

ABC SUPERANNUATION FUND
ABN 18123456789
FINANCIAL STATEMENTS
AND REPORTS
FOR THE PERIOD TO 30 JUNE 2019

XYZ Accounting

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ABC Superannuation Fund - 18123456789

STATEMENT OF FINANCIAL POSITION

AS AT 30TH JUNE 2019

Investments:	\$
Investments - Direct Equities	43,728.30
Investments - Bonds	20,000.00
Investments - Unit Trusts	10.00
Other Assets:	\$
Bank Accounts Balance	160,235.98
General Suspense	-4,472.18
Total Assets	<u>219,502.10</u>
Less:	
Liabilities:	\$
Income Tax Payable	2,538.45
Imputation Tax Credit	-1,676.15
Total Liabilities	<u>862.30</u>
Net Assets Available to Pay Benefits	<u><u>218,639.80</u></u>
Member Benefits Payable	
Jane Doe Accum	129,250.48
John Doe Accum	90,379.32
Unallocated income/(expense)	0.00
Unallocated accounts	
Clearing Account	0.00
Total Liability for Accrued Benefits	<u><u>218,639.80</u></u>

ABC Superannuation Fund - 18123456789
STATEMENT OF FINANCIAL POSITION - COMPARATIVE
AS AT 30TH JUNE 2019

	2019	2018
Assets		
Investments:	\$	\$
Investments - Direct Equities	43,728.30	27,048.88
Investments - Bonds	20,000.00	20,000.00
Investments - Unit Trusts	10.00	0.00
Other Assets:	\$	\$
Bank Accounts Balance	160,235.98	140,000.00
General Suspense	-4,472.18	0.00
Total Assets	219,502.10	187,048.88
Less:		
Liabilities	\$	\$
Income Tax Payable	2,538.45	0.00
Imputation Tax Credit	-1,676.15	0.00
Total Liabilities	862.30	0.00
Net Assets Available to Pay Benefits	218,639.80	187,048.88
Member Benefits Payable		
Jane Doe Accum	129,250.48	112,777.16
John Doe Accum	90,379.32	74,271.72
Unallocated income/(expense)	0.00	0.00
Unallocated accounts		
Clearing Account	0.00	0.00
Total Liability for Accrued Benefits	218,639.80	187,048.88

ABC Superannuation Fund - 18123456789
DETAILED STATEMENT OF FINANCIAL POSITION
AS AT 30TH JUNE 2019

Investments:	\$
Direct Equities	
TELSTRA CORPORATION.:ORDINARY FULLY PAID	39,747.40
TELSTRA CORPORATION.:ORDINARY FULLY PAID	3,980.90
Subtotal Direct Equities Valuation	43,728.30
Bonds	
Waratah Bonds	20,000.00
Subtotal Bonds Valuation	20,000.00
Units in Unlisted Trusts	
UNITED NETWORKS LTD:ORDINARY FULLY PAID	10.00
Subtotal Unit Trusts Valuation	10.00
Other Assets:	\$
Bank	
Bank 1	120,235.18
Open bank	40,000.80
Subtotal Bank	160,235.98
General Suspense	-4,472.18
Loan Assets:	\$
Total Assets	219,502.10
Less:	
Liabilities:	\$
Income Tax Payable	2,538.45
Imputation Tax Credit	-1,676.15
Total Liabilities	862.30
Net Assets Available to Pay Benefits	218,639.80
Member Benefits Payable:	
Jane Doe Accum	129,250.48
John Doe Accum	90,379.32
Unallocated income/(expense)	0.00
Unallocated accounts	
Clearing Account	0.00

Total Liability for Accrued Benefits

218,639.80

ABC Superannuation Fund - 18123456789

OPERATING STATEMENT

FOR THE PERIOD ENDED 30 JUNE 2019

\$

INCOME:

4-1030	Income - Bonds	3,342.00
4-1170	Unfranked dividend amount	331.00
4-1180	Franked dividend amount	3,911.00
4-1190	Dividend franking credit	1,676.15
4-1230	Employer Concessional	7,791.00
4-1236	Personal - Concessional	1,002.00
4-1245	Spouse - Non Concessional	4,412.00
4-1400	Unrealised Gain on Market Revaluation	13,784.22

36,249.37

LESS EXPENSES:

5-1015-01	Insurance Premiums - Preserved/Taxable	880.00
5-1110	Approved auditor fee	250.00

1,130.00

Benefits Accrued as a Result of Operations before Income Tax

\$35,119.37

INCOME TAX:

5-1170	Income Tax	2,538.45
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Benefits Accrued as a Result of Operations

32,580.92

ABC Superannuation Fund - 18123456789
Operating Statement - Comparative Report
for the period 01 July 2018 to 30 June 2019

ACCOUNT NUMBER		2019 \$	2018 \$
Income			
4-1030	Income - Bonds	3,342.00	0.00
4-1170	Unfranked dividend amount	331.00	0.00
4-1180	Franked dividend amount	3,911.00	0.00
4-1190	Dividend franking credit	1,676.15	0.00
4-1230	Employer Concessional	7,791.00	0.00
4-1236	Personal - Concessional	1,002.00	0.00
4-1245	Spouse - Non Concessional	4,412.00	0.00
4-1280-01	Members ETP Clearing A/C - Preserved/Taxable	0.00	30,000.00
4-1280-02	Members ETP Clearing A/C - Preserved/Non Taxable	0.00	10,000.00
4-1280-03	Members ETP Clearing A/C - Unrestricted Non Preser...	0.00	10,000.00
4-1280-04	Members ETP Clearing A/C - Unrestricted/Non Taxabl...	0.00	25,000.00
4-1280-05	Members ETP Clearing A/C - Restricted Non Preserve...	0.00	20,000.00
4-1280-06	Members ETP Clearing A/C - Restricted Non Preserve...	0.00	5,000.00
4-1400	Unrealised Gain on Market Revaluation	13,784.22	-12,951.12
Subtotal:		<u>36,249.37</u>	<u>87,048.88</u>
Less Expenses			
5-1015-01	Insurance Premiums - Preserved/Taxable	880.00	0.00
5-1110	Approved auditor fee	250.00	0.00
Subtotal:		<u>1,130.00</u>	<u>0.00</u>
Benefits Accrued as a Result of Operations before Income Tax		<u>35,119.37</u>	<u>87,048.88</u>
5-1170	Income Tax	<u>2,538.45</u>	<u>0.00</u>
Benefits Accrued as a Result of Operations		<u>32,580.92</u>	<u>87,048.88</u>

ABC Superannuation Fund - 18123456789
DETAILED OPERATING STATEMENT
FOR THE PERIOD 01 JULY 2018 TO 30 JUNE 2019

ACCOUNT NUMBER	ACCOUNT NAME/DESCRIPTION	REFERENCE	\$
Income			
4-1030	Income - Bonds		
	Income Waratah Bonds - 1 Jan 2019 - Waratah Bonds Interest	IN000002	3,342.00
	Subtotal Income - Bonds		3,342.00
4-1170	Unfranked dividend amount		
	Reinvest Balance TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID x 1,034 @ \$2.8 - 1 Feb 2019 - TLS Dividend Reinvestment	DR000001	221.00
	Income TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend	IN000003	10.00
	Dividend TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend 1	IN000001	100.00
	Subtotal Unfranked dividend amount		331.00
4-1180	Franked dividend amount		
	Reinvest Balance TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID x 1,034 @ \$2.8 - 1 Feb 2019 - TLS Dividend Reinvestment	DR000001	2,675.00
	Income TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend	IN000003	2.00
	Dividend TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend 1	IN000001	1,234.00
	Subtotal Franked dividend amount		3,911.00
4-1190	Dividend franking credit		
	Reinvest Balance TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID x 1,034 @ \$2.8 - 1 Feb 2019 - TLS Dividend Reinvestment	DR000001	1,146.43
	Income TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend	IN000003	0.86
	Dividend TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend 1	IN000001	528.86
	Subtotal Dividend franking credit		1,676.15
4-1230	Employer Concessional		
	Emp Con 2	CON000003	3,241.00
	Emp Con 1	CON000001	4,550.00
	Subtotal Employer Concessional		7,791.00
4-1236	Personal - Concessional		
	Per Con 1	CON000002	1,002.00

	Subtotal Personal - Concessional		1,002.00
4-1245	Spouse - Non Concessional		
	Spouse Con 1	CON000004	4,412.00
	Subtotal Spouse - Non Concessional		4,412.00
4-1400	Unrealised Gain on Market Revaluation		
	Reval at Year End at 30/06/2019	MR000003	20,833.10
	Reverse: Reval at Year End at 30/06/2018 - MR000002	RMR000002	-7,048.88
	Subtotal Unrealised Gain on Market Revaluation		13,784.22
	Income Subtotal:		36,249.37
	LESS EXPENSES:		
5-1015-01	Insurance Premiums - Preserved/Taxable		
	Life Insurance	EX000002	435.00
	Life Insurance	EX000001	445.00
	Subtotal Insurance Premiums - Preserved/Taxable		880.00
5-1110	Approved auditor fee		
	2018 Audit fee	EX000003	250.00
	Subtotal Approved auditor fee		250.00
	Expenses Subtotal:		1,130.00
	Benefits Accrued as a Result of Operations before Income Tax		\$35,119.37
5-1170	Income Tax		\$2,538.45
	Year End Tax Payment	TAX000008	\$2,538.45
	Benefits Accrued as a Result of Operations		32,580.92

ABC Superannuation Fund - 18123456789
MEMBER STATEMENT REPORT - JANE DOE
FOR THE PERIOD 01 JULY 2018 TO 30 JUNE 2019

Jane Doe

Jane Doe Accum : Accumulation

Members Details	Members Balance		
Member Date Of Birth	01/01/1975	Total Benefits	172,027.64
Tax File Number	123456782	Preserved	72,027.64
Date Joined	01/01/2017	Restricted Non Preserved	50,000.00
Service Period Start Date	01/08/1988	Unrestricted Non Preserved	50,000.00
<i>Date Left Fund</i>	—		
<i>Member Mode</i>	—	Including:	
<i>Account Description</i>	—	Tax Free Component	30,000.00
<i>Current Salary</i>	—	Taxable Component	142,027.64
<i>Vested Amount</i>	—		
<i>Insured Death Benefit</i>	—		
<i>Total Death Benefit</i>	—		
<i>Nominated Beneficiaries</i>	—		

Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 30/06/2018	55,554.32	50,000.00	50,000.00	155,554.32
ADD: INCREASES TO MEMBER'S ACCOUNT DURING THE PERIOD				
Employer Contributions	4,550.00	0.00	0.00	4,550.00
Member Contributions	1,002.00	0.00	0.00	1,002.00
Spouse Contributions	0.00	0.00	0.00	0.00
Child Contributions	0.00	0.00	0.00	0.00
Co Contributions Non Taxable	0.00	0.00	0.00	0.00
Downsizer Contributions	0.00	0.00	0.00	0.00
Other Contributions Preserved	0.00	0.00	0.00	0.00
Proceeds of Insurance Policies	0.00	0.00	0.00	0.00
Share of Net Income/(Loss) for period	12,897.05	0.00	0.00	12,897.05
Transfers In and Transfers From Reserves	0.00	0.00	0.00	0.00
Total Increases/(Decreases) Total	18,449.05	0.00	0.00	18,449.05
LESS: DECREASES TO MEMBERS ACCOUNT DURING THE PERIOD				
Pensions Paid	0.00	0.00	0.00	0.00
Benefits Paid	0.00	0.00	0.00	0.00
Contributions Tax	832.80	0.00	0.00	832.80
Income Tax	697.93	0.00	0.00	697.93
Division 293 Tax	0.00	0.00	0.00	0.00
Insurance Policy Premiums Paid	445.00	0.00	0.00	445.00
Transfers out and transfers to reserves	0.00	0.00	0.00	0.00
Total Decreases	1,975.73	0.00	0.00	1,975.73
Members Balance at 30/06/2019	72,027.64	50,000.00	50,000.00	172,027.64

ABC Superannuation Fund - 18123456789
MEMBER STATEMENT REPORT - JOHN DOE
FOR THE PERIOD 01 JULY 2018 TO 30 JUNE 2019

John Doe

John Doe Accum : Accumulation

Members Details	Members Balance		
Member Date Of Birth	01/02/1974	Total Benefits	134,651.04
Tax File Number	123456782	Preserved	84,651.04
Date Joined	01/01/2017	Restricted Non Preserved	15,000.00
Service Period Start Date	01/01/1986	Unrestricted Non Preserved	35,000.00
<i>Date Left Fund</i>	—		
<i>Member Mode</i>	—	Including:	
<i>Account Description</i>	—	Tax Free Component	84,412.00
<i>Current Salary</i>	—	Taxable Component	50,239.04
<i>Vested Amount</i>	—		
<i>Insured Death Benefit</i>	—		
<i>Total Death Benefit</i>	—		
<i>Nominated Beneficiaries</i>	—		

Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 30/06/2018	68,543.44	15,000.00	35,000.00	118,543.44
ADD: INCREASES TO MEMBER'S ACCOUNT DURING THE PERIOD				
Employer Contributions	3,241.00	0.00	0.00	3,241.00
Spouse Contributions	4,412.00	0.00	0.00	4,412.00
Child Contributions	0.00	0.00	0.00	0.00
Co Contributions Non Taxable	0.00	0.00	0.00	0.00
Downsizer Contributions	0.00	0.00	0.00	0.00
Other Contributions Preserved	0.00	0.00	0.00	0.00
Proceeds of Insurance Policies	0.00	0.00	0.00	0.00
Share of Net Income/(Loss) for period	9,897.32	0.00	0.00	9,897.32
Transfers In and Transfers From Reserves	0.00	0.00	0.00	0.00
Total Increases/(Decreases) Total	17,550.32	0.00	0.00	17,550.32
LESS: DECREASES TO MEMBERS ACCOUNT DURING THE PERIOD				
Pensions Paid	0.00	0.00	0.00	0.00
Benefits Paid	0.00	0.00	0.00	0.00
Contributions Tax	486.15	0.00	0.00	486.15
Income Tax	521.57	0.00	0.00	521.57
Division 293 Tax	0.00	0.00	0.00	0.00
Insurance Policy Premiums Paid	435.00	0.00	0.00	435.00
Transfers out and transfers to reserves	0.00	0.00	0.00	0.00
Total Decreases	1,442.72	0.00	0.00	1,442.72
Members Balance at 30/06/2019	84,651.04	15,000.00	35,000.00	134,651.04

ABC Superannuation Fund - 18123456789

TRIAL BALANCE REPORT

AS AT 30 JUNE 2019

ACCOUNT REFERENCE	ACCOUNT NAME	DEBIT \$	CREDIT \$
1-1000	Bank 1	120,235.18	0
1-1001	Open bank	40,000.80	0
1-1099	General Suspense	0	4,472.18
1-1100	Investments - Direct Equities	43,728.30	0
1-1120	Investments - Bonds	20,000.00	0
1-1140	Investments - Unit Trusts	1,000.00	0
2-1100	Income Tax Payable	0	2,538.45
2-1300	Imputation Tax Credit	1,676.15	0
4-1030	Income - Bonds	0	3,342.00
4-1170	Unfranked dividend amount	0	331.00
4-1180	Franked dividend amount	0	3,911.00
4-1190	Dividend franking credit	0	1,676.15
4-1230	Employer - Concessional	0	7,791.00
4-1236	Personal - Concessional	0	1,002.00
4-1245	Spouse - Non Concessional	0	4,412.00
4-1400	Increase in Market Revaluation	0	13,784.22
4-9999	Year End Closing Clearing	32,580.92	0
5-1015-01	Insurance Premiums - Preserved/Taxable	880.00	0
5-1110	Approved auditor fee	250.00	0
5-1170	Tax Expense	2,538.45	0
7-1011-01	Opening Balance - Preserved/Taxable	0	122,266.68
7-1011-02	Opening Balance - Preserved/Non Taxable	0	34,412.00
7-1011-03	Opening Balance - Unrestricted Non Preserved/Taxable	0	20,000.00
7-1011-04	Opening Balance - Unrestricted Non Preserved/Non Taxable	0	65,000.00
7-1011-05	Opening Balance - Restricted Non Preserved/Taxable	0	50,000.00
7-1011-06	Opening Balance - Restricted Non Preserved/Non Taxable	0	15,000.00
7-1030-01	Transfer In - Preserved/Taxable	30,000.00	0
7-1030-02	Transfer In - Preserved/Non Taxable	10,000.00	0
7-1030-03	Transfer In - Unrestricted Non Preserved/Taxable	10,000.00	0
7-1030-04	Transfer In - Unrestricted Non Preserved/Non Taxable	25,000.00	0
7-1030-05	Transfer In - Restricted Non Preserved/Taxable	20,000.00	0
7-1030-06	Transfer In - Restricted Non Preserved/Non Taxable	5,000.00	0
7-1080-01	Share of Profit/Loss - Preserved/Taxable	0	12,951.12
		<u>\$362,889.80</u>	<u>\$362,889.80</u>

ABC Superannuation Fund - 18123456789
CAPITAL GAINS REPORT
FOR THE PERIOD 01 JULY 2018 TO 30 JUNE 2019

ASSET NAME	QTY	BOUGHT	CGT	SOLD	SALES	COST	REALISED GAINS/ LOSSES
			DATE		PRICE	BASIS	
Short Term							
ABC Superannuation Fund	0				0.00	0.00	0.00
ABC Superannuation Fund	0				0.00	0.00	0.00
ABC Superannuation Fund	0				0.00	0.00	0.00
ABC Superannuation Fund	0				0.00	0.00	0.00
ABC Superannuation Fund	0				0.00	0.00	0.00
ABC Superannuation Fund	0				0.00	0.00	0.00
ABC Superannuation Fund	0				0.00	0.00	0.00
Total Short Term					0.00	0.00	0.00
Overall Total					\$0.00	\$0.00	\$0.00

ABC Superannuation Fund - 18123456789
JOURNAL ENTRY REPORT
FOR THE PERIOD 01 JULY 2018 TO 30 JUNE 2019

DATE	REFERENCE NUMBER	DESCRIPTION	MEMBER ACCOUNT	ACCOUNT	DEBIT \$	CREDIT \$
01/07/2018	AQ000002	Acquisition UNL UNITED NETWORKS LTD:ORDINARY FULLY PAID x 1,000 - 1 Jul 2018			\$1,000.00	\$1,000.00
01/07/2018	AQ000002	Acquisition UNL UNITED NETWORKS LTD:ORDINARY FULLY PAID x 1,000 - 1 Jul 2018	Fund	1-1140 Investments - Unit Trusts	\$1,000.00	\$0.00
01/07/2018	AQ000002	Acquisition UNL UNITED NETWORKS LTD:ORDINARY FULLY PAID x 1,000 - 1 Jul 2018	Fund	1-1000 Bank 1	\$0.00	\$1,000.00
01/07/2018	RMR000002	Reverse: Reval TLS - TELSTRA CORPORATION.:ORDINARY FULLY PAID at 30/06/2018 - MR000002			\$7,048.88	\$7,048.88
01/07/2018	RMR000002	Reverse: Reval TLS - TELSTRA CORPORATION.:ORDINARY FULLY PAID at 30/06/2018 - MR000002	Fund	1-1100 Investments - Direct Equities	\$0.00	\$7,048.88
01/07/2018	RMR000002	Reverse: Reval at Year End at 30/06/2018 - MR000002	Fund	4-1400 Increase in Market Revaluation	\$7,048.88	\$0.00
01/08/2018	EX000003	2018 Audit fee			\$250.00	\$250.00
01/08/2018	EX000003	2018 Audit fee	Fund	1-1000 Bank 1	\$0.00	\$250.00
01/08/2018	EX000003	2018 Audit fee	Fund	5-1110 Approved auditor fee	\$250.00	\$0.00
01/01/2019	IN000001	Dividend TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend 1			\$1,862.86	\$1,862.86
01/01/2019	IN000001	Dividend TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend 1	Fund	1-1000 Bank 1	\$1,334.00	\$0.00
01/01/2019	IN000001	Dividend TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend 1	Fund	2-1300 Imputation Tax Credit	\$528.86	\$0.00
01/01/2019	IN000001	Dividend TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend 1	Fund	4-1180 Franked dividend amount	\$0.00	\$1,234.00
01/01/2019	IN000001	Dividend TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend 1	Fund	4-1170 Unfranked dividend amount	\$0.00	\$100.00
01/01/2019	IN000001	Dividend TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 -	Fund	4-1190 Dividend franking credit	\$0.00	\$528.86
		FULLY PAID - 1 Jan 2019 -				

TLS Dividend 1

01/01/2019	IN000002	Income Waratah Bonds - 1 Jan 2019 - Waratah Bonds Interest			\$3,342.00	\$3,342.00
01/01/2019	IN000002	Income Waratah Bonds - 1 Jan 2019 - Waratah Bonds Interest	Fund	1-1000 Bank 1	\$3,342.00	\$0.00
01/01/2019	IN000002	Income Waratah Bonds - 1 Jan 2019 - Waratah Bonds Interest	Fund	4-1030 Income - Bonds	\$0.00	\$3,342.00
01/01/2019	IN000003	TLS Dividend			\$12.86	\$12.86
01/01/2019	IN000003	TLS Dividend	Fund	1-1000 Bank 1	\$12.00	\$0.00
01/01/2019	IN000003	Income TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend	Fund	4-1180 Franked dividend amount	\$0.00	\$2.00
01/01/2019	IN000003	Income TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend	Fund	4-1170 Unfranked dividend amount	\$0.00	\$10.00
01/01/2019	IN000003	Income TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend	Fund	4-1190 Dividend franking credit	\$0.00	\$0.86
01/01/2019	IN000003	Income TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID - 1 Jan 2019 - TLS Dividend	Fund	2-1300 Imputation Tax Credit	\$0.86	\$0.00
02/01/2019	SU000002	TLS Dividend Reinvestment - 14 x 3.18 = 44.52 (0.48)			\$0.48	\$0.48
02/01/2019	SU000002	TLS Dividend Reinvestment - 14 x 3.18 = 44.52 (0.48)	Fund	1-1000 Bank 1	\$0.48	\$0.00
02/01/2019	SU000002	TLS Dividend Reinvestment - 14 x 3.18 = 44.52 (0.48)	Fund	1-1099 General Suspense	\$0.00	\$0.48
03/01/2019	SU000003	RIO Purchase 50 x 6.32			\$318.00	\$318.00
03/01/2019	SU000003	RIO Purchase 50 x 6.32	Fund	1-1000 Bank 1	\$0.00	\$318.00
03/01/2019	SU000003	RIO Purchase 50 x 6.32	Fund	1-1099 General Suspense	\$318.00	\$0.00
04/01/2019	SU000004	HYB Dividend			\$31.00	\$31.00
04/01/2019	SU000004	HYB Dividend	Fund	1-1000 Bank 1	\$31.00	\$0.00
04/01/2019	SU000004	HYB Dividend	Fund	1-1099 General Suspense	\$0.00	\$31.00
05/01/2019	SU000005	HYB Interest			\$2.54	\$2.54
05/01/2019	SU000005	HYB Interest	Fund	1-1000 Bank 1	\$2.54	\$0.00
05/01/2019	SU000005	HYB Interest	Fund	1-1099 General Suspense	\$0.00	\$2.54
06/01/2019	SU000006	Waratah Bond Interest			\$65.74	\$65.74
06/01/2019	SU000006	Waratah Bond Interest	Fund	1-1000 Bank 1	\$65.74	\$0.00
06/01/2019	SU000006	Waratah Bond Interest	Fund	1-1099 General Suspense	\$0.00	\$65.74
07/01/2019	SU000007	Term Deposit Interest			\$97.21	\$97.21

07/01/2019	SU000007	Term Deposit Interest	Fund	1-1000 Bank 1	\$97.21	\$0.00
07/01/2019	SU000007	Term Deposit Interest	Fund	1-1099 General Suspense	\$0.00	\$97.21
08/01/2019	SU000008	MGC Distribution			\$64.99	\$64.99
08/01/2019	SU000008	MGC Distribution	Fund	1-1000 Bank 1	\$64.99	\$0.00
08/01/2019	SU000008	MGC Distribution	Fund	1-1099 General Suspense	\$0.00	\$64.99
10/01/2019	SU000009	ANZ Credit Interest			\$1.73	\$1.73
10/01/2019	SU000009	ANZ Credit Interest	Fund	1-1000 Bank 1	\$1.73	\$0.00
10/01/2019	SU000009	ANZ Credit Interest	Fund	1-1099 General Suspense	\$0.00	\$1.73
11/01/2019	SU000010	CBA Credit Interest			\$0.12	\$0.12
11/01/2019	SU000010	CBA Credit Interest	Fund	1-1000 Bank 1	\$0.12	\$0.00
11/01/2019	SU000010	CBA Credit Interest	Fund	1-1099 General Suspense	\$0.00	\$0.12
12/01/2019	SU000011	Commonwealth Bank Fee			\$5.00	\$5.00
12/01/2019	SU000011	Commonwealth Bank Fee	Fund	1-1000 Bank 1	\$0.00	\$5.00
12/01/2019	SU000011	Commonwealth Bank Fee	Fund	1-1099 General Suspense	\$5.00	\$0.00
13/01/2019	SU000012	INETBANK Pay Anyone to CBANK			\$2,000.00	\$2,000.00
13/01/2019	SU000012	INETBANK Pay Anyone to CBANK	Fund	1-1000 Bank 1	\$2,000.00	\$0.00
13/01/2019	SU000012	INETBANK Pay Anyone to CBANK	Fund	1-1099 General Suspense	\$0.00	\$2,000.00
14/01/2019	SU000013	ATO SUPER LEVY			\$259.00	\$259.00
14/01/2019	SU000013	ATO SUPER LEVY	Fund	1-1000 Bank 1	\$0.00	\$259.00
14/01/2019	SU000013	ATO SUPER LEVY	Fund	1-1099 General Suspense	\$259.00	\$0.00
15/01/2019	SU000014	ASIC Super Fund Rego			\$135.00	\$135.00
15/01/2019	SU000014	ASIC Super Fund Rego	Fund	1-1000 Bank 1	\$0.00	\$135.00
15/01/2019	SU000014	ASIC Super Fund Rego	Fund	1-1099 General Suspense	\$135.00	\$0.00
16/01/2019	SU000015	Audit Express Fee			\$99.00	\$99.00
16/01/2019	SU000015	Audit Express Fee	Fund	1-1000 Bank 1	\$0.00	\$99.00
16/01/2019	SU000015	Audit Express Fee	Fund	1-1099 General Suspense	\$99.00	\$0.00
17/01/2019	SU000016	DEFT 132 Smith Street Rent			\$1,360.00	\$1,360.00
17/01/2019	SU000016	DEFT 132 Smith Street Rent	Fund	1-1000 Bank 1	\$1,360.00	\$0.00
17/01/2019	SU000016	DEFT 132 Smith Street Rent	Fund	1-1099 General Suspense	\$0.00	\$1,360.00
18/01/2019	SU000017	132 Smith Street - Rates			\$97.21	\$97.21
18/01/2019	SU000017	132 Smith Street - Rates	Fund	1-1000 Bank 1	\$0.00	\$97.21
18/01/2019	SU000017	132 Smith Street - Rates	Fund	1-1099 General Suspense	\$97.21	\$0.00
19/01/2019	SU000018	132 Smith Street - Gardening			\$150.00	\$150.00

19/01/2019	SU000018	132 Smith Street - Gardening	Fund	1-1000 Bank 1	\$0.00	\$150.00
19/01/2019	SU000018	132 Smith Street - Gardening	Fund	1-1099 General Suspense	\$150.00	\$0.00
20/01/2019	SU000019	132 Smith Street - Advertising			\$330.51	\$330.51
20/01/2019	SU000019	132 Smith Street - Advertising	Fund	1-1000 Bank 1	\$0.00	\$330.51
20/01/2019	SU000019	132 Smith Street - Advertising	Fund	1-1099 General Suspense	\$330.51	\$0.00
01/02/2019	DR000001	Dividend Reinvestment TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID x 1,034 @ \$2.8 - 1 Feb 2019 - TLS Dividend Reinvestment			\$6,937.63	\$6,937.63
01/02/2019	DR000001	Dividend Reinvestment TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID x 1,034 @ \$2.8 - 1 Feb 2019 - TLS Dividend Reinvestment	Fund	9-9999 Clearing Account	\$2,895.20	\$0.00
01/02/2019	DR000001	Dividend Reinvestment TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID x 1,034 @ \$2.8 - 1 Feb 2019 - TLS Dividend Reinvestment	Fund	9-9999 Clearing Account	\$0.00	\$2,895.20
01/02/2019	DR000001	Dividend Reinvestment TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID x 1,034 @ \$2.8 - 1 Feb 2019 - TLS Dividend Reinvestment	Fund	1-1100 Investments - Direct Equities	\$2,895.20	\$0.00
01/02/2019	DR000001	Reinvest Balance TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID x 1,034 @ \$2.8 - 1 Feb 2019 - TLS Dividend Reinvestment	Fund	2-1300 Imputation Tax Credit	\$1,146.43	\$0.00
01/02/2019	DR000001	Reinvest Balance TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID x 1,034 @ \$2.8 - 1 Feb 2019 - TLS Dividend Reinvestment	Fund	4-1180 Franked dividend amount	\$0.00	\$2,675.00
01/02/2019	DR000001	Reinvest Balance TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID x 1,034 @ \$2.8 - 1 Feb 2019 - TLS Dividend Reinvestment	Fund	4-1170 Unfranked dividend amount	\$0.00	\$221.00
01/02/2019	DR000001	Reinvest Balance TLS TELSTRA CORPORATION.:ORDINARY FULLY PAID x 1,034 @ \$2.8 - 1 Feb 2019 - TLS Dividend Reinvestment	Fund	4-1190 Dividend franking credit	\$0.00	\$1,146.43
01/02/2019	DR000001	Reinvest Balance TLS TELSTRA CORPORATION.:ORDINARY	Fund	1-1001 Open bank	\$0.80	\$0.00

FULLY PAID x 1,034 @ \$2.8 -
 1 Feb 2019 - TLS Dividend
 Reinvestment

01/02/2019	SU000020	TLS Dividend			\$12.00	\$12.00
01/02/2019	SU000020	TLS Dividend	Fund	1-1000 Bank 1	\$12.00	\$0.00
01/02/2019	SU000020	TLS Dividend	Fund	1-1099 General Suspense	\$0.00	\$12.00
02/02/2019	SU000021	TLS Dividend Reinvestment - 14 x 3.18 = 44.52 (0.48)			\$0.48	\$0.48
02/02/2019	SU000021	TLS Dividend Reinvestment - 14 x 3.18 = 44.52 (0.48)	Fund	1-1000 Bank 1	\$0.48	\$0.00
02/02/2019	SU000021	TLS Dividend Reinvestment - 14 x 3.18 = 44.52 (0.48)	Fund	1-1099 General Suspense	\$0.00	\$0.48
03/02/2019	SU000022	BHP Purchase 50 x 6.32			\$318.00	\$318.00
03/02/2019	SU000022	BHP Purchase 50 x 6.32	Fund	1-1000 Bank 1	\$0.00	\$318.00
03/02/2019	SU000022	BHP Purchase 50 x 6.32	Fund	1-1099 General Suspense	\$318.00	\$0.00
04/02/2019	SU000023	HYB Dividend			\$31.00	\$31.00
04/02/2019	SU000023	HYB Dividend	Fund	1-1000 Bank 1	\$31.00	\$0.00
04/02/2019	SU000023	HYB Dividend	Fund	1-1099 General Suspense	\$0.00	\$31.00
05/02/2019	SU000024	HYB Interest			\$2.54	\$2.54
05/02/2019	SU000024	HYB Interest	Fund	1-1000 Bank 1	\$2.54	\$0.00
05/02/2019	SU000024	HYB Interest	Fund	1-1099 General Suspense	\$0.00	\$2.54
06/02/2019	SU000025	Waratah Bond Interest			\$65.74	\$65.74
06/02/2019	SU000025	Waratah Bond Interest	Fund	1-1000 Bank 1	\$65.74	\$0.00
06/02/2019	SU000025	Waratah Bond Interest	Fund	1-1099 General Suspense	\$0.00	\$65.74
07/02/2019	SU000026	Term Deposit Interest			\$97.21	\$97.21
07/02/2019	SU000026	Term Deposit Interest	Fund	1-1000 Bank 1	\$97.21	\$0.00
07/02/2019	SU000026	Term Deposit Interest	Fund	1-1099 General Suspense	\$0.00	\$97.21
08/02/2019	SU000027	MGC Distribution			\$64.99	\$64.99
08/02/2019	SU000027	MGC Distribution	Fund	1-1000 Bank 1	\$64.99	\$0.00
08/02/2019	SU000027	MGC Distribution	Fund	1-1099 General Suspense	\$0.00	\$64.99
10/02/2019	SU000028	ANZ Credit Interest			\$1.73	\$1.73
10/02/2019	SU000028	ANZ Credit Interest	Fund	1-1000 Bank 1	\$1.73	\$0.00
10/02/2019	SU000028	ANZ Credit Interest	Fund	1-1099 General Suspense	\$0.00	\$1.73
11/02/2019	SU000029	CBA Credit Interest			\$0.12	\$0.12
11/02/2019	SU000029	CBA Credit Interest	Fund	1-1000 Bank 1	\$0.12	\$0.00
11/02/2019	SU000029	CBA Credit Interest	Fund	1-1099 General Suspense	\$0.00	\$0.12
12/02/2019	SU000030	Commonwealth Bank Fee			\$5.00	\$5.00

12/02/2019	SU000030	Commonwealth Bank Fee	Fund	1-1000 Bank 1	\$0.00	\$5.00
12/02/2019	SU000030	Commonwealth Bank Fee	Fund	1-1099 General Suspense	\$5.00	\$0.00
13/02/2019	SU000031	INETBANK Pay Anyone to CBANK			\$2,000.00	\$2,000.00
13/02/2019	SU000031	INETBANK Pay Anyone to CBANK	Fund	1-1000 Bank 1	\$2,000.00	\$0.00
13/02/2019	SU000031	INETBANK Pay Anyone to CBANK	Fund	1-1099 General Suspense	\$0.00	\$2,000.00
14/02/2019	SU000032	ATO SUPER LEVY			\$259.00	\$259.00
14/02/2019	SU000032	ATO SUPER LEVY	Fund	1-1000 Bank 1	\$0.00	\$259.00
14/02/2019	SU000032	ATO SUPER LEVY	Fund	1-1099 General Suspense	\$259.00	\$0.00
15/02/2019	SU000033	ASIC Super Fund Rego			\$135.00	\$135.00
15/02/2019	SU000033	ASIC Super Fund Rego	Fund	1-1000 Bank 1	\$0.00	\$135.00
15/02/2019	SU000033	ASIC Super Fund Rego	Fund	1-1099 General Suspense	\$135.00	\$0.00
16/02/2019	SU000034	Audit Express Fee			\$99.00	\$99.00
16/02/2019	SU000034	Audit Express Fee	Fund	1-1000 Bank 1	\$0.00	\$99.00
16/02/2019	SU000034	Audit Express Fee	Fund	1-1099 General Suspense	\$99.00	\$0.00
17/02/2019	SU000035	DEFT 132 Smith Street Rent			\$1,360.00	\$1,360.00
17/02/2019	SU000035	DEFT 132 Smith Street Rent	Fund	1-1000 Bank 1	\$1,360.00	\$0.00
17/02/2019	SU000035	DEFT 132 Smith Street Rent	Fund	1-1099 General Suspense	\$0.00	\$1,360.00
18/02/2019	SU000036	132 Smith Street - Rates			\$97.21	\$97.21
18/02/2019	SU000036	132 Smith Street - Rates	Fund	1-1000 Bank 1	\$0.00	\$97.21
18/02/2019	SU000036	132 Smith Street - Rates	Fund	1-1099 General Suspense	\$97.21	\$0.00
19/02/2019	SU000037	132 Smith Street - Gardening			\$150.00	\$150.00
19/02/2019	SU000037	132 Smith Street - Gardening	Fund	1-1000 Bank 1	\$0.00	\$150.00
19/02/2019	SU000037	132 Smith Street - Gardening	Fund	1-1099 General Suspense	\$150.00	\$0.00
20/02/2019	SU000038	132 Smith Street - Advertising			\$330.51	\$330.51
20/02/2019	SU000038	132 Smith Street - Advertising	Fund	1-1000 Bank 1	\$0.00	\$330.51
20/02/2019	SU000038	132 Smith Street - Advertising	Fund	1-1099 General Suspense	\$330.51	\$0.00
01/03/2019	CON000001	Emp Con 1			\$4,550.00	\$4,550.00
01/03/2019	CON000001	Emp Con 1	Fund	1-1000 Bank 1	\$4,550.00	\$0.00
01/03/2019	CON000001	Emp Con 1	Jane Doe Accum	4-1230 Employer - Concessional	\$0.00	\$4,550.00
02/03/2019	CON000003	Emp Con 2			\$3,241.00	\$3,241.00
02/03/2019	CON000003	Emp Con 2	Fund	1-1000 Bank 1	\$3,241.00	\$0.00
02/03/2019	CON000003	Emp Con 2	John Doe Accum	4-1230 Employer - Concessional	\$0.00	\$3,241.00
01/04/2019	CON000002	Per Con 1			\$1,002.00	\$1,002.00

01/04/2019	CON000002	Per Con 1	Fund	1-1000 Bank 1	\$1,002.00	\$0.00
01/04/2019	CON000002	Per Con 1	Jane Doe Accum	4-1236 Personal - Concessional	\$0.00	\$1,002.00
02/04/2019	CON000004	Spouse Con 1			\$4,412.00	\$4,412.00
02/04/2019	CON000004	Spouse Con 1	Fund	1-1000 Bank 1	\$4,412.00	\$0.00
02/04/2019	CON000004	Spouse Con 1	John Doe Accum	4-1245 Spouse - Non Concessional	\$0.00	\$4,412.00
01/06/2019	EX000001	Life Insurance			\$445.00	\$445.00
01/06/2019	EX000001	Life Insurance	Fund	1-1000 Bank 1	\$0.00	\$445.00
01/06/2019	EX000001	Life Insurance	Jane Doe Accum	5-1015-01 Insurance Premiums - Preserved/Taxable	\$445.00	\$0.00
02/06/2019	EX000002	Life Insurance			\$435.00	\$435.00
02/06/2019	EX000002	Life Insurance	Fund	1-1000 Bank 1	\$0.00	\$435.00
02/06/2019	EX000002	Life Insurance	John Doe Accum	5-1015-01 Insurance Premiums - Preserved/Taxable	\$435.00	\$0.00
30/06/2019	MR000003	Reval TELSTRA CORPORATION.:ORDINARY FULLY PAID at 30/06/2019			\$20,833.10	\$20,833.10
30/06/2019	MR000003	Reval TELSTRA CORPORATION.:ORDINARY FULLY PAID at 30/06/2019	Fund	1-1100 Investments - Direct Equities	\$20,833.10	\$0.00
30/06/2019	MR000003	Reval at Year End at 30/06/2019	Fund	4-1400 Increase in Market Revaluation	\$0.00	\$20,833.10
30/06/2019	TAX000008	Year End Tax Payment			\$2,538.45	\$2,538.45
30/06/2019	TAX000008	Year End Tax Payment	Fund	5-1170 Tax Expense	\$2,538.45	\$0.00
30/06/2019	TAX000008	Year End Tax Payable 30/06/2019	Fund	2-1100 Income Tax Payable	\$0.00	\$2,538.45
30/06/2019	TAX000009	Allocate Contributions Tax 2018/2019			\$1,450.95	\$1,450.95
30/06/2019	TAX000009	Allocate Contributions Tax 2018/2019	Fund	4-9999 Year End Closing Clearing	\$0.00	\$832.80
30/06/2019	TAX000009	Allocate Contributions Tax 2018/2019	Jane Doe Accum	7-1100-01 Contributions Tax - Preserved	\$832.80	\$0.00
30/06/2019	TAX000009	Allocate Insurance Tax 2018/2019	Fund	4-9999 Year End Closing Clearing	\$66.75	\$0.00
30/06/2019	TAX000009	Allocate Insurance Tax 2018/2019	Jane Doe Accum	7-1120-01 Income Tax -	\$0.00	\$66.75
30/06/2019	TAX000009	Allocate Contributions Tax 2018/2019	Fund	Preserved/Taxable 4-9999 Year End Closing Clearing	\$0.00	\$486.15
30/06/2019	TAX000009	Allocate Contributions Tax 2018/2019	John Doe Accum	7-1100-01 Contributions Tax - Preserved	\$486.15	\$0.00

30/06/2019	IAX000009	Allocate Insurance Tax 2018/2019	Fund	4-9999 Year End Closing Clearing	\$65.25	\$0.00
30/06/2019	TAX000009	Allocate Insurance Tax 2018/2019	John Doe Accum	7-1120-01 Income Tax - Preserved/Taxable	\$0.00	\$65.25
30/06/2019	TAX000010	Allocate Income Tax 2018/2019			\$1,351.50	\$1,351.50
30/06/2019	TAX000010	Allocate Income Tax 2018/2019	Fund	4-9999 Year End Closing Clearing	\$0.00	\$1,351.50
30/06/2019	TAX000010	Allocate Income Tax 2018/2019	Jane Doe Accum	7-1120-01 Income Tax - Preserved/Taxable	\$764.68	\$0.00
30/06/2019	TAX000010	Allocate Income Tax 2018/2019	John Doe Accum	7-1120-01 Income Tax - Preserved/Taxable	\$586.82	\$0.00
30/06/2019	YE000003	Year End Closing 7-1020-01			\$72,248.74	\$72,248.74
30/06/2019	YE000003	Year End Closing 7-1020-01	Jane Doe Accum	7-1020-01 Employer Contributions - Preserved/Taxable	\$4,550.00	\$0.00
30/06/2019	YE000003	Year End Closing 7-1020-08	Jane Doe Accum	7-1020-08 Personal Contributions - Preserved/Taxable	\$1,002.00	\$0.00
30/06/2019	YE000003	Year End Closing 7-1060-01	Jane Doe Accum	7-1060-01 Life Insurance Premium - Preserved/Taxable	\$0.00	\$445.00
30/06/2019	YE000003	Year End Closing 7-1080-01	Jane Doe Accum	7-1080-01 Share of Profit/Loss - Preserved/Taxable	\$12,897.05	\$0.00
30/06/2019	YE000003	Year End Closing 7-1100-01	Jane Doe Accum	7-1100-01 Contributions Tax - Preserved	\$0.00	\$832.80
30/06/2019	YE000003	Year End Closing 7-1120-01	Jane Doe Accum	7-1120-01 Income Tax - Preserved/Taxable	\$0.00	\$697.93
30/06/2019	YE000003	Year End Closing 7-1020-01	John Doe Accum	7-1020-01 Employer Contributions - Preserved/Taxable	\$3,241.00	\$0.00
30/06/2019	YE000003	Year End Closing 7-1020-04	John Doe Accum	7-1020-04 Spouse - Preserved/Non Taxable	\$4,412.00	\$0.00
30/06/2019	YE000003	Year End Closing 7-1060-01	John Doe Accum	7-1060-01 Life Insurance Premium - Preserved/Taxable	\$0.00	\$435.00
30/06/2019	YE000003	Year End Closing 7-1080-01	John Doe Accum	7-1080-01 Share of Profit/Loss - Preserved/Taxable	\$9,897.32	\$0.00
30/06/2019	YE000003	Year End Closing 7-1100-01	John Doe Accum	7-1100-01 Contributions Tax - Preserved	\$0.00	\$486.15

				Reserved		
30/06/2019	YE000003	Year End Closing 7-1120-01	John Doe Accum	7-1120-01 Income Tax - Preserved/Taxable	\$0.00	\$521.57
30/06/2019	YE000003	Opening Balance 7-1011-01 Preserved/Taxable	Jane Doe Accum	7-1011-01 Opening Balance - Preserved/Taxable	\$0.00	\$16,473.32
30/06/2019	YE000003	Opening Balance 7-1011-01 Preserved/Taxable	John Doe Accum	7-1011-01 Opening Balance - Preserved/Taxable	\$0.00	\$11,695.60
30/06/2019	YE000003	Opening Balance 7-1011-02 Preserved/Non Taxable	John Doe Accum	7-1011-02 Opening Balance - Preserved/Non Taxable	\$0.00	\$4,412.00
30/06/2019	YE000003	Year End Closing 7-1900-07	Fund	7-1900-07 Capital Works Expenditure Clearing	\$0.00	\$0.00
30/06/2019	YE000003	Year End Closing 4-1230	Jane Doe Accum	4-1230 Employer - Concessional	\$4,550.00	\$0.00
30/06/2019	YE000003	Year End Closing 4-1236	Jane Doe Accum	4-1236 Personal - Concessional	\$1,002.00	\$0.00
30/06/2019	YE000003	Year End Closing 5-1015-01	Jane Doe Accum	5-1015-01 Insurance Premiums - Preserved/Taxable	\$0.00	\$445.00
30/06/2019	YE000003	Year End Closing 4-1230	John Doe Accum	4-1230 Employer - Concessional	\$3,241.00	\$0.00
30/06/2019	YE000003	Year End Closing 4-1245	John Doe Accum	4-1245 Spouse - Non Concessional	\$4,412.00	\$0.00
30/06/2019	YE000003	Year End Closing 5-1015-01	John Doe Accum	5-1015-01 Insurance Premiums - Preserved/Taxable	\$0.00	\$435.00
30/06/2019	YE000003	Year End Closing 4-1030	Fund	4-1030 Income - Bonds	\$3,342.00	\$0.00
30/06/2019	YE000003	Year End Closing 4-1170	Fund	4-1170 Unfranked dividend amount	\$331.00	\$0.00
30/06/2019	YE000003	Year End Closing 4-1180	Fund	4-1180 Franked dividend amount	\$3,911.00	\$0.00
30/06/2019	YE000003	Year End Closing 4-1190	Fund	4-1190 Dividend franking credit	\$1,676.15	\$0.00
30/06/2019	YE000003	Year End Closing 4-1400	Fund	4-1400 Increase in Market Revaluation	\$13,784.22	\$0.00
30/06/2019	YE000003	Year End Closing 5-1110	Fund	5-1110 Approved auditor fee	\$0.00	\$250.00
30/06/2019	YE000003	Year End Closing 5-1170	Fund	5-1170 Tax Expense	\$0.00	\$2,538.45
30/06/2019	YE000003	Year End Closing 4-9999	Jane Doe Accum	4-9999 Year End Closing Clearing	\$0.00	\$5,107.00
30/06/2019	YE000003	Year End Closing 4-9999	Fund	4-9999 Year End Closing Clearing	\$0.00	\$20,255.92

30/06/2019	YE000003	Year End Closing 4-9999	John Doe Accum	4-9999 Year End Closing Clearing	\$0.00	\$7,218.00
30/06/2019	YEMS000002	Members P&L Distribution Phase 1 - 30 Jun 2019			\$13,205.00	\$13,205.00
30/06/2019	YEMS000002	Members P&L Distribution Phase 1 - 30 Jun 2019	Jane Doe Accum	7-1020-01 Employer Contributions - Preserved/Taxable	\$0.00	\$4,550.00
30/06/2019	YEMS000002	Members P&L Distribution Phase 1 - 30 Jun 2019	Jane Doe Accum	7-1060-01 Life Insurance Premium - Preserved/Taxable	\$445.00	\$0.00
30/06/2019	YEMS000002	Members P&L Distribution Phase 1 - 30 Jun 2019	Jane Doe Accum	7-1020-08 Personal Contributions - Preserved/Taxable	\$0.00	\$1,002.00
30/06/2019	YEMS000002	Members P&L Distribution Phase 1 - 30 Jun 2019	Jane Doe Accum	4-9999 Year End Closing Clearing	\$5,107.00	\$0.00
30/06/2019	YEMS000002	Members P&L Distribution Phase 1 - 30 Jun 2019	John Doe Accum	7-1020-01 Employer Contributions - Preserved/Taxable	\$0.00	\$3,241.00
30/06/2019	YEMS000002	Members P&L Distribution Phase 1 - 30 Jun 2019	John Doe Accum	7-1020-04 Spouse - Preserved/Non Taxable	\$0.00	\$4,412.00
30/06/2019	YEMS000002	Members P&L Distribution Phase 1 - 30 Jun 2019	John Doe Accum	7-1060-01 Life Insurance Premium - Preserved/Taxable	\$435.00	\$0.00
30/06/2019	YEMS000002	Members P&L Distribution Phase 1 - 30 Jun 2019	John Doe Accum	4-9999 Year End Closing Clearing	\$7,218.00	\$0.00
30/06/2019	YEPL000003	P&L Allocation to Members - 30 Jun 2019			\$22,794.37	\$22,794.37
30/06/2019	YEPL000003	P&L Allocation to Members - 30 Jun 2019	Fund	4-9999 Year End Closing Clearing	\$22,794.37	\$0.00
30/06/2019	YEPL000003	P&L Allocation to Members - 30 Jun 2019	Jane Doe Accum	7-1080-01 Share of Profit/Loss - Preserved/Taxable	\$0.00	\$12,897.05
30/06/2019	YEPL000003	P&L Allocation to Members - 30 Jun 2019	John Doe Accum	7-1080-01 Share of Profit/Loss - Preserved/Taxable	\$0.00	\$9,897.32
30/06/2019	YEPL000003	P&L Allocation to Members - 30 Jun 2019	Jane Doe Accum	7-1080-01 Share of Profit/Loss - Preserved/Taxable	\$0.00	\$0.00
30/06/2019	YEPL000003	P&L Allocation to Members - 30 Jun 2019	John Doe Accum	7-1080-01 Share of Profit/Loss - Preserved/Taxable	\$0.00	\$0.00

ABC SUPERANNUATION FUND

COMPILATION REPORT TO THE MEMBER(S) OF THE ABC SUPERANNUATION FUND

We have compiled the accompanying special purpose financial statements of the client, which comprise the Statement of Financial Position as at 30 June 2019, and 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 the notes.

The Responsibility of the Client

The Client is solely responsible for the information contained in the special purpose financial statements and has determined 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 Client we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework and APES 315 Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the Client provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the Client. We do not accept responsibility to any other person for the content of the special purpose financial statements.

XYZ Accounting
123 George Street
Sydney
NSW 2010

ABC SUPERANNUATION FUND TRUSTEE DECLARATION

The trustee has determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in the notes to the financial statements.

The trustees 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 then ended in accordance with the accounting policies described in the notes to the financial statements;
- ii. the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- iii. the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2019.

Signed in accordance with a resolution of the trustee by:

DATED:

**ABC SUPERANNUATION FUND
TRUSTEES DECLARATION**

The trustees have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in the notes to the financial statements.

The trustees declare that:

- the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2019 and the results of its operations for the year then ended in accordance with the accounting policies described in the notes to the financial statements;
- the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2019.

Signed in accordance with a resolution of the trustees by:

Name: Jane Doe
Trustee

Name: John Doe
Trustee

DATED:

ABC SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 June 2019

1. General information

These financial statements are prepared on the basis that the Fund is a non-reporting entity. There are no users dependant on these financial reports as general purpose financial statements. These financial statements have been prepared 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.

This financial report consists of the financial statements for ABC Superannuation Fund ("the Fund"). The financial statements were authorised for issue by the Trustees of the Fund.

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.

2. Measurement of investments

The Fund recognises financial assets and liabilities on the date it becomes party to the contractual agreement (trade date). Investments are derecognised when the rights to receive cashflows from the investments have expired or the Fund has transferred substantially all risks and rewards of ownership.

Investments of the fund have been measured at market values. For the purposes of these financial reports, market value is defined as the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if all of the following assumptions were made:

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

Net market value has been determined as follows:

- Shares and other listed securities listed at market quotations at the reporting date;
- Units in managed funds by reference to the unit redemption price at the end of the reporting period;
- Fixed-interest securities by reference to the redemption price at the end of the reporting period;
- Insurance policies are valued at the surrender value of the policy;
- Unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- Investment property at the trustees' assessment of 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 value 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.

3. Cash and Cash Equivalents

For the purpose of this financial report, cash and cash equivalents include cash on hand, deposits at call with financial institutions, other short term highly liquid investments with original maturities of three months or less from the date of acquisition that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

4. 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.

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 on an accrual basis.

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.

5. 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.

6. Payables

Payables include amounts due to brokers, liabilities and accrued expenses owing by the Fund which are unpaid as at balance date. Trades are recorded on trade date, and normally settled within three business days. Purchases of securities and investments that are unsettled at reporting date are included in payables.

7. Receivables

Receivables may include amounts for dividends, interest, trust distributions and amounts due from brokers. Dividends and trust distributions are accrued when the right to receive payment is established. Interest is accrued at the reporting date from the time of last payment using the effective interest rate method. Amounts due from brokers represent receivables for securities sold that have been contracted for but not yet delivered by the end of the year. Trades are recorded on trade date, and normally settled within three business days.

8. Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

9. Events Occurring after the Balance Sheet Date

No significant events have occurred since balance date.

ABC SUPERANNUATION FUND

TRUSTEES RESOLUTIONS

REPORTS AND STATEMENTS:

The Statement of Financial Position, Operating Statement, Statement of Taxable Income and Notes thereto, Trustee's Declaration, Auditor's Report, and the Self Managed Superannuation Fund Annual Return for the period ended 30 June 2019 were tabled.

It was resolved that:

- (a) The Statement of Financial Position, Operating Statement, Statement of Taxable Income and Notes thereto and the Auditor's Report be adopted by the Trustee/s and the Trustee/s be authorised to sign the Trustee Declaration.
- (b) The Self Managed Superannuation Fund Annual Return be adopted and signed by a representative of the Trustee/s, and
- (c) The Trustee's Declaration be adopted by the Trustee/s.

INVESTMENT STRATEGY:

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.

INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.

ALLOCATION OF INCOME:

It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2019.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2019.

TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

ACCEPTANCE OF ROLLOVERS

The trustee has ensured that any roll-over made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making roll-over between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the roll-over and received advice that the roll-over is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the roll-over on behalf of the member.

PAYMENT OF BENEFITS

The trustee has ensured that any payment of benefits made from the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

Signed as a true record -

Name: Jane Doe
Trustee

Name: John Doe
Trustee

DATED:

SELF-MANAGED SUPERANNUATION FUND INDEPENDENT AUDITOR'S REPORT

Approved SMSF auditor details

Self-managed superannuation fund details

Self-managed superannuation fund (SMSF) name: ABC Superannuation Fund

Australian business number (ABN): 18123456789

Tax file number (TFN): 123456782

Year of income being audited 30 June 2019

To the SMSF trustees

of the ABC Superannuation Fund

Part A: Financial report

Approved SMSF auditor's Opinion

I have audited the special purpose financial report of the ABC Superannuation Fund comprising the statement of financial position as at 30 June 2019, and the operating statement, statement of changes in equity for the year then ended, a summary of significant accounting policies and other explanatory notes of the ABC Superannuation Fund for the year ended 30 June 2019.

In my opinion the financial report:

presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial statements, the financial position of the fund at 30 June 2019 and the results of its operations for the year then ended.

Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report section of this report. I am independent of the self-managed superannuation fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (the Code) as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund. The going concern basis of accounting is appropriate when it is reasonably foreseeable that the fund will be able to meet its liabilities as they fall due.

The trustees are responsible for overseeing the fund's financial reporting process.

Approved SMSF auditor's responsibilities for the audit of the financial report

My responsibility is to express an opinion on the financial report based on my audit. I have conducted an independent audit of the financial report in order to express an opinion on it to the trustees.

My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

I have complied with the competency standards set by Australian Securities & Investments Commission (ASIC). My audit has been conducted in accordance with Australian Auditing Standards. These standards require that I comply with relevant ethical requirements relating to audit engagements, and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions,

misrepresentations, or the override of internal control.

- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

Part B: Compliance report

Approved SMSF Auditor's Opinion

I have performed a reasonable assurance engagement on the ABC Superannuation Fund to provide an opinion in relation to its compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below in the *Approved SMSF auditor's responsibility* section of this report.

In my opinion, each trustee of ABC Superannuation Fund has complied, in all material respects, with the applicable provisions of the SISA and the SISR specified below, for the year ended 30 June 2019.

Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 Compliance Engagements issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and quality control

I have complied with the independence requirements in accordance with the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) as required by the SISR.

I apply Australian Standard on Quality Control 1 ASQC 1 Quality Control for *Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information*, and *Other Assurance Engagements* in undertaking this assurance engagement.

I have complied with the competency standards set by ASIC.

SMSF trustees' responsibility for compliance

Each SMSF trustee is responsible for complying with the requirements of the SISA and the SISR and for identifying, designing and implementing internal controls as they determine necessary to meet compliance requirements and monitor ongoing compliance.

Approved SMSF auditor's responsibility for the compliance report

My responsibility is to express an opinion on the trustees' compliance with the applicable requirements of the SISA and the SISR, based on the compliance engagement. My procedures included testing that the fund has an investment strategy that complies with the SISA and that the trustees make investments in line with that strategy, however, no opinion is made on its appropriateness to the fund members.

My reasonable assurance engagement has been conducted in accordance with applicable Standards on Assurance Engagements issued by the Auditing and Assurance Standards Board, to provide reasonable assurance that the trustees of the fund have complied, in all material respects, with the relevant requirements of the following provisions (to the extent applicable) of the SISA and the SISR.

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67,67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

An assurance engagement to report on the fund's compliance with the applicable requirements of the SISA and the SISR involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the SISA and the SISR for the year ended 30 June 2019.

These tests have not been performed continuously throughout the period, were not designed to detect all instances of non-compliance, and have not covered any other provisions of the SISA and the SISR apart from those specified.

Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected. A reasonable assurance engagement does not provide assurance on whether compliance with

the listed provisions will continue in the future.

SMSF Auditor's name

SMSF Auditor's signature

Date audit completed