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Financial statements and reports for the year ended  
30 June 2019

Dixon Superannuation Fund

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Prepared for: Mark Thomas Dixon and Tami Jewels Dixon

# Dixon Superannuation Fund

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**Dixon Superannuation Fund**  
**Statement of Financial Position**

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)	2	2,120,842.81	1,974,685.58
Shares in Listed Companies (Overseas)	3	67,733.90	48,423.80
Shares in Unlisted Private Companies (Australian)	4	60,105.50	60,105.50
<b>Total Investments</b>		<u>2,248,682.21</u>	<u>2,083,214.88</u>
<b>Other Assets</b>			
Distributions Receivable		152,668.64	152,668.64
Macquarie Bank		216,618.67	161,230.09
<b>Total Other Assets</b>		<u>369,287.31</u>	<u>313,898.73</u>
<b>Total Assets</b>		<u>2,617,969.52</u>	<u>2,397,113.61</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		8,919.44	8,919.44
<b>Total Liabilities</b>		<u>8,919.44</u>	<u>8,919.44</u>
<b>Net assets available to pay benefits</b>		<u>2,609,050.08</u>	<u>2,388,194.17</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7		
Dixon, Mark Thomas - Accumulation		244,124.20	1,852,087.01
Dixon, Mark Thomas - Pension (Account Based Pension)		1,720,204.60	0.00
Dixon, Tami Jewels - Accumulation		576,394.34	536,107.16
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>2,540,723.14</u>	<u>2,388,194.17</u>
Statement of Financial Position Does Not Balance		68,326.94	0.00
Consisting of			
Current year profit/loss not allocated to members		(4,416.31)	0.00
Bank Data Clearing Account		72,743.25	0.00
Investment Movement Data Clearing Account		0.00	0.00
Unspecified Data Clearing Account		0.00	0.00

*The accompanying notes form part of these financial statements.*

**Dixon Superannuation Fund**  
**Operating Statement**

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	10	32,729.35	176,915.60
Dividends Received	9	0.00	214.80
Interest Received		1,794.28	2,321.99
<b>Investment Gains</b>			
Changes in Market Values	11	165,467.33	54,149.07
<b>Contribution Income</b>			
Personal Concessional		0.00	50,000.00
Personal Non Concessional		0.00	300,000.00
<b>Total Income</b>		<u>199,990.96</u>	<u>583,601.46</u>
<b>Expenses</b>			
Accountancy Fees		0.00	3,575.00
Administration Costs		0.00	275.00
ATO Supervisory Levy		0.00	259.00
Auditor's Remuneration		0.00	495.00
Investment Expenses		22,436.16	23,913.60
Interest Paid		0.00	6,994.56
<b>Member Payments</b>			
Life Insurance Premiums		29,442.14	27,071.94
<b>Total Expenses</b>		<u>51,878.30</u>	<u>62,584.10</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>148,112.66</u>	<u>521,017.36</u>
Income Tax Expense	12	0.00	8,919.44
<b>Benefits accrued as a result of operations</b>		<u>148,112.66</u>	<u>512,097.92</u>

*The accompanying notes form part of these financial statements.*

## Dixon Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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### Note 1: Summary of Significant Accounting Policies

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

#### a. Measurement of Investments

The fund initially recognises:

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

Investments of the fund have been measured at 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.

## Dixon Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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### 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	112,287.97	106,646.94
Hyperion Small Growth Companies Fund	246,241.60	225,395.89
City Pacific - First Mortgage	236.47	236.47
Bentham Ws Global Income Fund	48,669.45	50,143.72
Pimco Aust Bond Fund - Wholesale	52,298.06	49,490.09
Pimco Global Bond Fund - Wholesale	62,453.17	59,928.70
Fidelity Aust Equities Fund	131,704.53	124,889.57
UBS Clarion Global Property Secs Fund	124,198.01	110,849.10
Greencape Wsale Broadcap Fund	117,415.69	111,984.33
LM Mortgage Income Fund	7,000.00	7,000.00

## Dixon Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

IFP Global Franchise	94,573.37	83,536.27
Walter Scott Global Equity Fund	141,752.67	118,795.37
Arrowstreet Global Equity Fund	225,774.66	200,537.95
Mfs Premium Income Fund	2,189.33	2,189.33
Magellan Global Fund	104,732.88	86,509.51
Magellan Infrastructure Fd	80,600.64	70,464.06
Perpetual's Wholesale Australian Share Fund	76,650.85	74,110.32
Platinum - International Fund	100,586.29	101,516.78
Platinum - Asia Fund	69,979.57	70,728.13
Pental Wsale Smaller Companies Fund	98,118.88	102,084.91
Schroder Wholesale Aust Equity Fund	124,732.36	116,479.09
Plato Australian Shares Income Fund	98,646.36	101,169.05
	<hr/>	<hr/>
	2,120,842.81	1,974,685.58

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

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Service Corporation International	67,733.90	48,423.80
	<hr/>	<hr/>
	67,733.90	48,423.80

### Note 4: Shares in Unlisted Private Companies (Australian)

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Tanunda Hill Vineyard Shares	60,105.50	60,105.50
	<hr/>	<hr/>
	60,105.50	60,105.50

### Note 6: Liability for Accrued Benefits

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	2,388,194.17	1,876,096.25
Benefits accrued as a result of operations	148,112.66	512,097.92
Current year member movements	4,416.31	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	2,540,723.14	2,388,194.17

## Dixon Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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### Note 7: 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	2,540,723.14	2,388,194.17

### Note 8: Guaranteed Benefits

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

### Note 9: Dividends

	2019 \$	2018 \$
Wesfarmers Limited - Ordinary Fully Paid	0.00	214.80
	0.00	214.80

## Dixon Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

### Note 10: Trust Distributions

	2019 \$	2018 \$
Plato Australian Shares Income Fund	219.59	6,044.30
Bentham Ws Global Income Fund	2,928.73	2,437.55
Pimco Aust Bond Fund - Wholesale	3,670.67	1,293.40
Fidelity Aust Equities Fund	3,991.77	3,392.98
APN AREIT Fund	6,554.04	6,554.04
Greencape Wsale Broadcap Fund	10,047.36	9,495.45
Schroder Wholesale Aust Equity Fund	1,671.40	3,649.43
UBS Clarion Global Property Secs Fund	3,645.79	3,795.35
Hyperion Small Growth Companies Fund	0.00	50,373.71
Walter Scott Global Equity Fund	0.00	4,295.13
Pimco Global Bond Fund - Wholesale	0.00	542.65
Magellan Infrastructure Fd	0.00	2,329.33
Magellan Global Fund	0.00	6,647.71
Blackrock Hedged Global Small Cap	0.00	22.65
Pendal Wsale Smaller Companies Fund	0.00	16,717.23
Perpetual's Wholesale Australian Share Fund	0.00	2,657.55
Platinum - Asia Fund	0.00	16,408.92
Platinum - International Fund	0.00	12,011.47
Arrowstreet Global Equity Fund	0.00	20,097.95
IFP Global Franchise	0.00	8,148.80
	32,729.35	176,915.60

### Note 11: Unrealised Movements in Market Value

	2019 \$	2018 \$
<b>Managed Investments (Australian)</b>		
APN AREIT Fund	5,641.03	4,284.46
Arrowstreet Global Equity Fund	25,236.71	10,071.44
Bentham Ws Global Income Fund	(1,474.27)	236.44
City Pacific - First Mortgage	0.00	(2.36)
Fidelity Aust Equities Fund	6,814.96	13,311.44
Greencape Wsale Broadcap Fund	5,431.36	9,725.74
Hyperion Small Growth Companies Fund	20,845.71	(11,521.51)

## Dixon Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

IFP Global Franchise	11,037.10	(686.03)
LM Mortgage Income Fund	0.00	(500.00)
Magellan Global Fund	18,223.37	6,822.43
Magellan Infrastructure Fd	10,136.58	464.06
Pendal Wsale Smaller Companies Fund	(3,966.03)	7,116.77
Perpetual's Wholesale Australian Share Fund	2,540.53	3,873.36
Pimco Aust Bond Fund - Wholesale	2,807.97	47.34
Pimco Global Bond Fund - Wholesale	2,524.47	(71.30)
Platinum - Asia Fund	(748.56)	(4,002.34)
Platinum - International Fund	(930.49)	2,161.30
Plato Australian Shares Income Fund	(2,522.69)	3,645.59
Schroder Wholesale Aust Equity Fund	8,253.27	9,936.86
UBS Clarion Global Property Secs Fund	13,348.91	2,289.61
Walter Scott Global Equity Fund	22,957.30	14,653.17
	<hr/>	<hr/>
	146,157.23	71,856.47
	<hr/>	<hr/>
<b>Shares in Listed Companies (Australian)</b>		
Treasury Wine Estates Limited - Ordinary Fully Paid	0.00	(7,471.21)
Wesfarmers Limited - Ordinary Fully Paid	0.00	(3,142.98)
	<hr/>	<hr/>
	0.00	(10,614.19)
	<hr/>	<hr/>
<b>Shares in Listed Companies (Overseas)</b>		
Service Corporation International	19,310.10	4,937.06
	<hr/>	<hr/>
	19,310.10	4,937.06
	<hr/>	<hr/>
<b>Shares in Unlisted Private Companies (Australian)</b>		
Tanunda Hill Vineyard Shares	0.00	(13,130.74)
	<hr/>	<hr/>
	0.00	(13,130.74)
	<hr/>	<hr/>
<b>Total Unrealised Movement</b>	<hr/>	<hr/>
	165,467.33	53,048.60
	<hr/>	<hr/>
<b>Realised Movements in Market Value</b>		
	<b>2019</b>	<b>2018</b>
	\$	\$

## Dixon Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

<b>Shares in Listed Companies (Australian)</b>		
Treasury Wine Estates Limited - Ordinary Fully Paid	0.00	(2,398.79)
Wesfarmers Limited - Ordinary Fully Paid	0.00	3,499.26
	0.00	1,100.47
<b>Total Realised Movement</b>	0.00	1,100.47
<b>Total Market Movement</b>	165,467.33	54,149.07

### Note 12: Income Tax Expense

	2019	2018
	\$	\$
The components of tax expense comprise		
Current Tax	0.00	8,919.44
Income Tax Expense	0.00	8,919.44

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%	0.00	78,152.60
Less:		
Tax effect of:		
Non Taxable Contributions	0.00	45,000.00
Increase in MV of Investments	0.00	7,957.29
Realised Accounting Capital Gains	0.00	165.07
Accounting Trust Distributions	0.00	26,537.34
Add:		
Tax effect of:		
Pension Payments	29,550.00	0.00
Franking Credits	0.00	1,530.29
Foreign Credits	0.00	368.99
Net Capital Gains	0.00	15,386.85
Taxable Trust Distributions	0.00	3,569.06
Distributed Foreign Income	0.00	2,366.09
Rounding	(29,550.00)	(0.18)

**Dixon Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2019

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Income Tax on Taxable Income or Loss	0.00	21,714.00
Less credits:		
Franking Credits	0.00	10,201.92
Foreign Credits	0.00	2,592.64
Current Tax or Refund	0.00	8,919.44

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## Dixon Superannuation Fund

# Trustees Declaration

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The trustees 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 trustees:

- (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 trustees by:

.....  
Mark Thomas Dixon

Trustee

.....  
Tami Jewels Dixon

Trustee

Dated this ..... day of .....2019

# Dixon Superannuation Fund

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the Dixon Superannuation 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 Dixon Superannuation 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.

Superannuation Professionals Pty Ltd

of

Suite 2A, Ground Floor 140 Bundall Road, Bundall, Queensland 4217

Signed:

Dated: 20/06/2019

# Members Statement

Mark Thomas Dixon  
 626 Pacific Parade  
 Tugun, Queensland, 4224, Australia

### Your Details

Date of Birth : 24/04/1956  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 20/06/1996  
 Service Period Start Date: 20/06/1996  
 Date Left Fund:  
 Member Code: DIXMAR00002A  
 Account Start Date 20/06/1996  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 244,124.20  
 Total Death Benefit 244,124.20  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

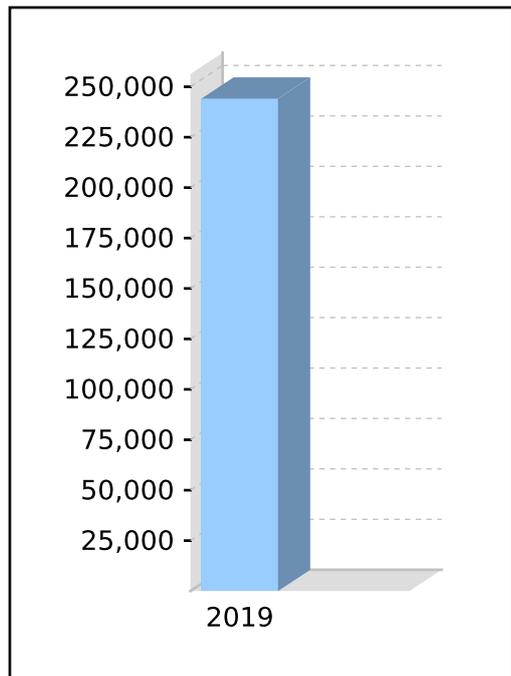
Total Benefits 244,124.20

Preservation Components

Preserved 244,124.20  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free 41,555.19  
 Taxable 202,569.01



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	1,852,087.01
<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	17,063.02
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	(4,416.31)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	29,442.14
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	1,600,000.00
Closing balance at 30/06/2019	244,124.20

# Members Statement

Mark Thomas Dixon  
 626 Pacific Parade  
 Tugun, Queensland, 4224, Australia

### Your Details

Date of Birth : 24/04/1956  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 20/06/1996  
 Service Period Start Date: 20/06/1996  
 Date Left Fund:  
 Member Code: DIXMAR00006P  
 Account Start Date 01/07/2018  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension

Nominated Beneficiaries Tami Jewels Dixon  
 Vested Benefits 1,720,204.60  
 Total Death Benefit 1,720,204.60  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

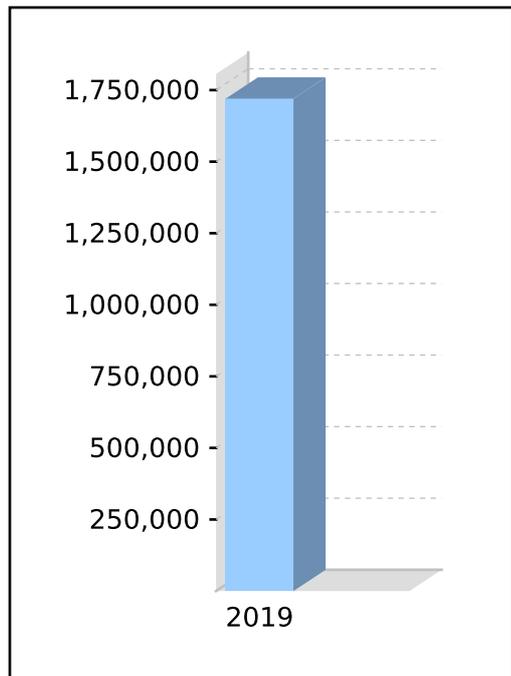
Total Benefits 1,720,204.60

#### Preservation Components

Preserved  
 Unrestricted Non Preserved 1,720,204.60  
 Restricted Non Preserved

#### Tax Components

Tax Free (16.48%) 283,561.13  
 Taxable 1,436,643.47



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	
<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	120,204.60
Internal Transfer In	1,600,000.00
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2019	1,720,204.60

# Members Statement

Tami Jewels Dixon  
 626 Pacific Parade  
 Tugun, Queensland, 4224, Australia

### Your Details

Date of Birth : 25/01/1973  
 Age: 46  
 Tax File Number: Provided  
 Date Joined Fund: 01/11/2006  
 Service Period Start Date: 01/11/2007  
 Date Left Fund:  
 Member Code: DIXTAM00001A  
 Account Start Date 01/11/2006  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 576,394.34  
 Total Death Benefit 576,394.34  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

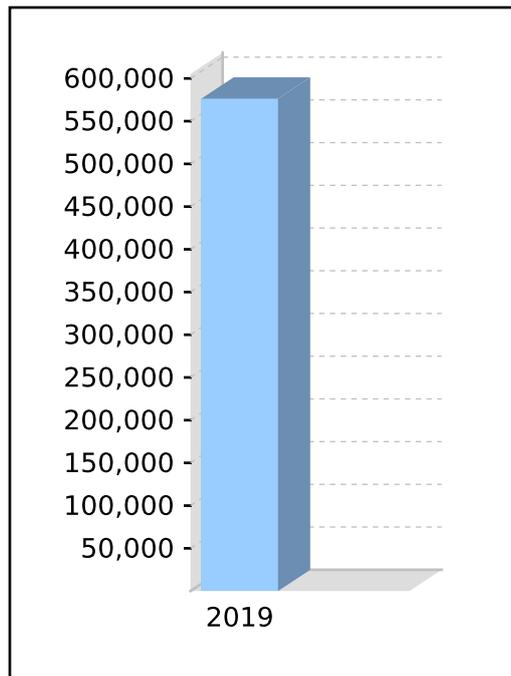
Total Benefits 576,394.34

Preservation Components

Preserved 576,394.34  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free 446,424.58  
 Taxable 129,969.76



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	536,107.16
<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	40,287.18
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2019	576,394.34

# Memorandum of Resolutions of

Mark Thomas Dixon and Tami Jewels Dixon

ATF Dixon Superannuation Fund

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## **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

Superannuation Professionals 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.

## **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

Mark Thomas Dixon and Tami Jewels Dixon

ATF Dixon Superannuation Fund

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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 –

.....  
Mark Thomas Dixon

20 June 2019

.....  
Tami Jewels Dixon

20 June 2019

Dixon Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2019

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	<b>2019</b>
	<b>\$</b>
Benefits accrued as a result of operations	0.00
<b>Add</b>	
Pension Payments	197,000.00
	<hr/>
	197,000.00
	<hr/>
<b>Taxable Income or Loss</b>	
Income Tax on Taxable Income or Loss	0.00
	<hr/>
<b>CURRENT TAX OR REFUND</b>	0.00
	<hr/>
Supervisory Levy	259.00
	<hr/>
<b>AMOUNT DUE OR REFUNDABLE</b>	259.00
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# Dixon Superannuation 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%
<b>Cash/Bank Accounts</b>								
Macquarie Bank		216,618.670000	216,618.67	216,618.67	216,618.67			8.79 %
			<b>216,618.67</b>		<b>216,618.67</b>		<b>0.00 %</b>	<b>8.79 %</b>
<b>Managed Investments (Australian)</b>								
APN0008AU APN AREIT Fund	62,821.96	1.787400	112,287.97	1.59	100,000.00	12,287.97	12.29 %	4.55 %
MAQ0464AU Arrowstreet Global Equity Fund	193,681.62	1.165700	225,774.66	1.03	200,000.00	25,774.66	12.89 %	9.16 %
CSA0038AU Bentham Ws Global Income Fund	46,360.69	1.049800	48,669.45	1.08	50,000.00	(1,330.55)	(2.66) %	1.97 %
CPL0001AU City Pacific - First Mortgage	11,823.30	0.020000	236.47	0.83	9,820.30	(9,583.83)	(97.59) %	0.01 %
FID0008AU Fidelity Aust Equities Fund	3,716.10	35.441600	131,704.53	26.91	100,000.00	31,704.53	31.70 %	5.34 %
HOW0034AU Greencape Wsale Broadcap Fund	76,822.62	1.528400	117,415.69	1.30	100,000.00	17,415.69	17.42 %	4.76 %
BNT0101AU Hyperion Small Growth Companies Fund	52,442.04	4.695500	246,241.60	3.81	200,000.00	46,241.60	23.12 %	9.99 %
MAQ0404AU IFP Global Franchise	37,902.12	2.495200	94,573.37	2.11	80,000.00	14,573.37	18.22 %	3.84 %
LMI0004AU LM Mortgage Income Fund	50,000.00	0.140000	7,000.00	0.97	48,748.62	(41,748.62)	(85.64) %	0.28 %
MGE0001AU Magellan Global Fund	41,173.44	2.543700	104,732.88	1.94	80,000.00	24,732.88	30.92 %	4.25 %
MGE0002AU Magellan Infrastructure Fd	55,910.54	1.441600	80,600.64	1.25	70,000.00	10,600.64	15.14 %	3.27 %
MFSPiP Mfs Premium Income Fund	18,244.39	0.120000	2,189.33	0.99	18,140.07	(15,950.74)	(87.93) %	0.09 %
RFA0819AU Pental Wsale Smaller Companies Fund	42,462.84	2.310700	98,118.88	2.36	100,000.00	(1,881.12)	(1.88) %	3.98 %
PER0049AU Perpetual's Wholesale Australian Share Fund	56,993.08	1.344915	76,650.85	1.75	100,000.00	(23,349.15)	(23.35) %	3.11 %
ETL0015AU Pimco Aust Bond Fund - Wholesale	49,314.53	1.060500	52,298.06	1.01	50,000.00	2,298.06	4.60 %	2.12 %
ETL0018AU Pimco Global Bond Fund - Wholesale	60,422.96	1.033600	62,453.17	0.99	60,000.00	2,453.17	4.09 %	2.53 %
PLA0004AU Platinum - Asia Fund	27,319.76	2.561500	69,979.57	2.32	63,465.67	6,513.90	10.26 %	2.84 %
PLA0002AU Platinum - International Fund	49,232.19	2.043100	100,586.29	1.63	80,246.64	20,339.65	25.35 %	4.08 %
WHT0039AU Plato Australian Shares Income Fund	76,911.24	1.282600	98,646.36	1.30	100,000.00	(1,353.64)	(1.35) %	4.00 %

# Dixon Superannuation 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%
SCH0101AU Schroder Wholesale Aust Equity Fund	91,499.68	1.363200	124,732.36	1.09	100,000.00	24,732.36	24.73 %	5.06 %
HML0016AU UBS Clarion Global Property Secs Fund	74,777.54	1.660900	124,198.01	1.34	100,000.00	24,198.01	24.20 %	5.04 %
MAQ0410AU Walter Scott Global Equity Fund	49,370.53	2.871200	141,752.67	2.03	100,000.00	41,752.67	41.75 %	5.75 %
			<b>2,120,842.81</b>		<b>1,910,421.30</b>	<b>210,421.51</b>	<b>11.01 %</b>	<b>86.03 %</b>
<b>Shares in Listed Companies (Overseas)</b>								
SCI.NYE Service Corporation International	1,000.00	67.621400	67,621.40	6.03	6,033.00	61,588.40	1,020.86 %	2.74 %
			<b>67,621.40</b>		<b>6,033.00</b>	<b>61,588.40</b>	<b>1,020.86 %</b>	<b>2.74 %</b>
<b>Shares in Unlisted Private Companies (Australian)</b>								
THVG Tanunda Hill Vineyard Growers Unit	4.00	0.000000	0.00	0.00	0.00	0.00	0.00 %	0.00 %
TANHILL Tanunda Hill Vineyard Shares	18,494.00	3.250000	60,105.50	1.38	25,522.00	34,583.50	135.50 %	2.44 %
			<b>60,105.50</b>		<b>25,522.00</b>	<b>34,583.50</b>	<b>135.50 %</b>	<b>2.44 %</b>
<b>Units in Unlisted Unit Trusts (Australian)</b>								
DITFPU.AX Dixon Investment Trust (Fully Paid Units)	63,735.00	0.000000	0.00	1.00	63,735.05	(63,735.05)	(100.00) %	0.00 %
DITPPU.AX Dixon Investment Trust (Partly Paid Units)	100,000.00	0.000000	0.00	0.64	64,102.00	(64,102.00)	(100.00) %	0.00 %
			<b>0.00</b>		<b>127,837.05</b>	<b>(127,837.05)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
			<b>2,465,188.38</b>		<b>2,286,432.02</b>	<b>178,756.36</b>	<b>7.82 %</b>	<b>100.00 %</b>

# Dixon 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
<b>Bank Accounts</b>												
Macquarie Bank	1,794.28			1,794.28	0.00	0.00	0.00	1,794.28			0.00	0.00
	<b>1,794.28</b>			<b>1,794.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,794.28</b>			<b>0.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>												
APN0008AU APN AREIT Fund	6,554.04	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00
CSA0038AU Bentham Ws Global Income Fund	2,928.73				0.00	0.00	0.00	0.00		0.00	0.00	0.00
FID0008AU Fidelity Aust Equities Fund	3,991.77	0.00	0.00		0.00	0.00	0.00	0.00		0.00	0.00	0.00
HOW0034AU Greencape Wsale Broadcap Fund	10,047.36				0.00	0.00	0.00	0.00		0.00	0.00	0.00
ETL0015AU Pimco Aust Bond Fund - Wholesale	3,670.67				0.00	0.00	0.00	0.00		0.00	0.00	0.00
WHT0039AU Plato Australian Shares Income Fund	219.59				0.00	0.00	0.00	0.00		0.00	0.00	0.00
SCH0101AU Schroder Wholesale Aust Equity Fund	1,671.40				0.00	0.00	0.00	0.00		0.00	0.00	0.00
HML0016AU UBS Clarion Global Property Secs Fund	3,645.79				0.00	0.00	0.00	0.00		0.00	0.00	0.00
	<b>32,729.35</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>34,523.63</b>	<b>0.00</b>	<b>0.00</b>	<b>1,794.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,794.28</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **1,794.28**

Net Capital Gain **0.00**

**Total Assessable Income 1,794.28**

\* 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.

.....**Electronic Lodgment Declaration (SMSF)**

**This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.**

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**The Australian Business Register**

The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this tax return to maintain the integrity of the register.

Please refer to the privacy statement on the Australian Business Register (ABR) website ([www.abr.gov.au](http://www.abr.gov.au)) for further information - it outlines our commitment to safeguarding your details.

**Electronic funds transfer - direct debit**

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax File Number	Name of Fund	Year
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I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

**Important**

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

**Declaration:**

I declare that:

- ..... ■ All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ..... ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

Date

/ /

**ELECTRONIC FUNDS TRANSFER CONSENT**

**This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.**

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

**Important:** Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

**5 Wt i bhBUa Y**.....

.....

I authorise the refund to be deposited directly to the specified account

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

**I declare that:**

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct; and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

**Agent's signature**

**Date**

**Contact name**

**Client Reference**

**Agent's Phone Number**

.....HU '5 [ YbhBi a VYf



Cannot generate Pension Continuation Letter report, no pension member accounts available for the report in selected period.

Cannot generate Pension Continuation Minutes report, no pension member accounts available for the report in selected period.

Cannot generate Realised Capital Gain report. Realised Capital Gain has no data to prepare

Cannot generate SMSF Annual Return report. ERROR - You must Create Entries in SF360 in order to prepare the create entries report or any tax reports.

Cannot generate Capital Gains Schedule report. ERROR - You must Create Entries in SF360 in order to prepare the create entries report or any tax reports.

Cannot generate Losses Schedule report. ERROR - You must Create Entries in SF360 in order to prepare the create entries report or any tax reports.