

Financial statements and reports for the year ended
30 June 2018

RM Resources Superannuation Fund

Operating Statement

Statement of Financial Position

Notes to the Financial Statements

Trustees Declaration

Statement Of Taxable Income

Members Statement

Investment Summary

Market Movement

CGT Register

Investment Income

Realised Capital Gain

Unrealised Capital Gains

Trial Balance

Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Dividends Received	6	214	0
Interest Received		269	287
Property Income	7	13,680	15,540
Contribution Income			
Employer Contributions		19,138	54,120
Total Income		<u>33,301</u>	<u>69,947</u>
Expenses			
Accountancy Fees		7,612	594
ATO Supervisory Levy		1,165	0
Auditor's Remuneration		825	825
ASIC Fees		302	296
Bank Charges		120	663
Depreciation		1,079	1,731
Property Expenses - Council Rates		1,360	1,343
Property Expenses - Repairs Maintenance		0	458
Property Expenses - Strata Levy Fees		2,050	3,201
Property Expenses - Water Rates		899	941
Member Payments			
Benefits Paid/Transfers Out		19,291	0
Investment Losses			
Changes in Market Values	8	8,311	5,250
Total Expenses		<u>43,014</u>	<u>15,302</u>
Benefits accrued as a result of operations before income tax		<u>(9,714)</u>	<u>54,645</u>
Income Tax Expense		2,605	8,985
Benefits accrued as a result of operations		<u>(12,319)</u>	<u>45,660</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

RM Resources Superannuation Fund
Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Fixtures and Fittings (at written down value) - Unitised	2	5,480	6,559
Real Estate Properties (Australian - Residential)	3	300,000	310,000
Shares in Listed Companies (Australian)	4	38,800	0
Total Investments		<u>344,280</u>	<u>316,559</u>
Other Assets			
ANZ Business Advantage Account 3794-25264		7,729	2,936
ANZ Business Online Saver 3794-25758		12,085	72,697
CBA Direct Investment Acc		133	0
Income Tax Refundable		1,489	0
Total Other Assets		<u>21,436</u>	<u>75,633</u>
Total Assets		<u>365,716</u>	<u>392,192</u>
Less:			
Liabilities			
Income Tax Payable		0	12,447
PAYG Payable		766	0
Sundry Creditors		0	2,475
Total Liabilities		<u>766</u>	<u>14,922</u>
Net assets available to pay benefits		<u>364,950</u>	<u>377,270</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Muir, Robert Andrew - Accumulation		270,828	270,367
Muir, Kattie Jane - Accumulation		51,119	45,944
Muir, Amber - Accumulation		170	18,122
Muir, Jake - Accumulation		42,833	42,837
Total Liability for accrued benefits allocated to members' accounts		<u>364,950</u>	<u>377,270</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

RM Resources Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 1: Summary of Significant Accounting Policies

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

a. Measurement of Investments

The fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered 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.

RM Resources Superannuation Fund

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. 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: Fixtures and Fittings (at written down value) - Unitised

	2018 \$	2017 \$
Rangehood & oven	342	428
Airconditioner	1,172	1,465
Kitchen cabinets	3,966	4,666
	5,480	6,559

Note 3: Real Estate Properties (Australian - Residential)

	2018 \$	2017 \$
12/92 Sixth Avenue Maylands	300,000	310,000
	300,000	310,000

RM Resources Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 4: Shares in Listed Companies (Australian)

	2018 \$	2017 \$
AMP Limited	2,136	0
Australia And New Zealand Banking Group Limited (SRN I0550000032)	14,120	0
Macquarie Group Limited	1,113	0
NATIONAL AUST. BANK FPO	5,482	0
Telstra Corporation Limited.	605	0
Wesfarmers Limited (SRN I0132959617)	7,898	0
Woodside Petroleum Limited	7,447	0
	<hr/> 38,801 <hr/>	<hr/> 0 <hr/>

Note 6: Dividends

	2018 \$	2017 \$
Ramsay Health Care Limited	7	0
Telstra Corporation Limited	25	0
Wesfarmers Limited (SRN I0132959617)	165	0
Woodside Petroleum Limited	17	0
	<hr/> 214 <hr/>	<hr/> 0 <hr/>

Note 7: Rental Income

	2018 \$	2017 \$
12/92 Sixth Avenue Maylands	<hr/> 13,680	<hr/> 15,540
	<hr/> 13,680 <hr/>	<hr/> 15,540 <hr/>

Note 8: Unrealised Movements in Market Value

	2018 \$	2017 \$
Real Estate Properties (Australian - Residential)		
12/92 Sixth Avenue Maylands	(10,000)	(5,250)

RM Resources Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

	(10,000)	(5,250)
Shares in Listed Companies (Australian)		
AMP Limited	(524)	0
Australia And New Zealand Banking Group Limited (SRN I0550000032)	119	0
Macquarie Group Limited	236	0
NATIONAL AUST. BANK FPO	(378)	0
Telstra Corporation Limited.	(242)	0
Wesfarmers Limited (SRN I0132959617)	1,238	0
Woodside Petroleum Limited	1,317	0
	1,766	0
Total Unrealised Movement	(8,234)	(5,250)
Realised Movements in Market Value		
	2018	2017
	\$	\$
Shares in Listed Companies (Australian)		
Ramsay Health Care Limited	(77)	0
	(77)	0
Total Realised Movement	(77)	0
Total Market Movement	(8,311)	(5,250)

RM Resources Superannuation Fund
Rm Resources Superannuation Pty Ltd ACN: 155068063
Trustees Declaration

The directors of the trustee company 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 directors of the trustee company:

- (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 directors of the trustee company by:

.....
Robert Andrew Muir
Rm Resources Superannuation Pty Ltd
Director

.....
Kattie Jane Muir
Rm Resources Superannuation Pty Ltd
Director

.....
Jake Muir
Rm Resources Superannuation Pty Ltd
Director

.....
Amber Muir
Rm Resources Superannuation Pty Ltd
Director

Dated this day of

RM Resources Superannuation Fund
Statement of Taxable Income



For the year ended 30 June 2018

	2018
	\$
Benefits accrued as a result of operations	(9,714.00)
Less	
Realised Accounting Capital Gains	(77.00)
	<u>(77.00)</u>
Add	
Decrease in MV of investments	8,234.00
Franking Credits	92.00
Benefits Paid/Transfers Out	19,291.00
	<u>27,617.00</u>
SMSF Annual Return Rounding	(2.00)
	<u>17,978.00</u>
Taxable Income or Loss	<u>17,978.00</u>
Income Tax on Taxable Income or Loss	2,696.70
Less	
Franking Credits	91.73
	<u>2,604.97</u>
CURRENT TAX OR REFUND	<u>2,604.97</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(4,039.00)
	<u>(1,175.03)</u>
AMOUNT DUE OR REFUNDABLE	<u>(1,175.03)</u>

Members Statement

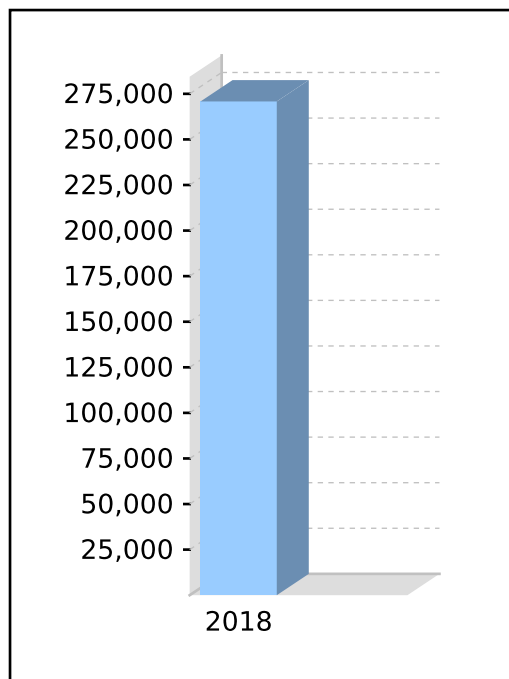
Robert Andrew Muir
 PO Box 445
 North Perth, Western Australia, 6906, Australia

Your Details

Date of Birth :	02/01/1950	Nominated Beneficiaries	N/A
Age:	68	Vested Benefits	270,828
Tax File Number:	Provided	Total Death Benefit	270,828
Date Joined Fund:	31/08/2006	Current Salary	0
Service Period Start Date:		Previous Salary	0
Date Left Fund:		Disability Benefit	0
Member Code:	MUIROB00002A		
Account Start Date	31/08/2006		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	270,828
<u>Preservation Components</u>	
Preserved	188,582
Unrestricted Non Preserved	82,246
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	2,818
Taxable	268,011



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	270,367
<u>Increases to Member account during the period</u>	
Employer Contributions	8,149
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(6,572)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,222
Income Tax	(106)
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	270,828

Members Statement

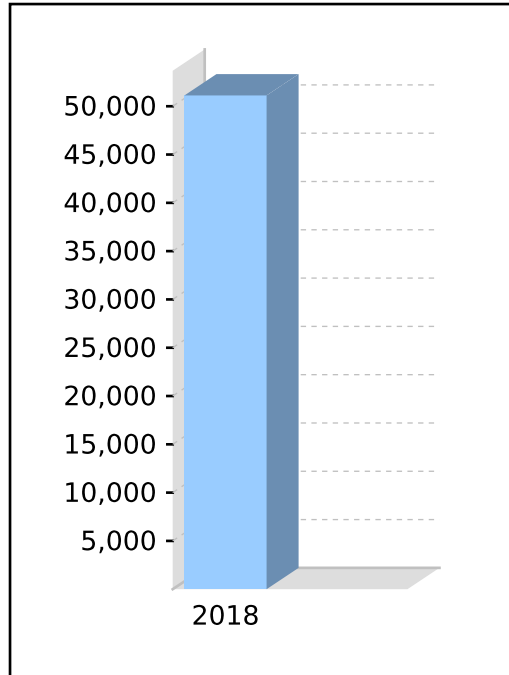
Kattie Jane Muir
 Unit 9 36 Mephan Street
 Maylands, Western Australia, 6051, Australia

Your Details

Date of Birth :	29/09/1987	Nominated Beneficiaries	N/A
Age:	30	Vested Benefits	51,119
Tax File Number:	Provided	Total Death Benefit	51,119
Date Joined Fund:	31/08/2006	Current Salary	0
Service Period Start Date:		Previous Salary	0
Date Left Fund:		Disability Benefit	0
Member Code:	MUIKAT00002A		
Account Start Date	31/08/2006		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	51,119
<u>Preservation Components</u>	
Preserved	51,119
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	51,119



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	45,944
<u>Increases to Member account during the period</u>	
Employer Contributions	7,384
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(1,115)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	1,108
Income Tax	(14)
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	51,119

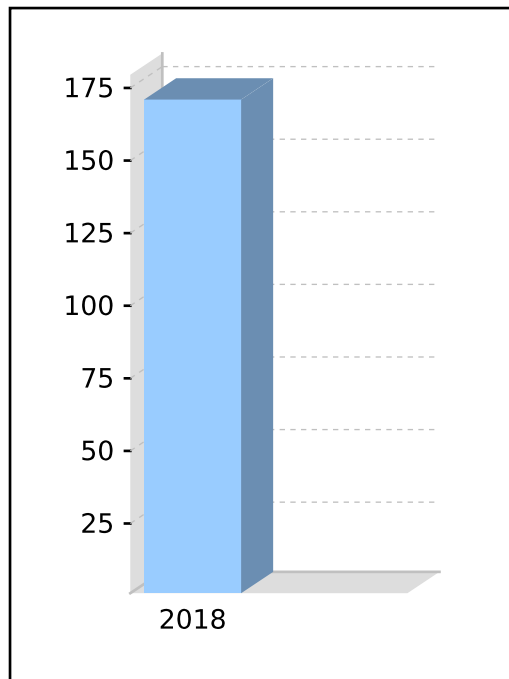
Members Statement

Amber Muir
 PO Box 445
 North Perth, Western Australia, 6906, Australia

Your Details		Nominated Beneficiaries	N/A
Date of Birth :	31/12/1992	Vested Benefits	170
Age:	25	Total Death Benefit	170
Tax File Number:	Provided	Current Salary	0
Date Joined Fund:	26/01/2012	Previous Salary	0
Service Period Start Date:		Disability Benefit	0
Date Left Fund:			
Member Code:	MUIAMB00002A		
Account Start Date	26/01/2012		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	170
<u>Preservation Components</u>	
Preserved	170
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	170



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	18,122
<u>Increases to Member account during the period</u>	
Employer Contributions	2,397
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(735)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	360
Income Tax	(37)
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	19,291
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	170

Members Statement

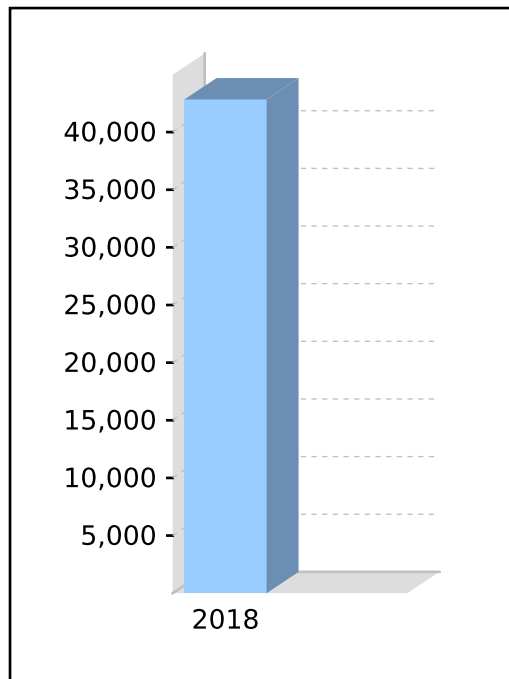
Jake Muir
 PO Box 445
 North Perth, Western Australia, 6906, Australia

Your Details

Date of Birth :	05/05/1990	Nominated Beneficiaries	N/A
Age:	28	Vested Benefits	42,833
Tax File Number:	Provided	Total Death Benefit	42,833
Date Joined Fund:	26/01/2012	Current Salary	0
Service Period Start Date:		Previous Salary	0
Date Left Fund:		Disability Benefit	0
Member Code:	MUIJAK00002A		
Account Start Date	26/01/2012		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	42,833
<u>Preservation Components</u>	
Preserved	42,833
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	5,776
Taxable	37,057



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	42,837
<u>Increases to Member account during the period</u>	
Employer Contributions	1,208
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	(1,048)
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	181
Income Tax	(17)
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	42,833

RM Resources Superannuation Fund Investment Summary Report

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
ANZ Business Advantage Account 3794-25264		7,728.700000	7,728.70	7,728.70	7,728.70			2.15 %
ANZ Business Online Saver 3794-25758		12,085.110000	12,085.11	12,085.11	12,085.11			3.37 %
CBA Direct Investment Acc		133.320000	133.32	133.32	133.32			0.04 %
			19,947.13		19,947.13		0.00 %	5.56 %
Fixtures and Fittings (at written down value) - Unitised								
MUIRR040-002 Airconditioner	1.00	0.000000	0.00	2,836.00	2,836.00	(2,836.00)	(100.00) %	0.00 %
MUIRR040-003 Kitchen cabinets	1.00	0.000000	0.00	7,500.00	7,500.00	(7,500.00)	(100.00) %	0.00 %
MUIRR040-001 Rangehood & oven	1.00	0.000000	0.00	861.00	861.00	(861.00)	(100.00) %	0.00 %
			0.00		11,197.00	(11,197.00)	(100.00) %	0.00 %
Preliminary Expense								
MUIRR041_1 12/92 Sixth Ave Borrowing 2/92SIXTHA Costs	1.00	0.000000	0.00	2,399.00	2,399.00	(2,399.00)	(100.00) %	0.00 %
			0.00		2,399.00	(2,399.00)	(100.00) %	0.00 %
Real Estate Properties (Australian - Residential)								
MUIRPROP 12/92 Sixth Avenue Maylands	3.00	100,000.000000	300,000.00	108,994.17	326,982.52	(26,982.52)	(8.25) %	83.62 %
			300,000.00		326,982.52	(26,982.52)	(8.25) %	83.62 %
Shares in Listed Companies (Australian)								
AMP.AX AMP Limited	600.00	3.560000	2,136.00	4.43	2,659.95	(523.95)	(19.70) %	0.60 %
ANZ.AX Australia And New Zealand Banking Group Limited (SRN I0550000032)	500.00	28.240000	14,120.00	28.00	14,000.75	119.25	0.85 %	3.94 %
MQG.AX Macquarie Group Limited	9.00	123.650000	1,112.85	97.37	876.35	236.50	26.99 %	0.31 %
NAB.AX NATIONAL AUST. BANK FPO	200.00	27.410000	5,482.00	29.30	5,860.00	(378.00)	(6.45) %	1.53 %
TLS.AX Telstra Corporation Limited.	231.00	2.620000	605.22	3.67	847.22	(242.00)	(28.56) %	0.17 %
WES.AX Wesfarmers Limited (SRN I0132959617)	160.00	49.360000	7,897.60	41.62	6,659.75	1,237.85	18.59 %	2.20 %
WPL.AX Woodside Petroleum	210.00	35.460000	7,446.60	29.19	6,129.80	1,316.80	21.48 %	2.08 %

RM Resources Superannuation 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%
Limited			38,800.27		37,033.82	1,766.45	4.77 %	10.82 %
			358,747.40		397,559.47	(38,812.07)	(9.76) %	100.00 %

RM Resources Superannuation 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	
12/92 Sixth Ave Borrowing Costs										
	01/07/2017	Opening Balance	1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	30/06/2018		1.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12/92 Sixth Avenue Maylands										
	01/07/2017	Opening Balance	3.00	0.00	0.00	0.00	309,999.99	0.00	0.00	0.00
	31/01/2018	Revaluation	0.00	0.00	(9,999.99)	0.00	300,000.00	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(9,999.99)	0.00	290,000.01	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	9,999.99	0.00	300,000.00	0.00	0.00	0.00
	30/06/2018		3.00	0.00	(9,999.99)	0.00	300,000.00	0.00	0.00	0.00
AMP Limited										
	23/04/2018	Purchase	600.00	2,659.95	0.00	0.00	2,659.95	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(523.95)	0.00	2,136.00	0.00	0.00	0.00
	30/06/2018		600.00	2,659.95	(523.95)	0.00	2,136.00	0.00	0.00	0.00
Airconditioner										
	01/07/2017	Opening Balance	1.00	0.00	0.00	0.00	1,465.00	0.00	0.00	0.00
	30/06/2018	Depreciation	0.00	0.00	0.00	(293.00)	1,172.00	0.00	0.00	0.00
	30/06/2018		1.00	0.00	0.00	(293.00)	1,172.00	0.00	0.00	0.00
Australia And New Zealand Banking										
	04/12/2017	Purchase	350.00	9,943.50	0.00	0.00	9,943.50	0.00	0.00	0.00
	06/12/2017	Purchase	30.00	859.70	0.00	0.00	10,803.20	0.00	0.00	0.00
	31/01/2018	Revaluation	0.00	0.00	57.20	0.00	10,860.40	0.00	0.00	0.00
	15/06/2018	Purchase	120.00	3,197.55	0.00	0.00	14,057.95	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	119.25	0.00	14,177.20	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(57.20)	0.00	14,120.00	0.00	0.00	0.00
	30/06/2018		500.00	14,000.75	119.25	0.00	14,120.00	0.00	0.00	0.00
Kitchen cabinets										
	01/07/2017	Opening Balance	1.00	0.00	0.00	0.00	4,666.00	0.00	0.00	0.00
	30/06/2018	Depreciation	0.00	0.00	0.00	(700.00)	3,966.00	0.00	0.00	0.00
	30/06/2018		1.00	0.00	0.00	(700.00)	3,966.00	0.00	0.00	0.00

RM Resources Superannuation 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	
Macquarie Group Limited										
	06/12/2017	Purchase	9.00	876.35	0.00	0.00	876.35	0.00	0.00	0.00
	31/01/2018	Revaluation	0.00	0.00	51.82	0.00	928.17	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	236.50	0.00	1,164.67	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(51.82)	0.00	1,112.85	0.00	0.00	0.00
	30/06/2018		9.00	876.35	236.50	0.00	1,112.85	0.00	0.00	0.00
NATIONAL AUST. BANK FPO										
	19/01/2018	Purchase	200.00	5,860.00	0.00	0.00	5,860.00	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(378.00)	0.00	5,482.00	0.00	0.00	0.00
	30/06/2018		200.00	5,860.00	(378.00)	0.00	5,482.00	0.00	0.00	0.00
Ramsay Health Care Limited										
	06/12/2017	Purchase	12.00	853.40	0.00	0.00	853.40	0.00	0.00	0.00
	31/01/2018	Revaluation	0.00	0.00	(33.20)	0.00	820.20	0.00	0.00	0.00
	23/04/2018	Disposal	(12.00)	(853.40)	0.00	0.00	(33.20)	776.00	853.40	(77.40)
	30/06/2018	Revaluation	0.00	0.00	33.20	0.00	0.00	0.00	0.00	0.00
	30/06/2018		0.00	0.00	0.00	0.00	0.00	776.00	853.40	(77.40)
Rangehood & oven										
	01/07/2017	Opening Balance	1.00	0.00	0.00	0.00	428.00	0.00	0.00	0.00
	31/01/2018	Revaluation	0.00	0.00	408.00	0.00	836.00	0.00	0.00	0.00
	30/06/2018	Depreciation	0.00	0.00	0.00	(86.00)	750.00	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	494.00	0.00	1,244.00	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(408.00)	0.00	836.00	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(494.00)	0.00	342.00	0.00	0.00	0.00
	30/06/2018		1.00	0.00	0.00	(86.00)	342.00	0.00	0.00	0.00
Telstra Corporation Limited.										
	06/12/2017	Purchase	231.00	847.22	0.00	0.00	847.22	0.00	0.00	0.00
	31/01/2018	Revaluation	0.00	0.00	0.55	0.00	847.77	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(242.00)	0.00	605.77	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(0.55)	0.00	605.22	0.00	0.00	0.00
	30/06/2018		231.00	847.22	(242.00)	0.00	605.22	0.00	0.00	0.00
Wesfarmers Limited (SRN I0132959617)										
	06/12/2017	Purchase	19.00	844.91	0.00	0.00	844.91	0.00	0.00	0.00
	31/01/2018	Revaluation	0.00	0.00	(12.52)	0.00	832.39	0.00	0.00	0.00
	09/02/2018	Purchase	141.00	5,814.84	0.00	0.00	6,647.23	0.00	0.00	0.00

RM Resources Superannuation 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	
	30/06/2018	Revaluation	0.00	0.00	1,237.85	0.00	7,885.08	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	12.52	0.00	7,897.60	0.00	0.00	0.00
	30/06/2018		160.00	6,659.75	1,237.85	0.00	7,897.60	0.00	0.00	0.00
Woodside Petroleum Limited										
	06/12/2017	Purchase	27.00	857.45	0.00	0.00	857.45	0.00	0.00	0.00
	31/01/2018	Revaluation	0.00	0.00	36.79	0.00	894.24	0.00	0.00	0.00
	05/03/2018	Purchase	180.00	5,191.35	0.00	0.00	6,085.59	0.00	0.00	0.00
	05/03/2018	Purchase	3.00	81.00	0.00	0.00	6,166.59	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	1,316.80	0.00	7,483.39	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(36.79)	0.00	7,446.60	0.00	0.00	0.00
	30/06/2018		210.00	6,129.80	1,316.80	0.00	7,446.60	0.00	0.00	0.00
Total Market Movement					(8,233.54)				(77.40)	(8,310.94)

RM Resources Superannuation 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				
Macquarie account 8594												
ANZ Business Online Saver 3794-25758	238.19			238.19	0.00	0.00	0.00	238.19			0.00	0.00
CBA Direct Investment Acc	30.52			30.52	0.00	0.00	0.00	30.52			0.00	0.00
	268.71			268.71	0.00	0.00	0.00	268.71			0.00	0.00
Real Estate Properties (Australian - Residential)												
MUIRPROP 12/92 Sixth Avenue Maylands	13,680.00							13,680.00				
	13,680.00							13,680.00				
Shares in Listed Companies (Australian)												
RHC.AX Ramsay Health Care Limited	6.90	6.90	0.00		2.96			9.86		0.00		
TLS.AX Telstra Corporation Limited	25.41	25.41	0.00		10.89			36.30		0.00		
WES.AX Wesfarmers Limited (SRN I0132959617)	164.80	164.80	0.00		70.63			235.43		0.00		
WPL.AX Woodside Petroleum Limited	16.91	16.91	0.00		7.25			24.16		0.00		
	214.02	214.02	0.00		91.73			305.75		0.00		
	14,162.73	214.02	0.00	268.71	91.73	0.00	0.00	14,254.46		0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **14,254.46**

Net Capital Gain **0.00**

Total Assessable Income 14,254.46

* 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.

RM Resources Superannuation 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
Shares in Listed Companies (Australian)												
Ramsay Health Care Limited												
06/12/2017	08/05/2018	12.00	853.40	776.00	(77.40)	853.40	853.40	0.00	0.00	0.00	0.00	(77.40)
		12.00	853.40	776.00	(77.40)	853.40	853.40	0.00	0.00	0.00	0.00	(77.40)
		12.00	853.40	776.00	(77.40)	853.40	853.40	0.00	0.00	0.00	0.00	(77.40)
		12.00	853.40	776.00	(77.40)	853.40	853.40	0.00	0.00	0.00	0.00	(77.40)

RM Resources Superannuation Fund
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
Fixtures and Fittings (at written down value) - Unitised									
Rangehood & oven	1.00	861.00	519.00	342.00	0.0000	(342.00)	0.00	0.00	0.00
Airconditioner	1.00	2,836.00	1,664.00	1,172.00	0.0000	(1,172.00)	0.00	0.00	0.00
Kitchen cabinets	1.00	7,500.00	3,534.00	3,966.00	0.0000	(3,966.00)	0.00	0.00	0.00
		11,197.00	5,717.00	5,480.00	0.0000	(5,480.00)	0.00	0.00	0.00
Preliminary Expense									
12/92 Sixth Ave Borrowing Costs	1.00	2,399.00	0.00	2,399.00	0.0000	(2,399.00)	0.00	0.00	0.00
		2,399.00	0.00	2,399.00	0.0000	(2,399.00)	0.00	0.00	0.00
Real Estate Properties (Australian - Residential)									
12/92 Sixth Avenue Maylands	3.00	326,982.52	0.00	326,982.52	300,000.0000	(26,982.52)	0.00	0.00	0.00
		326,982.52	0.00	326,982.52	300,000.0000	(26,982.52)	0.00	0.00	0.00
Shares in Listed Companies (Australian)									
AMP Limited	600.00	2,659.95	0.00	2,659.95	2,136.0000	(523.95)	0.00	0.00	0.00
Australia And New Zealand Banking Group Limited (SRN I0550000032)	500.00	14,000.75	0.00	14,000.75	14,120.0000	119.25	0.00	0.00	0.00
Macquarie Group Limited	9.00	876.35	0.00	876.35	1,112.8500	236.50	0.00	0.00	0.00
NATIONAL AUST. BANK FPO	200.00	5,860.00	0.00	5,860.00	5,482.0000	(378.00)	0.00	0.00	0.00
Telstra Corporation Limited.	231.00	847.22	0.00	847.22	605.2200	(242.00)	0.00	0.00	0.00
Wesfarmers Limited (SRN I0132959617)	160.00	6,659.75	0.00	6,659.75	7,897.6000	1,237.85	0.00	0.00	0.00
Woodside Petroleum Limited	210.00	6,129.80	0.00	6,129.80	7,446.6000	1,316.80	0.00	0.00	0.00
		37,033.82	0.00	37,033.82	38,800.2700	1,766.45	0.00	0.00	0.00
		377,612.34	5,717.00	371,895.34	338,800.2700	(33,095.07)	0.00	0.00	0.00

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	23900	Dividends Received			
	23900/RHC.AX	Ramsay Health Care Limited			6.90
	23900/TLS.AX	Telstra Corporation Limited			25.41
	23900/WES.AX	Wesfarmers Limited (SRN I0132959617)			164.80
	23900/WPL.AX	Woodside Petroleum Limited			16.91
	24200	Contributions			
(4,724.20)	24200/MUIAMB00002A	(Contributions) Muir, Amber - Accumulation			2,397.20
(7,522.17)	24200/MUIJAK00002A	(Contributions) Muir, Jake - Accumulation			1,208.40
(7,453.90)	24200/MUIKAT00002A	(Contributions) Muir, Kattie Jane - Accumulation			7,383.59
(34,419.78)	24200/MUIROB00002A	(Contributions) Muir, Robert Andrew - Accumulation			8,148.51
5,250.00	24700	Changes in Market Values of Investments		8,310.94	
	25000	Interest Received			
(287.03)	25000/ANZ379425758	ANZ Business Online Saver 3794- 25758			238.19
	25000/CBA10304124	CBA Direct Investment Acc			30.52
	28000	Property Income			
(15,540.00)	28000/MUIRPROP	12/92 Sixth Avenue Maylands			13,680.00
594.00	30100	Accountancy Fees		7,612.00	
	30400	ATO Supervisory Levy		1,165.00	
825.00	30700	Auditor's Remuneration		825.00	
296.00	30800	ASIC Fees		302.00	
662.80	31500	Bank Charges		120.00	
	33400	Depreciation			
434.63	33400/MUIRPROP2	12/92 Sixth Ave Borrowing Costs			
107.00	33400/MUIRR040-001	Rangehood & oven		86.00	
366.00	33400/MUIRR040-002	Airconditioner		293.00	
823.00	33400/MUIRR040-003	Kitchen cabinets		700.00	
	41960	Property Expenses - Council Rates			
1,343.22	41960/MUIRPROP	12/92 Sixth Avenue Maylands		1,359.97	

RM Resources Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	42060	Property Expenses - Repairs Maintenance			
458.20	42060/MUIRPROP	12/92 Sixth Avenue Maylands			
	42100	Property Expenses - Strata Levy Fees			
3,201.30	42100/MUIRPROP	12/92 Sixth Avenue Maylands		2,050.00	
	42150	Property Expenses - Water Rates			
940.87	42150/MUIRPROP	12/92 Sixth Avenue Maylands		899.15	
	46000	Benefits Paid/Transfers Out			
	46000/MUIAMB00002A	(Benefits Paid/Transfers Out) Muir, Amber - Accumulation		19,291.31	
8,984.55	48500	Income Tax Expense		2,604.97	
45,660.51	49000	Profit/Loss Allocation Account			12,318.91
	50010	Opening Balance			
(14,121.71)	50010/MUIAMB00002A	(Opening Balance) Muir, Amber - Accumulation			18,121.52
(36,483.47)	50010/MUIJAK00002A	(Opening Balance) Muir, Jake - Accumulation			42,837.25
(39,648.83)	50010/MUIKAT00002A	(Opening Balance) Muir, Kattie Jane - Accumulation			45,943.65
(241,354.71)	50010/MUIROB00002A	(Opening Balance) Muir, Robert Andrew - Accumulation			270,366.81
	52420	Contributions			
(4,724.20)	52420/MUIAMB00002A	(Contributions) Muir, Amber - Accumulation			2,397.20
(7,522.17)	52420/MUIJAK00002A	(Contributions) Muir, Jake - Accumulation			1,208.40
(7,453.90)	52420/MUIKAT00002A	(Contributions) Muir, Kattie Jane - Accumulation			7,383.59
(34,419.78)	52420/MUIROB00002A	(Contributions) Muir, Robert Andrew - Accumulation			8,148.51
	53100	Share of Profit/(Loss)			
(24.20)	53100/MUIAMB00002A	(Share of Profit/(Loss)) Muir, Amber - Accumulation		734.15	
(61.58)	53100/MUIJAK00002A	(Share of Profit/(Loss)) Muir, Jake - Accumulation		1,048.24	
(63.05)	53100/MUIKAT00002A	(Share of Profit/(Loss)) Muir, Kattie Jane - Accumulation		1,115.40	
(376.18)	53100/MUIROB00002A	(Share of Profit/(Loss)) Muir, Robert Andrew - Accumulation		6,570.81	
	53330	Income Tax			
39.95	53330/MUIAMB00002A	(Income Tax) Muir, Amber - Accumulation			36.75
101.65	53330/MUIJAK00002A	(Income Tax) Muir, Jake - Accumulation			16.66

RM Resources Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
104.07	53330/MUIKAT00002A	(Income Tax) Muir, Kattie Jane - Accumulation			14.40
620.87	53330/MUIROB00002A	(Income Tax) Muir, Robert Andrew - Accumulation			106.17
	53800	Contributions Tax			
708.64	53800/MUIAMB00002A	(Contributions Tax) Muir, Amber - Accumulation		359.58	
1,128.32	53800/MUIJAK00002A	(Contributions Tax) Muir, Jake - Accumulation		181.26	
1,118.06	53800/MUIKAT00002A	(Contributions Tax) Muir, Kattie Jane - Accumulation		1,107.55	
5,162.99	53800/MUIROB00002A	(Contributions Tax) Muir, Robert Andrew - Accumulation		1,222.29	
	54500	Benefits Paid/Transfers Out			
	54500/MUIAMB00002A	(Benefits Paid/Transfers Out) Muir, Amber - Accumulation		19,291.31	
	60400	Macquarie account 8594			
2,935.62	60400/ANZ379425264	ANZ Business Advantage Account 3794-25264		7,728.70	
72,696.92	60400/ANZ379425758	ANZ Business Online Saver 3794-25758		12,085.11	
	60400/CBA10304124	CBA Direct Investment Acc		133.32	
	72650	Fixtures and Fittings (at written down value) - Unitised			
428.00	72650/MUIRR040-001	Ranghood & oven	1.0000	342.00	
1,465.00	72650/MUIRR040-002	Airconditioner	1.0000	1,172.00	
4,666.00	72650/MUIRR040-003	Kitchen cabinets	1.0000	3,966.00	
	76103	Preliminary Expense			
0.00	76103/MUIRR041_12/9 2SIXTHA	12/92 Sixth Ave Borrowing Costs	1.0000		0.00
	77200	Real Estate Properties (Australian - Residential)			
309,999.99	77200/MUIRPROP	12/92 Sixth Avenue Maylands	3.0000	300,000.00	
	77600	Shares in Listed Companies (Australian)			
	77600/AMP.AX	AMP Limited	600.0000	2,136.00	
	77600/ANZ.AX	Australia And New Zealand Banking Group Limited (SRN I0550000032)	500.0000	14,120.00	
	77600/MQG.AX	Macquarie Group Limited	9.0000	1,112.85	
	77600/NAB.AX	NATIONAL AUST. BANK FPO	200.0000	5,482.00	
	77600/TLS.AX	Telstra Corporation Limited.	231.0000	605.22	

RM Resources Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	77600/WES.AX	Wesfarmers Limited (SRN I0132959617)	160.0000	7,897.60	
	77600/WPL.AX	Woodside Petroleum Limited	210.0000	7,446.60	
(12,447.30)	85000	Income Tax Payable/Refundable		1,488.92	
0.00	86000	PAYG Payable			766.00
(2,475.00)	88000	Sundry Creditors			0.00
				442,966.25	442,966.25

Current Year Profit/(Loss): (9,713.94)