
Financial statements and reports for the year ended
30 June 2018

I A NEIL PENSION FUND

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I A NEIL PENSION FUND

Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2	520,195.00	520,195.00
Shares in Listed Companies (Australian)	3	189,498.65	117,922.87
Shares in Listed Companies (Overseas)	4	4,432.73	2,910.96
Units in Listed Unit Trusts (Australian)	5	20,294.55	16,556.70
Units in Unlisted Unit Trusts (Australian)	6	19,302.03	18,449.10
Total Investments		<u>753,722.96</u>	<u>676,034.63</u>
Other Assets			
Sundry Debtors		170,373.95	170,373.95
Distributions Receivable		543.15	543.15
ANZ Acct: 012-012 199656882 (E*trade Account)		9.47	9.47
MacQ Acct: 184-446 118374545		151,554.66	583,211.87
Total Other Assets		<u>322,481.23</u>	<u>754,138.44</u>
Total Assets		<u>1,076,204.19</u>	<u>1,430,173.07</u>
Less:			
Liabilities			
Income Tax Payable		1,689.66	1,689.66
Sundry Creditors		3,300.00	3,300.00
Total Liabilities		<u>4,989.66</u>	<u>4,989.66</u>
Net assets available to pay benefits		<u>1,071,214.53</u>	<u>1,425,183.41</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	7, 8		
Neil, Ian Alexander - Accumulation		1,319,755.38	1,229,427.46
Neil, Susan Patricia - Accumulation		206,769.32	195,755.95
Total Liability for accrued benefits allocated to members' accounts		<u>1,526,524.70</u>	<u>1,425,183.41</u>
Statement of Financial Position Does Not Balance		(455,310.17)	0.00
Consisting of			
Current year profit/loss not allocated to members		157.68	0.00
Bank Data Clearing Account		(455,467.85)	0.00
Investment Movement Data Clearing Account		0.00	0.00
Member Data Clearing Account		0.00	0.00

Refer to compilation report

I A NEIL PENSION FUND

Statement of Financial Position

As at 30 June 2018

	Note	2018	2017
		\$	\$
Unspecified Data Clearing Account		0.00	0.00
Manual Suspense Account		0.00	0.00

I A NEIL PENSION FUND

Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Trust Distributions	11	647.00	1,791.75
Dividends Received	10	1,335.82	1,962.74
Interest Received		4,100.24	7,541.34
Property Income	12	20,872.03	22,360.00
Investment Gains			
Changes in Market Values	13	77,688.33	(33,092.23)
Contribution Income			
Employer Contributions		0.00	34,946.35
Personal Concessional		0.00	35,000.00
Total Income		<u>104,643.42</u>	<u>70,509.95</u>
Expenses			
Accountancy Fees		0.00	1,980.00
ATO Supervisory Levy		0.00	259.00
Auditor's Remuneration		0.00	847.00
General Expenses		0.00	550.00
Property Expenses - Agents Management Fees		0.00	1,418.81
Property Expenses - Council Rates		0.00	3,711.52
Property Expenses - Insurance Premium		0.00	1,098.87
Property Expenses - Land Tax		0.00	2,344.76
Property Expenses - Repairs Maintenance		0.00	946.00
Member Payments			
Life Insurance Premiums (Non Deductible)		3,144.45	2,752.15
Total Expenses		<u>3,144.45</u>	<u>15,908.11</u>
Benefits accrued as a result of operations before income tax		<u>101,498.97</u>	<u>54,601.84</u>
Income Tax Expense	14	0.00	12,688.66
Benefits accrued as a result of operations		<u>101,498.97</u>	<u>41,913.18</u>

Notes to the Financial Statements

For the year ended 30 June 2018

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 2018

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: Real Estate Properties (Australian - Residential)

	2018 \$	2017 \$
5 Smith Street, Cleveland	520,195.00	520,195.00
	<hr/> 520,195.00 <hr/>	<hr/> 520,195.00 <hr/>

Note 3: Shares in Listed Companies (Australian)

	2018 \$	2017 \$
Acorn Capital Investment Fund Limited	11,500.00	9,200.00
Analytica Limited - Ordinary Fully Paid	545.46	454.55
Amp Limited - Ordinary Fully Paid	5,429.00	7,914.75
Awe Limited - Ordinary Fully Paid	4,371.00	2,069.25
Bps Technology Limited - Ordinary Fully Paid	1,441.50	3,699.85

I A NEIL PENSION FUND

Notes to the Financial Statements

For the year ended 30 June 2018

CDM - Cadence Capital Limited - Ordinary Fully Paid	8,593.75	8,490.63
Carnegie Clean Energy Limited - Ordinary Fully Paid	1,313.40	3,402.90
Deep Yellow Limited	278.46	229.32
Freedom Oil And Gas Ltd	76,320.75	22,369.88
HIG - Highlands Pacific Limited	3,138.85	1,376.27
Ibuynew Group Limited	3.18	3.18
Invision Limited Limited	386.41	22.73
Moreton Resources Ltd (Ex Cougar Energy)	1,319.09	1,465.66
Myer Holdings Limited - Ordinary Fully Paid	1,087.80	2,454.90
PGF - Pm Capital Global Opportunities Fund Limited - Ordinary Fully Paid	11,803.75	9,806.88
SAU - Southern Gold Limited	958.41	1,437.62
Sundance Energy Australia Limited - Ordinary Fully Paid	28,683.54	23,399.73
Seafarms Group Ltd (ExCommodities Group Ltd Ex Co2 Group Ltd)	1,905.85	1,435.27
Santos Limited	26,741.55	12,922.95
TNG Limited	1,849.13	2,144.99
Talon Petroleum Limited - Ordinary Fully Paid	1,777.30	3,554.61
Todd River Resources Limited	50.47	66.95
	189,498.65	117,922.87
Note 4: Shares in Listed Companies (Overseas)		
	2018	2017
	\$	\$
Bowleven Plc (Uk)	4,432.73	2,910.96
	4,432.73	2,910.96
Note 5: Units in Listed Unit Trusts (Australian)		
	2018	2017
	\$	\$
Ellerston Gems B Units	20,294.55	16,556.70
	20,294.55	16,556.70
Note 6: Units in Unlisted Unit Trusts (Australian)		
	2018	2017
	\$	\$

I A NEIL PENSION FUND

Notes to the Financial Statements

For the year ended 30 June 2018

Cromwell Ipswich City Heart Trust	13,534.10	12,681.17
Trilogy Monthly Income Trust	5,767.93	5,767.93
	<hr/>	<hr/>
	19,302.03	18,449.10
	<hr/>	<hr/>

Note 7: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	1,425,183.41	1,383,270.23
Benefits accrued as a result of operations	101,498.97	41,913.18
Current year member movements	(157.68)	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	1,526,524.70	1,425,183.41
	<hr/>	<hr/>

Note 8: 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.

	2018 \$	2017 \$
Vested Benefits	<hr/>	<hr/>
	1,526,524.70	1,425,183.41
	<hr/>	<hr/>

Note 9: Guaranteed Benefits

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

Note 10: Dividends

	2018 \$	2017 \$
Acorn Capital Investment Fund Limited	0.00	330.00
Amp Limited - Ordinary Fully Paid	442.26	427.00
Bps Technology Limited - Ordinary Fully Paid	0.00	204.21
CDM - Cadence Capital Limited - Ordinary Fully Paid	550.00	550.00
Myer Holdings Limited - Ordinary Fully Paid	58.80	176.40
PGF - Pm Capital Global Opportunities Fund Limited - Ordinary Fully Paid	159.75	275.13
SAU - Southern Gold Limited	125.01	0.00

I A NEIL PENSION FUND

Notes to the Financial Statements

For the year ended 30 June 2018

	1,335.82	1,962.74
Note 11: Trust Distributions		
	2018	2017
	\$	\$
Trilogy Monthly Income Trust	186.60	461.53
Cromwell Ipswich City Heart Trust	460.40	900.00
Ellerston Gems B Units	0.00	430.22
	647.00	1,791.75
Note 12: Rental Income		
	2018	2017
	\$	\$
5 Smith Street, Cleveland	20,872.03	22,360.00
	20,872.03	22,360.00
Note 13: Unrealised Movements in Market Value		
	2018	2017
	\$	\$
Real Estate Properties (Australian - Residential)		
5 Smith Street, Cleveland	0.00	99,665.19
Land - 10 Shirley St, Coochiemudlo Island	0.00	16,660.56
	0.00	116,325.75
Shares in Listed Companies (Australian)		
Acorn Capital Investment Fund Limited	2,300.00	250.00
Amp Limited - Ordinary Fully Paid	(2,485.75)	45.75
Analytica Limited - Ordinary Fully Paid	90.91	0.00
Awe Limited - Ordinary Fully Paid	2,301.75	(1,790.25)
Bps Technology Limited - Ordinary Fully Paid	(2,258.35)	(1,057.10)
CDM - Cadence Capital Limited - Ordinary Fully Paid	103.12	137.51
Carnegie Clean Energy Limited - Ordinary Fully Paid	(2,089.50)	1,611.90
Deep Yellow Limited	49.14	163.76
Disruptive Group Ltd (Ex Allied Brands Ltd)	0.00	5,100.02

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Notes to the Financial Statements

For the year ended 30 June 2018

Freedom Oil And Gas Ltd	53,950.87	(22,613.61)
HIG - Highlands Pacific Limited	1,762.58	96.59
Ibuynew Group Limited	0.00	(5,111.67)
Invision Limited Limited	363.68	(22.73)
MAD - Maverick Drilling and Exploration Limited - Ordinary Fully Paid	0.00	30,508.87
Metals X Limited - Ordinary Fully Paid	0.00	910.56
Moreton Resources Ltd (Ex Cougar Energy)	(146.57)	1,025.96
Myer Holdings Limited - Ordinary Fully Paid	(1,367.10)	(837.90)
PGF - Pm Capital Global Opportunities Fund Limited - Ordinary Fully Paid	1,996.87	2,485.00
SAU - Southern Gold Limited	(479.21)	291.69
Santos Limited	13,818.60	(6,866.65)
Seafarms Group Ltd (ExCommodities Group Ltd Ex Co2 Group Ltd)	470.58	(211.76)
Sundance Energy Australia Limited - Ordinary Fully Paid	5,283.81	(16,489.31)
TNG Limited	(295.86)	744.74
Talon Petroleum Limited - Ordinary Fully Paid	(1,777.31)	(888.67)
Todd River Resources Limited	(16.48)	(455.89)
	71,575.78	(12,973.19)
Shares in Listed Companies (Overseas)		
Bowleven Plc (Uk)	1,521.77	349.34
	1,521.77	349.34
Shares in Unlisted Private Companies (Australian)		
Guvera Ltd	0.00	15,003.00
Kwickie International Ltd	0.00	(5,001.00)
	0.00	10,002.00
Units in Listed Unit Trusts (Australian)		
Ellerston Gems B Units	3,737.85	(94,790.99)
	3,737.85	(94,790.99)
Units in Unlisted Unit Trusts (Australian)		

Refer to compilation report

I A NEIL PENSION FUND

Notes to the Financial Statements

For the year ended 30 June 2018

Cromwell Ipswich City Heart Trust	852.93	840.17
Kwickie No7 Hybrid Trust	0.00	(0.20)
	852.93	839.97
Total Unrealised Movement	77,688.33	19,752.88
Realised Movements in Market Value	2018	2017
	\$	\$
Real Estate Properties (Australian - Residential)		
Land - 10 Shirley St, Coochiemudlo Island	0.00	(38,032.03)
	0.00	(38,032.03)
Shares in Listed Companies (Australian)		
Metals X Limited - Ordinary Fully Paid	0.00	189.72
	0.00	189.72
Shares in Unlisted Private Companies (Australian)		
Guvera Ltd	0.00	(15,002.80)
	0.00	(15,002.80)
Total Realised Movement	0.00	(52,845.11)
Total Market Movement	77,688.33	(33,092.23)
Note 14: Income Tax Expense	2018	2017
	\$	\$
The components of tax expense comprise		
Current Tax	0.00	12,688.66
Income Tax Expense	0.00	12,688.66

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	8,190.28
Less:		

I A NEIL PENSION FUND

Notes to the Financial Statements

For the year ended 30 June 2018

Tax effect of:

Increase in MV of Investments	0.00	2,962.93
Realised Accounting Capital Gains	0.00	(7,926.77)
Accounting Trust Distributions	0.00	268.76

Add:

Tax effect of:

SMSF Non-Deductible Expenses	0.00	412.80
Franking Credits	0.00	123.43
Taxable Trust Distributions	0.00	90.25
Rounding	0.00	(0.29)

Income Tax on Taxable Income or Loss	0.00	13,511.55
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Less credits:

Franking Credits	0.00	822.89
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Current Tax or Refund	0.00	12,688.66
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I A NEIL PENSION FUND

Members Summary Report

As at 30 June 2018

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	
Ian Alexander Neil (Age: 60)											
NEIIAN00001A - Accumulation											
1,229,427.46	0.00	0.00	90,327.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,319,755.38
1,229,427.46	0.00	0.00	90,327.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,319,755.38
Susan Patricia Neil (Age: 61)											
NEISUS00001A - Accumulation											
195,755.95	0.00	0.00	14,157.82	0.00	0.00	0.00	0.00	0.00	3,144.45	0.00	206,769.32
195,755.95	0.00	0.00	14,157.82	0.00	0.00	0.00	0.00	0.00	3,144.45	0.00	206,769.32
1,425,183.41	0.00	0.00	104,485.74	0.00	0.00	0.00	0.00	0.00	3,144.45	0.00	1,526,524.70

Members Statement

Ian Alexander Neil
94 Goddard Road
Thornlands, Queensland, 4164, Australia

Your Details

Date of Birth :	27/08/1957
Age:	60
Tax File Number:	Provided
Date Joined Fund:	23/09/1998
Service Period Start Date:	04/08/1975
Date Left Fund:	
Member Code:	NEIIAN00001A
Account Start Date	23/09/1998
Account Type:	Accumulation
Account Description:	Accumulation

Nominated Beneficiaries	Susan Patricia Neil
Vested Benefits	1,319,755.38
Total Death Benefit	1,319,755.38
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

Total Benefits	1,319,755.38
<u>Preservation Components</u>	
Preserved	1,317,994.04
Unrestricted Non Preserved	
Restricted Non Preserved	1,761.34
<u>Tax Components</u>	
Tax Free	328,726.41
Taxable	991,028.97

Your Detailed Account Summary

		This Year
Opening balance at	01/07/2017	1,229,427.46
<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		90,327.92
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	30/06/2018	1,319,755.38

Members Statement

Susan Patricia Neil
94 Goddard Road
Thornlands, Queensland, 4164, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	27/04/1957	Vested Benefits	206,769.32
Age:	61	Total Death Benefit	376,087.32
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	23/09/1998	Previous Salary	0.00
Service Period Start Date:	23/09/1998	Disability Benefit	0.00
Date Left Fund:			
Member Code:	NEISUS00001A		
Account Start Date	23/09/1998		
Account Type:	Accumulation		
Account Description:	Accumulation		

Your Balance		Your Detailed Account Summary	
Total Benefits	206,769.32		This Year
<u>Preservation Components</u>		Opening balance at 01/07/2017	195,755.95
Preserved	206,769.32	<u>Increases to Member account during the period</u>	
Unrestricted Non Preserved		Employer Contributions	
Restricted Non Preserved		Personal Contributions (Concessional)	
<u>Tax Components</u>		Personal Contributions (Non Concessional)	
Tax Free	33,945.62	Government Co-Contributions	
Taxable	172,823.70	Other Contributions	
		Proceeds of Insurance Policies	
		Transfers In	
		Net Earnings	14,157.82
		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	3,144.45
		Management Fees	
		Member Expenses	
		Benefits Paid/Transfers Out	
		Superannuation Surcharge Tax	
		Internal Transfer Out	
		Closing balance at 30/06/2018	206,769.32

I A NEIL PENSION FUND

Contributions Summary Report

For The Period 01 July 2017 - 30 June 2018

Ian Alexander Neil

Date of Birth:	27/08/1957
Age:	60 (at year end)
Member Code:	NEIIAN00001A
Total Super Balance *1 as at 30/06/2017:	1,229,427.46

Contributions Summary	2018	2017
Concessional Contribution		
Employer	0.00	34,946.35
	0.00	34,946.35
Total Contributions	0.00	34,946.35

I, IAN ALEXANDER NEIL, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2017 to 30/06/2018.

IAN ALEXANDER NEIL

*1 Total Super Balance is per individual across funds within a firm.

I A NEIL PENSION FUND

Contributions Summary Report

For The Period 01 July 2017 - 30 June 2018

Susan Patricia Neil

Date of Birth:	27/04/1957
Age:	61 (at year end)
Member Code:	NEISUS00001A
Total Super Balance *1 as at 30/06/2017:	195,755.95

Contributions Summary	2018	2017
Concessional Contribution		
Personal - Concessional	0.00	35,000.00
	0.00	35,000.00
Total Contributions	0.00	35,000.00

I, SUSAN PATRICIA NEIL, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2017 to 30/06/2018.

SUSAN PATRICIA NEIL

*1 Total Super Balance is per individual across funds within a firm.

I A NEIL PENSION FUND

Investment Summary Report

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
ANZ Acct: 012-012 199656882 (E*trade Account)		9.470000	9.47	9.47	9.47			0.00 %
MacQ Acct: 184-446 118374545		151,554.660000	151,554.66	151,554.66	151,554.66			16.72 %
			151,564.13		151,564.13		0.00 %	16.73 %
Real Estate Properties (Australian - Residential)								
NEII-PROP2 5 Smith Street, Cleveland	1.00	520,195.000000	520,195.00	441,487.80	441,487.80	78,707.20	17.83 %	57.41 %
			520,195.00		441,487.80	78,707.20	17.83 %	57.41 %
Shares in Listed Companies (Australian)								
ACQ.AX Acorn Capital Investment Fund Limited	10,000.00	1.150000	11,500.00	1.00	9,999.99	1,500.01	15.00 %	1.27 %
AMP.AX Amp Limited - Ordinary Fully Paid	1,525.00	3.560000	5,429.00	5.40	8,229.00	(2,800.00)	(34.03) %	0.60 %
ALT.AX Analytica Limited - Ordinary Fully Paid	90,910.00	0.006000	545.46	0.06	5,055.05	(4,509.59)	(89.21) %	0.06 %
AWE.AX Awe Limited - Ordinary Fully Paid	4,650.00	0.940000	4,371.00	2.15	10,006.00	(5,635.00)	(56.32) %	0.48 %
BPS.AX Bps Technology Limited - Ordinary Fully Paid	4,805.00	0.300000	1,441.50	1.06	5,079.70	(3,638.20)	(71.62) %	0.16 %
CCE.AX Carnegie Clean Energy Limited - Ordinary Fully Paid	59,700.00	0.022000	1,313.40	0.17	10,007.50	(8,694.10)	(86.88) %	0.14 %
CDM.AX CDM - Cadence Capital Limited - Ordinary Fully Paid	6,875.00	1.250000	8,593.75	1.46	10,018.70	(1,424.95)	(14.22) %	0.95 %
DYL.AX Deep Yellow Limited	819.00	0.340000	278.46	12.27	10,052.90	(9,774.44)	(97.23) %	0.03 %
FDM.AX Freedom Oil And Gas Ltd	263,175.00	0.290000	76,320.75	0.17	44,983.49	31,337.26	69.66 %	8.42 %
HIG.AX HIG - Highlands Pacific Limited	24,145.00	0.130000	3,138.85	0.42	10,035.56	(6,896.71)	(68.72) %	0.35 %
IBN.AX Ibuynew Group Limited	1,059.00	0.003000	3.18	4.83	5,114.85	(5,111.67)	(99.94) %	0.00 %
IVX.AX Invion Limited Limited	11,365.00	0.034000	386.41	0.44	5,055.60	(4,669.19)	(92.36) %	0.04 %
MRV.AX Moreton Resources Ltd (Ex Cougar Energy)	146,566.00	0.009000	1,319.09	0.09	13,322.20	(12,003.11)	(90.10) %	0.15 %
MYR.AX Myer Holdings Limited - Ordinary Fully Paid	2,940.00	0.370000	1,087.80	3.39	9,962.80	(8,875.00)	(89.08) %	0.12 %
PGF.AX PGF - Pm Capital Global Opportunities Fund Limited	8,875.00	1.330000	11,803.75	1.00	8,875.00	2,928.75	33.00 %	1.30 %

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Investment Summary Report

As at 30 June 2018

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
- Ordinary Fully Paid									
STO.AX	Santos Limited	4,265.00	6.270000	26,741.55	7.04	30,044.01	(3,302.46)	(10.99) %	2.95 %
SAU.AX	SAU - Southern Gold Limited	4,167.00	0.230000	958.41	1.21	5,022.15	(4,063.74)	(80.92) %	0.11 %
SFG.AX	Seafarms Group Ltd (ExCommodities Group Ltd Ex Co2 Group Ltd)	23,529.00	0.081000	1,905.85	0.43	10,054.83	(8,148.98)	(81.05) %	0.21 %
SEA.AX	Sundance Energy Australia Limited - Ordinary Fully Paid	377,415.00	0.076000	28,683.54	0.15	55,082.67	(26,399.13)	(47.93) %	3.17 %
TPD.AX	Talon Petroleum Limited - Ordinary Fully Paid	444,326.00	0.004000	1,777.30	0.09	39,007.41	(37,230.11)	(95.44) %	0.20 %
TNG.AX	TNG Limited	14,793.00	0.125000	1,849.13	0.64	9,531.70	(7,682.57)	(80.60) %	0.20 %
TRT.AX	Todd River Resources Limited	515.00	0.098000	50.47	1.02	522.84	(472.37)	(90.35) %	0.01 %
				189,498.65		315,063.95	(125,565.30)	(39.85) %	20.91 %
Shares in Listed Companies (Overseas)									
BLVN.L	Bowleven Plc (Uk)	6,750.00	0.696100	4,698.68	2.23	15,026.32	(10,327.64)	(68.73) %	0.52 %
				4,698.68		15,026.32	(10,327.64)	(68.73) %	0.52 %
Shares in Unlisted Private Companies (Australian)									
GUVU	Guvera Ltd	6,668.00	0.000000	0.00	0.75	5,001.00	(5,001.00)	(100.00) %	0.00 %
Kwickie	Kwickie International Ltd	5,001.00	0.000000	0.00	1.00	5,001.00	(5,001.00)	(100.00) %	0.00 %
				0.00		10,002.00	(10,002.00)	(100.00) %	0.00 %
Units in Listed Unit Trusts (Australian)									
ECL0007AU	Ellerston Gems B Units	11,873.71	1.701600	20,204.31	1.01	11,974.22	8,230.09	68.73 %	2.23 %
				20,204.31		11,974.22	8,230.09	68.73 %	2.23 %
Units in Unlisted Unit Trusts (Australian)									
CRM0015AU	Cromwell Ipswich City Heart Trust	10,000.00	1.423515	14,235.15	1.00	10,000.00	4,235.15	42.35 %	1.57 %
Kwickie No7 Hybrid Trust	Kwickie No7 Hybrid Trust	5,001.00	0.000000	0.00	0.00	0.20	(0.20)	(100.00) %	0.00 %
TGY0003AU	Trilogy Monthly Income Trust	5,767.93	1.000000	5,767.93	1.00	5,767.93	0.00	0.00 %	0.64 %

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Investment Summary Report

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
			20,003.08		15,768.13	4,234.95	26.86 %	2.21 %
			906,163.85		960,886.55	(54,722.70)	(5.70) %	100.00 %

¹Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

Investment Income Report

		Total			Interest/	Franking	Foreign	Assessable Income			Other	Distributed	Non-
Investment		Income	Franked	Unfranked	Other	Credits	Income	Foreign Credits * 1	(Excl. Capital Gains) * 2	TFN Credits	Deductions	Capital Gains	Assessable Payments
Bank Accounts													
	MacQ Acct: 184-446 118374545	4,100.24			4,100.24	0.00	0.00	0.00	4,100.24			0.00	0.00
		4,100.24			4,100.24	0.00	0.00	0.00	4,100.24			0.00	0.00
Real Estate Properties (Australian - Residential)													
	NEII-PROP2 5 Smith Street, Cleveland	20,872.03							20,872.03				
		20,872.03							20,872.03				
Shares in Listed Companies (Australian)													
AMP.AX	Amp Limited - Ordinary Fully Paid	442.26	398.04	44.22		170.58			612.84		0.00		
CDM.AX	CDM - Cadence Capital Limited - Ordinary Fully Paid	550.00	550.00	0.00		235.72			785.72		0.00		
MYR.AX	Myer Holdings Limited - Ordinary Fully Paid	58.80	58.80	0.00		25.20			84.00		0.00		
PGF.AX	PGF - Pm Capital Global Opportunities Fund Limited - Ordinary Fully Paid	159.75	159.75	0.00		68.46			228.21		0.00		
SAU.AX	SAU - Southern Gold Limited	125.01	0.00	125.01		0.00			125.01		0.00		
		1,335.82	1,166.59	169.23		499.96			1,835.78		0.00		
Units in Unlisted Unit Trusts (Australian)													
CRM0015AU	Cromwell Ipswich City Heart Trust	460.40				0.00	0.00	0.00	0.00		0.00	0.00	0.00
TGY0003AU	Trilogy Monthly Income Trust	186.60				0.00	0.00	0.00	0.00		0.00	0.00	0.00
		647.00				0.00	0.00	0.00	0.00		0.00	0.00	0.00
		26,955.09	1,166.59	169.23	4,100.24	499.96	0.00	0.00	26,808.05		0.00	0.00	0.00
Assessable Income (Excl. Capital Gains)		26,808.05											
Net Capital Gain		0.00											
Total Assessable Income		26,808.05											

* 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.