

BARKERS CASTLE SUPERANNUATION FUND

FINANCIAL STATEMENTS

AND REPORTS

FOR THE PERIOD 1 JULY 2017 TO 30 JUNE 2018

Herron Accountants
P O Box 504
North Lakes QLD 4509

BARKERS CASTLE SUPERANNUATION FUND
DETAILED STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	2018	2017
	\$	\$
Investments		
Units in Unlisted Unit Trusts (Australian)		
The Poor Old Tradie's Unit Trust	160,880.89	104,000.00
	160,880.89	104,000.00
	160,880.89	104,000.00
Other Assets		
BOQ Superannuation Savings Account	30,309.98	15,402.26
	30,309.98	15,402.26
	30,309.98	15,402.26
Total Assets	191,190.87	119,402.26
Less:		
Liabilities		
Income Tax Payable (Note 7)	3,537.01	691.20
	3,537.01	691.20
	3,537.01	691.20
Net Assets Available to Pay Benefits	187,653.86	118,711.06
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Baxter, Simon Robert	127,528.86	117,156.61
Parker, Megan Ann	60,125.00	1,554.45
	187,653.86	118,711.06
	187,653.86	118,711.06

The accompanying notes form part of these financial statements

**BARKERS CASTLE SUPERANNUATION FUND
OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
Income		
Distributions Received	4,134.00	-
Employer Contributions - Concessional	13,131.08	4,486.22
Interest Received	482.53	124.13
Member/Personal Contributions - Concessional (Taxable)	1,300.00	-
Member/Personal Contributions - Non Concessional (Undeducted)	-	400.00
Transfers In - Preserved/Taxable	51,622.38	114,394.41
Transfers In - Preserved/Tax Free	1,135.00	-
	71,804.99	119,404.76
Expenses		
Bank Charges	5.89	2.50
	5.89	2.50
Benefits Accrued as a Result of Operations before Income Tax	71,799.10	119,402.26
Income Tax (Note 7)		
Income Tax Expense	2,856.30	691.20
	2,856.30	691.20
Benefits Accrued as a Result of Operations	68,942.80	118,711.06

The accompanying notes form part of these financial statements

**BARKERS CASTLE SUPERANNUATION FUND
DETAILED OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
Income		
Distributions Received		
The Poor Old Tradie's Unit Trust	4,134.00	-
	4,134.00	-
Employer Contributions - Concessional		
Baxter, Simon Robert	9,040.20	3,129.30
Parker, Megan Ann	4,090.88	1,356.92
	13,131.08	4,486.22
Interest Received		
BOQ Superannuation Savings Account	482.53	124.13
	482.53	124.13
Member/Personal Contributions - Concessional (Taxable)		
Parker, Megan Ann	1,300.00	-
	1,300.00	-
Member/Personal Contributions - Non Concessional (Undeducted)		
Parker, Megan Ann	-	400.00
	-	400.00
Transfers In - Preserved/Taxable		
Baxter, Simon Robert	-	114,394.41
Parker, Megan Ann	51,622.38	-
	51,622.38	114,394.41
Transfers In - Preserved/Tax Free		
Parker, Megan Ann	1,135.00	-
	1,135.00	-
	71,804.99	119,404.76
Expenses		
Bank Charges	5.89	2.50
	5.89	2.50
Benefits Accrued as a Result of Operations before Income Tax	71,799.10	119,402.26
Income Tax (Note 7)		
Income Tax Expense	2,856.30	691.20
	2,856.30	691.20

The accompanying notes form part of these financial statements

**BARKERS CASTLE SUPERANNUATION FUND
DETAILED OPERATING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2018**

	2018	2017
	\$	\$
Benefits Accrued as a Result of Operations	<u>68,942.80</u>	<u>118,711.06</u>

The accompanying notes form part of these financial statements

BARKERS CASTLE SUPERANNUATION FUND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2018

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 unless stated otherwise 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 trustees/ directors of the trustee company

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 values, 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 are 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. investment properties at the trustees' assessment of their realizable value.

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 value 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 at the fair value of the consideration received or receivable.

BARKERS CASTLE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Interest revenue

Interest revenue is recognised in respect of fixed-interest securities, and cash and cash equivalent balances. Interest revenue is recognised as it accrues.

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 trusts are recognised as at the date the unit value is quoted ex-distributions and, if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at net 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).

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.

2. Liability for Accrued Benefits

Changes in the Liability for Accrued Benefits are as follows:

	2018	2017
	\$	\$
Liability for Accrued Benefits at beginning of period	118,711.06	-

Add:

BARKERS CASTLE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

Benefits Accrued as a Result of Operations	68,942.80	118,711.06
- Adjustment of Deferred Tax Liability /Deferred Tax Asset	-	-
	187,653.86	118,711.06
Liability for Accrued Benefits at end of period	187,653.86	118,711.06

3. Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund (or any other factor other than resignation from the fund) and include benefits which members were entitled to receive had they terminated their fund membership as at the reporting date.

	2018	2017
	\$	\$
Vested Benefits	187,653.86	118,711.06

4. Guaranteed Benefits

No guarantees have been given in respect of any part of the liability for accrued benefits.

5. Changes in Market Values

Investments and other assets of the fund are valued at the end of the reporting period as described in Note 1 - Summary of Significant Accounting Policies. A detailed schedule of investments is attached to these financial statements. A summary of the change in Market Values is as follows:

	2018	2017
	\$	\$
Change in Market Value		

6. Funding Arrangements

The employer and members contributed to the fund a percentage of the gross salaries of the employees who were members of the fund as follows:

	2018	2017
	\$	\$
Employer		
Members		

7. Income Tax

Income Tax is payable by the superannuation fund at the rate of 15% on the contributions received and the income of the fund. There has been no change in the Income Tax rate during the year.

The Income Tax payable by the superannuation fund has been calculated as follows:

BARKERS CASTLE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018

	2018	2017
	\$	\$
Benefits accrued as a result of operations before income tax	71,799.10	119,402.26
Prima facie income tax on accrued benefits	10,769.86	17,910.34
Add/(Less) Tax Effect of:		
Member/Personal Contributions - Non Concessional (Undeducted)	-	(60.00)
Transfers In - Preserved/Taxable	(7,743.36)	(17,159.16)
Transfers In - Preserved/Tax Free	(170.25)	-
Other	.05	.02
	(7,913.56)	(17,219.14)
Income Tax Expense	2,856.30	691.20

Income tax expense comprises:

Income Tax Payable/(Refundable)	2,845.81	691.20
TFN Credits	10.49	-
	2,856.30	691.20

8. Reconciliation of Net Cash provided by Operating Activities to Benefits Accrued from Operations after Income Tax

	2018	2017
	\$	\$
Benefits accrued from operations after income tax	68,942.80	118,711.06
Add/(Less) non cash amounts included in benefits accrued from operations		
Distributions Received	(4,123.51)	-
Income Tax Expense	2,856.30	691.20
Other non cash items	(10.49)	-
	(1,277.70)	691.20
Net cash provided by operating activities	67,665.10	119,402.26

9. Reconciliation of Cash

For the purpose of the statement of cash flows, cash includes cash on hand and in banks. Cash at the end of the reporting period as shown in the statement of cash flows is reconciled to the related item in the Statement of Financial Position or Statement of Net Assets as follows:

	2018	2017
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**BARKERS CASTLE SUPERANNUATION FUND
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2018**

	\$	\$
Cash	<u>30,309.98</u>	<u>15,402.26</u>

BARKERS CASTLE SUPERANNUATION FUND
TRUSTEE: SIMON & MEGS PTY LTD
ACN: 617 693 366
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.

The directors of the trustee company declare that:

- 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.

Specifically, the trustees declare that

- in accordance with s 120 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 s 50 of the Superannuation (Supervision) Act 1993 and reg 13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, 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:

Simon Robert Baxter
Simon & Megs Pty Ltd
Director

Megan Ann Parker
Simon & Megs Pty Ltd
Director

DATED: 20/03/2019

BARKERS CASTLE SUPERANNUATION FUND
STATEMENT OF TAXABLE INCOME
FOR THE YEAR ENDED 30 JUNE 2018

	2018
	\$
Benefits Accrued as a Result of Operations before Income Tax	71,799.00
Less:	
Transfers In - Preserved/Taxable	(51,622.00)
Transfers In - Preserved/Tax Free	(1,135.00)
	<hr/>
	(52,757.00)
	<hr/>
	19,042.00
	<hr/>
Taxable Income	19,042.00
	<hr/>
Tax Payable on Taxable Income	2,856.30
Less:	
TFN Credits	10.49
	<hr/>
	10.49
	<hr/>
Income Tax Payable/(Refund)	2,845.81
Add:	
Supervisory levy	259.00
Total Amount Due or Refundable	3,104.81
	<hr/>

**MEMORANDUM OF RESOLUTIONS OF THE DIRECTOR(S) OF
SIMON & MEGS PTY LTD
ACN: 617 693 366
ATF BARKERS CASTLE SUPERANNUATION FUND**

ADOPT FINANCIAL
STATEMENT ATO RESOLUTION

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.

It was further resolved that the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2018 thereon be adopted.

TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the superannuation fund be signed.

ANNUAL RETURN:

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.

REVIEW OF INVESTMENT
STRATEGY:

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be outside 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 no longer continues to reflect the purposes and circumstances of the fund and its members. Accordingly, an amendment to the investment strategy was required.

ALLOCATION OF INCOME:

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).

INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.

AUDITORS

It was resolved that

Tony Boys

of

Po Box 3376
Rundle Mall SA 5000

act as auditors 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 roll-over made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

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

The trustee has reviewed the roll-over and received advice that the roll-over 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 roll-over on behalf of the member.

CLOSURE:

Signed as a true record –

..... 27/03/2019
Simon Robert Baxter

..... 27/03/2019
Megan Ann Parker

**BARKERS CASTLE SUPERANNUATION FUND
SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS
FOR THE REPORTING PERIOD ENDED 30 JUNE 2018**

Details

No of Units

Purchases of Fund Assets

Units in Unlisted Unit Trusts (Australian)

The Poor Old Tradie's Unit Trust

56,881

Member's Statement
BARKERS CASTLE SUPERANNUATION FUND

MR SIMON ROBERT BAXTER
15 STRINGYBARK COURT
MURRUMBA DOWNS QLD 4503

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2018 and for the reporting period 1 July 2017 to 30 June 2018.

Your Details		Your Balance	
Date of Birth	27 December 1969	Total Benefits	\$127,528.86
Tax File Number	Provided	Comprising:	
Date Joined Fund	7 March 2017	- Preserved	\$127,528.86
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	
Current Salary		- Taxable Component	\$127,528.86
Vested Amount	\$127,528.86		
Insured Death Benefit			
Total Death Benefit	\$127,528.86		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2017	117,156.61			117,156.61
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions	9,040.20			9,040.20
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	3,162.48			3,162.48
Transfers in and transfers from reserves				
	12,202.68			12,202.68
	129,359.29			129,359.29
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	1,356.04			1,356.04
Income Tax	474.39			474.39
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	1,830.43			1,830.43
Member's Account Balance at 30/06/2018	127,528.86			127,528.86

Reference: BAXT20 / 501

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Simon Robert Baxter
Director

Megan Ann Parker
Director

Statement Date: 20 March 2019

Member's Statement
BARKERS CASTLE SUPERANNUATION FUND

MRS MEGAN ANN PARKER
15 STRINGYBARK COURT
MURRUMBA DOWNS QLD 4503

The Trustee of the above named fund wishes to advise you of the circumstances of your entitlement in the Fund at 30 June 2018 and for the reporting period 1 July 2017 to 30 June 2018.

Your Details		Your Balance	
Date of Birth	12 November 1969	Total Benefits	\$60,125.00
Tax File Number	Provided	Comprising:	
Date Joined Fund	7 March 2017	- Preserved	\$60,125.00
Service Period Start Date		- Restricted Non Preserved	
Date Left Fund		- Unrestricted Non Preserved	
Member Mode	Accumulation	Including:	
Account Description		- Tax Free Component	\$1,535.00
Current Salary		- Taxable Component	\$58,590.00
Vested Amount	\$60,125.00		
Insured Death Benefit			
Total Death Benefit	\$60,125.00		
Disability Benefit			
Nominated Beneficiaries			

Your Detailed Account	Preserved	Restricted Non Preserved	Unrestricted Non Preserved	Total
Opening Balance at 1 July 2017	1,554.45			1,554.45
<u>Add: Increases to Member's Account</u>				
<u>During the Period</u>				
Concessional Contributions	5,390.88			5,390.88
Non-Concessional Contributions				
Other Contributions				
Govt Co-Contributions				
Employer Contributions - No TFN				
Proceeds of Insurance Policies				
Share of Net Income/(Loss) for period	1,448.16			1,448.16
Transfers in and transfers from reserves	52,757.38			52,757.38
	<u>59,596.42</u>			<u>59,596.42</u>
	61,150.87			61,150.87
<u>Less: Decreases to Member's Account</u>				
<u>During the Period</u>				
Benefits/Pensions Paid				
Contributions Tax	808.64			808.64
Income Tax	217.23			217.23
No TFN Excess Contributions Tax				
Division 293 Tax				
Excess Contributions Tax				
Refund Excess Contributions				
Insurance Policy Premiums Paid				
Management Fees				
Share of fund expenses				
Transfers out and transfers to reserves				
	<u>1,025.87</u>			<u>1,025.87</u>
Member's Account Balance at 30/06/2018	60,125.00			60,125.00

Reference: BAXT20 / 502

Availability of Other Fund Information

Other information about the Fund is available at your request from the Trustee. If you would like any further information, please contact the Trustee.

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Simon Robert Baxter
Director

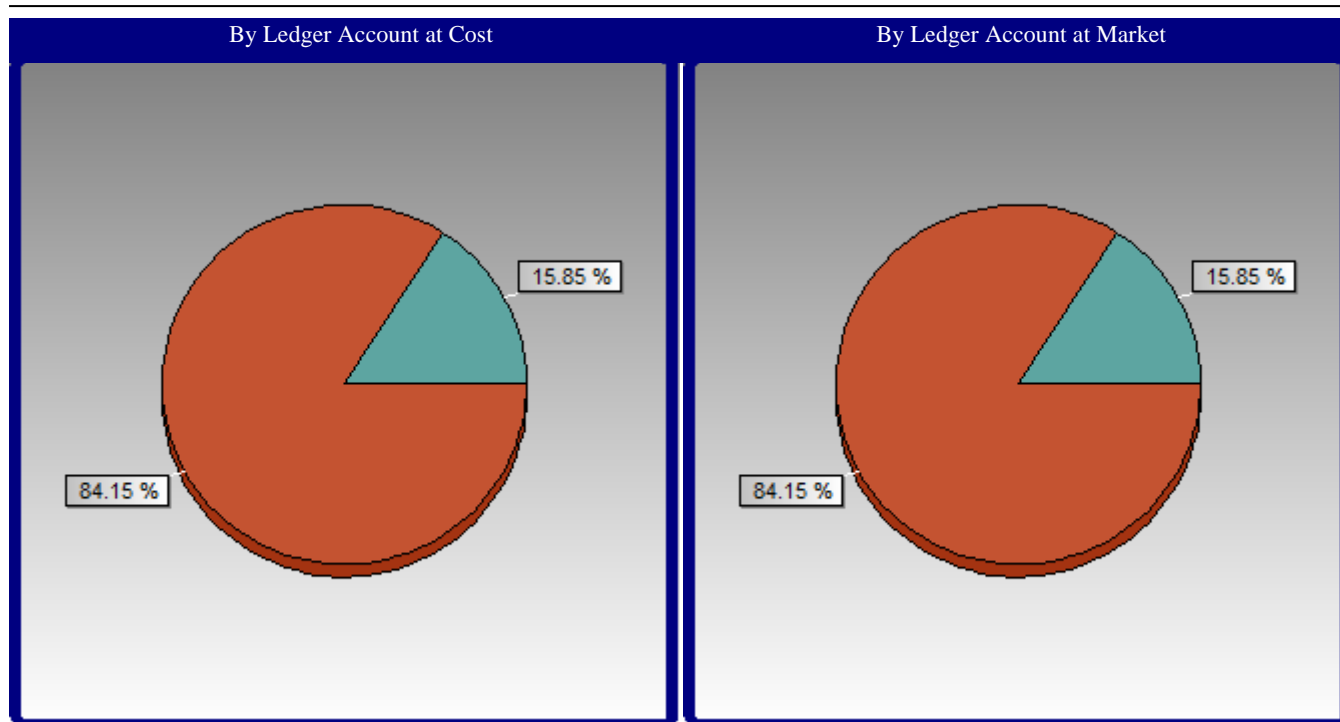
Megan Ann Parker
Director

Statement Date: 20 March 2019

BARKERS CASTLE SUPERANNUATION FUND
INVESTMENT SUMMARY REPORT (WITH YIELDS) AT 30 JUNE 2018

Investment	Units	Cost		Market		Income	Yield	
		Per unit	Total	Per unit	Total		Cost	Market
Cash/Bank Accounts								
BOQ Superannuation Savings Account			30,309.98		30,309.98	482.53	1.59%	1.59%
			30,309.98		30,309.98	482.53		
Units in Unlisted Unit Trusts (Australian)								
The Poor Old Tradie's Unit Trust	160,880.8900	1.00	160,880.89	1.00	160,880.89	4,134.00	2.57%	2.57%
			160,880.89		160,880.89	4,134.00		
			191,190.87		191,190.87	4,616.53		

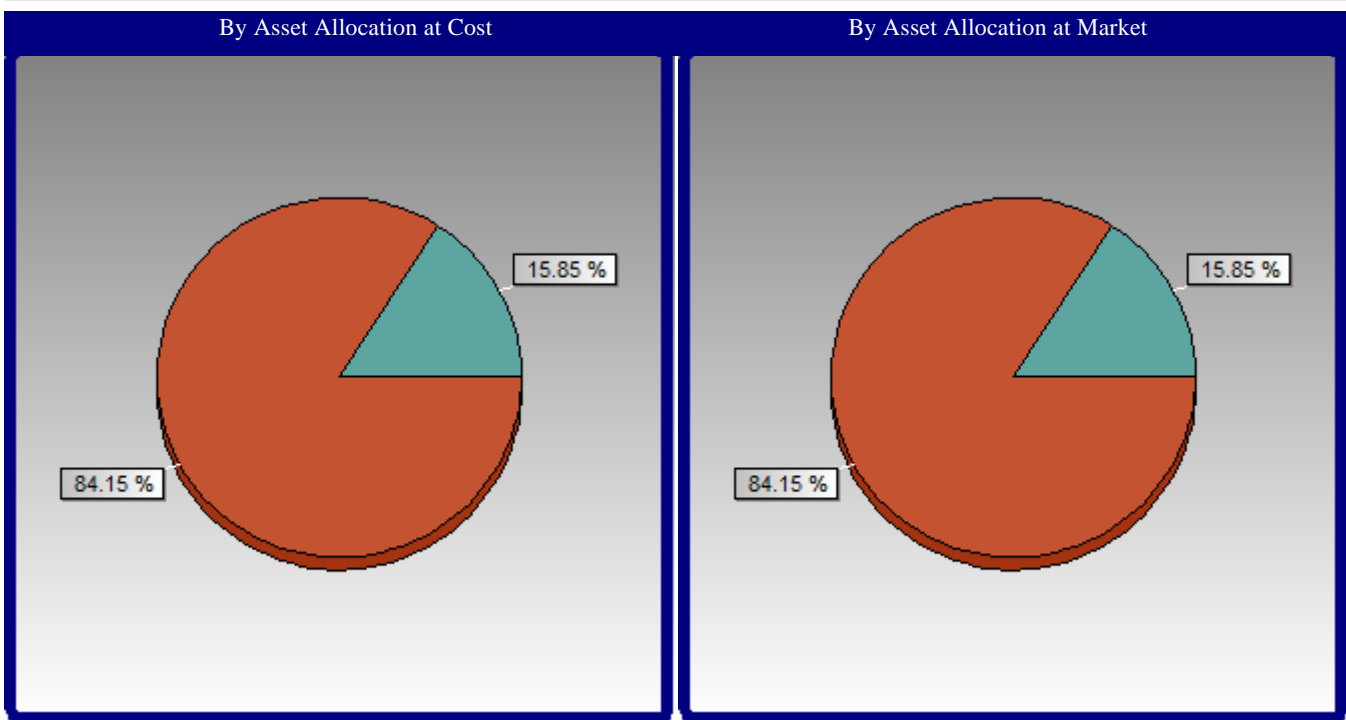
**BARKERS CASTLE SUPERANNUATION FUND
INVESTMENT SUMMARY PIE CHARTS AT 30 JUNE 2018**



Asset Groups (by Ledger Account)

	Cost		Market	
	Amount	Percent	Amount	Percent
600 Cash/Bank Accounts	30,309.98	15.85%	30,309.98	15.85%
784 Units in Unlisted Unit Trusts (Australian)	160,880.89	84.15%	160,880.89	84.15%
	191,190.87	100.00%	191,190.87	100.00%

**BARKERS CASTLE SUPERANNUATION FUND
INVESTMENT SUMMARY PIE CHARTS AT 30 JUNE 2018**



Asset Groups (by Asset Allocation)	Cost		Market	
	Amount	Percent	Amount	Percent
Cash	30,309.98	15.85%	30,309.98	15.85%
Direct Property	160,880.89	84.15%	160,880.89	84.15%
	191,190.87	100.00%	191,190.87	100.00%

BARKERS CASTLE SUPERANNUATION FUND

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Investment Summary Pie Graph by Asset Allocation
Members Summary Report
Statement of Financial Position

BARKERS CASTLE SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2018

	2018	2017
	\$	\$
Investments		
Units in Unlisted Unit Trusts (Australian)	160,880.89	104,000.00
	160,880.89	104,000.00
Other Assets		
BOQ Superannuation Savings Account	30,309.98	15,402.26
	30,309.98	15,402.26
Total Assets	191,190.87	119,402.26
Less:		
Liabilities		
Income Tax Payable (Note 7)	3,537.01	691.20
	3,537.01	691.20
Net Assets Available to Pay Benefits	187,653.86	118,711.06
Represented by:		
Liability for Accrued Benefits (Notes 2, 3, 4)		
Baxter, Simon Robert	127,528.86	117,156.61
Parker, Megan Ann	60,125.00	1,554.45
	187,653.86	118,711.06

The accompanying notes form part of these financial statements