

Financial statements and reports for the year ended  
30 June 2018

Raphael Charles Maguire Super Fund

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# Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	5	6,256	8,237
Interest Received		1,446	5,548
Other Investment Income		0	10
<b>Investment Gains</b>			
Changes in Market Values	6	14,359	24,716
<b>Contribution Income</b>			
Personal Non Concessional		5,724	140,132
<b>Other Income</b>			
Foreign Exchange Profits/ Losses		87,105	(56,172)
<b>Total Income</b>		<u>114,890</u>	<u>122,471</u>
<b>Expenses</b>			
Accountancy Fees		1,430	1,534
Administration Costs		160	0
ATO Supervisory Levy		259	259
Bank Charges		0	38
Interest Paid		0	4
<b>Member Payments</b>			
Pensions Paid		415,822	140,000
<b>Total Expenses</b>		<u>417,671</u>	<u>141,835</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>(302,782)</u>	<u>(19,365)</u>
Income Tax Expense		(2,528)	(3,530)
<b>Benefits accrued as a result of operations</b>		<u>(300,254)</u>	<u>(15,835)</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Raphael Charles Maguire Super Fund  
**Statement of Financial Position**



As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties ( Australian - Residential)	2	1,150,000	140,000
Shares in Listed Companies (Australian)	3	0	224,025
<b>Total Investments</b>		<u>1,150,000</u>	<u>364,025</u>
<b>Other Assets</b>			
ANZ A/C 28677		2	0
ANZ ETrade A/c 76063		2	0
HSBC Flexi Saver A/c 601439		2	2
HSBC Flexi Saver A/c 601440 (GBP)		0	0
Westpac DIY Super Working A/c 499544		27	26
Westpac eSaver A/c 506214		4,033	142,908
HSBC Flexi Saver 601441 (USD)		2	2
Westpac USA Currency A/c 5497		744,764	1,687,802
Income Tax Refundable		2,528	8,209
<b>Total Other Assets</b>		<u>751,360</u>	<u>1,838,949</u>
<b>Total Assets</b>		<u>1,901,360</u>	<u>2,202,974</u>
Less:			
<b>Liabilities</b>			
GST Payable		173	0
Sundry Creditors		0	1,534
<b>Total Liabilities</b>		<u>173</u>	<u>1,534</u>
<b>Net assets available to pay benefits</b>		<u>1,901,187</u>	<u>2,201,440</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Maguire, Raphael - Accumulation		754,847	710,304
Maguire, Raphael - Pension (Account Based Pension)		1,146,340	1,491,136
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>1,901,187</u>	<u>2,201,440</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

# Notes to the Financial Statements

For the year ended 30 June 2018

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## Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and accompanying Regulations, the trust deed of the fund and the needs of members.

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

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 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 their market values, which is the amount that a willing buyer of the asset 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 values have 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 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 reporting date. The trustees have determined that the gross values of the fund's financial liabilities are 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 are subject to an insignificant risk of change in value.

### c. Revenue

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

#### Interest revenue

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

## Notes to the Financial Statements

For the year ended 30 June 2018

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and are 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 the investment was 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. Goods and Services Tax (GST)

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.

### f. Critical Accounting Estimates and Judgements

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

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

### Note 2: Real Estate Properties ( Australian - Residential)

	2018 \$	2017 \$
Lot 3268	140,000	140,000
Lot 1352	1,010,000	0
	<hr/> 1,150,000 <hr/>	<hr/> 140,000 <hr/>

### Note 3: Shares in Listed Companies (Australian)

	2018 \$	2017 \$
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Raphael Charles Maguire Super Fund

**Notes to the Financial Statements**

For the year ended 30 June 2018

Woodside Petroleum Limited	0	224,025
	0	224,025
<b>Note 5: Dividends</b>		
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Woodside Petroleum Limited	6,256	8,237
	6,256	8,237
<b>Note 6: Unrealised Movements in Market Value</b>		
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Real Estate Properties ( Australian - Residential)</b>		
Lot 1352	(2,113)	0
Lot 3268	(3,611)	0
	(5,724)	0
<b>Shares in Listed Companies (Australian)</b>		
Woodside Petroleum Limited	2,469	35,712
	2,469	35,712
<b>Total Unrealised Movement</b>	(3,255)	35,712
<b>Realised Movements in Market Value</b>		
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Woodside Petroleum Limited	17,614	(10,996)
	17,614	(10,996)
<b>Total Realised Movement</b>	17,614	(10,996)
<b>Total Market Movement</b>	14,359	24,716

Refer to compilation report

**Raphael Charles Maguire Super Fund**

# **Notes to the Financial Statements**

For the year ended 30 June 2018

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## Trustees Declaration

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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 Note 1 to the financial statements.

In the opinion of the trustees:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2018.

Signed in accordance with a resolution of the trustees by:

.....  
Elizabeth Tysoe

Trustee

.....  
Raphael Maguire

Trustee

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

Raphael Charles Maguire Super Fund  
**Statement of Taxable Income**

For the year ended 30 June 2018



	<b>2018</b>
	<b>\$</b>
Benefits accrued as a result of operations	(302,782.00)
<b>Less</b>	
Other Non Taxable Income	87,105.00
Exempt current pension income	6,612.00
Tax Losses Deducted	2,795.00
Realised Accounting Capital Gains	17,614.00
Non Taxable Contributions	5,724.00
	<hr/> 119,850.00
<b>Add</b>	
Decrease in MV of investments	3,255.00
SMSF non deductible expenses	1,027.00
Pension Payments	415,822.00
Franking Credits	2,528.00
	<hr/> 422,632.00
<b>Taxable Income or Loss</b>	<hr/> 0.00
Income Tax on Taxable Income or Loss	0.00
<b>Less</b>	
Franking Credits	2,528.07
<b>CURRENT TAX OR REFUND</b>	<hr/> (2,528.07)
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> (2,269.07)

# Members Statement

Raphael Charles Maguire  
 6 Dinghy Place  
 OCEAN REEF, Western Australia, 6027, Australia

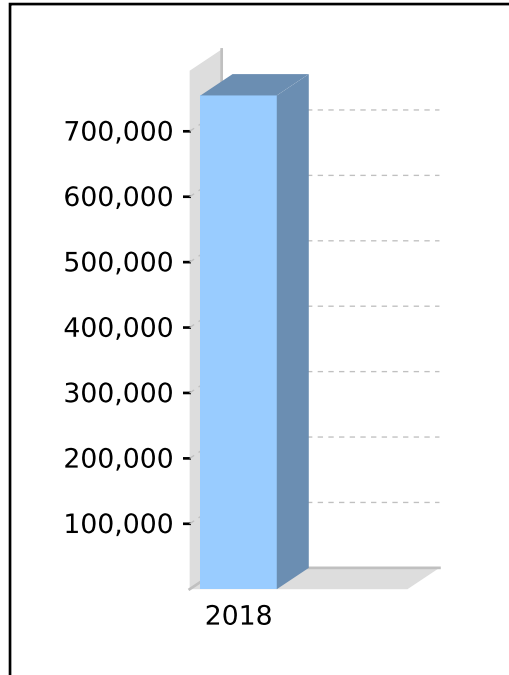
### Your Details

Date of Birth : 27/10/1950  
 Age: 67  
 Tax File Number: Provided  
 Date Joined Fund: 05/06/2007  
 Service Period Start Date: 05/06/2007  
 Date Left Fund:  
 Member Code: MAGRAP00001A  
 Account Start Date 05/06/2007  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 754,846  
 Total Death Benefit 754,846

### Your Balance

<b>Total Benefits</b>	<b>754,846</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	754,846
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	425,502
Taxable	329,344



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	710,303
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	5,724
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	38,819
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	754,846

# Members Statement

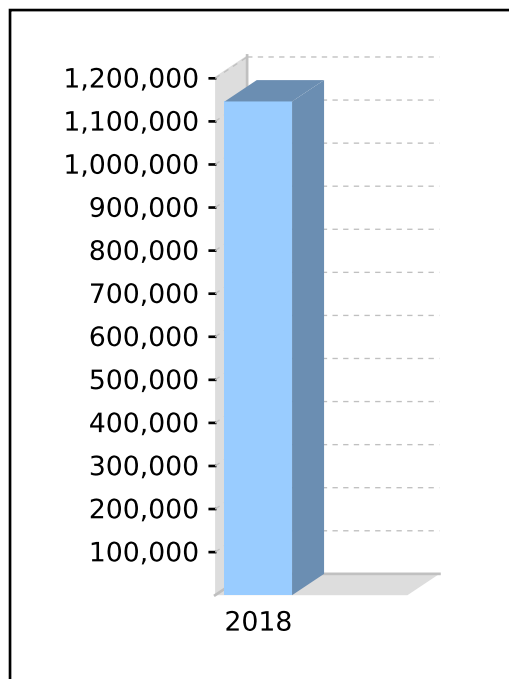
Raphael Charles Maguire  
 6 Dinghy Place  
 OCEAN REEF, Western Australia, 6027, Australia

### Your Details

Date of Birth :	27/10/1950	Nominated Beneficiaries	N/A
Age:	67	Vested Benefits	1,146,340
Tax File Number:	Provided	Total Death Benefit	1,146,340
Date Joined Fund:	05/06/2007		
Service Period Start Date:	05/06/2007		
Date Left Fund:			
Member Code:	MAGRAP00003P		
Account Start Date	01/07/2012		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

### Your Balance

<b>Total Benefits</b>	<b>1,146,340</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	1,146,340
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (5.64%)	64,654
Taxable	1,081,687



### Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	1,491,136
<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	71,026
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	415,822
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	1,146,340

Raphael Charles Maguire Super Fund  
**Investment Summary Report**



As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
ANZ A/C 28677		2.150000	2.15	2.15	2.15			0.00 %
ANZ ETrade A/c 76063		2.020000	2.02	2.02	2.02			0.00 %
HSBC Flexi Saver 601441 (USD)		2.040000	2.04	2.04	2.04			0.00 %
HSBC Flexi Saver A/c 601439		2.010000	2.01	2.01	2.01			0.00 %
Westpac DIY Super Working A/c 499544		26.610000	26.61	26.61	26.61			0.00 %
Westpac eSaver A/c 506214		4,032.860000	4,032.86	4,032.86	4,032.86			0.21 %
Westpac USA Currency A/c 5497		744,763.550000	744,763.55	744,763.55	744,763.55			39.22 %
			<b>748,831.24</b>		<b>748,831.24</b>		<b>0.00 %</b>	<b>39.44 %</b>
<b>Real Estate Properties ( Australian - Residential)</b>								
Land2 Lot 1352	1.00	1,010,000.000000	1,010,000.00	1,012,112.71	1,012,112.71	(2,112.71)	(0.21) %	53.19 %
Land1 Lot 3268	1.00	140,000.000000	140,000.00	143,610.87	143,610.87	(3,610.87)	(2.51) %	7.37 %
			<b>1,150,000.00</b>		<b>1,155,723.58</b>	<b>(5,723.58)</b>	<b>(0.50) %</b>	<b>60.56 %</b>
			<b>1,898,831.24</b>		<b>1,904,554.82</b>	<b>(5,723.58)</b>	<b>(0.30) %</b>	<b>100.00 %</b>

# Raphael Charles Maguire Super Fund

## Market Movement Report

As at 30 June 2018

Investment	Date	Description	Unrealised				Realised			Total	
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base		Accounting Profit/(loss)
Lot 1352											
	05/12/2017	Instalment	0.00	2,092.70	0.00	0.00	2,092.70	0.00	0.00	0.00	
	05/03/2018	Instalment	0.00	20.00	0.00	0.00	2,112.70	0.00	0.00	0.00	
	12/03/2018	Purchase	1.00	1,000.00	0.00	0.00	3,112.70	0.00	0.00	0.00	
	12/03/2018	Instalment	0.00	316.23	0.00	0.00	3,428.93	0.00	0.00	0.00	
	13/03/2018	Instalment	0.00	766,344.06	0.00	0.00	769,772.99	0.00	0.00	0.00	
	13/03/2018	Instalment	0.00	242,339.72	0.00	0.00	1,012,112.71	0.00	0.00	0.00	
	30/06/2018	Revaluation	0.00	0.00	(2,112.71)	0.00	1,010,000.00	0.00	0.00	0.00	
	<b>30/06/2018</b>		<b>1.00</b>	<b>1,012,112.71</b>	<b>(2,112.71)</b>	<b>0.00</b>	<b>1,010,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Lot 3268											
	01/07/2017	Opening Balance	1.00	0.00	0.00	0.00	140,000.00	0.00	0.00	0.00	
	09/08/2017	Instalment	0.00	3,104.28	0.00	0.00	143,104.28	0.00	0.00	0.00	
	05/12/2017	Instalment	0.00	506.59	0.00	0.00	143,610.87	0.00	0.00	0.00	
	30/06/2018	Revaluation	0.00	0.00	(3,610.87)	0.00	140,000.00	0.00	0.00	0.00	
	<b>30/06/2018</b>		<b>1.00</b>	<b>3,610.87</b>	<b>(3,610.87)</b>	<b>0.00</b>	<b>140,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
Woodside Petroleum Limited											
	01/07/2017	Opening Balance	7,500.00	0.00	0.00	0.00	224,025.00	0.00	0.00	0.00	
	05/01/2018	Disposal	(2,600.00)	(79,572.97)	0.00	0.00	144,452.03	86,848.37	79,572.97	7,275.40	
	05/01/2018	Writeback	0.00	0.00	855.85	0.00	145,307.88	0.00	0.00	0.00	
	15/01/2018	Disposal	(2,900.00)	(89,710.75)	0.00	0.00	55,597.13	96,738.96	89,710.75	7,028.21	
	15/01/2018	Writeback	0.00	0.00	954.61	0.00	56,551.74	0.00	0.00	0.00	
	26/03/2018	Disposal	(445.00)	(12,250.96)	0.00	0.00	44,300.78	13,067.50	12,250.96	816.54	
	26/03/2018	Writeback	0.00	0.00	146.48	0.00	44,447.26	0.00	0.00	0.00	
	13/04/2018	Disposal	(1,555.00)	(44,959.13)	0.00	0.00	(511.87)	47,452.99	44,959.13	2,493.86	
	13/04/2018	Writeback	0.00	0.00	511.87	0.00	0.00	0.00	0.00	0.00	
	<b>30/06/2018</b>		<b>0.00</b>	<b>(226,493.81)</b>	<b>2,468.81</b>	<b>0.00</b>	<b>0.00</b>	<b>244,107.82</b>	<b>226,493.81</b>	<b>17,614.01</b>	
<b>Total Market Movement</b>					<b>(3,254.77)</b>					<b>17,614.01</b>	<b>14,359.24</b>

Raphael Charles Maguire Super Fund  
**CGT Register Report**



As at 30 June 2018

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
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**Real Estate Properties ( Australian - Residential)**

Lot 1352

05/12/2017	04/12/2017	Instalment			2,092.70								
05/03/2018	04/12/2017	Instalment			20.00								
12/03/2018	04/12/2017	Purchase	1.00		1,000.00								
12/03/2018	04/12/2017	Instalment			316.23								
13/03/2018	04/12/2017	Instalment			242,339.72								
13/03/2018	04/12/2017	Instalment			766,344.06								

Lot 3268

09/08/2017	30/06/2017	Instalment			3,104.28								
05/12/2017	30/06/2017	Instalment			506.59								

**Shares in Listed Companies (Australian)**

Woodside Petroleum Limited

05/01/2018	03/01/2018	Disposal	(2,000.00)			0.00		61,204.71	61,204.71			5,601.73	
05/01/2018	03/01/2018	Disposal	(600.00)			0.00		18,368.26	18,368.26			1,673.67	

Raphael Charles Maguire Super Fund

**CGT Register Report**

As at 30 June 2018

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Investment	Transaction	Contract	CGT	Units	Cost Base	Cost Base Adj	Cost Base Adj	Reduced Cost	Adjusted Cost	Net Other	Net Indexed	Gross	CGT Loss
Date	Date	Date	Transaction			Tax Def	Tax Free	Base	Base	Capital Gain	Gain	Discounted	
			Type									Gain	

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**Shares in Listed Companies (Australian)**

15/01/2018	03/01/2018	Disposal	(1,400.00)			0.00		42,859.27	42,859.27			3,842.30	
15/01/2018	03/01/2018	Disposal	(1,500.00)			0.00		46,851.48	46,851.48			3,185.91	
26/03/2018	22/03/2018	Disposal	(445.00)			0.00		12,250.96	12,250.96			816.54	
13/04/2018	11/04/2018	Disposal	(555.00)			0.00		15,279.29	15,279.29			1,657.31	
13/04/2018	11/04/2018	Disposal	(1,000.00)			0.00		29,679.84	29,679.84			836.55	

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# Raphael Charles Maguire Super Fund Investment Income Report

As at 30 June 2018

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				
<b>Macquarie account 8594</b>												
ANZ ETrade A/c 76063	1.34			1.34	0.00	0.00	0.00	1.34			0.00	0.00
HSBC Flexi Saver A/c 601439	0.06			0.06	0.00	0.00	0.00	0.06			0.00	0.00
HSBC Flexi Saver A/c 601440 (GBP)	0.16			0.16	0.00	0.00	0.00	0.16			0.00	0.00
Westpac DIY Super Working A/c 499544	9.77			9.77	0.00	0.00	0.00	9.77			0.00	0.00
Westpac eSaver A/c 506214	1,434.51			1,434.51	0.00	0.00	0.00	1,434.51			0.00	0.00
	<b>1,445.84</b>			<b>1,445.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,445.84</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>												
WPL.AX Woodside Petroleum Limited	6,255.65	5,898.85	356.80		2,528.07			8,783.72		0.00		
	<b>6,255.65</b>	<b>5,898.85</b>	<b>356.80</b>		<b>2,528.07</b>			<b>8,783.72</b>		<b>0.00</b>		
	<b>7,701.49</b>	<b>5,898.85</b>	<b>356.80</b>	<b>1,445.84</b>	<b>2,528.07</b>	<b>0.00</b>	<b>0.00</b>	<b>10,229.56</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Assessable Income (Excl. Capital Gains) **10,229.56**

Net Capital Gain **0.00**

**Total Assessable Income 10,229.56**

\* 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.

Raphael Charles Maguire Super Fund  
**Realised Capital Gains Report**

For the period: 1 July 2017 to 30 June 2018

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
<b>Shares in Listed Companies (Australian)</b>												
Woodside Petroleum Limited												
06/12/2016	03/01/2018	600.00	18,368.26	20,041.93	1,673.67	18,368.26	18,368.26	0.00	0.00	1,673.67	0.00	0.00
06/12/2016	03/01/2018	2,000.00	61,204.71	66,806.44	5,601.73	61,204.71	61,204.71	0.00	0.00	5,601.73	0.00	0.00
26/08/2015	03/01/2018	1,500.00	46,851.48	50,037.39	3,185.91	46,851.48	46,851.48	0.00	0.00	3,185.91	0.00	0.00
06/12/2016	03/01/2018	1,400.00	42,859.27	46,701.57	3,842.30	42,859.27	42,859.27	0.00	0.00	3,842.30	0.00	0.00
17/09/2015	22/03/2018	445.00	12,250.96	13,067.50	816.54	12,250.96	12,250.96	0.00	0.00	816.54	0.00	0.00
11/09/2015	11/04/2018	1,000.00	29,679.84	30,516.39	836.55	29,679.84	29,679.84	0.00	0.00	836.55	0.00	0.00
17/09/2015	11/04/2018	555.00	15,279.29	16,936.60	1,657.31	15,279.29	15,279.29	0.00	0.00	1,657.31	0.00	0.00
		<b>7,500.00</b>	<b>226,493.81</b>	<b>244,107.82</b>	<b>17,614.01</b>	<b>226,493.81</b>	<b>226,493.81</b>	<b>0.00</b>	<b>0.00</b>	<b>17,614.01</b>	<b>0.00</b>	<b>0.00</b>
		<b>7,500.00</b>	<b>226,493.81</b>	<b>244,107.82</b>	<b>17,614.01</b>	<b>226,493.81</b>	<b>226,493.81</b>	<b>0.00</b>	<b>0.00</b>	<b>17,614.01</b>	<b>0.00</b>	<b>0.00</b>
		<b>7,500.00</b>	<b>226,493.81</b>	<b>244,107.82</b>	<b>17,614.01</b>	<b>226,493.81</b>	<b>226,493.81</b>	<b>0.00</b>	<b>0.00</b>	<b>17,614.01</b>	<b>0.00</b>	<b>0.00</b>

# Unrealised Capital Gains Report

As at 30 June 2018

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Real Estate Properties ( Australian - Residential)</b>									
Lot 3268	1.00	143,610.87	0.00	143,610.87	140,000.0000	(3,610.87)	0.00	0.00	0.00
Lot 1352	1.00	1,012,112.71	0.00	1,012,112.71	1,010,000.0000	(2,112.71)	0.00	0.00	0.00
		<b>1,155,723.58</b>	<b>0.00</b>	<b>1,155,723.58</b>	<b>1,150,000.0000</b>	<b>(5,723.58)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>1,155,723.58</b>	<b>0.00</b>	<b>1,155,723.58</b>	<b>1,150,000.0000</b>	<b>(5,723.58)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23900</b>	<b>Dividends Received</b>			
(8,236.75)	23900/WPL.AX	Woodside Petroleum Limited			6,255.65
	<b>24200</b>	<b>Contributions</b>			
(140,132.40)	24200/MAGRAP00001 A	(Contributions) Maguire, Raphael - Accumulation			5,723.57
(24,715.74)	24700	Changes in Market Values of Investments			14,359.24
56,172.48	24950	Foreign Exchange Profits/ Losses			87,104.87
	<b>25000</b>	<b>Interest Received</b>			
(0.13)	25000/ANZ484476063	ANZ ETrade A/c 76063			1.34
(14.59)	25000/HBA022601439	HSBC Flexi Saver A/c 601439			0.06
	25000/HBA022601440	HSBC Flexi Saver A/c 601440 (GBP)			0.16
(105.11)	25000/HBA022601441	HSBC Flexi Saver 601441 (USD)			
(0.42)	25000/HBA022601900	HSBC Flexi Saver A/c 601900			
(9.77)	25000/WBC499544	Westpac DIY Super Working A/c 499544			9.77
(5,418.16)	25000/WBC506214	Westpac eSaver A/c 506214			1,434.51
	<b>26500</b>	<b>Other Investment Income</b>			
(9.64)	26500/WBC499544	Westpac DIY Super Working A/c 499544			
1,534.50	30100	Accountancy Fees		1,429.87	
	30200	Administration Costs		160.00	
259.00	30400	ATO Supervisory Levy		259.00	
37.56	31500	Bank Charges			
3.79	37900	Interest Paid		0.03	
	<b>41600</b>	<b>Pensions Paid</b>			
140,000.00	41600/MAGRAP00003 P	(Pensions Paid) Maguire, Raphael - Pension (Account Based Pension)		415,821.80	
(3,530.04)	48500	Income Tax Expense			2,528.07
(15,834.58)	49000	Profit/Loss Allocation Account			300,253.46
	<b>50010</b>	<b>Opening Balance</b>			
(272,163.27)	50010/MAGRAP00001 A	(Opening Balance) Maguire, Raphael - Accumulation			710,302.99
(1,945,110.71)	50010/MAGRAP00003 P	(Opening Balance) Maguire, Raphael - Pension (Account Based Pension)			1,491,136.41

# Raphael Charles Maguire Super Fund

## Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>52420</b>	<b>Contributions</b>			
(140,132.40)	52420/MAGRAP00001 A	(Contributions) Maguire, Raphael - Accumulation			5,723.57
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
1,992.68	53100/MAGRAP00001 A	(Share of Profit/(Loss)) Maguire, Raphael - Accumulation			38,819.14
13,974.30	53100/MAGRAP00003 P	(Share of Profit/(Loss)) Maguire, Raphael - Pension (Account Based Pension)			71,025.63
	<b>54160</b>	<b>Pensions Paid</b>			
140,000.00	54160/MAGRAP00003 P	(Pensions Paid) Maguire, Raphael - Pension (Account Based Pension)		415,821.80	
	<b>56100</b>	<b>Internal Transfers In</b>			
(300,000.00)	56100/MAGRAP00001 A	(Internal Transfers In) Maguire, Raphael - Accumulation			0.00
	<b>57100</b>	<b>Internal Transfers Out</b>			
300,000.00	57100/MAGRAP00003 P	(Internal Transfers Out) Maguire, Raphael - Pension (Account Based Pension)			0.00
	<b>60400</b>	<b>Macquarie account 8594</b>			
1,687,801.98	60400/034702085497	Westpac USA Currency A/c 5497		744,763.55	
0.30	60400/ANZ253028677	ANZ A/C 28677		2.15	
0.03	60400/ANZ484476063	ANZ ETrade A/c 76063		2.02	
1.95	60400/HBA022601439	HSBC Flexi Saver A/c 601439		2.01	
(0.22)	60400/HBA022601440	HSBC Flexi Saver A/c 601440 (GBP)			0.00
1.99	60400/HBA022601441	HSBC Flexi Saver 601441 (USD)		2.04	
25.75	60400/WBC499544	Westpac DIY Super Working A/c 499544		26.61	
142,908.35	60400/WBC506214	Westpac eSaver A/c 506214		4,032.86	
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
140,000.00	77200/Land1	Lot 3268	1.0000	140,000.00	
	77200/Land2	Lot 1352	1.0000	1,010,000.00	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
224,025.00	77600/WPL.AX	Woodside Petroleum Limited	0.0000		0.00
	84000	GST Payable/Refundable			173.37
8,208.77	85000	Income Tax Payable/Refundable		2,528.07	

Raphael Charles Maguire Super Fund

# Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(1,534.50)	88000	Sundry Creditors			0.00
				<u>2,734,851.81</u>	<u>2,734,851.81</u>

Current Year Profit/(Loss): (302,781.53)