeill
102/1 The Inlet Drive, Carrara, Queensland 4211

Dear Sir/Madam

**K & A McNeill Super Fund
Continuation of Account Based Pension**

We have recently completed a review of the assets of **K & A McNeill Super Fund** and your Account Based Pension account in the Fund as at 01 July 2018. The pension does not have a reversionary beneficiary.

Based on the account balance and the legislative requirements for Account Based Pension, I have set out below the Minimum income stream which must be taken for the year ending 30 June 2019.

Your balance contains:

- a Taxable Balance of: \$47,836.94; and
- a Tax Free Balance of: \$72,074.55

Tax Free proportion: 60.11%.

Your Minimum income stream applicable is \$7,190.00.

If you have any queries with regard to the above, please do not hesitate to contact me.

Yours sincerely

.....
Kevin George McNeill
102/1 The Inlet Drive, Carrara, Queensland 4211

Minutes of a Meeting of the Director(s)

held on 04 September 2019 at 102/1 The Inlet Drive, Carrara, Queensland 4211

PRESENT: Kevin George McNeill and Ann Josephine Mcneill

PENSION CONTINUATION: Ann Josephine Mcneill wishes to continue existing Account Based Pension with a commencement date of 24/10/2011. The pension does not have a reversionary beneficiary.

The Pension Account Balance as at 01/07/2018 \$101,880.55, consisting of:

- Taxable amount of \$38,031.38; and
 - Tax Free amount of \$63,849.17
- Tax Free proportion: 62.67%.

TRUSTEE ACKNOWLEDGEMENT: It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:

- The member's minimum pension payments are to be made at least annually
- An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
- The pension can be transferred only on the death of the pensioner to one of their dependants or cashed as a lump sum to the pensioner's estate.
- The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
- The fund's trust deed provides for payment of this pension to the member.
- The Trustee(s) will notify the member, in writing, of their pension amount and assessable amount each year.

PAYMENT: It was resolved that the trustees have agreed to pay at least the minimum pension payment for the current year of \$6,110.00 in the frequency of at least an annual payment.

CLOSURE: Signed by the trustee(s) pursuant to the Fund Deed.

.....
Kevin George McNeill
Chairperson

K & A McNeill Super Fund

Minutes of a Meeting of the Director(s)

held on 04 September 2019 at 102/1 The Inlet Drive, Carrara, Queensland 4211

PRESENT: Kevin George McNeill and Ann Josephine Mcneill

PENSION CONTINUATION: Kevin George McNeill wishes to continue existing Account Based Pension with a commencement date of 01/07/2016. The pension does not have a reversionary beneficiary.

The Pension Account Balance as at 01/07/2018 \$119,911.49, consisting of:

- Taxable amount of \$47,836.94; and
 - Tax Free amount of \$72,074.55
- Tax Free proportion: 60.11%.

TRUSTEE ACKNOWLEDGEMENT: It was resolved that Trustee(s) have agreed to this and has taken action to ensure the following:

- The member's minimum pension payments are to be made at least annually
- An amount or percentage of the pension will not be prescribed as being left-over when the pension ceases
- The pension can be transferred only on the death of the pensioner to one of their dependants or cashed as a lump sum to the pensioner's estate.
- The Trustee(s) will comply with ATO obligations such as PAYG withholding and payment summary obligations
- The fund's trust deed provides for payment of this pension to the member.
- The Trustee(s) will notify the member, in writing, of their pension amount and assessable amount each year.

PAYMENT: It was resolved that the trustees have agreed to pay at least the minimum pension payment for the current year of \$7,190.00 in the frequency of at least an annual payment.

CLOSURE: Signed by the trustee(s) pursuant to the Fund Deed.

.....
Kevin George McNeill
Chairperson

K & A McNeill Super Fund**Statement of Taxable Income**

For the year ended 30 June 2019

	2019
	\$
Benefits accrued as a result of operations	(6,284.65)
Less	
Increase in MV of investments	1,246.74
Exempt current pension income	5,803.00
Realised Accounting Capital Gains	5,623.05
Accounting Trust Distributions	12,463.77
	<u>25,136.56</u>
Add	
SMSF non deductible expenses	8,373.00
Pension Payments	17,382.95
Franking Credits	769.16
Foreign Credits	171.22
Taxable Trust Distributions	2,751.81
Distributed Foreign income	1,974.18
	<u>31,422.32</u>
SMSF Annual Return Rounding	(1.11)
	<u>0.00</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	769.16
	<u>(769.16)</u>
CURRENT TAX OR REFUND	<u>(769.16)</u>
Supervisory Levy	259.00
	<u>(510.16)</u>
AMOUNT DUE OR REFUNDABLE	<u>(510.16)</u>

K & A McNeill Super Fund

Investment Summary Report

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Macquarie CMA		17,914.180000	17,914.18	17,914.18	17,914.18			8.72 %
			17,914.18		17,914.18		0.00 %	8.72 %
Managed Investments (Australian)								
APN0008AU APN AREIT Fund	9,792.95	1.759006	17,225.86	1.37	13,374.10	3,851.76	28.80 %	8.38 %
APN0023AU APN Asian REIT Fund	5,216.48	1.951267	10,178.75	1.92	10,000.00	178.75	1.79 %	4.95 %
CSA0038AU Bentham Global Income Fund	9,441.98	1.049000	9,904.64	1.06	10,000.00	(95.36)	(0.95) %	4.82 %
HOW0034AU Greencape Wsale Broadcap Fund	14,222.07	1.490100	21,192.31	1.42	20,129.85	1,062.46	5.28 %	10.31 %
BNT0101AU Hyperion Small Growth Companies Fund	5,897.58	4.164400	24,559.86	4.24	25,000.00	(440.14)	(1.76) %	11.95 %
MAQ0404AU IFP Global Franchise	8,180.96	2.227100	18,219.82	2.44	20,000.00	(1,780.18)	(8.90) %	8.86 %
MGE0001AU Magellan Global Fund	10,274.19	2.407800	24,738.19	1.71	17,556.53	7,181.66	40.91 %	12.04 %
ETL0015AU Pimco Aust Bond Fund - Wholesale	9,756.63	1.002800	9,783.95	1.00	9,794.68	(10.73)	(0.11) %	4.76 %
ETL0018AU Pimco Global Bond Fund - Wholesale	9,760.05	0.992000	9,681.97	1.01	9,854.89	(172.92)	(1.75) %	4.71 %
PLA0002AU Platinum - International Fund	9,562.06	1.921400	18,372.54	2.09	20,000.00	(1,627.46)	(8.14) %	8.94 %
SCH0101AU Schroder Wholesale Aust Equity Fund	17,595.77	1.350300	23,759.57	1.15	20,233.38	3,526.19	17.43 %	11.56 %
			187,617.46		175,943.43	11,674.03	6.64 %	91.28 %
			205,531.64		193,857.61	11,674.03	6.02 %	100.00 %

K & A McNeill Super 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				
Bank Accounts												
Macquarie CMA	138.39			138.39	0.00	0.00	0.00	138.39			0.00	0.00
	138.39			138.39	0.00	0.00	0.00	138.39			0.00	0.00
Managed Investments (Australian)												
APN0008AU APN AREIT Fund	1,021.68	43.15	5.89	324.39	18.49	55.04	0.71	447.67		0.00	1,165.19	(571.98)
APN0023AU APN Asian REIT Fund	43.47			0.43	0.00	46.00	3.07	49.50		0.00	6.22	(9.18)
CSA0038AU Bentham Global Income Fund	66.48	0.13		4.17	0.15	18.02	0.06	22.53		0.00	0.00	44.16
BTA0051AU BT Property Securities Fund	132.99	1.37	1.30	13.57	1.41	1.95	0.00	19.60		0.00	77.44	37.36
RFA0012AU BT Smaller Companies	129.04	27.47	6.48	8.85	23.58	1.10	0.31	67.79		0.00	83.80	1.34
HOW0034AU Greencape Wsale Broadcap Fund	1,033.17	312.86	52.19	21.17	211.09	21.37	2.72	621.40		0.00	621.38	4.20
BNT0101AU Hyperion Small Growth Companies Fund	3,146.01	88.65	40.65	9.69	100.28	51.50	14.05	304.82		0.00	2,955.52	0.00
MAQ0404AU IFP Global Franchise	2,040.11			5.92	0.00	414.86	51.36	472.14		0.00	1,619.33	0.00
MGE0001AU Magellan Global Fund	1,211.46			1.68	0.00	228.46	45.42	275.56		0.00	981.32	0.00
MMF1033AU Onepath ING Global Property Ef	0.00				0.00	0.00	0.00	0.00		0.00	0.00	0.00
ETL0015AU Pimco Aust Bond Fund - Wholesale	878.59			821.16	0.00	57.43	0.00	878.59		0.00	0.00	0.00
ETL0018AU Pimco Global Bond Fund - Wholesale	533.60			3.82	0.00	529.78	0.05	533.65		0.00	0.00	0.00
PLA0002AU Platinum - International Fund	1,504.28	0.28		29.36	0.14	503.21	47.43	580.04		0.00	971.81	0.00
SCH0101AU Schroder Wholesale Aust Equity Fund	696.43	798.91	104.09	14.40	414.02	44.06	6.42	1,381.90		0.00	1,694.42	(1,959.45)
VAN0107AU Vanguard - Index Hedged International Share	15.28				0.00	0.00	0.00	0.00		0.00	15.28	0.00
VAN0101AU Vanguard Index Diverse Bond Fund	11.18			9.78	0.00	1.40	0.00	11.18		0.00	0.00	0.00
	12,463.77	1,272.82	210.60	1,268.39	769.16	1,974.18	171.60	5,666.37		0.00	10,191.71	(2,453.55)

K & A McNeill Super 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				
	12,602.16	1,272.82	210.60	1,406.78	769.16	1,974.18	171.60	5,804.76		0.00	10,191.71	(2,453.55)

Assessable Income (Excl. Capital Gains) **5,804.76**

Net Capital Gain **6,811.06**

Total Assessable Income 12,615.82

* 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.

K & A McNeill Super 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
Managed Investments (Australian)												
APN AREIT Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,136.89	28.30	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,136.89	28.30	0.00
APN Asian REIT Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.92	0.30	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.92	0.30	0.00
BT Property Securities Fund												
30/06/2018	22/05/2019	4.12	6.32	7.11	0.79	6.20	6.20	0.00	0.00	0.00	0.91	0.00
31/05/2018	22/05/2019	4.12	6.19	7.11	0.92	6.07	6.07	0.00	0.00	0.00	1.04	0.00
30/04/2018	22/05/2019	4.12	6.02	7.11	1.09	5.90	5.90	0.00	0.00	1.21	0.00	0.00
11/06/2014	22/05/2019	1,120.28	1,236.90	1,933.43	696.52	1,155.28	1,155.28	0.00	0.00	778.14	0.00	0.00
04/03/2014	22/05/2019	7,371.44	7,720.85	12,721.93	5,001.08	7,183.79	7,183.79	0.00	0.00	5,538.14	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	77.44	0.00	0.00
		8,504.08	8,976.28	14,676.69	5,700.40	8,357.24	8,357.24	0.00	0.00	6,394.93	1.95	0.00
BT Smaller Companies												
30/06/2018	22/05/2019	4.92	10.46	8.85	(1.61)	10.45	10.45	0.00	0.00	0.00	0.00	(1.60)
31/05/2018	22/05/2019	4.91	10.50	8.84	(1.66)	10.49	10.49	0.00	0.00	0.00	0.00	(1.66)
30/04/2018	22/05/2019	4.91	10.14	8.84	(1.30)	10.13	10.13	0.00	0.00	0.00	0.00	(1.30)
31/03/2018	22/05/2019	4.91	9.86	8.84	(1.02)	9.85	9.85	0.00	0.00	0.00	0.00	(1.02)
28/02/2018	22/05/2019	4.90	9.93	8.82	(1.11)	9.92	9.92	0.00	0.00	0.00	0.00	(1.11)
31/01/2018	22/05/2019	4.90	9.61	8.82	(0.79)	9.60	9.60	0.00	0.00	0.00	0.00	(0.79)

K & A McNeill Super 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
Managed Investments (Australian)												
31/12/2017	22/05/2019	4.90	9.74	8.82	(0.92)	9.73	9.73	0.00	0.00	0.00	0.00	(0.92)
30/11/2017	22/05/2019	4.90	9.51	8.82	(0.69)	9.50	9.50	0.00	0.00	0.00	0.00	(0.69)
31/10/2017	22/05/2019	4.89	9.25	8.80	(0.45)	9.24	9.24	0.00	0.00	0.00	0.00	(0.44)
30/09/2017	22/05/2019	4.89	8.84	8.80	(0.04)	8.83	8.83	0.00	0.00	0.00	0.00	(0.03)
31/08/2017	22/05/2019	4.90	8.66	8.82	0.16	8.65	8.65	0.00	0.00	0.16	0.00	0.00
31/07/2017	22/05/2019	4.89	8.50	8.80	0.30	8.49	8.49	0.00	0.00	0.31	0.00	0.00
30/06/2017	22/05/2019	53.59	99.37	96.45	(2.92)	99.23	99.23	0.00	0.00	0.00	0.00	(2.78)
31/07/2015	22/05/2019	4.86	8.76	8.75	(0.01)	8.73	8.73	0.00	0.00	0.02	0.00	0.00
30/06/2015	22/05/2019	4.86	9.02	8.75	(0.27)	8.99	8.98	0.00	0.00	0.00	0.00	(0.24)
31/05/2015	22/05/2019	4.85	9.65	8.73	(0.92)	9.62	9.61	0.00	0.00	0.00	0.00	(0.88)
30/04/2015	22/05/2019	4.85	9.32	8.73	(0.59)	9.29	9.28	0.00	0.00	0.00	0.00	(0.55)
20/04/2015	22/05/2019	5,202.91	10,000.00	9,363.73	(636.27)	9,962.89	9,959.28	0.00	0.00	0.00	0.00	(595.55)
31/03/2015	22/05/2019	6.98	12.87	12.56	(0.31)	12.82	12.82	0.00	0.00	0.00	0.00	(0.25)
31/12/2014	22/05/2019	2.33	4.05	4.19	0.14	4.03	4.03	0.00	0.00	0.16	0.00	0.00
30/11/2014	22/05/2019	2.32	4.09	4.18	0.09	4.07	4.07	0.00	0.00	0.10	0.00	0.00
31/10/2014	22/05/2019	2.32	4.25	4.18	(0.07)	4.23	4.23	0.00	0.00	0.00	0.00	(0.06)
30/09/2014	22/05/2019	2.32	4.22	4.18	(0.04)	4.20	4.20	0.00	0.00	0.00	0.00	(0.03)
31/08/2014	22/05/2019	2.32	4.37	4.18	(0.19)	4.35	4.35	0.00	0.00	0.00	0.00	(0.18)
04/03/2014	22/05/2019	4,782.40	10,000.00	8,606.94	(1,393.06)	9,965.89	9,962.57	0.00	0.00	0.00	0.00	(1,355.64)
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83.80	0.00	0.00
		10,135.73	20,284.97	18,241.42	(2,043.55)	20,213.22	20,206.26	0.00	0.00	84.55	0.00	(1,965.72)

Greencap Wsale Broadcap Fund

K & A McNeill Super 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
Managed Investments (Australian)												
11/06/2014	25/07/2018	3,417.17	4,870.15	5,000.00	129.85	4,860.47	4,860.47	0.00	0.00	139.53	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	621.38	0.00	0.00
		3,417.17	4,870.15	5,000.00	129.85	4,860.47	4,860.47	0.00	0.00	760.91	0.00	0.00
Hyperion Small Growth Companies Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,955.52	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,955.52	0.00	0.00
IFP Global Franchise												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,598.20	21.13	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,598.20	21.13	0.00
Magellan Global Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	981.32	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	981.32	0.00	0.00
Onepath ING Global Property Ef												
04/03/2014	11/03/2019	99.34	117.62	114.96	(2.66)	117.62	117.62	0.00	0.00	0.00	0.00	(2.66)
04/03/2014	20/05/2019	16.10	19.06	19.16	0.10	19.06	19.06	0.00	0.00	0.10	0.00	0.00
01/07/2018	22/05/2019	473.14	0.00	563.06	563.06	0.00	0.00	0.00	0.00	0.00	563.06	0.00
30/06/2018	22/05/2019	296.41	325.06	352.74	27.68	325.06	325.06	0.00	0.00	0.00	27.68	0.00
31/12/2017	22/05/2019	73.44	84.65	87.40	2.75	84.65	84.65	0.00	0.00	2.75	0.00	0.00
04/03/2014	22/05/2019	3,941.14	4,666.47	4,690.12	23.65	4,666.47	4,666.47	0.00	0.00	23.65	0.00	0.00
		4,899.58	5,212.86	5,827.44	614.58	5,212.86	5,212.86	0.00	0.00	26.50	590.74	(2.66)

K & A McNeill Super 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
Managed Investments (Australian)												
Platinum - International Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	971.81	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	971.81	0.00	0.00
Schroder Wholesale Aust Equity Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,694.42	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,694.42	0.00	0.00
Vanguard - Index Hedged International Share												
11/06/2014	22/05/2019	12,039.48	10,000.00	10,341.91	341.91	9,524.69	9,524.69	0.00	0.00	817.22	0.00	0.00
04/03/2014	22/05/2019	12,621.48	10,000.00	10,841.85	841.85	9,501.72	9,501.72	0.00	0.00	1,340.13	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15.28	0.00	0.00
		24,660.96	20,000.00	21,183.76	1,183.76	19,026.41	19,026.41	0.00	0.00	2,172.63	0.00	0.00
Vanguard Index Diverse Bond Fund												
04/03/2014	22/05/2019	4,477.47	5,000.00	5,038.05	38.05	4,858.14	4,858.14	0.00	0.00	179.91	0.00	0.00
		4,477.47	5,000.00	5,038.05	38.05	4,858.14	4,858.14	0.00	0.00	179.91	0.00	0.00
		56,094.98	64,344.26	69,967.36	5,623.09	62,528.34	62,521.38	0.00	0.00	18,963.51	642.42	(1,968.38)
		56,094.98	64,344.26	69,967.36	5,623.09	62,528.34	62,521.38	0.00	0.00	18,963.51	642.42	(1,968.38)