
Financial statements and reports for the year ended
30 June 2019

Dacey Parmenter Superannuation Fund

Dacey Parmenter Superannuation Fund

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Dacey Parmenter Superannuation Fund

Operating Statement

For the year ended 30 June 2019

	Note	2019	2018
		\$	\$
Income			
Investment Income			
Interest Received		203	352
Property Income	5	45,000	60,000
Contribution Income			
Employer Contributions		2,625	6,368
Personal Concessional		50,000	0
Personal Non Concessional		295	0
Transfers In		0	316
Total Income		<u>98,123</u>	<u>67,036</u>
Expenses			
Accountancy Fees		2,568	7,706
Administration Costs		226	540
ATO Supervisory Levy		259	777
Auditor's Remuneration		990	2,970
ASIC Fees		53	598
Bank Charges		25	34
Depreciation		11,970	13,814
Interest Paid - ATO General Interest		0	256
Fines		0	1,956
Property Expenses - Bank Charges		3,497	3,837
Property Expenses - Interest on Loans		19,047	20,374
Investment Losses			
Changes in Market Values	6	188,030	(138,204)
Total Expenses		<u>226,665</u>	<u>(85,342)</u>
Benefits accrued as a result of operations before income tax		<u>(128,542)</u>	<u>152,379</u>
Income Tax Expense		8,879	2,372
Benefits accrued as a result of operations		<u>(137,421)</u>	<u>150,007</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Dicey Parmenter Superannuation Fund

Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Fixtures and Fittings (at written down value) - Unitised	2	33,789	42,236
Real Estate Properties (Australian - Non Residential)	3	1,066,211	1,257,764
Total Investments		<u>1,100,000</u>	<u>1,300,000</u>
Other Assets			
Westpac Self Super 7476		57,501	25,707
Westpac Business Flexi Acc 9826		15,391	14
Income Tax Refundable		423	15,363
Total Other Assets		<u>73,315</u>	<u>41,084</u>
Total Assets		<u>1,173,315</u>	<u>1,341,084</u>
Less:			
Liabilities			
GST Payable		111	1,618
PAYG Payable		9,309	3,045
Limited Recourse Borrowing Arrangements		281,874	316,978
Total Liabilities		<u>291,294</u>	<u>321,641</u>
Net assets available to pay benefits		<u>882,021</u>	<u>1,019,443</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Dicey, Robert - Accumulation		358,334	410,500
Parmenter, Jamie - Accumulation		337,849	385,635
Doutch, Clare - Accumulation		103,723	125,927
Dixon, Karen - Accumulation		82,115	97,381
Total Liability for accrued benefits allocated to members' accounts		<u>882,021</u>	<u>1,019,443</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Dacey Parmenter Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

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.

Dacey Parmenter Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

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

	2019 \$	2018 \$
Air conditioner - 33 Beaconsfield Ave	8,002	10,002
Carpet - 33 Beaconsfield Ave	1,307	1,634

Dacey Parmenter Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

Dishwasher - 33 Beaconsfield Ave	90	113
Carpets - 33 Beaconsfield Ave (2015)	1,296	1,620
Window panes - 33 Beaconsfield Avenue, Midland	9,801	12,251
Playground Equipment - 33 Beaconsfield Ave	13,293	16,616
	<hr/>	<hr/>
	33,789	42,236
	<hr/>	<hr/>

Note 3: Real Estate Properties (Australian - Non Residential)

	2019 \$	2018 \$
33 Beaconsfield Avenue, Midvale	944,885	1,132,915
Building Improvements	121,326	124,849
	<hr/>	<hr/>
	1,066,211	1,257,764
	<hr/>	<hr/>

Note 4: Banks and Term Deposits

	2019 \$	2018 \$
Banks		
Westpac Business Flexi Acc 9826	15,391	14
Westpac Self Super 7476	57,501	25,707
	<hr/>	<hr/>
	72,892	25,721
	<hr/>	<hr/>

Note 5: Rental Income

	2019 \$	2018 \$
33 Beaconsfield Avenue, Midvale	45,000	60,000
	<hr/>	<hr/>
	45,000	60,000
	<hr/>	<hr/>

Note 6: Unrealised Movements in Market Value

	2019 \$	2018 \$
Real Estate Properties (Australian - Non Residential)		

Dacey Parmenter Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2019

33 Beaconsfield Avenue, Midvale	(188,030)	138,204
	<hr/>	<hr/>
	(188,030)	138,204
	<hr/>	<hr/>
Total Unrealised Movement	(188,030)	138,204
	<hr/>	<hr/>
Realised Movements in Market Value		
	2019	2018
	\$	\$
Total Realised Movement	0	0
	<hr/>	<hr/>
Changes in Market Values	(188,030)	138,204
	<hr/>	<hr/>

Trustees Declaration

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:

.....
Robert Dacey
Dacey Parmenter Pty Ltd
Director

.....
Jamie Parmenter
Dacey Parmenter Pty Ltd
Director

.....
Clare Douth
Dacey Parmenter Pty Ltd
Director

.....
Karen Dixon
Dacey Parmenter Pty Ltd
Director

Dacey Parmenter Superannuation Fund
Dacey Parmenter Pty Ltd ACN: 143407774
Trustees Declaration

Dated this day of

Dacey Parmenter Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2019

	2019
	\$
Benefits accrued as a result of operations	(128,542.00)
Less	
Non Taxable Contributions	295.00
	<u>295.00</u>
Add	
Decrease in MV of investments	188,030.00
	<u>188,030.00</u>
SMSF Annual Return Rounding	(1.00)
	<u>59,192.00</u>
Taxable Income or Loss	<u>59,192.00</u>
Income Tax on Taxable Income or Loss	8,878.80
	<u>8,878.80</u>
CURRENT TAX OR REFUND	<u>8,878.80</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(9,309.00)
	<u>(171.20)</u>
AMOUNT DUE OR REFUNDABLE	<u>(171.20)</u>

Members Statement

Robert David Dacey
 11 Cunningham Drive
 OAKFORD, Western Australia, 6121, Australia

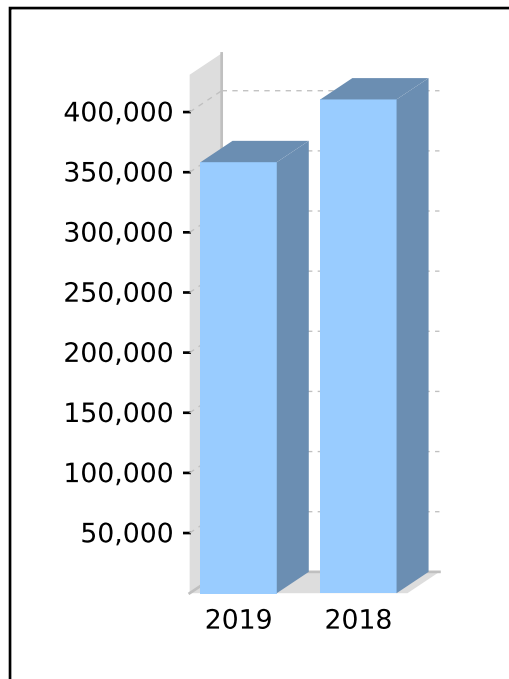
Your Details

Date of Birth : 19/05/1976
 Age: 43
 Tax File Number: Provided
 Date Joined Fund: 30/04/2010
 Service Period Start Date: 30/04/2010
 Date Left Fund:
 Member Code: DICROB00001A
 Account Start Date 30/04/2010
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 358,334
 Total Death Benefit 358,334

Your Balance

Total Benefits	358,334
<u>Preservation Components</u>	
Preserved	358,257
Unrestricted Non Preserved	77
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	15,158
Taxable	343,176



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	410,499	352,254
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	25,000	
Personal Contributions (Non Concessional)	148	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(73,166)	58,817
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750	
Income Tax	397	572
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	358,334	410,499

Members Statement

Jamie Allan Parmenter
 15 McNabb Place
 LESMURDIE, Western Australia, 6076, Australia

Your Details

Date of Birth : 12/01/1976
 Age: 43
 Tax File Number: Provided
 Date Joined Fund: 30/04/2010
 Service Period Start Date: 30/04/2010
 Date Left Fund:
 Member Code: PARJAM00001A
 Account Start Date 30/04/2010
 Account Phase: Accumulation Phase
 Account Description: Accumulation

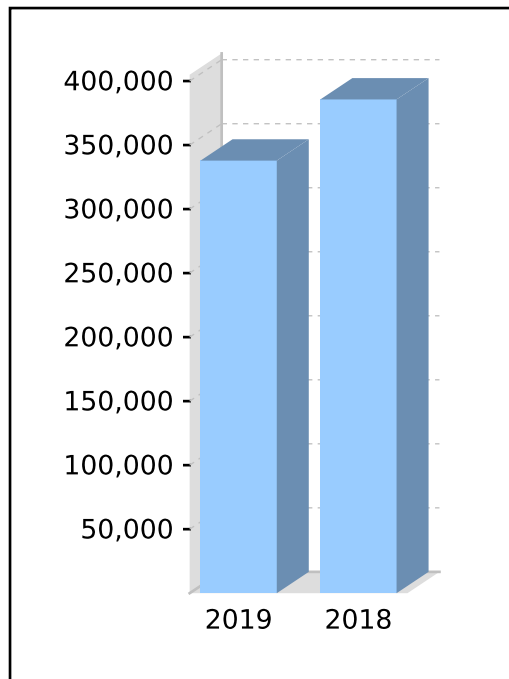
Nominated Beneficiaries N/A
 Vested Benefits 337,849
 Total Death Benefit 337,849

Your Balance

Total Benefits 337,849

Preservation Components
 Preserved 337,849
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free 40,600
 Taxable 297,250



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	385,635	330,653
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	25,000	
Personal Contributions (Non Concessional)	148	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		316
Net Earnings	(68,810)	55,204
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750	
Income Tax	374	537
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	337,849	385,636

Members Statement

Clare Erica Douth
 52B Bombard Street
 MT PLEASANT, Western Australia, 6153, Australia

Your Details

Date of Birth : 12/12/1974
 Age: 44
 Tax File Number: Provided
 Date Joined Fund: 22/05/2010
 Service Period Start Date: 22/05/2010
 Date Left Fund:
 Member Code: DOUCLA00001A
 Account Start Date 22/05/2010
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 103,723
 Total Death Benefit 103,723

Your Balance

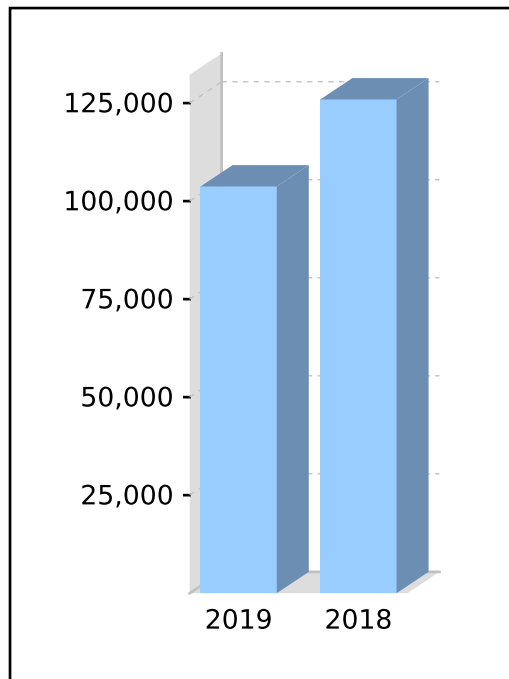
Total Benefits 103,723

Preservation Components

Preserved 103,723
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable 103,723



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	125,927	106,770
<u>Increases to Member account during the period</u>		
Employer Contributions		1,575
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(22,084)	17,993
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		236
Income Tax	120	175
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	103,723	125,927

Members Statement

Karen Joyce Dixon
 19 MacKay Crescent
 GOSNELLS, Western Australia, 6110, Australia

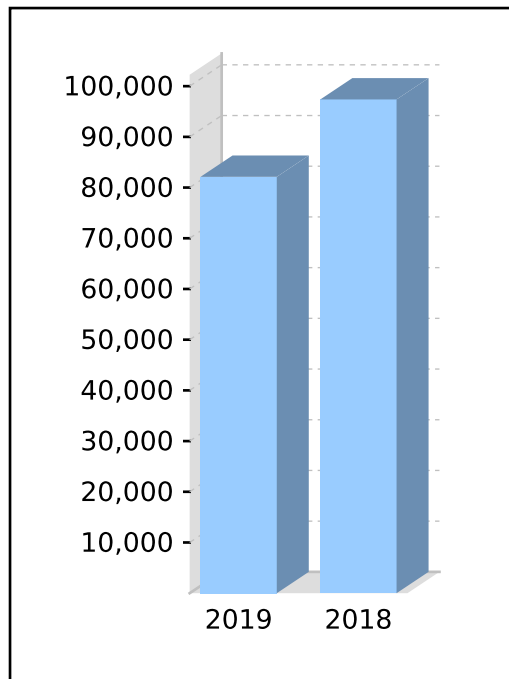
Your Details

Date of Birth : 06/05/1977
 Age: 42
 Tax File Number: Provided
 Date Joined Fund: 22/05/2010
 Service Period Start Date: 22/05/2010
 Date Left Fund:
 Member Code: DIXKAR00001A
 Account Start Date 22/05/2010
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 82,115
 Total Death Benefit 82,115

Your Balance

Total Benefits	82,115
<u>Preservation Components</u>	
Preserved	82,115
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	82,115



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	97,381	79,759
<u>Increases to Member account during the period</u>		
Employer Contributions	2,625	4,793
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	(17,403)	13,681
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	394	719
Income Tax	94	133
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	82,115	97,381

Dicey Parmenter 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%	
Cash/Bank Accounts									
Westpac Business Flexi Acc 9826		15,390.800000	15,390.80	15,390.80	15,390.80			1.31 %	
Westpac Self Super 7476		57,500.880000	57,500.88	57,500.88	57,500.88			4.90 %	
			72,891.68		72,891.68		0.00 %	6.21 %	
Fixtures and Fittings (at written down value) - Unitted									
DICER040-002	Air conditioner - 33 Beaconsfield Ave	1.00	8,002.000000	8,002.00	20,618.00	20,618.00	(12,616.00)	(61.19) %	0.68 %
DICER040-003	Carpet - 33 Beaconsfield Ave	1.00	1,307.000000	1,307.00	1,683.00	1,683.00	(376.00)	(22.34) %	0.11 %
DICER040-005	Carpets - 33 Beaconsfield Ave (2015)	1.00	1,296.000000	1,296.00	1,620.00	1,620.00	(324.00)	(20.00) %	0.11 %
DICER040-004	Dishwasher - 33 Beaconsfield Ave	1.00	90.000000	90.00	474.00	474.00	(384.00)	(81.01) %	0.01 %
DICER040-007	Playground Equipment - 33 Beaconsfield Ave	1.00	13,293.000000	13,293.00	16,616.00	16,616.00	(3,323.00)	(20.00) %	1.13 %
DICER040-006	Window panes - 33 Beaconsfield Avenue, Midland	1.00	9,801.000000	9,801.00	12,251.00	12,251.00	(2,450.00)	(20.00) %	0.84 %
			33,789.00		53,262.00	(19,473.00)	(36.56) %	2.88 %	
Real Estate Properties (Australian - Non Residential)									
DICER040-001	33 Beaconsfield Avenue, Midvale	1.00	944,885.000000	944,885.00	738,964.83	738,964.83	205,920.17	27.87 %	80.56 %
DICER040-001A	Building Improvements	7.00	17,332.285700	121,326.00	18,431.14	129,018.00	(7,692.00)	(5.96) %	10.34 %
			1,066,211.00		867,982.83	198,228.17	22.84 %	90.90 %	
			1,172,891.68		994,136.51	178,755.17	17.98 %	100.00 %	

Dicey Parmenter 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	
33 Beaconsfield Avenue, Midvale										
	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	1,132,915.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	11,970.00	0.00	1,144,885.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(200,000.00)	0.00	944,885.00	0.00	0.00	0.00
	30/06/2019		1.00	0.00	(188,030.00)	0.00	944,885.00	0.00	0.00	0.00
Air conditioner - 33 Beaconsfield Ave										
	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	10,002.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	18,618.00	0.00	28,620.00	0.00	0.00	0.00
	30/06/2019	Depreciation	0.00	0.00	0.00	(2,000.00)	26,620.00	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	(18,618.00)	0.00	8,002.00	0.00	0.00	0.00
	30/06/2019		1.00	0.00	0.00	(2,000.00)	8,002.00	0.00	0.00	0.00
Building Improvements										
	01/07/2018	Opening Balance	7.00	0.00	0.00	0.00	124,848.99	0.00	0.00	0.00
	30/06/2019	Depreciation	0.00	0.00	0.00	(3,523.00)	121,325.99	0.00	0.00	0.00
	30/06/2019	Revaluation	0.00	0.00	0.01	0.00	121,326.00	0.00	0.00	0.00
	30/06/2019		7.00	0.00	0.01	(3,523.00)	121,326.00	0.00	0.00	0.00
Carpet - 33 Beaconsfield Ave										
	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	1,634.00	0.00	0.00	0.00
	30/06/2019	Depreciation	0.00	0.00	0.00	(327.00)	1,307.00	0.00	0.00	0.00
	30/06/2019		1.00	0.00	0.00	(327.00)	1,307.00	0.00	0.00	0.00
Carpets - 33 Beaconsfield Ave (2015)										
	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	1,620.00	0.00	0.00	0.00
	30/06/2019	Depreciation	0.00	0.00	0.00	(324.00)	1,296.00	0.00	0.00	0.00
	30/06/2019		1.00	0.00	0.00	(324.00)	1,296.00	0.00	0.00	0.00
Dishwasher - 33 Beaconsfield Ave										
	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	113.00	0.00	0.00	0.00
	30/06/2019	Depreciation	0.00	0.00	0.00	(23.00)	90.00	0.00	0.00	0.00
	30/06/2019		1.00	0.00	0.00	(23.00)	90.00	0.00	0.00	0.00
Playground Equipment - 33 Beaconsfield										
	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	16,616.00	0.00	0.00	0.00
	30/06/2019	Depreciation	0.00	0.00	0.00	(3,323.00)	13,293.00	0.00	0.00	0.00
	30/06/2019		1.00	0.00	0.00	(3,323.00)	13,293.00	0.00	0.00	0.00

Dicey Parmenter 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		Accounting Profit/(loss)
Window panes - 33 Beaconsfield Avenue,											
	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	12,251.00	0.00	0.00	0.00	
	30/06/2019	Depreciation	0.00	0.00	0.00	(2,450.00)	9,801.00	0.00	0.00	0.00	
	30/06/2019		1.00	0.00	0.00	(2,450.00)	9,801.00	0.00	0.00	0.00	
Total Market Movement					(188,029.99)				0.00		(188,029.99)

Dicey Parmenter Superannuation Fund
CGT Register Report

As at 30 June 2019

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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Fixtures and Fittings (at written down value) - Unitised

Air conditioner - 33 Beaconsfield Ave													
	30/06/2019	30/06/2019	Depreciation						2,000.00				
Carpet - 33 Beaconsfield Ave													
	30/06/2019	30/06/2019	Depreciation						327.00				
Carpets - 33 Beaconsfield Ave (2015)													
	30/06/2019	30/06/2019	Depreciation						324.00				
Dishwasher - 33 Beaconsfield Ave													
	30/06/2019	30/06/2019	Depreciation						23.00				
Playground Equipment - 33 Beaconsfield Ave													
	30/06/2019	30/06/2019	Depreciation						3,323.00				
Window panes - 33 Beaconsfield Avenue, Midland													
	30/06/2019	30/06/2019	Depreciation						2,450.00				

Real Estate Properties (Australian - Non Residential)

Building Improvements													
	30/06/2019	30/06/2019	Depreciation						887.00				
	30/06/2019	30/06/2019	Depreciation						1,996.00				
	30/06/2019	30/06/2019	Depreciation						570.00				
	30/06/2019	30/06/2019	Depreciation						70.00				

Dicey Parmenter 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
Bank Accounts												
Westpac Business Flexi Acc 9826	0.26			0.26	0.00	0.00	0.00	0.26			0.00	0.00
Westpac Self Super 7476	202.62			202.62	0.00	0.00	0.00	202.62			0.00	0.00
	202.88			202.88	0.00	0.00	0.00	202.88			0.00	0.00
Real Estate Properties (Australian - Non Residential)												
DICER040- 33 Beaconsfield Avenue, Midvale 001	45,000.00							45,000.00				
	45,000.00							45,000.00				
	45,202.88			202.88	0.00	0.00	0.00	45,202.88			0.00	0.00

Assessable Income (Excl. Capital Gains) **45,202.88**

Net Capital Gain **0.00**

Total Assessable Income 45,202.88

* 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.

Dicey Parmenter 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
Fixtures and Fittings (at written down value) - Unitised									
Air conditioner - 33 Beaconsfield Ave	1.00	20,618.00	22,523.30	(1,905.30)	8,002.0000	9,907.30	0.00	6,604.87	0.00
Carpet - 33 Beaconsfield Ave	1.00	1,683.00	2,684.00	(1,001.00)	1,307.0000	2,308.00	0.00	0.00	0.00
Dishwasher - 33 Beaconsfield Ave	1.00	474.00	185.00	289.00	90.0000	(199.00)	0.00	0.00	0.00
Carpets - 33 Beaconsfield Ave (2015)	1.00	1,620.00	2,454.00	(834.00)	1,296.0000	2,130.00	0.00	0.00	0.00
Window panes - 33 Beaconsfield Avenue, Midland	1.00	12,251.00	17,838.09	(5,587.09)	9,801.0000	15,388.09	0.00	0.00	0.00
Playground Equipment - 33 Beaconsfield Ave	1.00	16,616.00	8,707.00	7,909.00	13,293.0000	5,384.00	0.00	3,589.33	0.00
		53,262.00	54,391.39	(1,129.39)	33,789.0000	34,918.39	0.00	10,194.20	0.00
Real Estate Properties (Australian - Non Residential)									
33 Beaconsfield Avenue, Midvale	1.00	738,964.83	0.00	738,964.83	944,885.0000	205,920.17	0.00	137,280.11	0.00
Building Improvements	7.00	129,018.00	15,426.00	113,592.00	121,325.9999	7,734.00	0.00	42,002.55	0.00
		867,982.83	15,426.00	852,556.83	1,066,210.9999	213,654.17	0.00	179,282.67	0.00
		921,244.83	69,817.39	851,427.44	1,099,999.9999	248,572.56	0.00	189,476.87	0.00

Dicey Parmenter Superannuation Fund

Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
	24200/DICROB00001A	(Contributions) Dicey, Robert - Accumulation			25,147.50
(4,793.45)	24200/DIXKAR00001A	(Contributions) Dixon, Karen - Accumulation			2,624.59
(1,574.56)	24200/DOUCLA00001A	(Contributions) Douth, Clare - Accumulation			
	24200/PARJAM00001A	(Contributions) Parmenter, Jamie - Accumulation			25,147.50
(138,203.99)	24700	Changes in Market Values of Investments		188,029.99	
	25000	Interest Received			
(352.01)	25000/WBC277476	Westpac Self Super 7476			202.62
(0.21)	25000/WBC279826	Westpac Business Flexi Acc 9826			0.26
	28000	Property Income			
(60,000.00)	28000/DICER040-001	33 Beaconsfield Avenue, Midvale			45,000.00
	28500	Transfers In			
(315.82)	28500/PARJAM00001A	(Transfers In) Parmenter, Jamie - Accumulation			
7,705.50	30100	Accountancy Fees		2,568.50	
540.00	30200	Administration Costs		225.50	
777.00	30400	ATO Supervisory Levy		259.00	
2,970.00	30700	Auditor's Remuneration		990.00	
598.00	30800	ASIC Fees		53.00	
33.50	31500	Bank Charges		25.00	
	33400	Depreciation			
3,254.00	33400/DICER040-001A	Building Improvements		3,523.00	
2,501.00	33400/DICER040-002	Air conditioner - 33 Beaconsfield Ave		2,000.00	
409.00	33400/DICER040-003	Carpet - 33 Beaconsfield Ave		327.00	
28.00	33400/DICER040-004	Dishwasher - 33 Beaconsfield Ave		23.00	
405.00	33400/DICER040-005	Carpets - 33 Beaconsfield Ave (2015)		324.00	
3,063.00	33400/DICER040-006	Window panes - 33 Beaconsfield Avenue, Midland		2,450.00	
4,154.00	33400/DICER040-007	Playground Equipment - 33 Beaconsfield Ave		3,323.00	
256.09	37700	Interest Paid - ATO General Interest			

Dicey Parmenter Superannuation Fund

Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	37900	Interest Paid		0.04	
1,956.00	38200	Fines			
	41945	Property Expenses - Bank Charges			
3,837.41	41945/DICER040-001	33 Beaconsfield Avenue, Midvale		3,496.75	
	42010	Property Expenses - Interest on Loans			
20,373.93	42010/DICER040-001	33 Beaconsfield Avenue, Midvale		19,047.06	
2,372.25	48500	Income Tax Expense		8,878.80	
150,006.36	49000	Profit/Loss Allocation Account			137,421.17
	50010	Opening Balance			
(352,253.80)	50010/DICROB00001A	(Opening Balance) Dicey, Robert - Accumulation			410,498.72
(79,759.14)	50010/DIXKAR00001A	(Opening Balance) Dixon, Karen - Accumulation			97,381.25
(106,770.32)	50010/DOUCLA00001A	(Opening Balance) Doutch, Clare - Accumulation			125,927.00
(330,652.83)	50010/PARJAM00001A	(Opening Balance) Parmenter, Jamie - Accumulation			385,635.48
	52420	Contributions			
0.00	52420/DICROB00001A	(Contributions) Dicey, Robert - Accumulation			25,147.50
(4,793.45)	52420/DIXKAR00001A	(Contributions) Dixon, Karen - Accumulation			2,624.59
(1,574.56)	52420/DOUCLA00001A	(Contributions) Doutch, Clare - Accumulation			0.00
0.00	52420/PARJAM00001A	(Contributions) Parmenter, Jamie - Accumulation			25,147.50
	52850	Transfers In			
(315.82)	52850/PARJAM00001A	(Transfers In) Parmenter, Jamie - Accumulation			0.00
	53100	Share of Profit/(Loss)			
(58,816.98)	53100/DICROB00001A	(Share of Profit/(Loss)) Dicey, Robert - Accumulation		73,165.46	
(13,680.74)	53100/DIXKAR00001A	(Share of Profit/(Loss)) Dixon, Karen - Accumulation		17,402.20	
(17,993.31)	53100/DOUCLA00001A	(Share of Profit/(Loss)) Doutch, Clare - Accumulation		22,083.92	
(55,203.75)	53100/PARJAM00001A	(Share of Profit/(Loss)) Parmenter, Jamie - Accumulation		68,810.38	
	53330	Income Tax			
572.06	53330/DICROB00001A	(Income Tax) Dicey, Robert - Accumulation		397.20	

Dacey Parmenter Superannuation Fund

Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
133.06	53330/DIXKAR00001A	(Income Tax) Dixon, Karen - Accumulation		94.47	
175.00	53330/DOUCLA00001A	(Income Tax) Doutch, Clare - Accumulation		119.89	
536.92	53330/PARJAM00001A	(Income Tax) Parmenter, Jamie - Accumulation		373.55	
	53800	Contributions Tax			
0.00	53800/DICROB00001A	(Contributions Tax) Dacey, Robert - Accumulation		3,750.00	
719.02	53800/DIXKAR00001A	(Contributions Tax) Dixon, Karen - Accumulation		393.69	
236.19	53800/DOUCLA00001A	(Contributions Tax) Doutch, Clare - Accumulation			0.00
0.00	53800/PARJAM00001A	(Contributions Tax) Parmenter, Jamie - Accumulation		3,750.00	
	60400	Bank Accounts			
25,706.67	60400/WBC277476	Westpac Self Super 7476		57,500.88	
14.04	60400/WBC279826	Westpac Business Flexi Acc 9826		15,390.80	
	72650	Fixtures and Fittings (at written down value) - Unitised			
10,002.00	72650/DICER040-002	Air conditioner - 33 Beaconsfield Ave	1.0000	8,002.00	
1,634.00	72650/DICER040-003	Carpet - 33 Beaconsfield Ave	1.0000	1,307.00	
113.00	72650/DICER040-004	Dishwasher - 33 Beaconsfield Ave	1.0000	90.00	
1,620.00	72650/DICER040-005	Carpets - 33 Beaconsfield Ave (2015)	1.0000	1,296.00	
12,251.00	72650/DICER040-006	Window panes - 33 Beaconsfield Avenue, Midland	1.0000	9,801.00	
16,616.00	72650/DICER040-007	Playground Equipment - 33 Beaconsfield Ave	1.0000	13,293.00	
	77250	Real Estate Properties (Australian - Non Residential)			
1,132,915.00	77250/DICER040-001	33 Beaconsfield Avenue, Midvale	1.0000	944,885.00	
124,848.99	77250/DICER040-001A	Building Improvements	7.0000	121,326.00	
(1,618.05)	84000	GST Payable/Refundable			110.55
15,362.66	85000	Income Tax Payable/Refundable		422.82	
	85500	Limited Recourse Borrowing Arrangements			
(316,977.86)	85500/DICER040-001	33 Beaconsfield Avenue, Midvale			281,873.67
(3,045.00)	86000	PAYG Payable			9,309.00

1,599,198.90

1,599,198.90

Current Year Profit/(Loss): (128,542.37)

Cannot generate Realised Capital Gain report. Realised Capital Gain has no data to prepare