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Financial statements and reports for the year ended  
30 June 2019

Commercial Superannuation Fund

# Commercial Superannuation Fund

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# Commercial Superannuation Fund

## Operating Statement

For the year ended 30 June 2019

	Note	2019	2018
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Property Income	4	16,182	24,455
<b>Investment Gains</b>			
Changes in Market Values	5	15,000	(35,000)
<b>Contribution Income</b>			
Personal Concessional		50,000	15,000
Personal Non Concessional		295	0
<b>Total Income</b>		<u>81,477</u>	<u>4,455</u>
<b>Expenses</b>			
Accountancy Fees		0	6,597
Administration Costs		583	0
ATO Supervisory Levy		518	518
Auditor's Remuneration		0	1,210
ASIC Fees		316	302
Bank Charges		780	360
Interest Paid		2	0
Property Expenses - Interest on Loans		12,602	13,276
Property Expenses - Property Capital Improvement		0	3,288
Property Expenses - Repairs Maintenance		0	1,888
Property Expenses - Strata Levy Fees		0	1,000
<b>Total Expenses</b>		<u>14,801</u>	<u>28,439</u>
<b>Benefits accrued as a result of operations before income tax</b>			
Income Tax Expense		0	0
<b>Benefits accrued as a result of operations</b>		<u>66,676</u>	<u>(23,984)</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

# Commercial Superannuation Fund

## Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties (Australian - Non Residential)	2	580,000	565,000
<b>Total Investments</b>		<u>580,000</u>	<u>565,000</u>
<b>Other Assets</b>			
CBA Business Transaction acc		44,687	5,085
<b>Total Other Assets</b>		<u>44,687</u>	<u>5,085</u>
<b>Total Assets</b>		<u>624,687</u>	<u>570,085</u>
Less:			
<b>Liabilities</b>			
GST Payable		1,602	606
Income Tax Payable		259	0
Limited Recourse Borrowing Arrangements		234,573	247,902
<b>Total Liabilities</b>		<u>236,434</u>	<u>248,508</u>
<b>Net assets available to pay benefits</b>		<u>388,253</u>	<u>321,577</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Dacey, Dana - Accumulation		154,318	123,630
Parmenter, Alison - Accumulation		152,983	122,382
Hounsom, Wayne - Accumulation		22,920	21,395
Hounsom, Charlene - Accumulation		58,032	54,170
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>388,253</u>	<u>321,577</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

## Commercial Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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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 associated Regulations, the trust deed of the Fund and the needs of members.

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

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the 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 to be the date on which control of the future economic benefits attributable to the asset passes to the Fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the Fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire an asset from a willing seller if the following assumptions were made:

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

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the Fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

#### c. Revenue

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

## Commercial Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

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### 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 upon receipt.

### Distribution revenue

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

### Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

### Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

## 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 - Non Residential)

	2019 \$	2018 \$
Unit 1, 1 Pusey Rd, Cockburn Central	580,000	565,000

## Commercial Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

	580,000	565,000
<b>Note 3: Banks and Term Deposits</b>		
	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Banks</b>		
CBA Business Transaction acc	44,687	5,085
	<u>44,687</u>	<u>5,085</u>
<b>Note 4: Rental Income</b>		
	<b>2019</b>	<b>2018</b>
	\$	\$
Unit 1, 1 Pusey Rd, Cockburn Central	16,182	24,455
	<u>16,182</u>	<u>24,455</u>
<b>Note 5: Unrealised Movements in Market Value</b>		
	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Real Estate Properties (Australian - Non Residential)</b>		
Unit 1, 1 Pusey Rd, Cockburn Central	15,000	(35,000)
	<u>15,000</u>	<u>(35,000)</u>
<b>Total Unrealised Movement</b>	<u>15,000</u>	<u>(35,000)</u>
<b>Realised Movements in Market Value</b>		
	<b>2019</b>	<b>2018</b>
	\$	\$
<b>Total Realised Movement</b>	<u>0</u>	<u>0</u>
<b>Changes in Market Values</b>	<u>15,000</u>	<u>(35,000)</u>

**Commercial Superannuation Fund**  
**Dicey Parmenter Property Pty Ltd ACN: 601315155**  
**Trustees Declaration**

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The directors of the trustee company have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company 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 ended on that date 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 2019.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Dana Dicey  
Dicey Parmenter Property Pty Ltd  
Director

.....  
Alison Parmenter  
Dicey Parmenter Property Pty Ltd  
Director

.....  
Wayne Hounsom  
Dicey Parmenter Property Pty Ltd  
Director

.....  
Charlene Hounsom  
Dicey Parmenter Property Pty Ltd  
Director



**Commercial Superannuation Fund  
Dacey Parmenter Property Pty Ltd ACN: 601315155  
Trustees Declaration**

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

**Commercial Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2019

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	<b>2019</b>
	<b>\$</b>
Benefits accrued as a result of operations	66,676.00
<b>Less</b>	
Increase in MV of investments	15,000.00
Tax Losses Deducted	51,381.00
Non Taxable Contributions	295.00
	<hr/> 66,676.00
<b>Taxable Income or Loss</b>	<hr/> 0.00
Income Tax on Taxable Income or Loss	0.00
	<hr/>
<b>CURRENT TAX OR REFUND</b>	0.00
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> 259.00

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# Members Statement

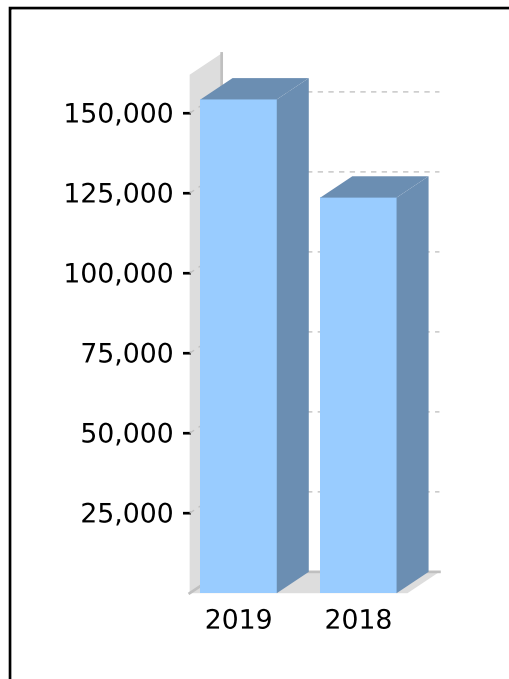
Dana Rae Dicey  
 11 Cunningham Drive  
 OAKFORD, Western Australia, 6121, Australia

### Your Details

Date of Birth :	28/02/1976	Nominated Beneficiaries	N/A
Age:	43	Vested Benefits	154,318
Tax File Number:	Provided	Total Death Benefit	154,318
Date Joined Fund:	23/03/2016		
Service Period Start Date:			
Date Left Fund:			
Member Code:	DICDAN00001A		
Account Start Date	23/03/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	154,318
<u>Preservation Components</u>	
Preserved	154,318
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	148
Taxable	154,170



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	123,630	131,273
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	25,000	7,500
Personal Contributions (Non Concessional)	148	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	6,372	(14,876)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750	1,125
Income Tax	(2,918)	(859)
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 30/06/2019	154,318	123,631

# Members Statement

Alison Mari Parmenter  
 15 McNabb Place  
 LESMURDIE, Western Australia, 6076, Australia

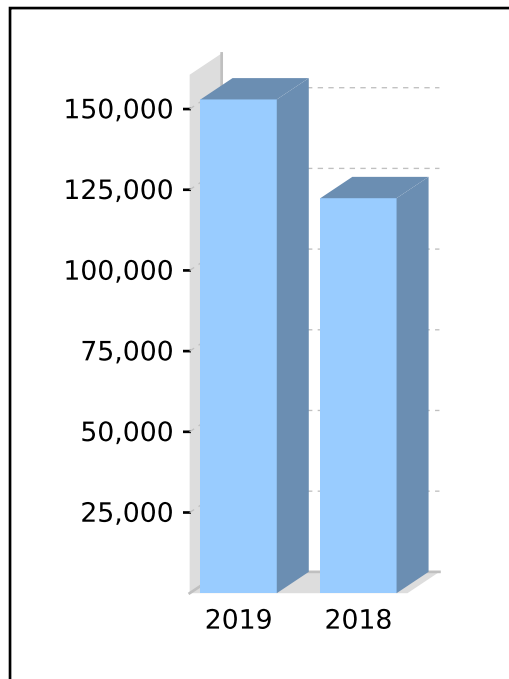
### Your Details

Date of Birth : 27/04/1978  
 Age: 41  
 Tax File Number: Provided  
 Date Joined Fund: 23/03/2016  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: PARALI00001A  
 Account Start Date 23/03/2016  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 152,983  
 Total Death Benefit 152,983

### Your Balance

Total Benefits	152,983
<u>Preservation Components</u>	
Preserved	152,983
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	148
Taxable	152,836



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	122,382	129,882
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	25,000	7,500
Personal Contributions (Non Concessional)	148	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	6,313	(14,724)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750	1,125
Income Tax	(2,890)	(850)
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 30/06/2019	152,983	122,383

# Members Statement

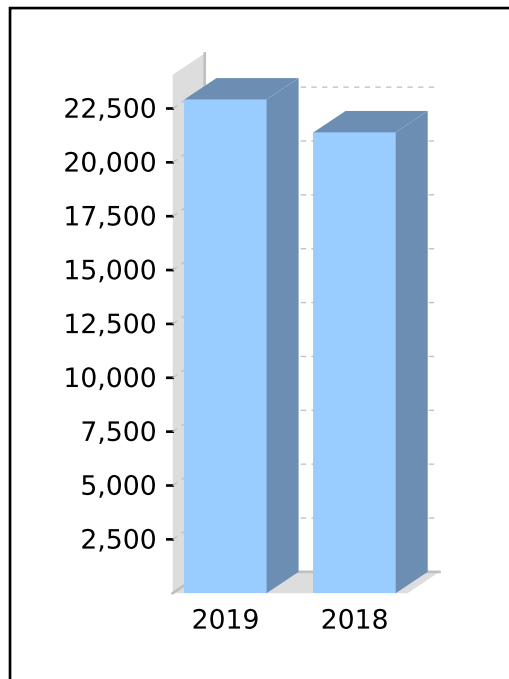
Wayne Gareth Hounsom  
 405 St Albans Road  
 BALDIVIS, Western Australia, 6171, Australia

### Your Details

Date of Birth :	28/09/1972	Nominated Beneficiaries	N/A
Age:	46	Vested Benefits	22,920
Tax File Number:	Provided	Total Death Benefit	22,920
Date Joined Fund:	23/03/2016		
Service Period Start Date:			
Date Left Fund:			
Member Code:	HOUWAY00001A		
Account Start Date	23/03/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

Total Benefits	22,920
<u>Preservation Components</u>	
Preserved	22,920
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	22,920



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	21,395	23,896
<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	1,047	(2,655)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	(478)	(153)
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 30/06/2019	22,920	21,394

# Members Statement

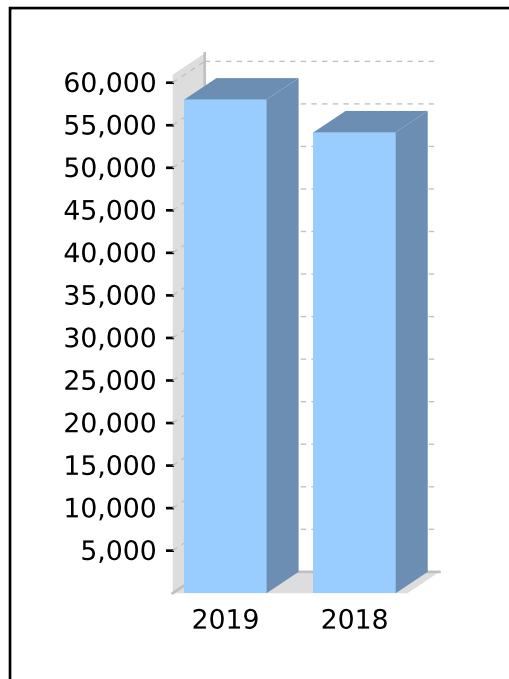
Charlene Bridgette Housom  
 405 St Albans Road  
 BALDIVIS, Western Australia, 6171, Australia

### Your Details

Date of Birth :	14/09/1978	Nominated Beneficiaries	N/A
Age:	40	Vested Benefits	58,032
Tax File Number:	Provided	Total Death Benefit	58,032
Date Joined Fund:	23/03/2016		
Service Period Start Date:			
Date Left Fund:			
Member Code:	HOUCHA00001A		
Account Start Date	23/03/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

<b>Total Benefits</b>	<b>58,032</b>
<u>Preservation Components</u>	
Preserved	58,032
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	58,032



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	54,170	60,511
<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	2,649	(6,729)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	(1,213)	(388)
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 30/06/2019	58,032	54,170

**Commercial Superannuation Fund**  
**Investment Summary Report**

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
CBA Business Transaction acc		44,686.590000	44,686.59	44,686.59	44,686.59			7.15 %	
			<b>44,686.59</b>		<b>44,686.59</b>		<b>0.00 %</b>	<b>7.15 %</b>	
<b>Real Estate Properties (Australian - Non Residential)</b>									
DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central	1.00	580,000.000000	580,000.00	565,565.14	565,565.14	14,434.86	2.55 %	92.85 %
			<b>580,000.00</b>		<b>565,565.14</b>	<b>14,434.86</b>	<b>2.55 %</b>	<b>92.85 %</b>	
			<b>624,686.59</b>		<b>610,251.73</b>	<b>14,434.86</b>	<b>2.37 %</b>	<b>100.00 %</b>	

**Commercial Superannuation Fund**  
**Market Movement Report**

As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Unit 1, 1 Pusey Rd, Cockburn Central										
	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	565,000.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	15,000.00	0.00	580,000.00	0.00	0.00	0.00
	<b>30/06/2019</b>		<b>1.00</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>580,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Market Movement</b>					<b>15,000.00</b>					<b>0.00</b>
										<b>15,000.00</b>



# Commercial Superannuation Fund Investment Income Report

As at 30 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
<b>Real Estate Properties (Australian - Non Residential)</b>												
DICER041- 001	Unit 1, 1 Pusey Rd, Cockburn Central	16,181.87						16,181.87				
		<b>16,181.87</b>						<b>16,181.87</b>				
		<b>16,181.87</b>						<b>16,181.87</b>				

Assessable Income (Excl. Capital Gains) **16,181.87**

Net Capital Gain **0.00**

**Total Assessable Income 16,181.87**

\* 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.

**Commercial Superannuation Fund**  
**Unrealised Capital Gains Report**

As at 30 June 2019

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 - Non Residential)</b>									
Unit 1, 1 Pusey Rd, Cockburn Central	1.00	565,565.14	0.00	565,565.14	580,000.0000	14,434.86	0.00	9,623.24	0.00
		<b>565,565.14</b>	<b>0.00</b>	<b>565,565.14</b>	<b>580,000.0000</b>	<b>14,434.86</b>	<b>0.00</b>	<b>9,623.24</b>	<b>0.00</b>
		<b>565,565.14</b>	<b>0.00</b>	<b>565,565.14</b>	<b>580,000.0000</b>	<b>14,434.86</b>	<b>0.00</b>	<b>9,623.24</b>	<b>0.00</b>

## Commercial Superannuation Fund

# Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>24200</b>	<b>Contributions</b>			
(7,500.00)	24200/DICDAN00001A	(Contributions) Dicey, Dana - Accumulation			25,147.50
(7,500.00)	24200/PARALI00001A	(Contributions) Parmenter, Alison - Accumulation			25,147.50
35,000.00	24700	Changes in Market Values of Investments			15,000.00
	<b>28000</b>	<b>Property Income</b>			
(24,454.62)	28000/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			16,181.87
6,597.00	30100	Accountancy Fees			
	30200	Administration Costs		582.82	
518.00	30400	ATO Supervisory Levy		518.00	
1,210.00	30700	Auditor's Remuneration			
302.00	30800	ASIC Fees		316.00	
360.00	31500	Bank Charges		780.00	
	37900	Interest Paid		2.47	
	<b>42010</b>	<b>Property Expenses - Interest on Loans</b>			
13,275.98	42010/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		12,602.05	
	<b>42050</b>	<b>Property Expenses - Property Capital Improvement</b>			
3,288.00	42050/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
1,887.94	42060/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			
	<b>42100</b>	<b>Property Expenses - Strata Levy Fees</b>			
1,000.00	42100/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			
(23,984.30)	49000	Profit/Loss Allocation Account		66,675.53	
	<b>50010</b>	<b>Opening Balance</b>			
(131,272.64)	50010/DICDAN00001A	(Opening Balance) Dicey, Dana - Accumulation			123,629.83
(60,510.53)	50010/HOUCHA00001A	(Opening Balance) Hounsom, Charlene - Accumulation			54,170.19
(23,896.25)	50010/HOUWAY00001A	(Opening Balance) Hounsom, Wayne - Accumulation			21,394.64
(129,881.97)	50010/PARALI00001A	(Opening Balance) Parmenter, Alison - Accumulation			122,382.43
	<b>52420</b>	<b>Contributions</b>			

## Commercial Superannuation Fund

# Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
(7,500.00)	52420/DICDAN00001A	(Contributions) Dicey, Dana - Accumulation			25,147.50
(7,500.00)	52420/PARALI00001A	(Contributions) Parmenter, Alison - Accumulation			25,147.50
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
14,876.41	53100/DICDAN00001A	(Share of Profit/(Loss)) Dicey, Dana - Accumulation			6,372.02
6,728.69	53100/HOUCHA00001A	(Share of Profit/(Loss)) Hounsom, Charlene - Accumulation			2,648.73
2,654.83	53100/HOUWAY00001A	(Share of Profit/(Loss)) Hounsom, Wayne - Accumulation			1,046.72
14,724.37	53100/PARALI00001A	(Share of Profit/(Loss)) Parmenter, Alison - Accumulation			6,313.06
	<b>53330</b>	<b>Income Tax</b>			
(858.60)	53330/DICDAN00001A	(Income Tax) Dicey, Dana - Accumulation			2,918.25
(388.35)	53330/HOUCHA00001A	(Income Tax) Hounsom, Charlene - Accumulation			1,212.75
(153.22)	53330/HOUWAY00001A	(Income Tax) Hounsom, Wayne - Accumulation			478.50
(849.83)	53330/PARALI00001A	(Income Tax) Parmenter, Alison - Accumulation			2,890.50
	<b>53800</b>	<b>Contributions Tax</b>			
1,125.00	53800/DICDAN00001A	(Contributions Tax) Dicey, Dana - Accumulation		3,750.00	
1,125.00	53800/PARALI00001A	(Contributions Tax) Parmenter, Alison - Accumulation		3,750.00	
	<b>60400</b>	<b>Bank Accounts</b>			
5,084.97	60400/CBA12232748	CBA Business Transaction acc		44,686.59	
	<b>77250</b>	<b>Real Estate Properties (Australian - Non Residential)</b>			
565,000.00	77250/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central	1.0000	580,000.00	
(605.55)	84000	GST Payable/Refundable			1,602.13
0.00	85000	Income Tax Payable/Refundable			259.00
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
(247,902.33)	85500/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			234,572.84
				<b>713,663.46</b>	<b>713,663.46</b>

**Current Year Profit/(Loss): 66,675.53**

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