
Financial statements and reports for the year ended
30 June 2018

DGG SMSF

DGG SMSF
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Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Trust Distributions	4	2,854	0
Interest Received		1,139	0
Other Investment Income		220	0
Contribution Income			
Employer Contributions		6,273	0
Transfers In		115,163	0
Total Income		<u>125,649</u>	<u>0</u>
Expenses			
Accountancy Fees		660	0
Administration Costs		825	0
ASIC Fees		48	0
Investment Expenses		382	0
Formation expenses		4,500	0
Investment Losses			
Changes in Market Values	5	2,427	0
Total Expenses		<u>8,842</u>	<u>0</u>
Benefits accrued as a result of operations before income tax		<u>116,806</u>	<u>0</u>
Income Tax Expense		1,119	0
Benefits accrued as a result of operations		<u>115,688</u>	<u>0</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Units in Unlisted Unit Trusts (Australian)	2	105,759	0
Total Investments		<u>105,759</u>	<u>0</u>
Other Assets			
Macquarie Account 9802		6,758	0
Distributions Receivable		2,760	0
Netwealth		1,530	0
Total Other Assets		<u>11,048</u>	<u>0</u>
Total Assets		<u>116,807</u>	<u>0</u>
Less:			
Liabilities			
Income Tax Payable		1,118	0
Total Liabilities		<u>1,118</u>	<u>0</u>
Net assets available to pay benefits		<u>115,689</u>	<u>0</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Garrett, Darby Gordon - Accumulation		115,689	0
Total Liability for accrued benefits allocated to members' accounts		<u>115,689</u>	<u>0</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

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 associated Regulations, the trust deed of the fund and the needs of members.

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

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

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

a. Measurement of Investments

The fund initially recognises:

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

Investments of the fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire 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 value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised 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.

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 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. 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: Units in Unlisted Unit Trusts (Australian)

	2018 \$	2017 \$
AMP Cap Dyn Mkt Fd Plat CI A Units	4,626	0
Centuria Diversified Property Fund	4,923	0
Cromwell Direct Property Fund	15,032	0
Bentham Global Income Fund	9,710	0
Allan Gray Australia Stable Fund	4,797	0
L1 Capital Long Short Fund D Class	1,086	0
Charter Hall Dir Office W/S A	10,217	0
Charter Hall Direct Industrial No4	10,115	0
Charter Hall Direct PFA Fd Ord Un	10,238	0
OC Dynamic Equity Fund	4,427	0

Notes to the Financial Statements

For the year ended 30 June 2018

Platinum International Fund	7,700	0
Platinum Asia Fund	1,928	0
PM CAPITAL Global Companies	4,887	0
Trilogy Monthly Income Trust	14,919	0
Perennial Value Microcap Opps	1,154	0
	105,759	0

Note 3: Banks and Term Deposits

	2018 \$	2017 \$
Banks		
Macquarie Account 9802	6,758	0
Netwealth	1,530	0
	8,288	0

Notes to the Financial Statements

For the year ended 30 June 2018

Note 4: Trust Distributions	2018	2017
	\$	\$
Charter Hall Direct Industrial No4	156	0
Platinum International Fund	911	0
Centuria Diversified Property Fund	40	0
Allan Gray Australia Stable Fund	124	0
Bentham Global Income Fund	115	0
AMP Cap Dyn Mkt Fd Plat CI A Units	118	0
L1 Capital Long Short Fund D Class	37	0
Charter Hall Dir Office W/S A	145	0
Cromwell Direct Property Fund	94	0
Platinum Asia Fund	448	0
OC Dynamic Equity Fund	497	0
Trilogy Monthly Income Trust	24	0
Perennial Value Microcap Opps	87	0
Charter Hall Direct PFA Fd Ord Un	59	0
	2,855	0

Note 5: Unrealised Movements in Market Value	2018	2017
	\$	\$
Units in Unlisted Unit Trusts (Australian)		
AMP Cap Dyn Mkt Fd Plat CI A Units	(293)	0
Allan Gray Australia Stable Fund	(121)	0
Bentham Global Income Fund	(208)	0
Centuria Diversified Property Fund	4	0
Charter Hall Dir Office W/S A	217	0
Charter Hall Direct Industrial No4	115	0
Charter Hall Direct PFA Fd Ord Un	238	0
Cromwell Direct Property Fund	114	0
L1 Capital Long Short Fund D Class	(144)	0
OC Dynamic Equity Fund	(492)	0
PM CAPITAL Global Companies	(32)	0
Perennial Value Microcap Opps	(76)	0

Notes to the Financial Statements

For the year ended 30 June 2018

Platinum Asia Fund	(531)	0
Platinum International Fund	(1,219)	0
	(2,427)	0
Total Unrealised Movement	(2,427)	0
Realised Movements in Market Value	2018	2017
	\$	\$
Total Realised Movement	0	0
Changes in Market Values	(2,427)	0

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 ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2018.

Specifically, the directors of the trustee company declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the directors of the trustee company, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

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

Dated this day of

DGG SMSF**Statement of Taxable Income**For the year ended 30 June 2018

	2018
	\$
Benefits accrued as a result of operations	116,806.00
Less	
Non Taxable Transfer In	115,163.00
Accounting Trust Distributions	2,854.00
	<u>118,017.00</u>
Add	
Other Non Deductible Expenses	4,814.00
Decrease in MV of investments	2,427.00
Franking Credits	46.00
Foreign Credits	29.00
Net Capital Gains	1,512.00
TFN Credits - Interest	28.00
Taxable Trust Distributions	308.00
Distributed Foreign income	195.00
	<u>9,359.00</u>
SMSF Annual Return Rounding	(4.00)
	<u>8,144.00</u>
Taxable Income or Loss	<u>8,144.00</u>
Income Tax on Taxable Income or Loss	1,221.60
Less	
Franking Credits	46.10
Foreign Credits	29.01
	<u>1,146.49</u>
TAX PAYABLE	<u>1,146.49</u>
Less	
TFN Credits	28.00
	<u>1,118.49</u>
CURRENT TAX OR REFUND	<u>1,118.49</u>
Supervisory Levy	259.00
	<u>1,377.49</u>
AMOUNT DUE OR REFUNDABLE	<u>1,377.49</u>

Members Statement

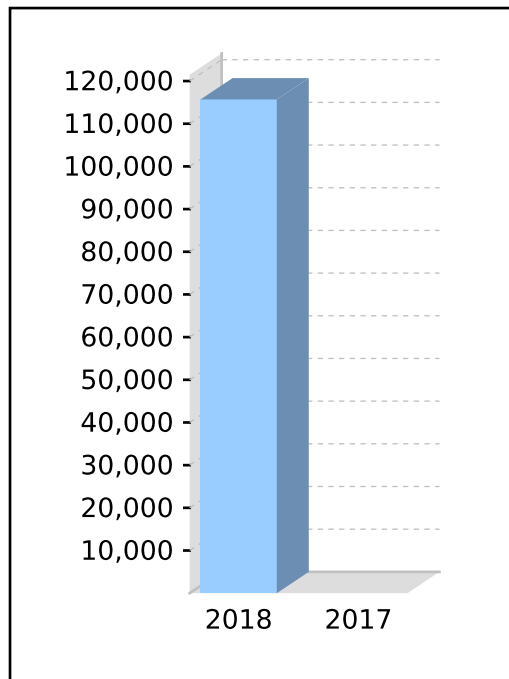
Darby Gordon Garrett
 238A Kooyong Road
 KEWDALE, Western Australia, 6105, Australia

Your Details

Date of Birth :	25/06/1985	Nominated Beneficiaries	N/A
Age:	33	Vested Benefits	115,688
Tax File Number:	Provided	Total Death Benefit	115,688
Date Joined Fund:	01/07/2017		
Service Period Start Date:	01/12/2001		
Date Left Fund:			
Member Code:	GARDAR00001A		
Account Start Date	01/07/2017		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	115,688
<u>Preservation Components</u>	
Preserved	115,688
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	242
Taxable	115,446



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017		
<u>Increases to Member account during the period</u>		
Employer Contributions	6,273	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In	115,163	
Net Earnings	(4,526)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	941	
Income Tax	281	
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	115,688	0

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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								
Macquarie Account 9802		6,757.650000	6,757.65	6,757.65	6,757.65			5.93 %
Netwealth		1,529.690000	1,529.69	1,529.69	1,529.69			1.34 %
			8,287.34		8,287.34		0.00 %	7.27 %
Units in Unlisted Unit Trusts (Australian)								
ETL0273AU Allan Gray Australia Stable Fund	4,004.76	1.197900	4,797.30	1.23	4,918.65	(121.35)	(2.47) %	4.21 %
AMP1932AU AMP Cap Dyn Mkt Fd Plat CI A Units	3,919.27	1.180200	4,625.52	1.25	4,918.65	(293.13)	(5.96) %	4.06 %
CSA0038AU Bentham Global Income Fund	8,977.80	1.081600	9,710.39	1.10	9,918.65	(208.26)	(2.10) %	8.51 %
CNT0032AU Centuria Diversified Property Fund	3,679.42	1.337900	4,922.70	1.34	4,918.65	4.05	0.08 %	4.32 %
MAQ0842AU Charter Hall Dir Office W/S A	7,229.61	1.413200	10,216.88	1.38	10,000.00	216.88	2.17 %	8.96 %
MAQ0854AU Charter Hall Direct Industrial No4	9,622.79	1.051200	10,115.48	1.04	10,000.00	115.48	1.15 %	8.87 %
MAQ5880AU Charter Hall Direct PFA Fd Ord Un	9,745.64	1.050500	10,237.79	1.03	10,000.00	237.79	2.38 %	8.98 %
CRM0018AU Cromwell Direct Property Fund	12,061.47	1.246300	15,032.21	1.24	14,918.65	113.56	0.76 %	13.18 %
ETL0490AU L1 Capital Long Short Fund D Class	983.81	1.104000	1,086.13	1.25	1,229.66	(143.53)	(11.67) %	0.95 %
OPS0001AU OC Dynamic Equity Fund	1,190.93	3.717300	4,427.04	4.13	4,918.65	(491.61)	(9.99) %	3.88 %
WPC3982AU Perennial Value Microcap Opps	768.49	1.501700	1,154.04	1.60	1,229.66	(75.62)	(6.15) %	1.01 %
PLA0004AU Platinum Asia Fund	745.16	2.587500	1,928.10	3.30	2,459.32	(531.22)	(21.60) %	1.69 %
PLA0002AU Platinum International Fund	3,735.23	2.061400	7,699.80	2.39	8,918.65	(1,218.85)	(13.67) %	6.75 %
PMC0100AU PM CAPITAL Global Companies	1,622.19	3.012600	4,887.01	3.03	4,918.65	(31.64)	(0.64) %	4.29 %
TGY0003AU Trilogy Monthly Income Trust	14,918.65	1.000000	14,918.65	1.00	14,918.65	0.00	0.00 %	13.08 %
			105,759.04		108,186.49	(2,427.45)	(2.24) %	92.73 %
			114,046.38		116,473.83	(2,427.45)	(2.08) %	100.00 %

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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	
AMP Cap Dyn Mkt Fd Plat CI A Units										
	22/05/2018	Purchase	3,919.27	4,918.65	0.00	0.00	4,918.65	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(293.13)	0.00	4,625.52	0.00	0.00	0.00
	30/06/2018		3,919.27	4,918.65	(293.13)	0.00	4,625.52	0.00	0.00	0.00
Allan Gray Australia Stable Fund										
	22/05/2018	Purchase	4,004.76	4,918.65	0.00	0.00	4,918.65	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(121.35)	0.00	4,797.30	0.00	0.00	0.00
	30/06/2018		4,004.76	4,918.65	(121.35)	0.00	4,797.30	0.00	0.00	0.00
Bentham Global Income Fund										
	22/05/2018	Purchase	4,434.41	4,918.65	0.00	0.00	4,918.65	0.00	0.00	0.00
	06/06/2018	Purchase	4,543.39	5,000.00	0.00	0.00	9,918.65	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(208.26)	0.00	9,710.39	0.00	0.00	0.00
	30/06/2018		8,977.80	9,918.65	(208.26)	0.00	9,710.39	0.00	0.00	0.00
Centuria Diversified Property Fund										
	22/05/2018	Purchase	3,679.42	4,918.65	0.00	0.00	4,918.65	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	4.05	0.00	4,922.70	0.00	0.00	0.00
	30/06/2018		3,679.42	4,918.65	4.05	0.00	4,922.70	0.00	0.00	0.00
Charter Hall Dir Office W/S A										
	06/06/2018	Purchase	7,229.61	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	216.88	0.00	10,216.88	0.00	0.00	0.00
	30/06/2018		7,229.61	10,000.00	216.88	0.00	10,216.88	0.00	0.00	0.00
Charter Hall Direct Industrial No4										
	06/06/2018	Purchase	9,622.79	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	115.48	0.00	10,115.48	0.00	0.00	0.00
	30/06/2018		9,622.79	10,000.00	115.48	0.00	10,115.48	0.00	0.00	0.00
Charter Hall Direct PFA Fd Ord Un										
	06/06/2018	Purchase	9,745.64	10,000.00	0.00	0.00	10,000.00	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	237.79	0.00	10,237.79	0.00	0.00	0.00
	30/06/2018		9,745.64	10,000.00	237.79	0.00	10,237.79	0.00	0.00	0.00
Cromwell Direct Property Fund										
	23/05/2018	Purchase	3,968.89	4,918.65	0.00	0.00	4,918.65	0.00	0.00	0.00
	07/06/2018	Purchase	8,092.58	10,000.00	0.00	0.00	14,918.65	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	113.56	0.00	15,032.21	0.00	0.00	0.00

DGG SMSF

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	
	30/06/2018		12,061.47	14,918.65	113.56	0.00	15,032.21	0.00	0.00	0.00
L1 Capital Long Short Fund D Class										
	22/05/2018	Purchase	983.81	1,229.66	0.00	0.00	1,229.66	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(143.53)	0.00	1,086.13	0.00	0.00	0.00
	30/06/2018		983.81	1,229.66	(143.53)	0.00	1,086.13	0.00	0.00	0.00
OC Dynamic Equity Fund										
	22/05/2018	Purchase	1,190.93	4,918.65	0.00	0.00	4,918.65	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(491.61)	0.00	4,427.04	0.00	0.00	0.00
	30/06/2018		1,190.93	4,918.65	(491.61)	0.00	4,427.04	0.00	0.00	0.00
PM CAPITAL Global Companies										
	22/05/2018	Purchase	1,622.19	4,918.65	0.00	0.00	4,918.65	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(31.64)	0.00	4,887.01	0.00	0.00	0.00
	30/06/2018		1,622.19	4,918.65	(31.64)	0.00	4,887.01	0.00	0.00	0.00
Perennial Value Microcap Opps										
	22/05/2018	Purchase	768.49	1,229.66	0.00	0.00	1,229.66	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(75.62)	0.00	1,154.04	0.00	0.00	0.00
	30/06/2018		768.49	1,229.66	(75.62)	0.00	1,154.04	0.00	0.00	0.00
Platinum Asia Fund										
	24/05/2018	Purchase	745.16	2,459.32	0.00	0.00	2,459.32	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(531.22)	0.00	1,928.10	0.00	0.00	0.00
	30/06/2018		745.16	2,459.32	(531.22)	0.00	1,928.10	0.00	0.00	0.00
Platinum International Fund										
	24/05/2018	Purchase	2,065.01	4,918.65	0.00	0.00	4,918.65	0.00	0.00	0.00
	18/06/2018	Purchase	1,670.22	4,000.00	0.00	0.00	8,918.65	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(1,218.85)	0.00	7,699.80	0.00	0.00	0.00
	30/06/2018		3,735.23	8,918.65	(1,218.85)	0.00	7,699.80	0.00	0.00	0.00
Trilogy Monthly Income Trust										
	22/05/2018	Purchase	4,918.65	4,918.65	0.00	0.00	4,918.65	0.00	0.00	0.00
	06/06/2018	Purchase	10,000.00	10,000.00	0.00	0.00	14,918.65	0.00	0.00	0.00
	30/06/2018		14,918.65	14,918.65	0.00	0.00	14,918.65	0.00	0.00	0.00

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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	
Total Market Movement					(2,427.45)				0.00	(2,427.45)

DGG SMSF
CGT Register Report

As at 30 June 2018

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
Units in Unlisted Unit Trusts (Australian)													
	30/06/2018	30/06/2018	DistributionIn							0.82	0.00	3.96	
	30/06/2018	30/06/2018	DistributionIn				26.66						
Charter Hall Dir Office W/S A													
	06/06/2018	06/06/2018	Purchase	7,229.61	10,000.00								
	30/06/2018	30/06/2018	DistributionIn				18.42						
	30/06/2018	30/06/2018	DistributionIn							0.00	0.00	64.78	
Charter Hall Direct Industrial No4													
	06/06/2018	06/06/2018	Purchase	9,622.79	10,000.00								
	30/06/2018	30/06/2018	DistributionIn							0.00	0.00	1.32	
	30/06/2018	30/06/2018	DistributionIn				90.09						
Charter Hall Direct PFA Fd Ord Un													
	06/06/2018	06/06/2018	Purchase	9,745.64	10,000.00								
	30/06/2018	30/06/2018	DistributionIn				49.68						

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CGT Register Report

As at 30 June 2018

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
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Units in Unlisted Unit Trusts (Australian)

Cromwell Direct Property Fund

23/05/2018 23/05/2018 Purchase 3,968.89 4,918.65

07/06/2018 07/06/2018 Purchase 8,092.58 10,000.00

30/06/2018 30/06/2018 DistributionIn 25.02

30/06/2018 30/06/2018 DistributionIn 12.27

L1 Capital Long Short Fund D Class

22/05/2018 22/05/2018 Purchase 983.81 1,229.66

30/06/2018 30/06/2018 DistributionIn 0.01 0.00 30.96

30/06/2018 30/06/2018 DistributionIn 0.07

OC Dynamic Equity Fund

22/05/2018 22/05/2018 Purchase 1,190.93 4,918.65

30/06/2018 30/06/2018 DistributionIn 100.38 0.00 333.02

30/06/2018 30/06/2018 DistributionIn 64.05

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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				
Bank Accounts												
Macquarie Account 9802	220.23							220.23				
Macquarie Account 9802	1,135.00			1,163.00	0.00	0.00	0.00	1,163.00	28.00		0.00	0.00
Netwealth	3.82			3.82	0.00	0.00	0.00	3.82			0.00	0.00
	1,359.05			1,166.82	0.00	0.00	0.00	1,387.05	28.00		0.00	0.00
Units in Unlisted Unit Trusts (Australian)												
ETL0273AU Allan Gray Australia Stable Fund	123.60	9.96	23.02		10.42	0.52	0.17	44.09		0.00	90.10	0.00
AMP1932AU AMP Cap Dyn Mkt Fd Plat Cl A Units	118.04	2.53	10.27		2.57	28.21	2.71	46.29		0.00	71.66	5.37
CSA0038AU Bentham Global Income Fund	114.58		34.77		0.00	79.49	0.27	114.53		0.00	0.00	0.32
CNT0032AU Centuria Diversified Property Fund	40.38		8.68		0.04	0.26	0.02	9.00		0.00	4.78	26.66
MAQ0842AU Charter Hall Dir Office W/S A	144.59		61.39		0.00	0.00	0.00	61.39		0.00	64.78	18.42
MAQ0854AU Charter Hall Direct Industrial No4	156.37		64.95		0.00	0.00	0.00	64.95		0.00	1.32	90.10
MAQ5880AU Charter Hall Direct PFA Fd Ord Un	58.88		9.20		0.00	0.00	0.00	9.20		0.00	0.00	49.68
CRM0018AU Cromwell Direct Property Fund	93.51		56.22		0.00	0.00	0.00	56.22		0.00	0.00	37.29
ETL0490AU L1 Capital Long Short Fund D Class	36.77	0.67	1.61		1.99	3.46	1.69	9.42		0.00	30.94	0.09
OPS0001AU OC Dynamic Equity Fund	497.46				29.51	0.00	0.53	30.04		0.00	431.78	65.68
WPC3982AU Perennial Value Microcap Opps	87.17				1.52	0.00	0.00	1.52		0.00	87.17	0.00
PLA0004AU Platinum Asia Fund	447.56		0.26		0.00	29.02	5.71	34.99		0.00	416.53	1.75
PLA0002AU Platinum International Fund	911.31				0.05	53.92	17.91	71.88		0.00	856.85	0.54
TGY0003AU Trilogy Monthly Income Trust	24.15		24.15		0.00	0.00	0.00	24.15		0.00	0.00	0.00
	2,854.37	13.16	294.52		46.10	194.88	29.01	577.67		0.00	2,055.91	295.90
	4,213.42	13.16	294.52	1,166.82	46.10	194.88	29.01	1,964.72	28.00	0.00	2,055.91	295.90

Assessable Income (Excl. Capital Gains)	1,964.72
Net Capital Gain	1,511.85
<hr/>	
Total Assessable Income	3,476.57

*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.

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Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Unlisted Unit Trusts (Australian)												
AMP Cap Dyn Mkt Fd Plat CI A Units												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.64	51.02	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.64	51.02	0.00
Allan Gray Australia Stable Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.94	5.16	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	84.94	5.16	0.00
Centuria Diversified Property Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.96	0.82	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.96	0.82	0.00
Charter Hall Dir Office W/S A												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64.78	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	64.78	0.00	0.00
Charter Hall Direct Industrial No4												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.32	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.32	0.00	0.00
L1 Capital Long Short Fund D Class												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.96	0.01	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30.96	0.01	0.00

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Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Units in Unlisted Unit Trusts (Australian)												
OC Dynamic Equity Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	333.02	100.38	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	333.02	100.38	0.00
Perennial Value Microcap Opps												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87.17	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	87.17	0.00
Platinum Asia Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.62	165.91	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.62	165.91	0.00
Platinum International Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	846.90	9.95	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	846.90	9.95	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,637.14	420.42	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,637.14	420.42	0.00

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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
Units in Unlisted Unit Trusts (Australian)									
AMP Cap Dyn Mkt Fd Plat CI A Units	3,919.27	4,918.65	5.37	4,913.28	4,625.5225	(287.76)	0.00	0.00	0.00
Centuria Diversified Property Fund	3,679.42	4,918.65	26.66	4,891.99	4,922.6960	30.71	0.00	0.00	0.00
Cromwell Direct Property Fund	12,061.47	14,918.65	37.29	14,881.36	15,032.2101	150.85	0.00	0.00	0.00
Bentham Global Income Fund	8,977.80	9,918.65	0.32	9,918.33	9,710.3885	(207.94)	0.00	0.00	0.00
Allan Gray Australia Stable Fund	4,004.76	4,918.65	0.00	4,918.65	4,797.3020	(121.35)	0.00	0.00	0.00
L1 Capital Long Short Fund D Class	983.81	1,229.66	0.07	1,229.59	1,086.1262	(143.46)	0.00	0.00	0.00
Charter Hall Dir Office W/S A	7,229.61	10,000.00	18.42	9,981.58	10,216.8849	235.30	0.00	0.00	0.00
Charter Hall Direct Industrial No4	9,622.79	10,000.00	90.09	9,909.91	10,115.4768	205.57	0.00	0.00	0.00
Charter Hall Direct PFA Fd Ord Un	9,745.64	10,000.00	49.68	9,950.32	10,237.7948	287.47	0.00	0.00	0.00
OC Dynamic Equity Fund	1,190.93	4,918.65	64.05	4,854.60	4,427.0441	(427.56)	0.00	0.00	0.00
Platinum International Fund	3,735.23	8,918.65	0.00	8,918.65	7,699.8031	(1,218.85)	0.00	0.00	0.00
Platinum Asia Fund	745.16	2,459.32	0.00	2,459.32	1,928.1015	(531.22)	0.00	0.00	0.00
PM CAPITAL Global Companies	1,622.19	4,918.65	0.00	4,918.65	4,887.0096	(31.64)	0.00	0.00	0.00
Trilogy Monthly Income Trust	14,918.65	14,918.65	0.00	14,918.65	14,918.6500	0.00	0.00	0.00	0.00
Perennial Value Microcap Opps	768.49	1,229.66	0.00	1,229.66	1,154.0414	(75.62)	0.00	0.00	0.00
		108,186.49	291.95	107,894.54	105,759.0515	(2,135.49)	0.00	0.00	0.00
		108,186.49	291.95	107,894.54	105,759.0515	(2,135.49)	0.00	0.00	0.00

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23800	Distributions Received			
	23800/AMP1932AU	AMP Cap Dyn Mkt Fd Plat CI A Units			118.04
	23800/CNT0032AU	Centuria Diversified Property Fund			40.38
	23800/CRM0018AU	Cromwell Direct Property Fund			93.51
	23800/CSA0038AU	Bentham Global Income Fund			114.58
	23800/ETL0273AU	Allan Gray Australia Stable Fund			123.60
	23800/ETL0490AU	L1 Capital Long Short Fund D Class			36.77
	23800/MAQ0842AU	Charter Hall Dir Office W/S A			144.59
	23800/MAQ0854AU	Charter Hall Direct Industrial No4			156.37
	23800/MAQ5880AU	Charter Hall Direct PFA Fd Ord Un			58.88
	23800/OPS0001AU	OC Dynamic Equity Fund			497.46
	23800/PLA0002AU	Platinum International Fund			911.31
	23800/PLA0004AU	Platinum Asia Fund			447.56
	23800/TGY0003AU	Trilogy Monthly Income Trust			24.15
	23800/WPC3982AU	Perennial Value Microcap Opps			87.17
	24200	Contributions			
	24200/GARDAR00001 A	(Contributions) Garrett, Darby Gordon - Accumulation			6,272.55
	24700	Changes in Market Values of Investments		2,427.45	
	25000	Interest Received			
	25000/Macquarie	Macquarie Account 9802			1,135.00
	25000/WRAP045777	Netwealth			3.82
	26500	Other Investment Income			
	26500/Macquarie	Macquarie Account 9802			220.23
	28500	Transfers In			
	28500/GARDAR00001 A	(Transfers In) Garrett, Darby Gordon - Accumulation			115,162.87
	30100	Accountancy Fees		660.00	
	30200	Administration Costs		825.00	
	30800	ASIC Fees		48.00	
	37500	Investment Expenses			

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Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	37500/WRAP045777	Netwealth		68.60	
	37500/WRAP0457771	Netwealth -Non deductible		313.50	
	38300	Formation expenses		4,500.00	
	48500	Income Tax Expense		1,118.49	
	49000	Profit/Loss Allocation Account		115,687.80	
	52420	Contributions			
	52420/GARDAR00001 A	(Contributions) Garrett, Darby Gordon - Accumulation			6,272.55
	52850	Transfers In			
	52850/GARDAR00001 A	(Transfers In) Garrett, Darby Gordon - Accumulation			115,162.87
	53100	Share of Profit/(Loss)			
	53100/GARDAR00001 A	(Share of Profit/(Loss)) Garrett, Darby Gordon - Accumulation		4,526.02	
	53330	Income Tax			
	53330/GARDAR00001 A	(Income Tax) Garrett, Darby Gordon - Accumulation		280.71	
	53800	Contributions Tax			
	53800/GARDAR00001 A	(Contributions Tax) Garrett, Darby Gordon - Accumulation		940.89	
	60400	Bank Accounts			
	60400/Macquarie	Macquarie Account 9802		6,757.65	
	60400/WRAP045777	Netwealth		1,529.69	
	61800	Distributions Receivable			
	61800/AMP1932AU	AMP Cap Dyn Mkt Fd Plat CI A Units		118.04	
	61800/CNT0032AU	Centuria Diversified Property Fund		19.89	
	61800/CRM0018AU	Cromwell Direct Property Fund		70.36	
	61800/CSA0038AU	Bentham Global Income Fund		87.91	
	61800/ETL0273AU	Allan Gray Australia Stable Fund		123.60	
	61800/ETL0490AU	L1 Capital Long Short Fund D Class		36.77	
	61800/MAQ0842AU	Charter Hall Dir Office W/S A		144.59	
	61800/MAQ0854AU	Charter Hall Direct Industrial No4		156.37	
	61800/MAQ5880AU	Charter Hall Direct PFA Fd Ord Un		58.88	
	61800/OPS0001AU	OC Dynamic Equity Fund		497.46	

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Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	61800/PLA0002AU	Platinum International Fund		911.31	
	61800/PLA0004AU	Platinum Asia Fund		447.56	
	61800/WPC3982AU	Perennial Value Microcap Opps		87.17	
	78400	Units in Unlisted Unit Trusts (Australian)			
	78400/AMP1932AU	AMP Cap Dyn Mkt Fd Plat CI A Units	3,919.2700	4,625.52	
	78400/CNT0032AU	Centuria Diversified Property Fund	3,679.4200	4,922.70	
	78400/CRM0018AU	Cromwell Direct Property Fund	12,061.4700	15,032.21	
	78400/CSA0038AU	Bentham Global Income Fund	8,977.8000	9,710.39	
	78400/ETL0273AU	Allan Gray Australia Stable Fund	4,004.7600	4,797.30	
	78400/ETL0490AU	L1 Capital Long Short Fund D Class	983.8100	1,086.13	
	78400/MAQ0842AU	Charter Hall Dir Office W/S A	7,229.6100	10,216.88	
	78400/MAQ0854AU	Charter Hall Direct Industrial No4	9,622.7900	10,115.48	
	78400/MAQ5880AU	Charter Hall Direct PFA Fd Ord Un	9,745.6400	10,237.79	
	78400/OPS0001AU	OC Dynamic Equity Fund	1,190.9300	4,427.04	
	78400/PLA0002AU	Platinum International Fund	3,735.2300	7,699.80	
	78400/PLA0004AU	Platinum Asia Fund	745.1600	1,928.10	
	78400/PMC0100AU	PM CAPITAL Global Companies	1,622.1900	4,887.01	
	78400/TGY0003AU	Trilogy Monthly Income Trust	14,918.6500	14,918.65	
	78400/WPC3982AU	Perennial Value Microcap Opps	768.4900	1,154.04	
	85000	Income Tax Payable/Refundable			1,118.49
				248,202.75	248,202.75

Current Year Profit/(Loss): 116,806.29