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Financial statements and reports for the year ended  
30 June 2019

Bucknell Family Superannuation Fund

# Bucknell Family Superannuation Fund

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# Bucknell Family Superannuation Fund

## Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Fixed Interest Securities (Australian) - Unitised		500,000.00	500,000.00
Interests in Partnerships (Australian)		642,518.49	700,171.95
Shares in Listed Companies (Australian)		360,850.00	285,771.30
Shares in Listed Companies (Overseas)		18,139.19	17,117.43
Units in Listed Unit Trusts (Australian)		1,137,962.56	1,020,986.50
<b>Total Investments</b>		<u>2,659,470.24</u>	<u>2,524,047.18</u>
<b>Other Assets</b>			
Sundry Debtors		503.89	0.00
Distributions Receivable		26,846.95	(31,607.17)
Commonwealth Bank Account 1990		87,148.19	177,920.66
Income Tax Refundable		3,496.58	3,717.34
<b>Total Other Assets</b>		<u>117,995.61</u>	<u>150,030.83</u>
<b>Total Assets</b>		<u>2,777,465.85</u>	<u>2,674,078.01</u>
Less:			
<b>Liabilities</b>			
Deferred Tax Liability		8,000.35	0.00
<b>Total Liabilities</b>		<u>8,000.35</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>2,769,465.50</u>	<u>2,674,078.01</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	2, 3		
Bucknell, Nigel - Pension (Pension)		992,782.01	967,142.14
Bucknell, Nigel - Pension (2012)		199,855.46	194,597.39
Bucknell, Nigel - Pension (2013)		181,730.53	176,955.01
Bucknell, Janet - Pension (Pension)		543,096.45	528,845.70
Bucknell, Janet - Pension (2012)		199,741.67	194,504.25
Bucknell, Janet - Pension (2013)		181,730.53	176,955.01
Bucknell, Anthea - Accumulation		364,891.26	334,784.69
Bucknell, Nicola - Accumulation		105,637.59	100,293.82
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>2,769,465.50</u>	<u>2,674,078.01</u>

## Bucknell Family Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Fixed Interest Securities (Australian) - Unitised			
CBA Term Deposit 416650131853		500,000.00	500,000.00
Interests in Partnerships (Australian)			
50% Investment in Three Rivers Partnership		642,518.49	700,171.95
Shares in Listed Companies (Australian)			
Commonwealth Pearl X		154,350.00	81,431.30
Westpac Capital Notes 3		206,500.00	204,340.00
Shares in Listed Companies (Overseas)			
Guocoleisure Limited		18,139.19	17,117.43
Units in Listed Unit Trusts (Australian)			
AVEO Group		131,600.00	121,500.00
BWP Trust		811,962.56	717,086.50
Spark Infrastructure Group		194,400.00	182,400.00
<b>Total Investments</b>		<u>2,659,470.24</u>	<u>2,524,047.18</u>
<b>Other Assets</b>			
Bank Accounts			
Commonwealth Bank Account 1990		87,148.19	177,920.66
Distributions Receivable			
50% Investment in Three Rivers Partnership		0.00	(56,031.14)
AVEO Group		3,150.00	4,500.00
BWP Trust		23,696.95	19,923.97
Sundry Debtors		503.89	0.00
Income Tax Refundable		3,496.58	3,717.34
<b>Total Other Assets</b>		<u>117,995.61</u>	<u>150,030.83</u>
<b>Total Assets</b>		<u>2,777,465.85</u>	<u>2,674,078.01</u>
Less:			
<b>Liabilities</b>			
Deferred Tax Liability		8,000.35	0.00
<b>Total Liabilities</b>		<u>8,000.35</u>	<u>0.00</u>
<b>Net assets available to pay benefits</b>		<u>2,769,465.50</u>	<u>2,674,078.01</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	2, 3		
Bucknell, Nigel - Pension (Pension)		992,782.01	967,142.14
Bucknell, Nigel - Pension (2012)		199,855.46	194,597.39

## Bucknell Family Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019	2018
		\$	\$
<b>Liability for accrued benefits allocated to members' accounts</b>	2, 3		
Bucknell, Nigel - Pension (2013)		181,730.53	176,955.01
Bucknell, Janet - Pension (Pension)		543,096.45	528,845.70
Bucknell, Janet - Pension (2012)		199,741.67	194,504.25
Bucknell, Janet - Pension (2013)		181,730.53	176,955.01
Bucknell, Anthea - Accumulation		364,891.26	334,784.69
Bucknell, Nicola - Accumulation		105,637.59	100,293.82
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>2,769,465.50</u>	<u>2,674,078.01</u>

**Bucknell Family Superannuation Fund****Operating Statement**

For the year ended 30 June 2019

	<b>Note</b>	<b>2019</b>	<b>2018</b>
		<b>\$</b>	<b>\$</b>
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions		58,034.28	43,796.34
Dividends Received		13,242.07	22,041.10
Interest Received		18,225.28	19,950.52
Partnership Distributions Received		28,380.44	9,699.20
<b>Investment Gains</b>			
Changes in Market Values	5	85,181.94	179,680.15
<b>Contribution Income</b>			
Employer Contributions		14,090.25	7,139.97
Personal Concessional		0.00	30,000.00
<b>Total Income</b>		<u>217,154.26</u>	<u>312,307.28</u>
<b>Expenses</b>			
Accountancy Fees		2,640.00	2,420.00
Administration Costs		53.00	48.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		440.00	440.00
<b>Member Payments</b>			
Pensions Paid		112,405.00	126,700.00
<b>Total Expenses</b>		<u>115,797.00</u>	<u>129,867.00</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>101,357.26</u>	<u>182,440.28</u>
Income Tax Expense	6	5,969.77	7,565.85
<b>Benefits accrued as a result of operations</b>		<u>95,387.49</u>	<u>174,874.43</u>

# Bucknell Family Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
AVEO Group	3,150.00	4,500.00
BWP Trust	43,400.28	39,296.34
Spark Infrastructure Group	11,484.00	0.00
	<u>58,034.28</u>	<u>43,796.34</u>
Dividends Received		
BHP Group Limited	0.00	9,077.00
Commonwealth Pearl X	4,361.58	865.93
Guocoleisure Limited	503.89	490.46
Westpac Capital Notes 3	8,376.60	11,607.71
	<u>13,242.07</u>	<u>22,041.10</u>
Interest Received		
CBA Term Deposit 416650131853	15,551.38	13,000.00
Commonwealth Bank Account 1990	2,673.90	6,950.52
	<u>18,225.28</u>	<u>19,950.52</u>
Partnership Distributions Received		
50% Investment in Three Rivers Partnership	28,380.44	9,699.20
	<u>28,380.44</u>	<u>9,699.20</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Anthea Bucknell	14,090.25	7,139.97
	<u>14,090.25</u>	<u>7,139.97</u>
Personal Contributions - Concessional		
Anthea Bucknell	0.00	10,000.00
Nicola Bucknell	0.00	20,000.00
	<u>0.00</u>	<u>30,000.00</u>
<b>Investment Gains</b>		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
BHP Group Limited	0.00	12,504.52
Woodside Petroleum Ltd	0.00	2,007.67
	<u>0.00</u>	<u>14,512.19</u>
Unrealised Movements in Market Value		
Interests in Partnerships (Australian)		
50% Investment in Three Rivers Partnership	73,285.05	65,736.11
	<u>73,285.05</u>	<u>65,736.11</u>
Shares in Listed Companies (Australian)		
BHP Group Limited	0.00	37,499.77
Commonwealth Pearl X	6,676.80	(1,568.70)
Westpac Capital Notes 3	2,160.00	(1,660.00)
	<u>8,836.80</u>	<u>34,271.07</u>
Shares in Listed Companies (Overseas)		
Guocoleisure Limited	1,021.76	2,417.80
	<u>1,021.76</u>	<u>2,417.80</u>

# Bucknell Family Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Units in Listed Unit Trusts (Australian)		
AVEO Group	(31,549.92)	4,359.60
BWP Trust	94,876.06	59,573.34
Spark Infrastructure Group	12,000.00	(1,189.96)
	<u>75,326.14</u>	<u>62,742.98</u>
Other Revaluations	(73,287.81)	0.00
	<u>(73,287.81)</u>	<u>0.00</u>
<b>Changes in Market Values</b>	<u>85,181.94</u>	<u>179,680.15</u>
<b>Total Income</b>	<u>217,154.26</u>	<u>312,307.28</u>
<b>Expenses</b>		
Accountancy Fees	2,640.00	2,420.00
Administration Costs	53.00	48.00
ATO Supervisory Levy	259.00	259.00
Auditor's Remuneration	440.00	440.00
	<u>3,392.00</u>	<u>3,167.00</u>
<b>Member Payments</b>		
Pensions Paid		
Bucknell, Janet - Pension (2012)	9,730.00	9,200.00
Bucknell, Janet - Pension (2013)	8,850.00	8,370.00
Bucknell, Janet - Pension (Pension)	26,440.00	24,970.00
Bucknell, Nigel - Pension (2012)	9,730.00	9,200.00
Bucknell, Nigel - Pension (2013)	8,850.00	8,370.00
Bucknell, Nigel - Pension (Pension)	48,805.00	66,590.00
	<u>112,405.00</u>	<u>126,700.00</u>
<b>Total Expenses</b>	<u>115,797.00</u>	<u>129,867.00</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>101,357.26</u>	<u>182,440.28</u>
<b>Income Tax Expense</b>		
Income Tax Expense	5,969.77	7,565.85
<b>Total Income Tax</b>	<u>5,969.77</u>	<u>7,565.85</u>
<b>Benefits accrued as a result of operations</b>	<u>95,387.49</u>	<u>174,874.43</u>

## Bucknell Family 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 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 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 market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an 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 to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

## Bucknell Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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### Interest revenue

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

### 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).

### Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## 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. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

## f. 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.

## Bucknell Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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: Liability for Accrued Benefits

	2019 \$	2018 \$
Liability for accrued benefits at beginning of year	2,674,078.01	2,499,203.58
Benefits accrued as a result of operations	95,387.49	174,874.43
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	2,769,465.50	2,674,078.01

### Note 3: 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.

	2019 \$	2018 \$
Vested Benefits	2,769,465.50	2,674,078.01

### Note 4: Guaranteed Benefits

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

### Note 5: Unrealised Movements in Market Value

	2019 \$	2018 \$
<b>Interests in Partnerships (Australian)</b>		
50% Investment in Three Rivers Partnership	73,285.05	65,736.11
	73,285.05	65,736.11
<b>Other Revaluations</b>		
Other Revaluations	(73,287.81)	0.00
	(73,287.81)	0.00

## Bucknell Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

<b>Shares in Listed Companies (Australian)</b>		
BHP Group Limited	0.00	37,499.77
Commonwealth Pearl X	6,676.80	(1,568.70)
Westpac Capital Notes 3	2,160.00	(1,660.00)
	<hr/>	<hr/>
	8,836.80	34,271.07
	<hr/>	<hr/>
<b>Shares in Listed Companies (Overseas)</b>		
Guocoleisure Limited	1,021.76	2,417.80
	<hr/>	<hr/>
	1,021.76	2,417.80
	<hr/>	<hr/>
<b>Units in Listed Unit Trusts (Australian)</b>		
AVEO Group	(31,549.92)	4,359.60
BWP Trust	94,876.06	59,573.34
Spark Infrastructure Group	12,000.00	(1,189.96)
	<hr/>	<hr/>
	75,326.14	62,742.98
	<hr/>	<hr/>
<b>Total Unrealised Movement</b>	85,181.94	165,167.96
	<hr/>	<hr/>
<b>Realised Movements in Market Value</b>		
	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
BHP Group Limited	0.00	12,504.52
Woodside Petroleum Ltd	0.00	2,007.67
	<hr/>	<hr/>
	0.00	14,512.19
	<hr/>	<hr/>
<b>Total Realised Movement</b>	0.00	14,512.19
	<hr/>	<hr/>
<b>Changes in Market Values</b>	85,181.94	179,680.15
	<hr/>	<hr/>
<b>Note 6: Income Tax Expense</b>		
	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
The components of tax expense comprise		
Current Tax	(2,030.58)	7,565.85
Deferred Tax Liability/Asset	8,000.35	0.00

## Bucknell Family Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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Income Tax Expense	5,969.77	7,565.85
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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%	15,203.59	27,366.00
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Less:

Tax effect of:

Increase in MV of Investments	12,777.29	24,775.20
Exempt Pension Income	14,107.35	12,662.70
Realised Accounting Capital Gains	0.00	2,176.80
Accounting Trust Distributions	12,962.21	367.80
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.08	1,515.00

Add:

Tax effect of:

SMSF Non-Deductible Expenses	348.60	270.30
Pension Payments	16,860.75	19,005.00
Franking Credits	818.88	0.00
Net Capital Gains	1,288.35	2,422.05
Taxable Trust Distributions	10,071.44	0.00
Rounding	(0.03)	0.00

Income Tax on Taxable Income or Loss	4,744.65	7,565.85
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Less credits:

Franking Credits	5,459.23	0.00
TFN Credits	1,316.00	0.00
Other Adjustments		4,818.00

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Current Tax or Refund	(2,030.58)	7,565.85
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# Bucknell Family 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	101,357.26
<b>Less</b>	
Other Non Taxable Income	0.56
Increase in MV of investments	85,181.94
Exempt current pension income	94,049.00
Accounting Trust Distributions	86,414.72
	<hr/> 265,646.22
<b>Add</b>	
SMSF non deductible expenses	2,324.00
Pension Payments	112,405.00
Franking Credits	5,459.23
Net Capital Gains	8,589.00
Taxable Trust Distributions	67,142.91
	<hr/> 195,920.14
SMSF Annual Return Rounding	(0.18)
	<hr/>
<b>Taxable Income or Loss</b>	<b>31,631.00</b>
	<hr/>
Income Tax on Taxable Income or Loss	4,744.65
<b>Less</b>	
Franking Credits	5,459.23
	<hr/>
<b>TAX PAYABLE</b>	<b>(714.58)</b>
<b>Less</b>	
TFN Credits	1,316.00
	<hr/>
<b>CURRENT TAX OR REFUND</b>	<b>(2,030.58)</b>
	<hr/>
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,466.00)
	<hr/>
<b>AMOUNT DUE OR REFUNDABLE</b>	<b>(3,237.58)</b>
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**Bucknell Family Superannuation Fund**

**Jann Super Pty. Ltd. ACN: 604186772**

**Trustees Declaration**

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

The directors of the trustee company declare that:

- (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 ended on that date 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.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

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

.....  
Nigel Bucknell  
Jann Super Pty. Ltd.  
Director

.....  
Janet Bucknell  
Jann Super Pty. Ltd.  
Director

.....  
Anthea Bucknell  
Jann Super Pty. Ltd.  
Director

.....  
Nicola Bucknell  
Jann Super Pty. Ltd.  
Director

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

## Bucknell Family Superannuation Fund

# Investment Summary with Market Movement

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
<b>Cash/Bank Accounts</b>								
Commonwealth Bank Account 1990		87,148.190000	87,148.19	87,148.19	87,148.19			
			<b>87,148.19</b>		<b>87,148.19</b>			
<b>Fixed Interest Securities (Australian) - Unithised</b>								
BUCK0001_ CBA Term Deposit 416650131853 CBATERMD EPO	1.00	0.000000	0.00	500,000.00	500,000.00	(500,000.00)	0.00	0.00
			<b>0.00</b>		<b>500,000.00</b>	<b>(500,000.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Interests in Partnerships (Australian)</b>								
BUCK0007 50% Investment in Three Rivers Partnership	642,518.49	1.000000	642,518.49	1.00	642,518.49	0.00	73,285.05	0.00
			<b>642,518.49</b>		<b>642,518.49</b>	<b>0.00</b>	<b>73,285.05</b>	<b>0.00</b>
<b>Other Revaluations</b>								
Other Revaluations							(73,287.81)	
							<b>(73,287.81)</b>	
<b>Shares in Listed Companies (Australian)</b>								
CBAPG.AX Commonwealth Pearl X	1,500.00	102.900000	154,350.00	99.49	149,241.90	5,108.10	6,676.80	0.00
WBCPF.AX Westpac Capital Notes 3	2,000.00	103.250000	206,500.00	100.00	200,000.00	6,500.00	2,160.00	0.00
			<b>360,850.00</b>		<b>349,241.90</b>	<b>11,608.10</b>	<b>8,836.80</b>	<b>0.00</b>
<b>Shares in Listed Companies (Overseas)</b>								
GUOCO Guocoleisure Limited	22,961.00	0.790000	18,139.19	1.12	25,779.00	(7,639.81)	1,021.76	0.00
			<b>18,139.19</b>		<b>25,779.00</b>	<b>(7,639.81)</b>	<b>1,021.76</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>								
AOG.AX AVEO Group	70,000.00	1.880000	131,600.00	2.27	158,790.32	(27,190.32)	(31,549.92)	0.00
BWP.AX BWP Trust	220,642.00	3.680000	811,962.56	1.68	371,410.03	440,552.53	94,876.06	0.00
SKI.AX Spark Infrastructure Group	80,000.00	2.430000	194,400.00	2.29	183,589.96	10,810.04	12,000.00	0.00
			<b>1,137,962.56</b>		<b>713,790.31</b>	<b>424,172.25</b>	<b>75,326.14</b>	<b>0.00</b>
			<b>2,246,618.43</b>		<b>2,318,477.89</b>	<b>(71,859.46)</b>	<b>85,181.94</b>	<b>0.00</b>

## **Bucknell Family Superannuation Fund**

# **Compilation Report**

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We have compiled the accompanying special purpose financial statements of the Bucknell Family 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 Bucknell Family 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.

Mark G W Herron

of

Unit 1 48 Flinders Parade, North Lakes, Queensland 4509

Signed:

Dated:     /     /