

Financial statements and reports for the year ended
30 June 2018

Commercial Superannuation Fund

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Commercial Superannuation Fund
Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Property Income	4	24,455	16,545
Contribution Income			
Employer Contributions		0	60,405
Personal Concessional		15,000	250
Transfers In		0	364,064
Total Income		<u>39,455</u>	<u>441,264</u>
Expenses			
Accountancy Fees		6,597	550
Administration Costs		0	55
ATO Supervisory Levy		518	0
Auditor's Remuneration		1,210	0
ASIC Fees		302	448
Bank Charges		360	2,010
Interest Paid		0	1
Formation expenses		0	4,350
Property Expenses - Council Rates		0	2,933
Property Expenses - Interest on Loans		13,276	12,338
Property Expenses - Property Capital Improvement		3,288	77,588
Property Expenses - Repairs Maintenance		1,888	60,995
Property Expenses - Strata Levy Fees		1,000	3,000
Property Expenses - Water Rates		0	209
Investment Losses			
Changes in Market Values	5	<u>35,000</u>	<u>(34,435)</u>
Total Expenses		<u>63,439</u>	<u>130,042</u>
Benefits accrued as a result of operations before income tax		<u>(23,984)</u>	<u>311,222</u>
Income Tax Expense		0	0
Benefits accrued as a result of operations		<u>(23,984)</u>	<u>311,222</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 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Real Estate Properties (Australian - Non Residential)	2	565,000	600,000
Total Investments		<u>565,000</u>	<u>600,000</u>
Other Assets			
CBA Business Transaction acc		5,085	12,396
Total Other Assets		<u>5,085</u>	<u>12,396</u>
Total Assets		<u>570,085</u>	<u>612,396</u>
Less:			
Liabilities			
GST Payable		606	244
Income Tax Payable		0	6,060
Limited Recourse Borrowing Arrangements		247,902	260,531
Total Liabilities		<u>248,508</u>	<u>266,835</u>
Net assets available to pay benefits		<u>321,577</u>	<u>345,561</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Dacey, Dana - Accumulation		123,630	131,272
Parmenter, Alison - Accumulation		122,382	129,882
Hounsom, Wayne - Accumulation		21,395	23,896
Hounsom, Charlene - Accumulation		54,170	60,511
Total Liability for accrued benefits allocated to members' accounts		<u>321,577</u>	<u>345,561</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 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.

Commercial 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. 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)

	2018 \$	2017 \$
Unit 1, 1 Pusey Rd, Cockburn Central	565,000	600,000
	<hr/> 565,000	<hr/> 600,000

Commercial Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 4: Rental Income

	2018 \$	2017 \$
Unit 1, 1 Pusey Rd, Cockburn Central	24,455	16,545
	<u>24,455</u>	<u>16,545</u>

Note 5: Unrealised Movements in Market Value

	2018 \$	2017 \$
Real Estate Properties (Australian - Non Residential)		
Unit 1, 1 Pusey Rd, Cockburn Central	(35,000)	34,435
	<u>(35,000)</u>	<u>34,435</u>
Total Unrealised Movement	<u>(35,000)</u>	<u>34,435</u>
Realised Movements in Market Value		
	2018 \$	2017 \$
Total Realised Movement	<u>0</u>	<u>0</u>
Total Market Movement	<u>(35,000)</u>	<u>34,435</u>

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:

.....
Dana Dacey
Dacey Parmenter Property Pty Ltd
Director

.....
Alison Parmenter
Dacey Parmenter Property Pty Ltd
Director

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

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

Dated this day of

Commercial Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2018



	2018
	\$
Benefits accrued as a result of operations	(23,984.00)
Less	
Tax Losses Deducted	11,017.00
	<u>11,017.00</u>
Add	
Decrease in MV of investments	35,000.00
	<u>35,000.00</u>
SMSF Annual Return Rounding	1.00
	<u>0.00</u>
Taxable Income or Loss	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
	<u>0.00</u>
CURRENT TAX OR REFUND	<u>0.00</u>
Supervisory Levy	259.00
	<u>259.00</u>
AMOUNT DUE OR REFUNDABLE	<u>259.00</u>

Members Statement

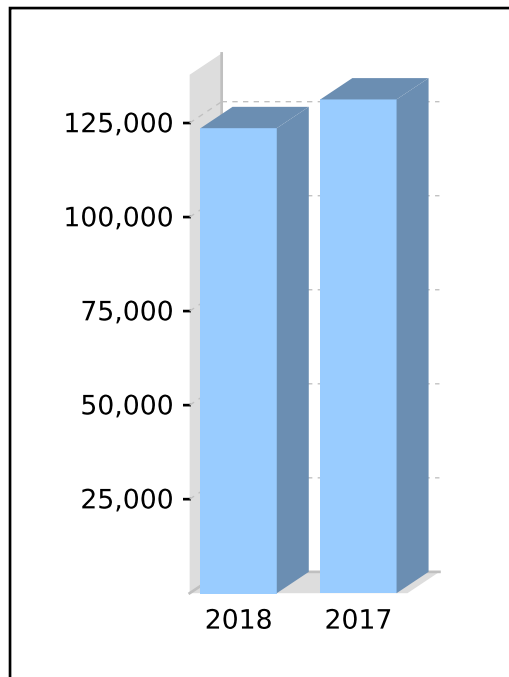
Dana Rae Dicey
 11 Cunningham Drive
 OAKFORD, Western Australia, 6121, Australia

Your Details

Date of Birth :	28/02/1976	Nominated Beneficiaries	N/A
Age:	42	Vested Benefits	123,630
Tax File Number:	Provided	Total Death Benefit	123,630
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	123,630
<u>Preservation Components</u>	
Preserved	123,630
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	123,630
Investment Earnings Rate	-10%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	131,273	17,302
<u>Increases to Member account during the period</u>		
Employer Contributions		24,750
Personal Contributions (Concessional)	7,500	250
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		132,549
Net Earnings	(14,877)	(43,299)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,125	3,750
Income Tax	(859)	(3,471)
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	123,630	131,273

Members Statement

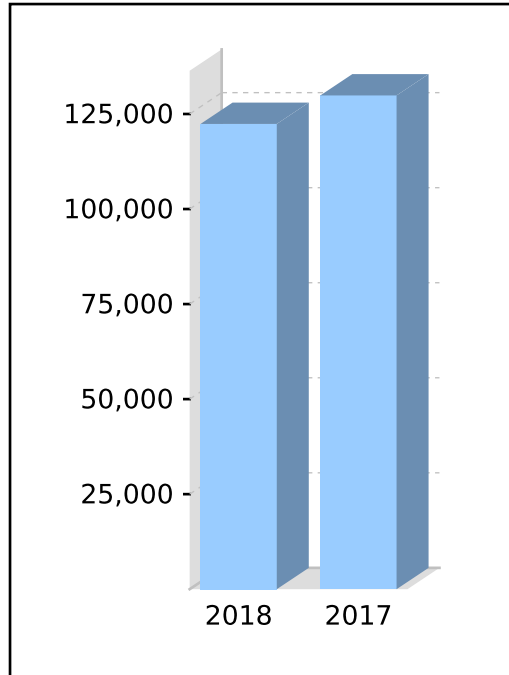
Alison Mari Parmenter
 15 McNabb Place
 LESMURDIE, Western Australia, 6076, Australia

Your Details

Date of Birth :	27/04/1978	Nominated Beneficiaries	N/A
Age:	40	Vested Benefits	122,382
Tax File Number:	Provided	Total Death Benefit	122,382
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		

Your Balance

Total Benefits	122,382
<u>Preservation Components</u>	
Preserved	122,382
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	122,382
Investment Earnings Rate	-10%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	129,882	17,038
<u>Increases to Member account during the period</u>		
Employer Contributions		25,000
Personal Contributions (Concessional)	7,500	
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		130,900
Net Earnings	(14,725)	(42,732)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,125	3,750
Income Tax	(850)	(3,425)
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	122,382	129,881

Members Statement

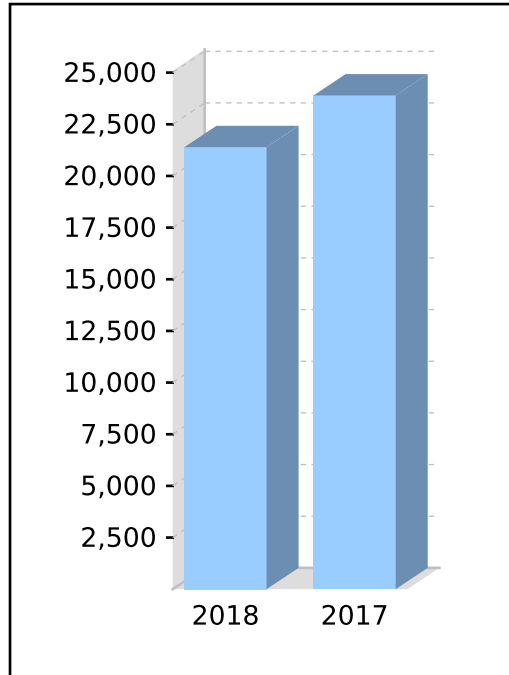
Wayne Gareth Hounsom
 405 St Albans Road
 BALDIVIS, Western Australia, 6171, Australia

Your Details

Date of Birth :	28/09/1972	Nominated Beneficiaries	N/A
Age:	45	Vested Benefits	21,395
Tax File Number:	Provided	Total Death Benefit	21,395
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	21,395
<u>Preservation Components</u>	
Preserved	21,395
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	21,395
Investment Earnings Rate	-10%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	23,896	
<u>Increases to Member account during the period</u>		
Employer Contributions		932
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		30,809
Net Earnings	(2,654)	(8,376)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		140
Income Tax	(153)	(671)
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	21,395	23,896

Members Statement

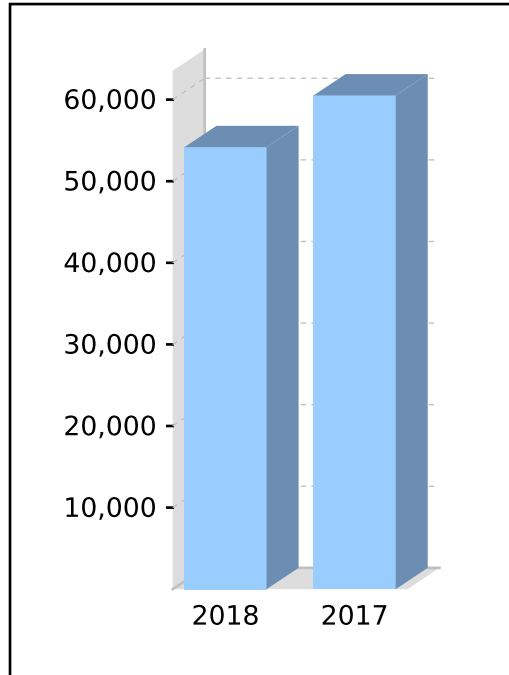
Charlene Bridgette Housom
 405 St Albans Road
 BALDIVIS, Western Australia, 6171, Australia

Your Details

Date of Birth :	14/09/1978	Nominated Beneficiaries	N/A
Age:	39	Vested Benefits	54,170
Tax File Number:	Provided	Total Death Benefit	54,170
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

Total Benefits	54,170
<u>Preservation Components</u>	
Preserved	54,170
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	54,170
Investment Earnings Rate	-10%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	60,511	
<u>Increases to Member account during the period</u>		
Employer Contributions		9,723
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		69,806
Net Earnings	(6,729)	(19,090)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		1,458
Income Tax	(388)	(1,530)
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	54,170	60,511

Commercial 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								
CBA Business Transaction acc		5,084.970000	5,084.97	5,084.97	5,084.97			0.89 %
			5,084.97		5,084.97		0.00 %	0.89 %
Real Estate Properties (Australian - Non Residential)								
DICER041-001 Unit 1, 1 Pusey Rd, Cockburn Central	1.00	565,000.000000	565,000.00	565,565.14	565,565.14	(565.14)	(0.10) %	99.11 %
			565,000.00		565,565.14	(565.14)	(0.10) %	99.11 %
			570,084.97		570,650.11	(565.14)	(0.10) %	100.00 %

Commercial 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	
Unit 1, 1 Pusey Rd, Cockburn Central										
	01/07/2017	Opening Balance	1.00	0.00	0.00	0.00	600,000.00	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(35,000.00)	0.00	565,000.00	0.00	0.00	0.00
	30/06/2018		1.00	0.00	(35,000.00)	0.00	565,000.00	0.00	0.00	0.00
Total Market Movement					(35,000.00)					0.00
										(35,000.00)

Commercial 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 (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Real Estate Properties (Australian - Non Residential)												
DICER041-001 Unit 1, 1 Pusey Rd, Cockburn Central	24,454.62							24,454.62				
	24,454.62							24,454.62				
	24,454.62							24,454.62				

Assessable Income (Excl. Capital Gains) **24,454.62**

Net Capital Gain **0.00**

Total Assessable Income 24,454.62

* 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 2018

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Real Estate Properties (Australian - Non Residential)									
Unit 1, 1 Pusey Rd, Cockburn Central	1.00	565,565.14	0.00	565,565.14	565,000.0000	(565.14)	0.00	0.00	0.00
		565,565.14	0.00	565,565.14	565,000.0000	(565.14)	0.00	0.00	0.00
		565,565.14	0.00	565,565.14	565,000.0000	(565.14)	0.00	0.00	0.00

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	24200	Contributions			
(25,000.00)	24200/DICDAN00001A	(Contributions) Dicey, Dana - Accumulation			7,500.00
(9,722.95)	24200/HOUCOA00001A	(Contributions) Hounsom, Charlene - Accumulation			
(931.95)	24200/HOUWAY00001A	(Contributions) Hounsom, Wayne - Accumulation			
(25,000.00)	24200/PARALI00001A	(Contributions) Parmenter, Alison - Accumulation			7,500.00
(34,434.86)	24700	Changes in Market Values of Investments		35,000.00	
	28000	Property Income			
(16,545.44)	28000/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			24,454.62
	28500	Transfers In			
(132,548.93)	28500/DICDAN00001A	(Transfers In) Dicey, Dana - Accumulation			
(69,805.89)	28500/HOUCOA00001A	(Transfers In) Hounsom, Charlene - Accumulation			
(30,808.70)	28500/HOUWAY00001A	(Transfers In) Hounsom, Wayne - Accumulation			
(130,899.98)	28500/PARALI00001A	(Transfers In) Parmenter, Alison - Accumulation			
550.00	30100	Accountancy Fees		6,597.00	
55.00	30200	Administration Costs			
	30400	ATO Supervisory Levy		518.00	
	30700	Auditor's Remuneration		1,210.00	
448.00	30800	ASIC Fees		302.00	
2,010.34	31500	Bank Charges		360.00	
1.01	37900	Interest Paid			
4,350.00	38300	Formation expenses			
	41960	Property Expenses - Council Rates			
2,933.34	41960/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			
	42010	Property Expenses - Interest on Loans			
12,337.53	42010/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		13,275.98	
	42050	Property Expenses - Property Capital Improvement			
77,588.23	42050/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		3,288.00	
	42060	Property Expenses - Repairs Maintenance			

Commercial Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
60,994.73	42060/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		1,887.94	
	42100	Property Expenses - Strata Levy Fees			
3,000.00	42100/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central		1,000.00	
	42150	Property Expenses - Water Rates			
209.00	42150/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			
311,221.52	49000	Profit/Loss Allocation Account			23,984.30
	50010	Opening Balance			
(17,301.79)	50010/DICDAN00001A	(Opening Balance) Dicey, Dana - Accumulation			131,272.64
	50010/HOUCHA00001A	(Opening Balance) Hounsom, Charlene - Accumulation			60,510.53
	50010/HOUWAY00001A	(Opening Balance) Hounsom, Wayne - Accumulation			23,896.25
(17,038.08)	50010/PARALI00001A	(Opening Balance) Parmenter, Alison - Accumulation			129,881.97
	52420	Contributions			
(25,000.00)	52420/DICDAN00001A	(Contributions) Dicey, Dana - Accumulation			7,500.00
(9,722.95)	52420/HOUCHA00001A	(Contributions) Hounsom, Charlene - Accumulation			0.00
(931.95)	52420/HOUWAY00001A	(Contributions) Hounsom, Wayne - Accumulation			0.00
(25,000.00)	52420/PARALI00001A	(Contributions) Parmenter, Alison - Accumulation			7,500.00
	52850	Transfers In			
(132,548.93)	52850/DICDAN00001A	(Transfers In) Dicey, Dana - Accumulation			0.00
(69,805.89)	52850/HOUCHA00001A	(Transfers In) Hounsom, Charlene - Accumulation			0.00
(30,808.70)	52850/HOUWAY00001A	(Transfers In) Hounsom, Wayne - Accumulation			0.00
(130,899.98)	52850/PARALI00001A	(Transfers In) Parmenter, Alison - Accumulation			0.00
	53100	Share of Profit/(Loss)			
43,299.06	53100/DICDAN00001A	(Share of Profit/(Loss)) Dicey, Dana - Accumulation		14,876.41	
19,090.18	53100/HOUCHA00001A	(Share of Profit/(Loss)) Hounsom, Charlene - Accumulation		6,728.69	
8,376.06	53100/HOUWAY00001A	(Share of Profit/(Loss)) Hounsom, Wayne - Accumulation		2,654.83	
42,731.58	53100/PARALI00001A	(Share of Profit/(Loss)) Parmenter, Alison - Accumulation		14,724.37	
	53330	Income Tax			

Commercial Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(3,470.98)	53330/DICDAN00001A	(Income Tax) Dicey, Dana - Accumulation			858.60
(1,530.32)	53330/HOUCHA00001A	(Income Tax) Hounsom, Charlene - Accumulation			388.35
(671.45)	53330/HOUWAY00001A	(Income Tax) Hounsom, Wayne - Accumulation			153.22
(3,425.49)	53330/PARALI00001A	(Income Tax) Parmenter, Alison - Accumulation			849.83
	53800	Contributions Tax			
3,750.00	53800/DICDAN00001A	(Contributions Tax) Dicey, Dana - Accumulation		1,125.00	
1,458.45	53800/HOUCHA00001A	(Contributions Tax) Hounsom, Charlene - Accumulation			0.00
139.79	53800/HOUWAY00001A	(Contributions Tax) Hounsom, Wayne - Accumulation			0.00
3,750.00	53800/PARALI00001A	(Contributions Tax) Parmenter, Alison - Accumulation		1,125.00	
	60400	Macquarie account 8594			
12,396.44	60400/CBA12232748	CBA Business Transaction acc		5,084.97	
	77250	Real Estate Properties (Australian - Non Residential)			
600,000.00	77250/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central	1.0000	565,000.00	
(244.27)	84000	GST Payable/Refundable			605.55
(6,060.15)	85000	Income Tax Payable/Refundable			0.00
	85500	Limited Recourse Borrowing Arrangements			
(260,530.63)	85500/DICER041-001	Unit 1, 1 Pusey Rd, Cockburn Central			247,902.33
				674,758.19	674,758.19

Current Year Profit/(Loss): (23,984.30)

Cannot generate CGT Register report. No data found

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