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Financial statements and reports for the year ended  
30 June 2016

CNG SUPER FUND

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Prepared for: Donald Stewart Mcalpine and Annette Claire Mcalpine

**CNG SUPER FUND**  
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## CNG SUPER FUND

## Statement of Financial Position

As at 30 June 2016

	Note	2016 \$	2015 \$
<b>Assets</b>			
<b>Investments</b>			
Managed Investments (Australian)	2	813,754.54	585,476.03
Other Assets	3	7,257.05	6,416.59
Real Estate Properties ( Australian - Residential)	4	285,000.00	285,000.00
Shares in Unlisted Private Companies (Australian)	5	2,000.07	2,000.07
<b>Total Investments</b>		<u>1,108,011.66</u>	<u>878,892.69</u>
<b>Other Assets</b>			
Sundry Debtors		358.62	0.00
Income Tax Refundable		0.00	1,196.18
<b>Total Other Assets</b>		<u>358.62</u>	<u>1,196.18</u>
<b>Total Assets</b>		<u>1,108,370.28</u>	<u>880,088.87</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		3,218.35	0.00
Sundry Creditors		0.00	996.00
<b>Total Liabilities</b>		<u>3,218.35</u>	<u>996.00</u>
<b>Net assets available to pay benefits</b>		<u>1,105,151.93</u>	<u>879,092.87</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7		
Mcalpine, Donald Stewart - Pension (Pension)		572,491.89	528,169.97
Mcalpine, Donald Stewart - Accumulation		130,369.90	51,893.78
Mcalpine, Annette Claire - Pension (Pension)		40,231.31	249,401.33
Mcalpine, Annette Claire - Pension (Pension)		48,974.84	49,627.79
Mcalpine, Annette Claire - Accumulation		313,083.99	0.00
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,105,151.93</u>	<u>879,092.87</u>

**CNG SUPER FUND****Operating Statement**

For the year ended 30 June 2016

	Note	2016 \$	2015 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	9	27,695.18	23,730.24
Interest Received		6,423.63	6,078.82
Property Income	10	21,097.14	22,888.61
<b>Contribution Income</b>			
Employer Contributions		70,000.00	70,000.00
Personal Non Concessional		380,000.00	38,345.00
<b>Total Income</b>		<u>505,215.95</u>	<u>161,042.67</u>
<b>Expenses</b>			
Accountancy Fees		176.00	0.00
Administration Costs		2,519.00	2,618.00
ATO Supervisory Levy		259.00	388.00
Auditor's Remuneration		825.00	814.00
Investment Expenses		7,899.29	9,568.73
Rental Property Expenses		9,904.63	9,962.64
<b>Member Payments</b>			
Pensions Paid		240,000.00	126,000.00
<b>Investment Losses</b>			
Changes in Market Movement	11	14,355.62	(14,101.59)
<b>Total Expenses</b>		<u>275,938.54</u>	<u>135,249.78</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>229,277.41</u>	<u>25,792.89</u>
Income Tax Expense	12	3,218.35	3,417.15
<b>Benefits accrued as a result of operations</b>		<u>226,059.06</u>	<u>22,375.74</u>

# Notes to the Financial Statements

For the year ended 30 June 2016

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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 associated Regulations, the trust deed of the fund and the needs of members.

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

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

The financial statements were authorised for issue by the 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 market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

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

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

### **b. Cash and Cash Equivalents**

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

### **c. Revenue**

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

#### **Interest revenue**

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

# Notes to the Financial Statements

For the year ended 30 June 2016

## Dividend revenue

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

## Rental revenue

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

## Distribution revenue

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

## Remeasurement changes in market values

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

## d. Liability for Accrued Benefits

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

## e. Critical Accounting Estimates and Judgements

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

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

## Note 2: Managed Investments (Australian)

	2016 \$	2015 \$
Morgan Stanley Managed Portfolio	813,754.54	585,476.03
	<hr/> 813,754.54	<hr/> 585,476.03

## Note 3: Other Assets

	2016 \$	2015 \$
LifeArt Company Pty Ltd - Convertible Notes (Mat 31.12.16)	7,257.05	6,416.59
	<hr/> 7,257.05	<hr/> 6,416.59

## Note 4: Real Estate Properties ( Australian - Residential)

2016 \$	2015 \$
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**CNG SUPER FUND****Notes to the Financial Statements**

For the year ended 30 June 2016

Unit 162/20 Montague St, South Brisbane

285,000.00

285,000.00

285,000.00

285,000.00

**Note 5: Shares in Unlisted Private Companies (Australian)****2016**  
**\$****2015**  
**\$**

The Life Art Company Pty Ltd

2,000.07

2,000.07

2,000.07

2,000.07

**Note 6: Liability for Accrued Benefits****2016**  
**\$****2015**  
**\$**

Liability for accrued benefits at beginning of year

879,092.87

856,717.13

Benefits accrued as a result of operations

226,059.06

22,375.07

Current year member movements

0.00

0.67

Liability for accrued benefits at end of year

1,105,151.93

879,092.87

**Note 7: Vested Benefits**

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

**2016**  
**\$****2015**  
**\$**

Vested Benefits

1,105,151.93

879,092.87

**Note 8: Guaranteed Benefits**

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

# Notes to the Financial Statements

For the year ended 30 June 2016

<b>Note 9: Trust Distributions</b>		
	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Morgan Stanley Managed Portfolio	27,695.18	5,510.10
Morgans Wealth Managed Portfolio	0.00	18,220.14
	<hr/>	<hr/>
	27,695.18	23,730.24
	<hr/>	<hr/>
<b>Note 10: Rental Income</b>		
	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
Unit 162/20 Montague St, South Brisbane	21,097.14	22,888.61
	<hr/>	<hr/>
	21,097.14	22,888.61
	<hr/>	<hr/>
<b>Note 11: Unrealised Movements in Market Value</b>		
	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
<b>Managed Investments (Australian)</b>		
Morgan Stanley Managed Portfolio	10,834.63	0.00
Morgans Wealth Managed Portfolio	71,008.01	0.00
	<hr/>	<hr/>
	81,842.64	0.00
	<hr/>	<hr/>
<b>Other Assets</b>		
LifeArt Company Pty Ltd - Convertible Notes (Mat 31.12.16)	840.46	0.00
	<hr/>	<hr/>
	840.46	0.00
	<hr/>	<hr/>
<b>Other Revaluations</b>		
Other Revaluations	0.00	11,604.26
	<hr/>	<hr/>
	0.00	11,604.26
	<hr/>	<hr/>
<b>Real Estate Properties ( Australian - Residential)</b>		
Unit 162/20 Montague St, South Brisbane	(1,611.50)	0.00
	<hr/>	<hr/>
	(1,611.50)	0.00
	<hr/>	<hr/>
<b>Total Unrealised Movement</b>	<hr/>	<hr/>
	81,071.60	11,604.26
	<hr/>	<hr/>
<b>Realised Movements in Market Value</b>		
	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>



# Notes to the Financial Statements

For the year ended 30 June 2016

<b>Managed Investments (Australian)</b>		
Morgan Stanley Managed Portfolio - Disposals	(23,578.75)	(331.32)
Morgans Wealth Managed Portfolio	0.00	(1,882.95)
Morgans Wealth Managed Portfolio - Disposals	0.00	2,236.60
	<u>(23,578.75)</u>	<u>22.33</u>
<b>Total Realised Movement</b>	<u>(23,578.75)</u>	<u>22.33</u>
<b>Total Market Movement</b>	<u>57,492.85</u>	<u>11,626.59</u>
<b>Note 12: Income Tax Expense</b>		
	<b>2016</b>	<b>2015</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	3,218.35	3,417.82
Prior Year Over/Under Provision for Income Tax	0.00	(0.67)
	<u>3,218.35</u>	<u>3,417.15</u>
Income Tax Expense	<u>3,218.35</u>	<u>3,417.15</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%	0.00	0.00
Less:		
Tax effect of:		
Add:		
Tax effect of:		
Pension Payments	36,000.00	0.00
Rounding	(36,000.00)	0.00
Less credits:		
	<u>0.00</u>	<u>0.00</u>
Current Tax or Refund	<u>0.00</u>	<u>0.00</u>

CNG SUPER FUND

Members Summary Report

As at 30 June 2016

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	
Donald Stewart Mcalpine (Age: 62)											
MCADON00001P - Pension - Tax Free: 26.53%											
528,169.97	0.00	51,893.78	15,628.14	0.00	23,200.00	0.00	0.00	0.00	0.00	0.00	572,491.89
MCADON00002A - Accumulation											
51,893.78	135,000.00	0.00	778.10	0.00	0.00	5,250.00	158.20	51,893.78	0.00	0.00	130,369.90
580,063.75	135,000.00	51,893.78	16,406.24	0.00	23,200.00	5,250.00	158.20	51,893.78	0.00	0.00	702,861.79
Annette Claire Mcalpine (Age: 65)											
MCAANN00001P - Pension - Tax Free: 3.77%											
249,401.33	0.00	0.00	5,639.98	0.00	214,810.00	0.00	0.00	0.00	0.00	0.00	40,231.31
MCAANN00002P - Pension - Tax Free: 36.36%											
49,627.79	0.00	0.00	1,337.05	0.00	1,990.00	0.00	0.00	0.00	0.00	0.00	48,974.84
MCAANN00003A - Accumulation											
0.00	315,000.00	0.00	4,184.84	0.00	0.00	5,250.00	850.85	0.00	0.00	0.00	313,083.99
299,029.12	315,000.00	0.00	11,161.87	0.00	216,800.00	5,250.00	850.85	0.00	0.00	0.00	402,290.14
1,712,487.87	450,000.00	51,893.78	73,253.11	0.00	271,520.00	10,500.00	1,348.05	51,893.78	0.00	0.00	1,952,372.93

CNG SUPER FUND

# Contributions Summary Report

For The Period 01 July 2015 - 30 June 2016

Annette Claire Mcalpine

Date of Birth:	25/04/1951
Age:	65 (at year end)
Member Code:	MCAANN00003A

Contributions Summary		2016
Concessional Contribution		
Employer		35,000.00
		<hr/> 35,000.00
Non-Concessional Contribution		
Personal - Non-Concessional		280,000.00
		<hr/> 280,000.00
Total Contributions		<hr/> 315,000.00 <hr/>

I, ANNETTE CLAIRE MCALPINE, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2015 to 30/06/2016.

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ANNETTE CLAIRE MCALPINE

CNG SUPER FUND

# Contributions Summary Report

For The Period 01 July 2015 - 30 June 2016

**Donald Stewart Mcalpine**

Date of Birth:	02/03/1954
Age:	62 (at year end)
Member Code:	MCADON00002A

Contributions Summary		2016
Concessional Contribution		
Employer		35,000.00
		<hr/> 35,000.00
Non-Concessional Contribution		
Personal - Non-Concessional		100,000.00
		<hr/> 100,000.00
Total Contributions		<hr/> 135,000.00 <hr/>

I, DONALD STEWART MCALPINE, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2015 to 30/06/2016.

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DONALD STEWART MCALPINE

Contributions Summary Report

For The Period 01 July 2015 - 30 June 2016

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CNG SUPER FUND

Members Statement

Donald Stewart Mcalpine  
8 South Street  
Thornlands, Queensland, 4164, Australia

Your Details

Date of Birth :	02/03/1954
Age:	62
Tax File Number:	Provided
Date Joined Fund:	03/07/2005
Service Period Start Date:	15/08/1977
Date Left Fund:	
Member Code:	MCADON00001P
Account Start Date	01/07/2015
Account Type:	Pension
Account Description:	Pension

Nominated Beneficiaries	N/A
Vested Benefits	572,491.89
Total Death Benefit	572,491.89
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

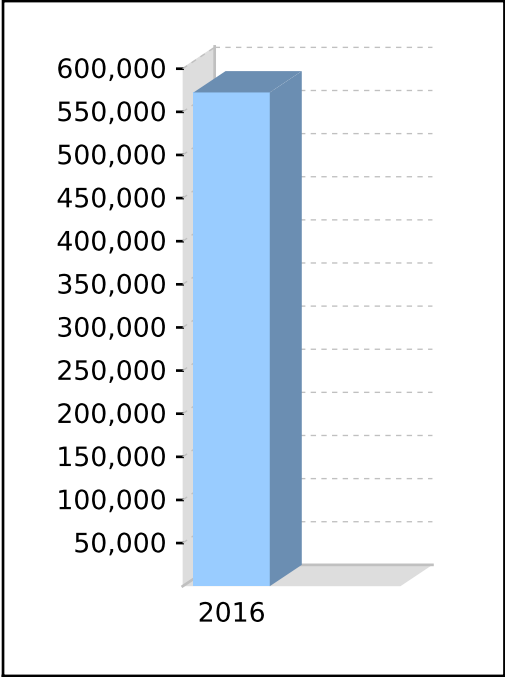
Total Benefits 572,491.89

Preservation Components

Preserved	572,491.89
Unrestricted Non Preserved	
Restricted Non Preserved	

Tax Components

Tax Free (26.53%)	151,907.98
Taxable	420,583.91
Investment Earnings Rate	0%



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2015	528,169.97
<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		15,628.14
Internal Transfer In		51,893.78
<u>Decreases to Member account during the period</u>		
Pensions Paid		23,200.00
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	30/06/2016	572,491.89

CNG SUPER FUND

Members Statement

Donald Stewart Mcalpine  
8 South Street  
Thornlands, Queensland, 4164, Australia

Your Details

Date of Birth :	02/03/1954
Age:	62
Tax File Number:	Provided
Date Joined Fund:	03/07/2005
Service Period Start Date:	15/08/1977
Date Left Fund:	
Member Code:	MCADON00002A
Account Start Date	03/07/2005
Account Type:	Accumulation
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	130,369.90
Total Death Benefit	130,369.90
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

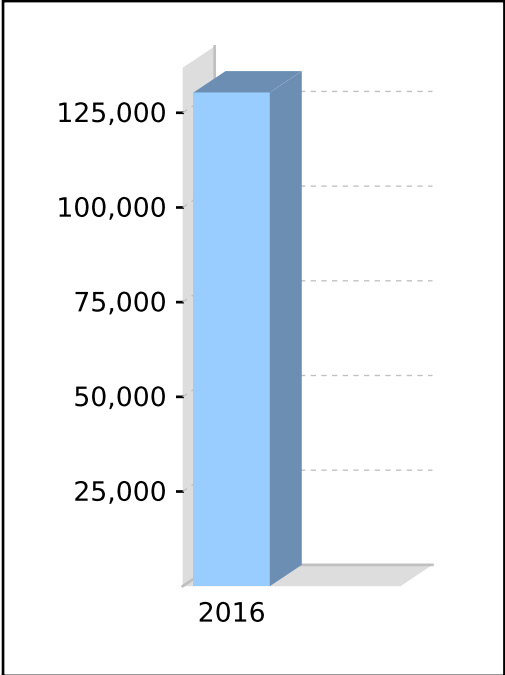
Total Benefits 130,369.90

Preservation Components

Preserved	130,369.89
Unrestricted Non Preserved	0.01
Restricted Non Preserved	

Tax Components

Tax Free	100,000.00
Taxable	30,369.90
Investment Earnings Rate	0%



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2015	51,893.78
<u>Increases to Member account during the period</u>		
Employer Contributions		35,000.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		100,000.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		778.10
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		5,250.00
Income Tax		158.20
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		51,893.78
Closing balance at	30/06/2016	130,369.90

CNG SUPER FUND

Members Statement

Annette Claire Mcalpine  
8 South Street  
Thornlands, Queensland, 4164, Australia

Your Details

Date of Birth :	25/04/1951
Age:	65
Tax File Number:	Provided
Date Joined Fund:	03/07/2005
Service Period Start Date:	21/06/1991
Date Left Fund:	
Member Code:	MCAANN00001P
Account Start Date	01/07/2014
Account Type:	Pension
Account Description:	Pension

Nominated Beneficiaries	N/A
Vested Benefits	40,231.31
Total Death Benefit	40,231.31
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

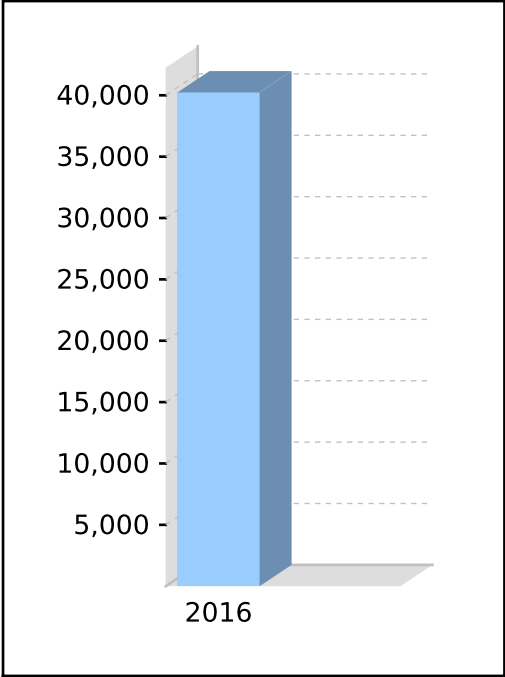
Total Benefits	40,231.31
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Preservation Components

Preserved	
Unrestricted Non Preserved	40,231.31
Restricted Non Preserved	

Tax Components

Tax Free (3.77%)	1,503.97
Taxable	38,727.34
Investment Earnings Rate	0%



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2015	249,401.33
<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		5,639.98
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		214,810.00
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	30/06/2016	40,231.31



CNG SUPER FUND

Members Statement

Annette Claire Mcalpine  
8 South Street  
Thornlands, Queensland, 4164, Australia

Your Details

Date of Birth :	25/04/1951
Age:	65
Tax File Number:	Provided
Date Joined Fund:	03/07/2005
Service Period Start Date:	21/06/1991
Date Left Fund:	
Member Code:	MCAANN00002P
Account Start Date	01/07/2015
Account Type:	Pension
Account Description:	Pension

Nominated Beneficiaries	N/A
Vested Benefits	48,974.84
Total Death Benefit	48,974.84
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

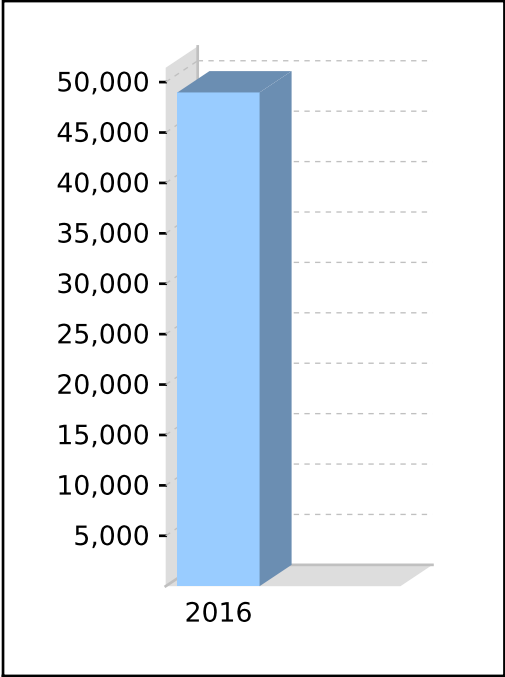
Total Benefits 48,974.84

Preservation Components

Preserved	(1,990.00)
Unrestricted Non Preserved	50,964.84
Restricted Non Preserved	

Tax Components

Tax Free (36.36%)	17,805.09
Taxable	31,169.75
Investment Earnings Rate	0%



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2015	49,627.79
<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		1,337.05
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		1,990.00
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	30/06/2016	48,974.84

CNG SUPER FUND

Members Statement

Annette Claire Mcalpine  
8 South Street  
Thornlands, Queensland, 4164, Australia

Your Details

Date of Birth :	25/04/1951
Age:	65
Tax File Number:	Provided
Date Joined Fund:	03/07/2005
Service Period Start Date:	21/06/1991
Date Left Fund:	
Member Code:	MCAANN00003A
Account Start Date	03/07/2005
Account Type:	Accumulation
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	313,083.99
Total Death Benefit	313,083.99
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

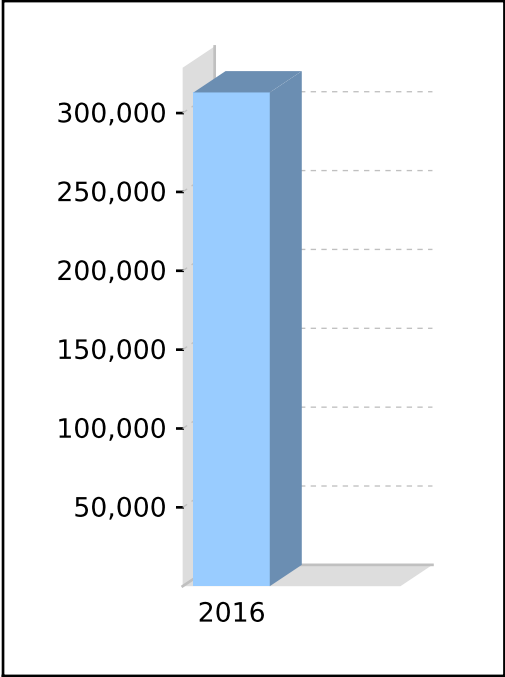
Total Benefits	313,083.99
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Preservation Components

Preserved	
Unrestricted Non Preserved	313,083.99
Restricted Non Preserved	

Tax Components

Tax Free	280,000.00
Taxable	33,083.99
Investment Earnings Rate	0%



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2015	
<u>Increases to Member account during the period</u>		
Employer Contributions		35,000.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		280,000.00
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		4,184.84
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		5,250.00
Income Tax		850.85
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	30/06/2016	313,083.99

CNG SUPER FUND

# Investment Summary Report

As at 30 June 2016

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Managed Investments (Australian)									
MCAD2	Morgan Stanley Managed Portfolio	1.00	813,754.540000	813,754.54	684,076.34	684,076.34	129,678.20	18.96 %	73.93 %
				813,754.54		684,076.34	129,678.20	18.96 %	73.93 %
Real Estate Properties ( Australian - Residential)									
MONTAGUE	Unit 162/20 Montague St, South Brisbane	1.00	285,000.000000	285,000.00	282,978.50	282,978.50	2,021.50	0.71 %	25.89 %
				285,000.00		282,978.50	2,021.50	0.71 %	25.89 %
Shares in Unlisted Private Companies (Australian)									
LIFEART	The Life Art Company Pty Ltd	22,223.00	0.090000	2,000.07	0.60	13,419.00	(11,418.93)	(85.10) %	0.18 %
				2,000.07		13,419.00	(11,418.93)	(85.10) %	0.18 %
				1,100,754.61		980,473.84	120,280.77	12.27 %	100.00 %

CNG SUPER FUND

Investment Income Report

As at 30 June 2016

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													
Morgan Stanley Cash Account		5,583.17	0.00	0.00	5,583.17	0.00	0.00	0.00	5,583.17	0.00		0.00	0.00
		5,583.17	0.00	0.00	5,583.17	0.00	0.00	0.00	5,583.17	0.00		0.00	0.00
Managed Investments (Australian)													
MCAD2 Morgan Stanley Managed Portfolio		27,695.18	0.00	0.00	24,049.92	8,288.87	25.01	1.83	32,365.63	0.00	0.00	240.59	3,266.14
		27,695.18	0.00	0.00	24,049.92	8,288.87	25.01	1.83	32,365.63	0.00	0.00	240.59	3,266.14
Other Assets													
MCAD_LIFE LifeArt Company Pty Ltd - ARTCOMPA Convertible Notes (Mat 31.12.16) NYP		840.46	0.00	0.00	840.46	0.00	0.00	0.00	840.46	0.00		0.00	0.00
		840.46	0.00	0.00	840.46	0.00	0.00	0.00	840.46	0.00		0.00	0.00
Real Estate Properties ( Australian - Residential)													
MONTAGUE Unit 162/20 Montague St, South Brisbane		21,097.14											
		21,097.14											
		55,215.95	0.00	0.00	30,473.55	8,288.87	25.01	1.83	38,789.26	0.00	0.00	240.59	3,266.14

Assessable Income (Excl. Capital Gains) 38,789.26

Net Capital Gain 240.59

Total Assessable Income 39,029.85

\* 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.