

# Ibanez Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2018

	2018	2017
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Dividends Received		
Australia And New Zealand Banking Group Limited	712.00	0.00
Medibank Private Limited	260.32	0.00
	<u>972.32</u>	<u>0.00</u>
Interest Received		
High Interest A/C	12.44	0.00
Trading A/C	0.51	0.00
	<u>12.95</u>	<u>0.00</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Minerva Ibanez	15,363.06	0.00
Reynaldo Ibanez	20,073.08	0.00
	<u>35,436.14</u>	<u>0.00</u>
<b>Investment Gains</b>		
Unrealised Movements in Market Value		
Shares in Listed Companies (Australian)		
Australia And New Zealand Banking Group Limited	(227.58)	0.00
Mayne Pharma Group Limited	(1,715.86)	0.00
Medibank Private Limited	255.00	0.00
Santos Limited	16,337.67	0.00
Telstra Corporation Limited.	(669.95)	0.00
	<u>13,979.28</u>	<u>0.00</u>
<b>Changes in Market Values</b>	<u>13,979.28</u>	<u>0.00</u>
<b>Total Income</b>	<u>50,400.69</u>	<u>0.00</u>
<b>Expenses</b>		
Bank Charges	120.00	0.00
	<u>120.00</u>	<u>0.00</u>
<b>Member Payments</b>		
Life Insurance Premiums		
Ibanez, Minerva - Accumulation (Accumulation)	404.92	0.00
Ibanez, Reynaldo - Accumulation (Accumulation)	2,803.86	0.00
	<u>3,208.78</u>	<u>0.00</u>
<b>Total Expenses</b>	<u>3,328.78</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>47,071.91</u>	<u>0.00</u>
<b>Income Tax Expense</b>		
Income Tax Expense	4,609.50	0.00
<b>Total Income Tax</b>	<u>4,609.50</u>	<u>0.00</u>
<b>Benefits accrued as a result of operations</b>	<u>42,462.41</u>	<u>0.00</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

## Ibanez Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Investments</b>			
Investment Property	2		
Philippine Property		79,000.00	79,000.00
Shares in Listed Companies (Australian)	3		
Telstra Corporation Limited.		13,100.00	0.00
Australia And New Zealand Banking Group Limited		13,103.36	12,608.08
Santos Limited		31,350.00	7,190.19
Mayne Pharma Group Limited		17,400.00	4,798.96
Medibank Private Limited		6,205.00	5,950.00
<b>Total Investments</b>		<u>160,158.36</u>	<u>109,547.23</u>
<b>Other Assets</b>			
Reinvestment Residual Account			
Australia And New Zealand Banking Group Limited		2.24	13.10
Bank Accounts			
Ibanez Superannuation fund		10,569.26	11,625.55
Trading A/C		136.92	15.08
High Interest A/C		261.75	4,019.31
<b>Total Other Assets</b>		<u>10,970.17</u>	<u>15,673.04</u>
<b>Total Assets</b>		<u>171,128.53</u>	<u>125,220.27</u>
Less:			
<b>Liabilities</b>			
ATO Integrated client		378.00	785.65
Income Tax Payable		4,773.49	919.99
<b>Total Liabilities</b>		<u>5,151.49</u>	<u>1,705.64</u>
<b>Net assets available to pay benefits</b>		<u>165,977.04</u>	<u>123,514.63</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
Ibanez, Reynaldo - Accumulation		98,089.69	74,335.17
Ibanez, Minerva - Accumulation		54,210.19	36,743.45
Ibanez, Raul - Accumulation		13,936.23	12,436.01
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>166,236.11</u>	<u>123,514.63</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

**Ibanez Superannuation Fund**

**Detailed Statement of Financial Position**

As at 30 June 2018

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	<b>Note</b>	<b>2018</b>	<b>2017</b>
		<b>\$</b>	<b>\$</b>
Statement of Financial Position Does Not Balance		(259.07)	0.00
Consisting of			
Current year profit/loss not allocated to members		(259.07)	0.00

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*

Ibanez Superannuation Fund

# Members Summary Report

As at 30 June 2018

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
<b>Reynaldo Ibanez (Age: 51)</b>											
IBAREY00003A - Accumulation											
74,335.17	20,073.08	0.00	8,973.62	0.00	0.00	3,010.96	(296.54)	0.00	2,577.76	0.00	98,089.69
<b>74,335.17</b>	<b>20,073.08</b>	<b>0.00</b>	<b>8,973.62</b>	<b>0.00</b>	<b>0.00</b>	<b>3,010.96</b>	<b>(296.54)</b>	<b>0.00</b>	<b>2,577.76</b>	<b>0.00</b>	<b>98,089.69</b>
<b>Minerva Ibanez (Age: 42)</b>											
IBAMIN00003A - Accumulation											
36,743.45	15,363.06	0.00	4,772.19	0.00	0.00	2,304.45	(7.89)	0.00	371.95	0.00	54,210.19
<b>36,743.45</b>	<b>15,363.06</b>	<b>0.00</b>	<b>4,772.19</b>	<b>0.00</b>	<b>0.00</b>	<b>2,304.45</b>	<b>(7.89)</b>	<b>0.00</b>	<b>371.95</b>	<b>0.00</b>	<b>54,210.19</b>
<b>Raul Santiago Ibanez (Age: 46)</b>											
IBARAU00002A - Accumulation											
12,436.01	0.00	0.00	1,515.44	0.00	0.00	0.00	15.22	0.00	0.00	0.00	13,936.23
<b>12,436.01</b>	<b>0.00</b>	<b>0.00</b>	<b>1,515.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15.22</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,936.23</b>
<b>123,514.63</b>	<b>35,436.14</b>	<b>0.00</b>	<b>15,261.25</b>	<b>0.00</b>	<b>0.00</b>	<b>5,315.41</b>	<b>(289.21)</b>	<b>0.00</b>	<b>2,949.71</b>	<b>0.00</b>	<b>166,236.11</b>

Ibanez Superannuation Fund

**Investment Summary with Market Movement**

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
<b>Cash/Bank Accounts</b>								
High Interest A/C		261.750000	261.75	261.75	261.75			
Ibanez Superannuation fund		10,569.260000	10,569.26	10,569.26	10,569.26			
Trading A/C		136.920000	136.92	136.92	136.92			
			<b>10,967.93</b>		<b>10,967.93</b>			
<b>Investment Property</b>								
001 Philippine Property	1.00	0.000000	0.00	79,000.00	79,000.00	(79,000.00)	0.00	0.00
			<b>0.00</b>		<b>79,000.00</b>	<b>(79,000.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>								
ANZ.AX Australia And New Zealand Banking Group Limited	464.00	28.240000	13,103.36	29.79	13,822.51	(719.15)	(227.58)	0.00
MYX.AX Mayne Pharma Group Limited	20,000.00	0.870000	17,400.00	1.04	20,793.29	(3,393.29)	(1,715.86)	0.00
MPL.AX Medibank Private Limited	2,125.00	2.920000	6,205.00	2.00	4,250.00	1,955.00	255.00	0.00
STO.AX Santos Limited	5,000.00	6.270000	31,350.00	3.70	18,489.19	12,860.81	16,337.67	0.00
TLS.AX Telstra Corporation Limited.	5,000.00	2.620000	13,100.00	2.75	13,769.95	(669.95)	(669.95)	0.00
			<b>81,158.36</b>		<b>71,124.94</b>	<b>10,033.42</b>	<b>13,979.28</b>	<b>0.00</b>
			<b>92,126.29</b>		<b>161,092.87</b>	<b>(68,966.58)</b>	<b>13,979.28</b>	<b>0.00</b>

# Ibanez 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%
<b>Cash/Bank Accounts</b>								
High Interest A/C		261.750000	261.75	261.75	261.75			0.28 %
Ibanez Superannuation fund		10,569.260000	10,569.26	10,569.26	10,569.26			11.47 %
Trading A/C		136.920000	136.92	136.92	136.92			0.15 %
			<b>10,967.93</b>		<b>10,967.93</b>		<b>0.00 %</b>	<b>11.91 %</b>
<b>Investment Property</b>								
001 Philippine Property	1.00	0.000000	0.00	79,000.00	79,000.00	(79,000.00)	(100.00) %	0.00 %
			<b>0.00</b>		<b>79,000.00</b>	<b>(79,000.00)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
<b>Shares in Listed Companies (Australian)</b>								
ANZ.AX Australia And New Zealand Banking Group Limited	464.00	28.240000	13,103.36	29.79	13,822.51	(719.15)	(5.20) %	14.22 %
MYX.AX Mayne Pharma Group Limited	20,000.00	0.870000	17,400.00	1.04	20,793.29	(3,393.29)	(16.32) %	18.89 %
MPL.AX Medibank Private Limited	2,125.00	2.920000	6,205.00	2.00	4,250.00	1,955.00	46.00 %	6.74 %
STO.AX Santos Limited	5,000.00	6.270000	31,350.00	3.70	18,489.19	12,860.81	69.56 %	34.03 %
TLS.AX Telstra Corporation Limited.	5,000.00	2.620000	13,100.00	2.75	13,769.95	(669.95)	(4.87) %	14.22 %
			<b>81,158.36</b>		<b>71,124.94</b>	<b>10,033.42</b>	<b>14.11 %</b>	<b>88.09 %</b>
			<b>92,126.29</b>		<b>161,092.87</b>	<b>(68,966.58)</b>	<b>(42.81) %</b>	<b>100.00 %</b>

**Ibanez Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2018

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	<b>2018</b>
	<b>\$</b>
Benefits accrued as a result of operations	47,071.91
<b>Less</b>	
Increase in MV of investments	13,979.28
	<u>13,979.28</u>
<b>Add</b>	
Franking Credits	416.70
	<u>416.70</u>
SMSF Annual Return Rounding	(1.33)
	<u>33,508.00</u>
<b>Taxable Income or Loss</b>	<b>33,508.00</b>
Income Tax on Taxable Income or Loss	5,026.20
<b>Less</b>	
Franking Credits	416.70
	<u>4,609.50</u>
<b>CURRENT TAX OR REFUND</b>	<b>4,609.50</b>
Supervisory Levy	259.00
Income Tax Instalments Paid	(756.00)
	<u>4,112.50</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<b>4,112.50</b>