

Financial statements and reports for the year ended  
30 June 2018

RM Resources Superannuation Fund

Statement of Financial Position

Operating Statement

Notes to the Financial Statements

Trustees Declaration

Compilation Report

Statement Of Taxable Income

Trustee Minute / Resolution

Members Statement

Investment Summary

Investment Income

Trial Balance

---

RM Resources Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Investments</b>			
Fixtures and Fittings (at written down value) - Unitised	2	6,559	6,559
Real Estate Properties ( Australian - Residential)	3	900,000	310,000
Shares in Listed Companies (Australian)	4	38,800	0
<b>Total Investments</b>		<u>945,359</u>	<u>316,559</u>
<b>Other Assets</b>			
ANZ Business Advantage Account 3794-25264		7,729	2,936
ANZ Business Online Saver 3794-25758		12,085	72,697
CBA Direct Investment Acc		133	0
Income Tax Refundable		1,984	0
<b>Total Other Assets</b>		<u>21,931</u>	<u>75,633</u>
<b>Total Assets</b>		<u>967,290</u>	<u>392,192</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0	12,447
PAYG Payable		766	0
Sundry Creditors		3,300	2,475
<b>Total Liabilities</b>		<u>4,066</u>	<u>14,922</u>
<b>Net assets available to pay benefits</b>		<u>963,224</u>	<u>377,270</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Muir, Robert Andrew - Accumulation		702,890	270,367
Muir, Kattie Jane - Accumulation		128,669	45,944
Muir, Amber - Accumulation		19,597	18,122
Muir, Jake - Accumulation		112,068	42,837
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>963,224</u>	<u>377,270</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

# Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	6	214	0
Interest Received		269	287
Property Income	7	13,680	15,540
<b>Investment Gains</b>			
Changes in Market Values	8	592,768	(5,250)
<b>Contribution Income</b>			
Employer Contributions		19,138	54,120
<b>Total Income</b>		<u>626,069</u>	<u>64,697</u>
<b>Expenses</b>			
Accountancy Fees		10,912	594
ATO Supervisory Levy		1,165	0
Auditor's Remuneration		825	825
ASIC Fees		302	296
Bank Charges		120	663
Depreciation		1,079	1,731
Property Expenses - Council Rates		1,360	1,343
Property Expenses - Repairs Maintenance		0	458
Property Expenses - Strata Levy Fees		2,050	3,201
Property Expenses - Water Rates		899	941
<b>Member Payments</b>			
Benefits Paid/Transfers Out		19,291	0
<b>Total Expenses</b>		<u>38,003</u>	<u>10,052</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>588,065</u>	<u>54,645</u>
Income Tax Expense		2,110	8,985
<b>Benefits accrued as a result of operations</b>		<u>585,955</u>	<u>45,660</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

## RM Resources Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

---

### Note 1: Summary of Significant Accounting Policies

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

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

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

The financial statements were authorised for issue by the Director(s).

#### a. Measurement of Investments

The fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered the date on which control of the future economic benefits attributable to the asset passes to the fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at their market values, which is the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

Market values have been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

##### Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised upon receipt.

## RM Resources Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

### Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

### Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

### Distribution revenue

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

### Remeasurement changes in market values

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

### d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

### e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

### Note 2: Fixtures and Fittings (at written down value) - Unitised

	2018 \$	2017 \$
Rangehood & oven	428	428
Airconditioner	1,465	1,465
Kitchen cabinets	4,666	4,666
	6,559	6,559

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

	2018 \$	2017 \$
12/92 Sixth Avenue Maylands	900,000	310,000
	900,000	310,000

## RM Resources Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

### Note 4: Shares in Listed Companies (Australian)

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

### Note 6: Dividends

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

### Note 7: Rental Income

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

### Note 8: Unrealised Movements in Market Value

	2018 \$	2017 \$
<b>Real Estate Properties ( Australian - Residential)</b>		
12/92 Sixth Avenue Maylands	591,079	(5,250)

**RM Resources Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2018

	591,079	(5,250)
<b>Shares in Listed Companies (Australian)</b>		
AMP Limited	(524)	0
Australia And New Zealand Banking Group Limited (SRN I0550000032)	119	0
Macquarie Group Limited	236	0
NATIONAL AUST. BANK FPO	(378)	0
Telstra Corporation Limited.	(242)	0
Wesfarmers Limited (SRN I0132959617)	1,238	0
Woodside Petroleum Limited	1,317	0
	1,766	0
<b>Total Unrealised Movement</b>	592,845	(5,250)
<b>Realised Movements in Market Value</b>		
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Ramsay Health Care Limited	(77)	0
	(77)	0
<b>Total Realised Movement</b>	(77)	0
<b>Total Market Movement</b>	592,768	(5,250)



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

---

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

In the opinion of the directors of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2018.

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

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

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

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

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

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

We have compiled the accompanying special purpose financial statements of the RM Resources Superannuation Fund, which comprise the statement of financial position as at 30/06/2018, the operating statement, notes to the financial statements for the year ended 30/06/2018 and trustees' declaration. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### **The Responsibility of the Trustee**

The trustee of RM Resources Superannuation Fund is solely responsible for the information contained in the special purpose financial statements and has determined that the financial reporting framework used is appropriate to meet its needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the trustee, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

Our procedures use accounting expertise to collect, classify and summarise the financial information, which the trustee provided, in compiling the financial statements. Our procedures do not include verification or validation procedures. No audit or review has been performed and accordingly no assurance is expressed.

The special purpose financial statements were compiled exclusively for the benefit of the trustee. We do not accept responsibility to any other person for the contents of the special purpose financial statements.

Alex Mora

of

PO Box 1095, BENTLEY DC, Western Australia 6983

Signed:

Dated:

RM Resources Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2018



	<b>2018</b>
	<b>\$</b>
Benefits accrued as a result of operations	588,065.00
<b>Less</b>	
Increase in MV of investments	592,845.00
Realised Accounting Capital Gains	(77.00)
	<u>592,768.00</u>
<b>Add</b>	
Franking Credits	92.00
Benefits Paid/Transfers Out	19,291.00
	<u>19,383.00</u>
SMSF Annual Return Rounding	(2.00)
	<u>14,678.00</u>
<b>Taxable Income or Loss</b>	<u>14,678.00</u>
Income Tax on Taxable Income or Loss	2,201.70
<b>Less</b>	
Franking Credits	91.73
	<u>2,109.97</u>
<b>CURRENT TAX OR REFUND</b>	<u>2,109.97</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(2,714.00)
	<u>(345.03)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(345.03)</u>

## RM Resources Superannuation Fund

# Minutes of a meeting of the Director(s)

held on 30 June 2018 at PO Box 445, North Perth, Western Australia 6906

---

<b>PRESENT:</b>	Robert Andrew Muir, Kattie Jane Muir, Jake Muir and Amber Muir
<b>APOLOGIES:</b>	
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2018 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the superannuation fund be signed.
<b>ANNUAL RETURN:</b>	Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2018, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.
<b>TRUST DEED:</b>	The Chair tabled advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	The allocation of the fund's assets and the fund's investment performance over this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.
<b>INSURANCE COVER:</b>	The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.
<b>ALLOCATION OF INCOME:</b>	It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.
<b>AUDITORS</b>	<p>It was resolved that</p> <p>MM Accounting Solutions</p> <p>of</p> <p>PO Box 316, MORLEY, Western Australia 6943</p> <p>act as auditors of the Fund for the next financial year.</p>

# Minutes of a meeting of the Director(s)

held on 30 June 2018 at PO Box 445, North Perth, Western Australia 6906

---

**TAX AGENTS**

It was resolved that

Alex Mora

act as tax agents of the Fund for the next financial year.

**TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

**CONTRIBUTIONS RECEIVED:**

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

**ACCEPTANCE OF ROLLOVERS**

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....

Robert Andrew Muir

.....

Kattie Jane Muir

.....

Jake Muir

.....

Amber Muir

Chairperson

# Members Statement

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

### Your Details

Date of Birth : 02/01/1950  
 Age: 68  
 Tax File Number: Provided  
 Date Joined Fund: 31/08/2006  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: MUIROB00002A  
 Account Start Date 31/08/2006  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

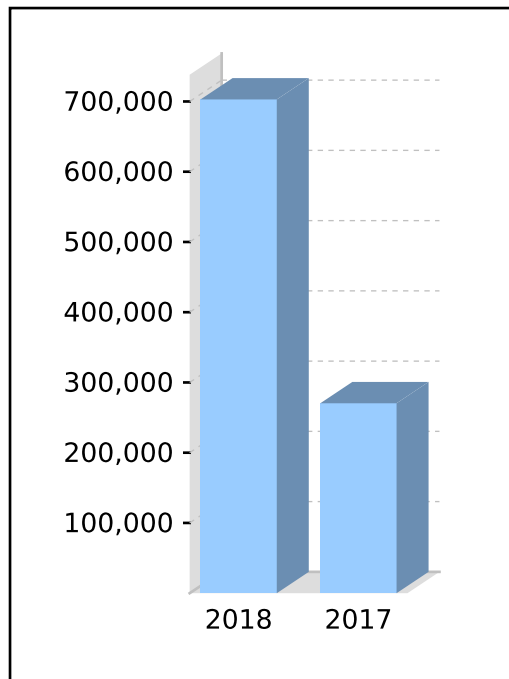
Nominated Beneficiaries N/A  
 Vested Benefits 702,890  
 Total Death Benefit 702,890  
 Current Salary 0  
 Previous Salary 0  
 Disability Benefit 0

### Your Balance

Total Benefits 702,890

Preservation Components  
 Preserved 188,582  
 Unrestricted Non Preserved 514,307  
 Restricted Non Preserved

Tax Components  
 Tax Free 2,818  
 Taxable 700,072  
 Investment Earnings Rate 157%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	270,367	241,355
<u>Increases to Member account during the period</u>		
Employer Contributions	8,149	34,420
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	425,113	376
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,222	5,163
Income Tax	(483)	621
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	702,890	270,367

# Members Statement

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

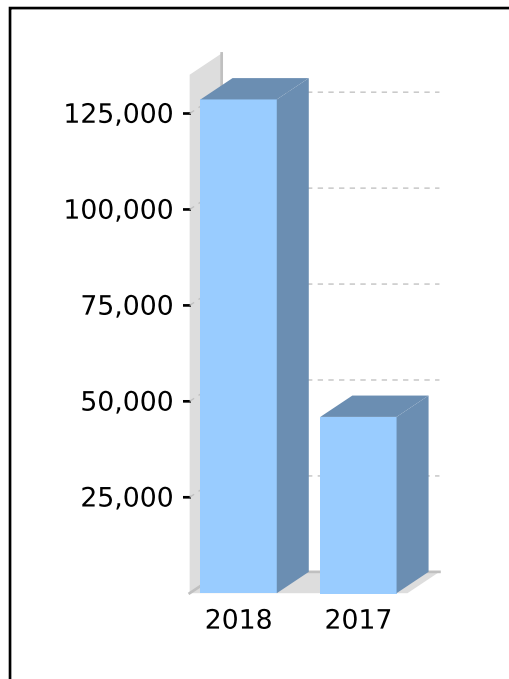
### Your Details

Date of Birth :	29/09/1987
Age:	30
Tax File Number:	Provided
Date Joined Fund:	31/08/2006
Service Period Start Date:	
Date Left Fund:	
Member Code:	MUIKAT00002A
Account Start Date	31/08/2006
Account Phase:	Accumulation Phase
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	128,669
Total Death Benefit	128,669
Current Salary	0
Previous Salary	0
Disability Benefit	0

### Your Balance

<b>Total Benefits</b>	<b>128,669</b>
<u>Preservation Components</u>	
Preserved	128,669
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	128,669
Investment Earnings Rate	157%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	45,944	39,649
<u>Increases to Member account during the period</u>		
Employer Contributions	7,384	7,454
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	76,362	63
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,108	1,118
Income Tax	(87)	104
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	128,669	45,944

# Members Statement

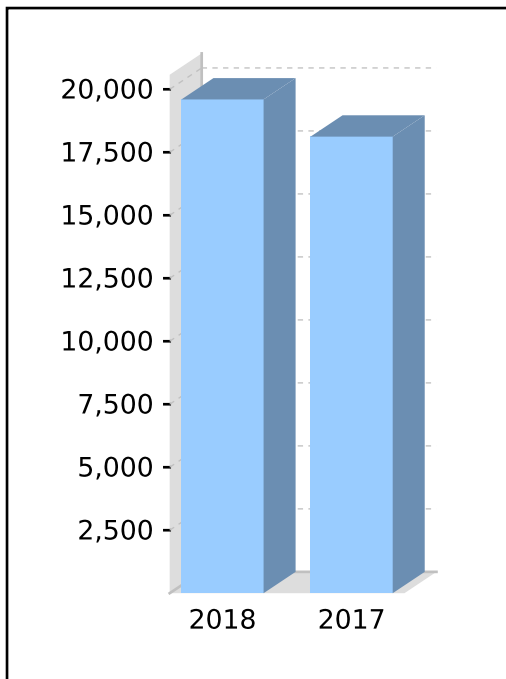
Amber Muir  
 PO Box 445  
 North Perth, Western Australia, 6906, Australia

### Your Details

Date of Birth :	31/12/1992	Nominated Beneficiaries	N/A
Age:	25	Vested Benefits	19,597
Tax File Number:	Provided	Total Death Benefit	19,597
Date Joined Fund:	26/01/2012	Current Salary	0
Service Period Start Date:		Previous Salary	0
Date Left Fund:		Disability Benefit	0
Member Code:	MUIAMB00002A		
Account Start Date	26/01/2012		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

<b>Total Benefits</b>	<b>19,597</b>
<u>Preservation Components</u>	
Preserved	19,597
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	19,597
Investment Earnings Rate	157%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	18,122	14,122
<u>Increases to Member account during the period</u>		
Employer Contributions	2,397	4,724
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	18,708	24
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	360	709
Income Tax	(21)	40
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out	19,291	
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2018	19,597	18,121



# Members Statement

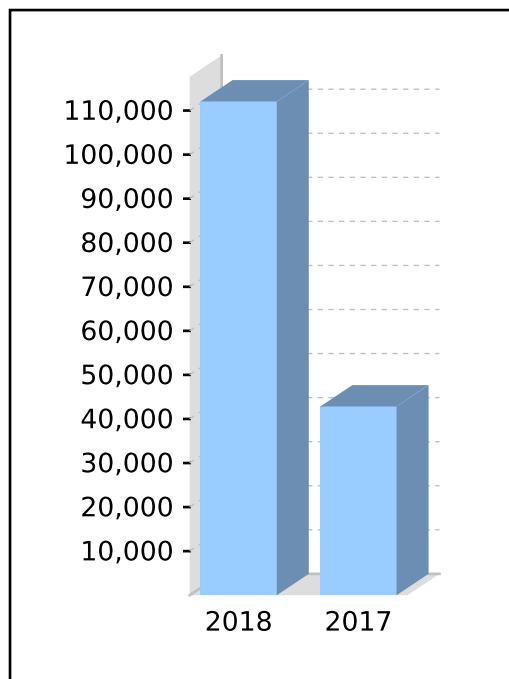
Jake Muir  
 PO Box 445  
 North Perth, Western Australia, 6906, Australia

### Your Details

Date of Birth :	05/05/1990	Nominated Beneficiaries	N/A
Age:	28	Vested Benefits	112,068
Tax File Number:	Provided	Total Death Benefit	112,068
Date Joined Fund:	26/01/2012	Current Salary	0
Service Period Start Date:		Previous Salary	0
Date Left Fund:		Disability Benefit	0
Member Code:	MUIJAK00002A		
Account Start Date	26/01/2012		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

<b>Total Benefits</b>	<b>112,068</b>
<u>Preservation Components</u>	
Preserved	112,068
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	5,776
Taxable	106,292
Investment Earnings Rate	157%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	42,837	36,483
<u>Increases to Member account during the period</u>		
Employer Contributions	1,208	7,522
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	68,127	62
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	181	1,128
Income Tax	(77)	102
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	112,068	42,837

# RM Resources Superannuation Fund Investment Summary Report

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
ANZ Business Advantage Account 3794-25264		7,728.700000	7,728.70	7,728.70	7,728.70			0.81 %
ANZ Business Online Saver 3794-25758		12,085.110000	12,085.11	12,085.11	12,085.11			1.26 %
CBA Direct Investment Acc		133.320000	133.32	133.32	133.32			0.01 %
			<b>19,947.13</b>		<b>19,947.13</b>		<b>0.00 %</b>	<b>2.08 %</b>
<b>Fixtures and Fittings (at written down value) - Unitised</b>								
MUIRR040-002 Airconditioner	1.00	0.000000	0.00	2,836.00	2,836.00	(2,836.00)	(100.00) %	0.00 %
MUIRR040-003 Kitchen cabinets	1.00	0.000000	0.00	7,500.00	7,500.00	(7,500.00)	(100.00) %	0.00 %
MUIRR040-001 Rangehood & oven	1.00	836.000000	836.00	861.00	861.00	(25.00)	(2.90) %	0.09 %
			<b>836.00</b>		<b>11,197.00</b>	<b>(10,361.00)</b>	<b>(92.53) %</b>	<b>0.09 %</b>
<b>Preliminary Expense</b>								
MUIRR041_1 12/92 Sixth Ave Borrowing 2/92SIXTHA Costs	1.00	0.000000	0.00	2,399.00	2,399.00	(2,399.00)	(100.00) %	0.00 %
			<b>0.00</b>		<b>2,399.00</b>	<b>(2,399.00)</b>	<b>(100.00) %</b>	<b>0.00 %</b>
<b>Real Estate Properties ( Australian - Residential)</b>								
MUIRPROP 12/92 Sixth Avenue Maylands	3.00	300,000.000000	900,000.00	108,994.17	326,982.52	573,017.48	175.24 %	93.79 %
			<b>900,000.00</b>		<b>326,982.52</b>	<b>573,017.48</b>	<b>175.24 %</b>	<b>93.79 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AMP.AX AMP Limited	600.00	3.560000	2,136.00	4.43	2,659.95	(523.95)	(19.70) %	0.22 %
ANZ.AX Australia And New Zealand Banking Group Limited (SRN I0550000032)	500.00	28.240000	14,120.00	28.00	14,000.75	119.25	0.85 %	1.47 %
MQG.AX Macquarie Group Limited	9.00	123.650000	1,112.85	97.37	876.35	236.50	26.99 %	0.12 %
NAB.AX NATIONAL AUST. BANK FPO	200.00	27.410000	5,482.00	29.30	5,860.00	(378.00)	(6.45) %	0.57 %
TLS.AX Telstra Corporation Limited.	231.00	2.620000	605.22	3.67	847.22	(242.00)	(28.56) %	0.06 %
WES.AX Wesfarmers Limited (SRN I0132959617)	160.00	49.360000	7,897.60	41.62	6,659.75	1,237.85	18.59 %	0.82 %
WPL.AX Woodside Petroleum	210.00	35.460000	7,446.60	29.19	6,129.80	1,316.80	21.48 %	0.78 %

RM Resources Superannuation Fund  
**Investment Summary Report**

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Limited			38,800.27		37,033.82	1,766.45	4.77 %	4.04 %
			959,583.40		397,559.47	562,023.93	141.37 %	100.00 %

# RM Resources Superannuation Fund Investment Income Report

As at 30 June 2018

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
<b>Macquarie account 8594</b>												
ANZ Business Online Saver 3794-25758	238.19			238.19	0.00	0.00	0.00	238.19			0.00	0.00
CBA Direct Investment Acc	30.52			30.52	0.00	0.00	0.00	30.52			0.00	0.00
	<b>268.71</b>			<b>268.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>268.71</b>			<b>0.00</b>	<b>0.00</b>
<b>Real Estate Properties ( Australian - Residential)</b>												
MUIRPROP 12/92 Sixth Avenue Maylands	13,680.00							13,680.00				
	<b>13,680.00</b>							<b>13,680.00</b>				
<b>Shares in Listed Companies (Australian)</b>												
RHC.AX Ramsay Health Care Limited	6.90	6.90	0.00		2.96			9.86		0.00		
TLS.AX Telstra Corporation Limited	25.41	25.41	0.00		10.89			36.30		0.00		
WES.AX Wesfarmers Limited (SRN I0132959617)	164.80	164.80	0.00		70.63			235.43		0.00		
WPL.AX Woodside Petroleum Limited	16.91	16.91	0.00		7.25			24.16		0.00		
	<b>214.02</b>	<b>214.02</b>	<b>0.00</b>		<b>91.73</b>			<b>305.75</b>		<b>0.00</b>		
	<b>14,162.73</b>	<b>214.02</b>	<b>0.00</b>	<b>268.71</b>	<b>91.73</b>	<b>0.00</b>	<b>0.00</b>	<b>14,254.46</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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

Net Capital Gain **0.00**

**Total Assessable Income 14,254.46**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

# Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23900</b>	<b>Dividends Received</b>			
	23900/RHC.AX	Ramsay Health Care Limited			6.90
	23900/TLS.AX	Telstra Corporation Limited			25.41
	23900/WES.AX	Wesfarmers Limited (SRN I0132959617)			164.80
	23900/WPL.AX	Woodside Petroleum Limited			16.91
	<b>24200</b>	<b>Contributions</b>			
(4,724.20)	24200/MUIAMB00002A	(Contributions) Muir, Amber - Accumulation			2,397.20
(7,522.17)	24200/MUIJAK00002A	(Contributions) Muir, Jake - Accumulation			1,208.40
(7,453.90)	24200/MUIKAT00002A	(Contributions) Muir, Kattie Jane - Accumulation			7,383.59
(34,419.78)	24200/MUIROB00002A	(Contributions) Muir, Robert Andrew - Accumulation			8,148.51
5,250.00	24700	Changes in Market Values of Investments			592,768.06
	<b>25000</b>	<b>Interest Received</b>			
(287.03)	25000/ANZ379425758	ANZ Business Online Saver 3794-25758			238.19
	25000/CBA10304124	CBA Direct Investment Acc			30.52
	<b>28000</b>	<b>Property Income</b>			
(15,540.00)	28000/MUIRPROP	12/92 Sixth Avenue Maylands			13,680.00
594.00	30100	Accountancy Fees		10,912.00	
	30400	ATO Supervisory Levy		1,165.00	
825.00	30700	Auditor's Remuneration		825.00	
296.00	30800	ASIC Fees		302.00	
662.80	31500	Bank Charges		120.00	
	<b>33400</b>	<b>Depreciation</b>			
	33400/MUIRPROP	12/92 Sixth Avenue Maylands		1,079.00	
434.63	33400/MUIRPROP2	12/92 Sixth Ave Borrowing Costs			
107.00	33400/MUIRR040-001	Rangehood & oven			
366.00	33400/MUIRR040-002	Airconditioner			
823.00	33400/MUIRR040-003	Kitchen cabinets			
	<b>41960</b>	<b>Property Expenses - Council Rates</b>			

RM Resources Superannuation Fund

# Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
1,343.22	41960/MUIRPROP	12/92 Sixth Avenue Maylands		1,359.97	
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
458.20	42060/MUIRPROP	12/92 Sixth Avenue Maylands			
	<b>42100</b>	<b>Property Expenses - Strata Levy Fees</b>			
3,201.30	42100/MUIRPROP	12/92 Sixth Avenue Maylands		2,050.00	
	<b>42150</b>	<b>Property Expenses - Water Rates</b>			
940.87	42150/MUIRPROP	12/92 Sixth Avenue Maylands		899.15	
	<b>46000</b>	<b>Benefits Paid/Transfers Out</b>			
	46000/MUIAMB00002A	(Benefits Paid/Transfers Out) Muir, Amber - Accumulation		19,291.31	
8,984.55	48500	Income Tax Expense		2,109.97	
45,660.51	49000	Profit/Loss Allocation Account		585,955.09	
	<b>50010</b>	<b>Opening Balance</b>			
(14,121.71)	50010/MUIAMB00002A	(Opening Balance) Muir, Amber - Accumulation			18,121.52
(36,483.47)	50010/MUIJAK00002A	(Opening Balance) Muir, Jake - Accumulation			42,837.25
(39,648.83)	50010/MUIKAT00002A	(Opening Balance) Muir, Kattie Jane - Accumulation			45,943.65
(241,354.71)	50010/MUIROB00002A	(Opening Balance) Muir, Robert Andrew - Accumulation			270,366.81
	<b>52420</b>	<b>Contributions</b>			
(4,724.20)	52420/MUIAMB00002A	(Contributions) Muir, Amber - Accumulation			2,397.20
(7,522.17)	52420/MUIJAK00002A	(Contributions) Muir, Jake - Accumulation			1,208.40
(7,453.90)	52420/MUIKAT00002A	(Contributions) Muir, Kattie Jane - Accumulation			7,383.59
(34,419.78)	52420/MUIROB00002A	(Contributions) Muir, Robert Andrew - Accumulation			8,148.51
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(24.20)	53100/MUIAMB00002A	(Share of Profit/(Loss)) Muir, Amber - Accumulation			18,708.27
(61.58)	53100/MUIJAK00002A	(Share of Profit/(Loss)) Muir, Jake - Accumulation			68,126.34
(63.05)	53100/MUIKAT00002A	(Share of Profit/(Loss)) Muir, Kattie Jane - Accumulation			76,362.69
(376.18)	53100/MUIROB00002A	(Share of Profit/(Loss)) Muir, Robert Andrew - Accumulation			425,113.10
	<b>53330</b>	<b>Income Tax</b>			
39.95	53330/MUIAMB00002A	(Income Tax) Muir, Amber - Accumulation			21.28

## RM Resources Superannuation Fund

# Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
101.65	53330/MUIJAK00002A	(Income Tax) Muir, Jake - Accumulation			77.47
104.07	53330/MUIKAT00002A	(Income Tax) Muir, Kattie Jane - Accumulation			86.83
620.87	53330/MUIROB00002A	(Income Tax) Muir, Robert Andrew - Accumulation			483.40
	<b>53800</b>	<b>Contributions Tax</b>			
708.64	53800/MUIAMB00002A	(Contributions Tax) Muir, Amber - Accumulation		359.58	
1,128.32	53800/MUIJAK00002A	(Contributions Tax) Muir, Jake - Accumulation		181.26	
1,118.06	53800/MUIKAT00002A	(Contributions Tax) Muir, Kattie Jane - Accumulation		1,107.55	
5,162.99	53800/MUIROB00002A	(Contributions Tax) Muir, Robert Andrew - Accumulation		1,222.29	
	<b>54500</b>	<b>Benefits Paid/Transfers Out</b>			
	54500/MUIAMB00002A	(Benefits Paid/Transfers Out) Muir, Amber - Accumulation		19,291.31	
	<b>60400</b>	<b>Macquarie account 8594</b>			
2,935.62	60400/ANZ379425264	ANZ Business Advantage Account 3794-25264		7,728.70	
72,696.92	60400/ANZ379425758	ANZ Business Online Saver 3794-25758		12,085.11	
	60400/CBA10304124	CBA Direct Investment Acc		133.32	
	<b>72650</b>	<b>Fixtures and Fittings (at written down value) - Unitised</b>			
428.00	72650/MUIRR040-001	Rangehood & oven	1.0000	428.00	
1,465.00	72650/MUIRR040-002	Airconditioner	1.0000	1,465.00	
4,666.00	72650/MUIRR040-003	Kitchen cabinets	1.0000	4,666.00	
	<b>76103</b>	<b>Preliminary Expense</b>			
0.00	76103/MUIRR041_12/9 2SIXTHA	12/92 Sixth Ave Borrowing Costs	1.0000		0.00
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
309,999.99	77200/MUIRPROP	12/92 Sixth Avenue Maylands	3.0000	900,000.00	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
	77600/AMP.AX	AMP Limited	600.0000	2,136.00	
	77600/ANZ.AX	Australia And New Zealand Banking Group Limited (SRN I0550000032)	500.0000	14,120.00	
	77600/MQG.AX	Macquarie Group Limited	9.0000	1,112.85	
	77600/NAB.AX	NATIONAL AUST. BANK FPO	200.0000	5,482.00	

**RM Resources Superannuation Fund****Trial Balance**

As at 30 June 2018

<b>Last Year</b>	<b>Code</b>	<b>Account Name</b>	<b>Units</b>	<b>Debits</b>	<b>Credits</b>
				<b>\$</b>	<b>\$</b>
	77600/TLS.AX	Telstra Corporation Limited.	231.0000	605.22	
	77600/WES.AX	Wesfarmers Limited (SRN I0132959617)	160.0000	7,897.60	
	77600/WPL.AX	Woodside Petroleum Limited	210.0000	7,446.60	
(12,447.30)	85000	Income Tax Payable/Refundable		1,983.92	
0.00	86000	PAYG Payable			766.00
(2,475.00)	88000	Sundry Creditors			3,300.00
				<b><u>1,615,520.80</u></b>	<b><u>1,615,520.80</u></b>

**Current Year Profit/(Loss): 588,065.06**