
Financial statements and reports for the year ended
30 June 2020

I A NEIL PENSION FUND

Prepared for: Ian Neil and Susan Neil

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Statement of Financial Position

As at 30 June 2020

| | Note | 2020 \$ | 2019 \$ |
|--|--------|---------------------|---------------------|
| Assets | | | |
| Investments | | | |
| Managed Investments (Australian) | 2 | 576,706.48 | 620,967.66 |
| Real Estate Properties (Australian - Residential) | 3 | 540,000.00 | 520,195.00 |
| Shares in Listed Companies (Australian) | 4 | 92,832.89 | 117,138.42 |
| Shares in Listed Companies (Overseas) | 5 | 2,029.57 | 1,519.43 |
| Shares in Unlisted Private Companies (Australian) | 6 | 0.00 | 20.00 |
| Units in Listed Unit Trusts (Australian) | 7 | 63,629.40 | 74,528.40 |
| Units in Unlisted Unit Trusts (Australian) | 8 | 54,548.89 | 56,918.81 |
| Total Investments | | <u>1,329,747.23</u> | <u>1,391,287.72</u> |
| Other Assets | | | |
| Sundry Debtors | | 1,781.46 | 3,564.60 |
| Distributions Receivable | | 32,990.63 | 27,538.33 |
| ANZ E*trade A/c | | 515.56 | 515.18 |
| Macquarie Cash Management A/c | | 253,703.29 | 178,893.88 |
| BT Panorama Cash A/c | | 6,178.43 | 6,450.89 |
| Total Other Assets | | <u>295,169.37</u> | <u>216,962.88</u> |
| Total Assets | | <u>1,624,916.60</u> | <u>1,608,250.60</u> |
| Less: | | | |
| Liabilities | | | |
| Income Tax Payable | | 3,360.15 | 1,082.12 |
| Sundry Creditors | | 998.50 | 1,669.76 |
| Total Liabilities | | <u>4,358.65</u> | <u>2,751.88</u> |
| Net assets available to pay benefits | | <u>1,620,557.95</u> | <u>1,605,498.72</u> |
| Represented by: | | | |
| Liability for accrued benefits allocated to members' accounts | 10, 11 | | |
| Neil, Ian - Accumulation | | 25,930.95 | 24,030.98 |
| Neil, Ian - Pension (Transition to Retirement Pension) | | 0.00 | 1,220,745.90 |
| Neil, Ian - Pension (Transition to Retirement Pension 2) | | 1,195,038.48 | 0.00 |
| Neil, Susan - Accumulation | | 399,588.52 | 360,721.84 |
| Total Liability for accrued benefits allocated to members' accounts | | <u>1,620,557.95</u> | <u>1,605,498.72</u> |

I A NEIL PENSION FUND

Operating Statement

For the year ended 30 June 2020

| | Note | 2020 \$ | 2019 \$ |
|---|------|-------------------|-------------------|
| Income | | | |
| Investment Income | | | |
| Trust Distributions | 14 | 44,069.71 | 39,934.86 |
| Dividends Received | 13 | 1,259.63 | 13,958.96 |
| Interest Received | | 938.77 | 1,435.24 |
| Other Investment Income | | 15.11 | 0.00 |
| Property Income | 15 | 20,534.70 | 27,110.00 |
| Contribution Income | | | |
| Employer Contributions | | 30,801.72 | 28,154.43 |
| Personal Concessional | | 25,000.00 | 25,000.00 |
| Personal Non Concessional | | 24,900.00 | 100,000.00 |
| Total Income | | <u>147,519.64</u> | <u>235,593.49</u> |
| Expenses | | | |
| Accountancy Fees | | 2,695.00 | 4,961.00 |
| ATO Supervisory Levy | | 259.00 | 259.00 |
| Auditor's Remuneration | | 847.00 | 847.00 |
| Advisor Fees | | 6,325.86 | 5,944.22 |
| General Expenses - Non Deductible | | 0.00 | 1,543.60 |
| Investment Expenses | | 2,037.27 | 2,058.01 |
| Property Expenses - Agents Management Fees | | 1,236.86 | 1,640.16 |
| Property Expenses - Council Rates | | 4,136.57 | 4,170.87 |
| Property Expenses - Insurance Premium | | 986.36 | 879.03 |
| Property Expenses - Repairs Maintenance | | 656.90 | 1,316.23 |
| Property Expenses - Stationery, Phone and Postage | | 60.50 | 66.00 |
| | | <u>19,241.32</u> | <u>23,685.12</u> |
| Member Payments | | | |
| Life Insurance Premiums (Non Deductible) | | 0.00 | 1,381.75 |
| Pensions Paid | | 24,900.00 | 100,000.00 |
| Investment Losses | | | |
| Changes in Market Values | 16 | 81,014.94 | 49,035.53 |
| Total Expenses | | <u>125,156.26</u> | <u>174,102.40</u> |
| Benefits accrued as a result of operations before income tax | | | |
| | | <u>22,363.38</u> | <u>61,491.09</u> |
| Income Tax Expense | 17 | 7,304.15 | 5,065.12 |
| Benefits accrued as a result of operations | | <u>15,059.23</u> | <u>56,425.97</u> |

Notes to the Financial Statements

For the year ended 30 June 2020

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 2020

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)

| | 2020 \$ | 2019 \$ |
|--|------------|------------|
| Aberdeen Emerging Opportunities Fund | 54,249.88 | 66,387.30 |
| Fidelity Australian Equities Fund | 61,379.57 | 69,971.24 |
| Winton Global Alpha Fund | 34,526.54 | 40,110.30 |
| Magellan Global Fund | 77,646.05 | 71,259.39 |
| Ironbark Global (ex-Aust) Property Security Fund | 72,703.83 | 84,596.18 |
| Platinum International Fund | 58,109.63 | 60,680.35 |
| Platinum Asia Fund | 64,642.78 | 53,999.31 |
| RARE Infrastructure Value Fund - Hedged | 32,425.27 | 35,660.69 |
| Nikko AM Australian Share Wsale Fund | 56,659.54 | 51,789.74 |
| Vanguard Australian Property Securities Index Fund | 64,363.39 | 86,513.16 |

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Notes to the Financial Statements

For the year ended 30 June 2020

| | | |
|--|-------------|-------------|
| | 576,706.48 | 620,967.66 |
| Note 3: Real Estate Properties (Australian - Residential) | | |
| | 2020 | 2019 |
| | \$ | \$ |
| 5 Smith Street, Cleveland | 540,000.00 | 520,195.00 |
| | 540,000.00 | 520,195.00 |
| Note 4: Shares in Listed Companies (Australian) | | |
| | 2020 | 2019 |
| | \$ | \$ |
| Analytica Limited | 181.82 | 363.64 |
| AMP Limited | 2,828.88 | 3,233.00 |
| Austsino Resources Group Limited | 0.00 | 4,449.38 |
| BHP Group Limited | 0.00 | 10,290.00 |
| Carnegie Clean Energy Limited | 59.70 | 238.80 |
| Cadence Capital Limited | 7,598.80 | 9,420.00 |
| Contango Income Generator Limited | 8,038.55 | 8,851.62 |
| Deep Yellow Limited | 167.90 | 262.08 |
| Etf's Metal Securities Australia Limited | 57,425.10 | 45,030.00 |
| Ibuynew Group Limited | 0.00 | 0.26 |
| Incentiapay Limited | 2,410.43 | 4,171.91 |
| Invion Limited Limited | 90.92 | 170.48 |
| L1 Long Short Fund Limited | 6,100.00 | 7,025.00 |
| Moreton Resources Limited | 0.00 | 732.83 |
| Myer Holdings Limited | 543.90 | 1,602.30 |
| Resa Group Limited | 0.22 | 0.00 |
| Southern Gold Limited | 520.88 | 520.88 |
| Sundance Energy Australia Limited | 0.00 | 10,379.05 |
| Seafarms Group Limited | 1,152.92 | 2,070.55 |
| TNG Limited | 917.17 | 1,553.27 |
| Talon Petroleum Limited | 43.79 | 131.37 |
| Wagners Holding Company Limited | 4,751.91 | 6,642.00 |
| | 92,832.89 | 117,138.42 |

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Notes to the Financial Statements

For the year ended 30 June 2020

Note 5: Shares in Listed Companies (Overseas)

| | 2020 \$ | 2019 \$ |
|---------------------|------------|------------|
| Bowleven Plc (Uk) | 447.53 | 1,519.43 |
| Sundance Energy Inc | 1,582.04 | 0.00 |
| | 2,029.57 | 1,519.43 |

Note 6: Shares in Unlisted Private Companies (Australian)

| | 2020 \$ | 2019 \$ |
|------------|------------|------------|
| Guvera Ltd | 0.00 | 20.00 |
| | 0.00 | 20.00 |

Note 7: Units in Listed Unit Trusts (Australian)

| | 2020 \$ | 2019 \$ |
|--|------------|------------|
| Ishares S&P/ASX Dividend Opportunities ETF | 63,629.40 | 74,528.40 |
| | 63,629.40 | 74,528.40 |

Note 8: Units in Unlisted Unit Trusts (Australian)

| | 2020 \$ | 2019 \$ |
|--|------------|------------|
| Cromwell Ipswich City Heart Trust | 14,900.00 | 14,500.00 |
| Ellerston Global Equity Managers Fund GEMS B | 20,146.96 | 17,656.88 |
| Trilogy Monthly Income Trust | 5,767.93 | 5,767.93 |
| Trilogy Cannon Hill Office Trust | 13,734.00 | 18,994.00 |
| | 54,548.89 | 56,918.81 |

Note 10: Liability for Accrued Benefits

| | 2020 \$ | 2019 \$ |
|---|--------------|--------------|
| Liability for accrued benefits at beginning of year | 1,605,498.72 | 1,549,072.75 |
| Benefits accrued as a result of operations | 15,059.23 | 56,425.97 |
| Current year member movements | 0.00 | 0.00 |
| | 1,620,557.95 | 1,605,498.72 |

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Notes to the Financial Statements

For the year ended 30 June 2020

Note 11: 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.

| | 2020 \$ | 2019 \$ |
|-----------------|--------------|--------------|
| Vested Benefits | 1,620,557.95 | 1,605,498.72 |

Note 12: Guaranteed Benefits

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

Note 13: Dividends

| | 2020 \$ | 2019 \$ |
|-----------------------------------|------------|------------|
| AMP Limited | 0.00 | 213.50 |
| BHP Group Limited | 284.26 | 9,816.79 |
| Bowleven Plc (Uk) | 0.00 | 1,828.98 |
| Cadence Capital Limited | 502.40 | 651.80 |
| Contango Income Generator Limited | 472.97 | 666.66 |
| Santos Limited | 0.00 | 570.90 |
| Wagners Holding Company Limited | 0.00 | 210.33 |
| | 1,259.63 | 13,958.96 |

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Notes to the Financial Statements

For the year ended 30 June 2020

Note 14: Trust Distributions

| | 2020 \$ | 2019 \$ |
|--|------------|------------|
| Platinum International Fund | 2,661.45 | 4,968.28 |
| Fidelity Australian Equities Fund | 4,405.54 | 2,410.76 |
| Nikko AM Australian Share Wsale Fund | 3,582.00 | 5,235.07 |
| Vanguard Australian Property Securities Index Fund | 4,348.97 | 5,547.59 |
| Ishares S&P/ASX Dividend Opportunities ETF | 2,836.22 | 4,648.12 |
| Ironbark Global (ex-Aust) Property Security Fund | 223.20 | 211.10 |
| RARE Infrastructure Value Fund - Hedged | 1,269.12 | 1,269.53 |
| Magellan Global Fund | 3,107.50 | 3,489.64 |
| Platinum Asia Fund | 6,215.61 | 2,873.88 |
| Aberdeen Emerging Opportunities Fund | 9,224.35 | 6,171.52 |
| Trilogy Cannon Hill Office Trust | 1,449.96 | 1,450.01 |
| Trilogy Monthly Income Trust | 399.15 | 443.39 |
| Ellerston Global Equity Managers Fund GEMS B | 3,221.64 | 0.00 |
| Cromwell Ipswich City Heart Trust | 1,125.00 | 1,025.04 |
| Winton Global Alpha Fund | 0.00 | 190.93 |
| | 44,069.71 | 39,934.86 |

Note 15: Rental Income

| | 2020 \$ | 2019 \$ |
|---------------------------|------------|------------|
| 5 Smith Street, Cleveland | 20,534.70 | 27,110.00 |
| | 20,534.70 | 27,110.00 |

Note 16: Changes in Market Values Unrealised Movements in Market Value

| | 2020 \$ | 2019 \$ |
|--|-------------|------------|
| Managed Investments (Australian) | | |
| Aberdeen Emerging Opportunities Fund | (12,137.42) | 1,954.45 |
| Fidelity Australian Equities Fund | (8,591.67) | 3,513.36 |
| Ironbark Global (ex-Aust) Property Security Fund | (11,892.35) | 6,616.92 |
| Magellan Global Fund | 6,386.66 | 6,259.39 |
| Nikko AM Australian Share Wsale Fund | (15,130.20) | (6,884.28) |
| Platinum Asia Fund | 3,063.47 | (2,467.90) |
| Platinum International Fund | (2,570.72) | (4,440.33) |

I A NEIL PENSION FUND

Notes to the Financial Statements

For the year ended 30 June 2020

| | | |
|--|-------------|-------------|
| RARE Infrastructure Value Fund - Hedged | (3,235.42) | 2,548.41 |
| Vanguard Australian Property Securities Index Fund | (22,149.77) | 9,005.88 |
| Winton Global Alpha Fund | (5,583.76) | (1,200.12) |
| | (71,841.18) | 14,905.78 |
| Real Estate Properties (Australian - Residential) | | |
| 5 Smith Street, Cleveland | 19,805.00 | 0.00 |
| | 19,805.00 | 0.00 |
| Shares in Listed Companies (Australian) | | |
| AMP Limited | (404.12) | (2,196.00) |
| Analytica Limited | (181.82) | (181.82) |
| Austsino Resources Group Limited | (4,449.38) | 261.73 |
| BHP Group Limited | (1,763.10) | 1,763.10 |
| Cadence Capital Limited | (1,821.20) | (4,173.78) |
| Carnegie Clean Energy Limited | (179.10) | (1,074.60) |
| Contango Income Generator Limited | (1,286.04) | (2,060.10) |
| Deep Yellow Limited | (94.18) | (16.38) |
| Efts Metal Securities Australia Limited | 12,395.10 | 7,098.15 |
| Ibuynew Group Limited | 5,114.59 | (2.92) |
| Incentiapay Limited | (1,761.48) | (18,541.80) |
| Invion Limited Limited | (79.56) | (215.93) |
| L1 Long Short Fund Limited | (925.00) | (2,375.00) |
| Moreton Resources Limited | (732.83) | (586.26) |
| Myer Holdings Limited | (1,058.40) | 514.50 |
| Resa Group Limited | (5,114.63) | 0.00 |
| Santos Limited | 0.00 | 3,302.46 |
| Seafarms Group Limited | (917.63) | 164.70 |
| Southern Gold Limited | 0.00 | (437.53) |
| Sundance Energy Australia Limited | 44,703.61 | (18,304.49) |
| TNG Limited | (636.10) | (295.86) |
| Talon Petroleum Limited | (87.58) | (43.79) |
| Todd River Resources Limited | 0.00 | 472.37 |
| Wagners Holding Company Limited | (2,806.14) | (9,409.50) |

Refer to compilation report

I A NEIL PENSION FUND

Notes to the Financial Statements

For the year ended 30 June 2020

| | | |
|--|-------------|-------------|
| | 37,915.01 | (46,338.75) |
| Shares in Listed Companies (Overseas) | | |
| Bowleven Plc (Uk) | (1,071.90) | (2,924.77) |
| Sundance Energy Inc | (4,796.98) | 0.00 |
| | (5,868.88) | (2,924.77) |
| Shares in Unlisted Private Companies (Australian) | | |
| Guvera Ltd | (20.00) | 20.00 |
| | (20.00) | 20.00 |
| Units in Listed Unit Trusts (Australian) | | |
| Ishares S&P/ASX Dividend Opportunities ETF | (10,899.00) | 1,453.20 |
| | (10,899.00) | 1,453.20 |
| Units in Unlisted Unit Trusts (Australian) | | |
| Cromwell Ipswich City Heart Trust | 400.00 | 300.00 |
| Ellerston Global Equity Managers Fund GEMS B | 2,490.08 | (5,357.72) |
| Trilogy Cannon Hill Office Trust | (5,260.00) | (1,006.00) |
| | (2,369.92) | (6,063.72) |
| Total Unrealised Movement | (33,278.97) | (38,948.26) |
| Realised Movements in Market Value | | |
| | 2020 | 2019 |
| | \$ | \$ |
| Shares in Listed Companies (Australian) | | |
| BHP Group Limited | 965.76 | (9,923.79) |
| Santos Limited | 0.00 | 325.88 |
| Sundance Energy Australia Limited | (48,701.73) | 0.00 |
| Todd River Resources Limited | 0.00 | (489.36) |
| | (47,735.97) | (10,087.26) |
| Total Realised Movement | (47,735.97) | (10,087.26) |
| Total Market Movement | (81,014.94) | (49,035.52) |

Note 17: Income Tax Expense

| | | |
|--|-------------|-------------|
| The components of tax expense comprise | 2020 | 2019 |
| | \$ | \$ |

I A NEIL PENSION FUND

Notes to the Financial Statements

For the year ended 30 June 2020

| | | |
|--------------------|----------|----------|
| Current Tax | 7,304.15 | 5,065.12 |
| Income Tax Expense | 7,304.15 | 5,065.12 |

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% | 3,354.51 | 9,223.66 |
|--|----------|----------|

Less:

Tax effect of:

| | | |
|-----------------------------------|------------|------------|
| Non Taxable Contributions | 3,735.00 | 15,000.00 |
| Realised Accounting Capital Gains | (7,160.40) | (1,513.09) |
| Accounting Trust Distributions | 6,610.46 | 5,990.23 |

Add:

Tax effect of:

| | | |
|-------------------------------|----------|-----------|
| Other Non-Deductible Expenses | 0.00 | 231.54 |
| Decrease in MV of Investments | 4,991.85 | 5,842.24 |
| SMSF Non-Deductible Expenses | 0.00 | 207.15 |
| Pension Payments | 3,735.00 | 15,000.00 |
| Franking Credits | 582.42 | 1,363.35 |
| Foreign Credits | 51.58 | 114.93 |
| Taxable Trust Distributions | 1,658.97 | 1,834.76 |
| Distributed Foreign Income | 342.16 | 580.14 |
| Rounding | (0.63) | (0.28) |

| | | |
|--------------------------------------|-----------|-----------|
| Income Tax on Taxable Income or Loss | 11,530.80 | 14,920.35 |
|--------------------------------------|-----------|-----------|

Less credits:

| | | |
|------------------|----------|----------|
| Franking Credits | 3,882.77 | 9,089.00 |
| Foreign Credits | 343.88 | 766.23 |

| | | |
|-----------------------|----------|----------|
| Current Tax or Refund | 7,304.15 | 5,065.12 |
|-----------------------|----------|----------|

I A NEIL PENSION FUND

Members Statement

Ian Alexander Neil
 11 Anchorage Drive
 Cleveland, Queensland, 4163, Australia

Your Details

Date of Birth : Provided
 Age: 62
 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 Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries Susan Patricia Neil
 Vested Benefits 25,930.95
 Total Death Benefit 25,930.95
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 25,930.95

Preservation Components
 Preserved 25,930.95
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free
 Taxable 25,930.95

Your Detailed Account Summary

| | This Year |
|--|--------------|
| Opening balance at 01/07/2019 | 24,030.98 |
| <u>Increases to Member account during the period</u> | |
| Employer Contributions | 30,801.72 |
| Personal Contributions (Concessional) | |
| Personal Contributions (Non Concessional) | |
| Government Co-Contributions | |
| Other Contributions | |
| Proceeds of Insurance Policies | |
| Transfers In | |
| Net Earnings | (224.89) |
| Internal Transfer In | 1,220,745.90 |
| <u>Decreases to Member account during the period</u> | |
| Pensions Paid | |
| Contributions Tax | 4,620.28 |
| Income Tax | 25.60 |
| 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 | 1,244,776.88 |
| Closing balance at 30/06/2020 | 25,930.95 |

I A NEIL PENSION FUND

Members Statement

Ian Alexander Neil
 11 Anchorage Drive
 Cleveland, Queensland, 4163, Australia

Your Details

Date of Birth : Provided
 Age: 62
 Tax File Number: Provided
 Date Joined Fund: 23/09/1998
 Service Period Start Date: 04/08/1975
 Date Left Fund: 01/07/2019
 Member Code: NEIIAN00002P
 Account Start Date: 01/07/2018
 Account Phase: Accumulation Phase
 Account Description: Transition to Retirement Pension

Nominated Beneficiaries Susan Patricia Neil
 Vested Benefits
 Total Death Benefit 0.00
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits

Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (25.09%)
 Taxable

Your Detailed Account Summary

| | This Year |
|--|--------------|
| Opening balance at 01/07/2019 | 1,220,745.90 |
| <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 | |
| 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 | 1,220,745.90 |
| Closing balance at 30/06/2020 | 0.00 |

I A NEIL PENSION FUND

Members Statement

Ian Alexander Neil
 11 Anchorage Drive
 Cleveland, Queensland, 4163, Australia

Your Details

Date of Birth : Provided
 Age: 62
 Tax File Number: Provided
 Date Joined Fund: 23/09/1998
 Service Period Start Date: 04/08/1975
 Date Left Fund: 01/07/2020
 Member Code: NEIIAN00003P
 Account Start Date: 01/07/2019
 Account Phase: Accumulation Phase
 Account Description: Transition to Retirement Pension 2

Nominated Beneficiaries Susan Patricia Neil
 Vested Benefits 1,195,038.48
 Total Death Benefit 1,195,038.48
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 1,195,038.48

Preservation Components
 Preserved 1,195,038.48
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free (24.60%) 294,037.80
 Taxable 901,000.68

Your Detailed Account Summary

| | This Year |
|--|--------------|
| Opening balance at 01/07/2019 | |
| <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 | (22,414.60) |
| Internal Transfer In | 1,244,776.88 |
| <u>Decreases to Member account during the period</u> | |
| Pensions Paid | 24,900.00 |
| Contributions Tax | |
| Income Tax | 2,423.80 |
| 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 30/06/2020 | 1,195,038.48 |

I A NEIL PENSION FUND

Members Statement

Susan Patricia Neil
 11 Anchorage Drive
 Cleveland, Queensland, 4163, Australia

| Your Details | | Nominated Beneficiaries | N/A |
|----------------------------|--------------------|-------------------------|------------|
| Date of Birth : | Provided | Vested Benefits | 399,588.52 |
| Age: | 63 | Total Death Benefit | 399,588.52 |
| 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 Phase: | Accumulation Phase | | |
| Account Description: | Accumulation | | |

| Your Balance | |
|--------------------------------|------------|
| Total Benefits | 399,588.52 |
| <u>Preservation Components</u> | |
| Preserved | 399,588.52 |
| Unrestricted Non Preserved | |
| Restricted Non Preserved | |
| <u>Tax Components</u> | |
| Tax Free | 158,845.62 |
| Taxable | 240,742.90 |

| Your Detailed Account Summary | | This Year |
|--|--|------------|
| Opening balance at 01/07/2019 | | 360,721.84 |
| <u>Increases to Member account during the period</u> | | |
| Employer Contributions | | |
| Personal Contributions (Concessional) | | 25,000.00 |
| Personal Contributions (Non Concessional) | | 24,900.00 |
| Government Co-Contributions | | |
| Other Contributions | | |
| Proceeds of Insurance Policies | | |
| Transfers In | | |
| Net Earnings | | (6,572.20) |
| Internal Transfer In | | |
| <u>Decreases to Member account during the period</u> | | |
| Pensions Paid | | |
| Contributions Tax | | 3,750.00 |
| Income Tax | | 711.12 |
| 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 30/06/2020 | | 399,588.52 |

I A NEIL PENSION FUND

Investment Summary Report

As at 30 June 2020

| Investment | Units | Market Price | Market Value | Average Cost | Accounting Cost | Unrealised Gain/(Loss) | Gain/(Loss)% | Portfolio Weight% |
|--|------------|----------------|-------------------|--------------|-------------------|------------------------|------------------|-------------------|
| Cash/Bank Accounts | | | | | | | | |
| ANZ E*trade A/c | | 515.560000 | 515.56 | 515.56 | 515.56 | | | 0.03 % |
| BT Panorama Cash A/c | | 6,178.430000 | 6,178.43 | 6,178.43 | 6,178.43 | | | 0.39 % |
| Macquarie Cash Management A/c | | 253,703.290000 | 253,703.29 | 253,703.29 | 253,703.29 | | | 16.01 % |
| | | | 260,397.28 | | 260,397.28 | | 0.00 % | 16.43 % |
| Managed Investments (Australian) | | | | | | | | |
| ETL0032AU Aberdeen Emerging Opportunities Fund | 28,788.94 | 1.884400 | 54,249.88 | 2.43 | 70,000.00 | (15,750.12) | (22.50) % | 3.42 % |
| FID0008AU Fidelity Australian Equities Fund | 1,977.46 | 31.039600 | 61,379.57 | 30.34 | 60,000.00 | 1,379.57 | 2.30 % | 3.87 % |
| MGL0010AU Ironbark Global (ex-Aust) Property Security Fund | 82,300.01 | 0.883400 | 72,703.83 | 0.91 | 75,000.00 | (2,296.17) | (3.06) % | 4.59 % |
| MGE0001AU Magellan Global Fund | 29,595.23 | 2.518600 | 74,538.55 | 2.20 | 65,000.00 | 9,538.55 | 14.67 % | 4.70 % |
| TYN0028AU Nikko AM Australian Share Wsale Fund | 29,867.97 | 1.897000 | 56,659.54 | 2.68 | 80,000.00 | (23,340.46) | (29.18) % | 3.58 % |
| PLA0004AU Platinum Asia Fund | 25,019.46 | 2.583700 | 64,642.78 | 2.90 | 72,580.00 | (7,937.22) | (10.94) % | 4.08 % |
| PLA0002AU Platinum International Fund | 31,581.32 | 1.758500 | 55,535.75 | 2.22 | 70,000.00 | (14,464.25) | (20.66) % | 3.50 % |
| TGP0008AU RARE Infrastructure Value Fund - Hedged | 33,843.30 | 0.958100 | 32,425.27 | 1.08 | 36,500.00 | (4,074.73) | (11.16) % | 2.05 % |
| VAN0004AU Vanguard Australian Property Securities Index Fund | 80,549.89 | 0.799050 | 64,363.39 | 0.93 | 75,000.00 | (10,636.61) | (14.18) % | 4.06 % |
| MAQ0482AU Winton Global Alpha Fund | 34,361.60 | 1.004800 | 34,526.54 | 1.18 | 40,500.00 | (5,973.46) | (14.75) % | 2.18 % |
| | | | 571,025.10 | | 644,580.00 | (73,554.90) | (11.41) % | 36.04 % |
| Real Estate Properties (Australian - Residential) | | | | | | | | |
| NEII-PROP2 5 Smith Street, Cleveland | 1.00 | 540,000.000000 | 540,000.00 | 441,487.80 | 441,487.80 | 98,512.20 | 22.31 % | 34.08 % |
| | | | 540,000.00 | | 441,487.80 | 98,512.20 | 22.31 % | 34.08 % |
| Shares in Listed Companies (Australian) | | | | | | | | |
| AMP.AX AMP Limited | 1,525.00 | 1.855000 | 2,828.88 | 5.40 | 8,229.00 | (5,400.12) | (65.62) % | 0.18 % |
| ALT.AX Analytica Limited | 90,910.00 | 0.002000 | 181.82 | 0.06 | 5,055.05 | (4,873.23) | (96.40) % | 0.01 % |
| ANS.AX Austsino Resources Group Limited | 261,728.00 | 0.000000 | 0.00 | 0.02 | 4,994.98 | (4,994.98) | (100.00) % | 0.00 % |

I A NEIL PENSION FUND

Investment Summary Report

As at 30 June 2020

| Investment | Units | Market Price | Market Value | Average Cost | Accounting Cost | Unrealised Gain/(Loss) | Gain/(Loss)% | Portfolio Weight% | |
|--|--|--------------|------------------|--------------|-------------------|------------------------|-------------------|-------------------|--------|
| CDM.AX | Cadence Capital Limited | 12,560.00 | 0.605000 | 7,598.80 | 1.20 | 15,018.73 | (7,419.93) | (49.40) % | 0.48 % |
| CCE.AX | Carnegie Clean Energy Limited | 59,700.00 | 0.001000 | 59.70 | 0.17 | 10,007.50 | (9,947.80) | (99.40) % | 0.00 % |
| CIE.AX | Contango Income Generator Limited | 12,367.00 | 0.650000 | 8,038.55 | 0.93 | 11,482.99 | (3,444.44) | (30.00) % | 0.51 % |
| DYL.AX | Deep Yellow Limited | 819.00 | 0.205000 | 167.90 | 12.27 | 10,052.90 | (9,885.00) | (98.33) % | 0.01 % |
| GOLD.AX | Etf's Metal Securities Australia Limited | 237.00 | 242.300000 | 57,425.10 | 154.43 | 36,600.76 | 20,824.34 | 56.90 % | 3.62 % |
| INP.AX | Incentiapay Limited | 92,709.00 | 0.026000 | 2,410.43 | 0.43 | 39,542.92 | (37,132.49) | (93.90) % | 0.15 % |
| IVX.AX | Invion Limited Limited | 11,365.00 | 0.008000 | 90.92 | 0.44 | 5,055.60 | (4,964.68) | (98.20) % | 0.01 % |
| LSF.AX | L1 Long Short Fund Limited | 5,000.00 | 1.220000 | 6,100.00 | 2.00 | 10,000.00 | (3,900.00) | (39.00) % | 0.38 % |
| MRV.AX | Moreton Resources Limited | 146,566.00 | 0.000000 | 0.00 | 0.09 | 13,322.20 | (13,322.20) | (100.00) % | 0.00 % |
| MYR.AX | Myer Holdings Limited | 2,940.00 | 0.185000 | 543.90 | 3.39 | 9,962.80 | (9,418.90) | (94.54) % | 0.03 % |
| RE1.AX | Resa Group Limited | 11.00 | 0.020000 | 0.22 | 464.99 | 5,114.85 | (5,114.63) | (100.00) % | 0.00 % |
| SFG.AX | Seafarms Group Limited | 23,529.00 | 0.049000 | 1,152.92 | 0.43 | 10,054.83 | (8,901.91) | (88.53) % | 0.07 % |
| SAU.AX | Southern Gold Limited | 4,167.00 | 0.125000 | 520.88 | 1.21 | 5,022.15 | (4,501.27) | (89.63) % | 0.03 % |
| TPD.AX | Talon Petroleum Limited | 43,790.00 | 0.001000 | 43.79 | 0.01 | 219.14 | (175.35) | (80.02) % | 0.00 % |
| TNG.AX | TNG Limited | 14,793.00 | 0.062000 | 917.17 | 0.64 | 9,531.70 | (8,614.53) | (90.38) % | 0.06 % |
| WGN.AX | Wagners Holding Company Limited | 4,281.00 | 1.110000 | 4,751.91 | 2.55 | 10,915.95 | (6,164.04) | (56.47) % | 0.30 % |
| | | | 92,832.89 | | 220,184.05 | (127,351.16) | (57.84) % | 5.86 % | |
| Shares in Listed Companies (Overseas) | | | | | | | | | |
| BLVN.L | Bowleven Plc (UK) | 6,750.00 | 0.066300 | 447.53 | 2.23 | 15,026.32 | (14,578.79) | (97.02) % | 0.03 % |
| SNDE.NDQ | Sundance Energy Inc | 377.00 | 4.196400 | 1,582.04 | 16.92 | 6,379.02 | (4,796.98) | (75.20) % | 0.10 % |
| | | | 2,029.57 | | 21,405.34 | (19,375.77) | (90.52) % | 0.13 % | |
| 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)

I A NEIL PENSION FUND

Investment Summary Report

As at 30 June 2020

| Investment | Units | Market Price | Market Value | Average Cost | Accounting Cost | Unrealised Gain/(Loss) | Gain/(Loss)% | Portfolio Weight% |
|--|-----------|--------------|---------------------|--------------|---------------------|------------------------|-----------------|-------------------|
| IHD.AX Ishares S&P/ASX Dividend Opportunities ETF | 5,190.00 | 12.260000 | 63,629.40 | 13.49 | 70,031.15 | (6,401.75) | (9.14) % | 4.02 % |
| | | | 63,629.40 | | 70,031.15 | (6,401.75) | (9.14) % | 4.02 % |
| Units in Unlisted Unit Trusts (Australian) | | | | | | | | |
| CRM0015AU Cromwell Ipswich City Heart Trust | 10,000.00 | 1.490000 | 14,900.00 | 1.00 | 10,000.00 | 4,900.00 | 49.00 % | 0.94 % |
| ECL0006AU Ellerston Global Equity Managers Fund GEMS B | 13,803.07 | 1.459600 | 20,146.96 | 1.08 | 14,845.75 | 5,301.21 | 35.71 % | 1.27 % |
| Kwickie No7 Hybrid Trust | 5,001.00 | 0.000000 | 0.00 | 0.00 | 0.20 | (0.20) | (100.00) % | 0.00 % |
| Trilogy Cannon Hill Office Tr | 20,000.00 | 0.686700 | 13,734.00 | 1.00 | 20,000.00 | (6,266.00) | (31.33) % | 0.87 % |
| TGY0003AU Trilogy Monthly Income Trust | 5,767.93 | 1.000000 | 5,767.93 | 1.00 | 5,767.93 | 0.00 | 0.00 % | 0.36 % |
| | | | 54,548.89 | | 50,613.88 | 3,935.01 | 7.77 % | 3.44 % |
| | | | 1,584,463.13 | | 1,718,701.50 | (134,238.37) | (7.81) % | 100.00 % |

I A NEIL PENSION FUND

Investment Income Report

As at 30 June 2020

| 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 | | | | | | | | | | | | |
| ANZ E*trade A/c | 0.38 | | | 0.38 | 0.00 | 0.00 | 0.00 | 0.38 | | | 0.00 | 0.00 |
| BT Panorama Cash A/c | 29.95 | 0.00 | 0.00 | 29.95 | 0.00 | 0.00 | 0.00 | 29.95 | 0.00 | | 0.00 | 0.00 |
| BT Panorama Cash A/c | 13.45 | | | | | | | 13.45 | | | | |
| Macquarie Cash Management A/c | 908.44 | | | 908.44 | 0.00 | 0.00 | 0.00 | 908.44 | | | 0.00 | 0.00 |
| | 952.22 | 0.00 | 0.00 | 938.77 | 0.00 | 0.00 | 0.00 | 952.22 | 0.00 | | 0.00 | 0.00 |
| Managed Investments (Australian) | | | | | | | | | | | | |
| ETL0032AU Aberdeen Emerging Opportunities Fund | 9,224.35 | 0.00 | 0.00 | 2.42 | 0.00 | 567.89 | 174.38 | 744.69 | 0.00 | 0.00 | 8,654.05 | 0.00 |
| FID0008AU Fidelity Australian Equities Fund | 4,405.54 | 1,613.15 | 230.72 | 25.03 | 900.86 | 45.86 | 0.18 | 2,815.80 | 0.00 | 0.00 | 2,420.38 | 70.41 |
| MGL0010AU Ironbark Global (ex-Aust) Property Security Fund | 223.20 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 223.20 |
| MGE0001AU Magellan Global Fund | 3,107.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,626.74 | (6,519.24) |
| TYN0028AU Nikko AM Australian Share Wsale Fund | 3,582.00 | 1,940.82 | 356.12 | 71.06 | 1,019.72 | 187.16 | 32.54 | 3,607.42 | 0.00 | 0.00 | 864.86 | 161.99 |
| PLA0004AU Platinum Asia Fund | 6,215.61 | 0.00 | 0.00 | 210.38 | 0.00 | 1,394.96 | 99.88 | 1,705.22 | 0.00 | 0.00 | 4,610.26 | 0.00 |
| PLA0002AU Platinum International Fund | 2,661.45 | 0.00 | 0.00 | 0.00 | 0.03 | 0.00 | 0.00 | 0.03 | 0.00 | 0.00 | 2,663.60 | (2.15) |
| TGP0008AU RARE Infrastructure Value Fund - Hedged | 1,269.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,269.12 |
| VAN0004AU Vanguard Australian Property Securities Index Fund | 4,348.97 | 165.39 | 33.78 | 1,624.64 | 81.53 | 12.66 | 26.59 | 1,944.59 | 0.00 | 0.00 | 1,852.13 | 660.36 |
| | 35,037.74 | 3,719.36 | 620.62 | 1,933.53 | 2,002.14 | 2,208.53 | 333.57 | 10,817.75 | 0.00 | 0.00 | 30,692.02 | (4,136.31) |
| Other Assets | | | | | | | | | | | | |
| NEII_OTHER Other Income - Assessable INCOME-ASS | 1.66 | | | | | | | 1.66 | | | | |
| | 1.66 | | | | | | | 1.66 | | | | |
| Real Estate Properties (Australian - Residential) | | | | | | | | | | | | |
| NEII-PROP2 5 Smith Street, Cleveland | 20,534.70 | | | | | | | 20,534.70 | | | | |
| | 20,534.70 | | | | | | | 20,534.70 | | | | |
| Shares in Listed Companies (Australian) | | | | | | | | | | | | |

I A NEIL PENSION FUND

Investment Income Report

As at 30 June 2020

| Investment | Total Income | Franked | Unfranked | Interest/ Other | Franking Credits | Foreign Income | Foreign Credits * 1 | Assessable Income | TFN Credits | Other Deductions | Distributed Capital Gains | Non-Assessable Payments |
|--|------------------|-----------------|---------------|--------------------|------------------|-----------------|---------------------|---------------------------|-------------|------------------|---------------------------|-------------------------|
| | | | | | | | | (Excl. Capital Gains) * 2 | | | | |
| BHP.AX BHP Group Limited | 284.26 | 284.26 | 0.00 | | 121.83 | | | 406.09 | | 0.00 | | |
| CDM.AX Cadence Capital Limited | 502.40 | 502.40 | 0.00 | | 215.32 | | | 717.72 | | 0.00 | | |
| CIE.AX Contango Income Generator Limited | 472.97 | 414.35 | 58.62 | | 177.58 | | | 650.55 | | 0.00 | | |
| | 1,259.63 | 1,201.01 | 58.62 | | 514.73 | | | 1,774.36 | | 0.00 | | |
| Units in Listed Unit Trusts (Australian) | | | | | | | | | | | | |
| IHD.AX Ishares S&P/ASX Dividend Opportunities ETF | 2,836.22 | 2,573.92 | 207.73 | 19.25 | 1,309.55 | 6.03 | 0.63 | 4,117.11 | 0.00 | 0.00 | 0.00 | 29.29 |
| | 2,836.22 | 2,573.92 | 207.73 | 19.25 | 1,309.55 | 6.03 | 0.63 | 4,117.11 | 0.00 | 0.00 | 0.00 | 29.29 |
| Units in Unlisted Unit Trusts (Australian) | | | | | | | | | | | | |
| CRM0015AU Cromwell Ipswich City Heart Trust | 1,125.00 | | | | 512.52 | 0.00 | 0.00 | 512.52 | | 0.00 | 0.00 | 612.48 |
| ECL0006AU Ellerston Global Equity Managers Fund GEMS B | 3,221.64 | 67.79 | 8.89 | 638.31 | 56.35 | 66.52 | 9.68 | 847.54 | | 0.00 | 2,440.14 | (0.01) |
| Trilogy Cannon Hill Office Tr | 1,449.96 | | | 358.71 | 0.00 | 0.00 | 0.00 | 358.71 | | 0.00 | 0.00 | 1,091.25 |
| TGY0003AU Trilogy Monthly Income Trust | 399.15 | | | 399.15 | 0.00 | 0.00 | 0.00 | 399.15 | | 0.00 | 0.00 | 0.00 |
| | 6,195.75 | 67.79 | 8.89 | 1,908.69 | 56.35 | 66.52 | 9.68 | 2,117.92 | | 0.00 | 2,440.14 | 1,703.72 |
| | 66,817.92 | 7,562.08 | 895.86 | 4,800.24 | 3,882.77 | 2,281.08 | 343.88 | 40,315.72 | 0.00 | 0.00 | 33,132.16 | (2,403.30) |

Assessable Income (Excl. Capital Gains) **40,315.72**

Net Capital Gain **22,719.09**

Total Assessable Income 63,034.81

* 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.

I A NEIL PENSION FUND

Realised Capital Gains Report

For The Period 01 July 2019 - 30 June 2020

| Investment | | Accounting Treatment | | | | Tax Treatment | | | | | | |
|---|------------------------|----------------------|-------------|-------------|--------------------------|--------------------|-------------------|-------------------|---------------|--------------------------|-----------------|--------------|
| Purchase Contract Date | Disposal Contract Date | Units | Cost | Proceeds | Accounting Profit/(Loss) | Adjusted Cost Base | Reduced Cost Base | Indexed Cost Base | Indexed Gains | Discounted Gains (Gross) | Other Gains | Capital Loss |
| Managed Investments (Australian) | | | | | | | | | | | | |
| Aberdeen Emerging Opportunities Fund | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,654.05 | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8,654.05 | 0.00 | 0.00 |
| Fidelity Australian Equities Fund | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 93.35 | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 444.86 | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 138.92 | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,743.24 | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,420.37 | 0.00 | 0.00 |
| Magellan Global Fund | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,626.74 | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 9,626.74 | 0.00 | 0.00 |
| Nikko AM Australian Share Wsale Fund | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 264.88 | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 599.97 | 0.00 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 864.85 | 0.00 | 0.00 |
| Platinum Asia Fund | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,419.56 | 1,190.70 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3,419.56 | 1,190.70 | 0.00 |
| Platinum International Fund | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2,663.60 | 0.00 | 0.00 |

I A NEIL PENSION FUND

Realised Capital Gains Report

For The Period 01 July 2019 - 30 June 2020

| Investment | | Accounting Treatment | | | | Tax Treatment | | | | | | |
|---|------------------------|----------------------|------------------|------------------|--------------------------|--------------------|-------------------|-------------------|---------------|--------------------------|-----------------|--------------------|
| Purchase Contract Date | Disposal Contract Date | Units | Cost | Proceeds | Accounting Profit/(Loss) | Adjusted Cost Base | Reduced Cost Base | Indexed Cost Base | Indexed Gains | Discounted Gains (Gross) | Other Gains | Capital Loss |
| Shares in Listed Companies (Australian) | | | | | | | | | | | | |
| | | 1,389.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| SEA.AX - Sundance Energy Australia Limited | | | | | | | | | | | | |
| 10/12/2014 | 26/11/2019 | 1,863.00 | 55,082.66 | 6,380.93 | (48,701.73) | 10,006.98 | 10,006.98 | 0.00 | 0.00 | 0.00 | 0.00 | (9,692.01) |
| 09/10/2015 | 26/11/2019 | 2,956.00 | 0.00 | 0.00 | 0.00 | 10,004.12 | 10,004.12 | 0.00 | 0.00 | 0.00 | 0.00 | (9,504.36) |
| 26/07/2016 | 26/11/2019 | 6,827.00 | 0.00 | 0.00 | 0.00 | 10,036.01 | 10,036.01 | 0.00 | 0.00 | 0.00 | 0.00 | (8,881.79) |
| 19/08/2016 | 26/11/2019 | 11,538.00 | 0.00 | 0.00 | 0.00 | 15,000.00 | 15,000.00 | 0.00 | 0.00 | 0.00 | 0.00 | (13,049.30) |
| 30/06/2017 | 26/11/2019 | 14,558.00 | 0.00 | 0.00 | 0.00 | 10,035.55 | 10,035.55 | 0.00 | 0.00 | 0.00 | 0.00 | (7,574.27) |
| | | 37,742.00 | 55,082.66 | 6,380.93 | (48,701.73) | 55,082.66 | 55,082.66 | 0.00 | 0.00 | 0.00 | 0.00 | (48,701.73) |
| | | 62,111.00 | 63,609.56 | 15,873.59 | (47,735.97) | 63,609.56 | 63,609.56 | 0.00 | 0.00 | 965.76 | 0.00 | (48,701.73) |
| Units in Unlisted Unit Trusts (Australian) | | | | | | | | | | | | |
| Ellerston Global Equity Managers Fund GEMS B | | | | | | | | | | | | |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,737.84 | 702.30 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,737.84 | 702.30 | 0.00 |
| | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1,737.84 | 702.30 | 0.00 |
| | | 62,111.00 | 63,609.56 | 15,873.59 | (47,735.97) | 63,609.56 | 63,609.56 | 0.00 | 0.00 | 32,204.90 | 1,893.00 | (48,701.73) |

I A NEIL PENSION FUND**Statement of Taxable Income**

For the year ended 30 June 2020

| | 2020 |
|--|-----------------|
| | \$ |
| Benefits accrued as a result of operations | 22,363.38 |
| Less | |
| Realised Accounting Capital Gains | (47,735.97) |
| Accounting Trust Distributions | 44,069.71 |
| Non Taxable Contributions | 24,900.00 |
| | <hr/> 21,233.74 |
| Add | |
| Decrease in MV of investments | 33,278.97 |
| Pension Payments | 24,900.00 |
| Franking Credits | 3,882.77 |
| Foreign Credits | 343.88 |
| Taxable Trust Distributions | 11,059.78 |
| Distributed Foreign income | 2,281.08 |
| | <hr/> 75,746.48 |
| SMSF Annual Return Rounding | (4.12) |
| | <hr/> 76,872.00 |
| Taxable Income or Loss | <hr/> 76,872.00 |
| Income Tax on Taxable Income or Loss | 11,530.80 |
| Less | |
| Franking Credits | 3,882.77 |
| Foreign Credits | 343.88 |
| | <hr/> 7,304.15 |
| CURRENT TAX OR REFUND | <hr/> 7,304.15 |
| Supervisory Levy | 259.00 |
| Income Tax Instalments Paid | (3,944.00) |
| | <hr/> 3,619.15 |
| AMOUNT DUE OR REFUNDABLE | <hr/> 3,619.15 |
