

Financial statements and reports for the year ended 30 June 2019

Raphael Charles Maguire Super Fund

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Operating Statement

For the year ended 30 June 2019

	Note	2019 \$	2018 \$
Income			
Investment Income			
Dividends Received	4	0	6,256
Interest Received		3,020	1,446
Contribution Income			
Personal Non Concessional		88	0
Transfers In		2,425	0
Other Income			
Foreign Exchange Profits/ Losses		60,099	87,105
ATO Interest		1	0
Total Income		<u>65,633</u>	<u>94,807</u>
Expenses			
Accountancy Fees		1,650	1,430
Administration Costs		164	160
ATO Supervisory Levy		259	259
Auditor's Remuneration		330	0
		<u>2,403</u>	<u>1,849</u>
Member Payments			
Pensions Paid		60,094	415,822
Investment Losses			
Changes in Market Values	5	0	(20,083)
Total Expenses		<u>62,497</u>	<u>397,588</u>
Benefits accrued as a result of operations before income tax		<u>3,135</u>	<u>(302,782)</u>
Income Tax Expense		0	(2,528)
Benefits accrued as a result of operations		<u>3,135</u>	<u>(300,254)</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Raphael Charles Maguire Super Fund
Statement of Financial Position



As at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2	1,659,877	1,150,000
Total Investments		<u>1,659,877</u>	<u>1,150,000</u>
Other Assets			
ANZ A/C 28677		0	2
ANZ ETrade A/c 76063		2	2
HSBC Flexi Saver A/c 601439		0	2
Westpac DIY Super Working A/c 499544		54	27
Westpac eSaver A/c 506214		244,549	4,033
HSBC Flexi Saver 601441 (USD)		0	2
Westpac USA Currency A/c 5497		0	744,764
Income Tax Refundable		0	2,528
Total Other Assets		<u>244,605</u>	<u>751,360</u>
Total Assets		<u>1,904,482</u>	<u>1,901,360</u>
Less:			
Liabilities			
GST Payable		161	173
Total Liabilities		<u>161</u>	<u>173</u>
Net assets available to pay benefits		<u>1,904,321</u>	<u>1,901,187</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Maguire, Raphael - Accumulation		777,612	750,996
Maguire, Raphael - Pension (Account Based Pension)		1,126,709	1,150,191
Total Liability for accrued benefits allocated to members' accounts		<u>1,904,321</u>	<u>1,901,187</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Raphael Charles Maguire Super Fund
Notes to the Financial Statements

For the year ended 30 June 2019



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 Trustee(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 an 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 to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Raphael Charles Maguire Super Fund
Notes to the Financial Statements

For the year ended 30 June 2019



Interest revenue

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

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).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

d. Liability for Accrued Benefits

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

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Critical Accounting Estimates and Judgements

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

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

Note 2: Real Estate Properties (Australian - Residential)

	2019 \$	2018 \$
Lot 3268	155,875	140,000
Lot 1352	1,504,002	1,010,000

Raphael Charles Maguire Super Fund
Notes to the Financial Statements

For the year ended 30 June 2019



1,659,877	1,150,000
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Note 3: Banks and Term Deposits

	2019	2018
	\$	\$
Banks		
ANZ A/C 28677	0	2
ANZ ETrade A/c 76063	2	2
HSBC Flexi Saver 601441 (USD)	0	2
HSBC Flexi Saver A/c 601439	0	2
Westpac DIY Super Working A/c 499544	54	27
Westpac USA Currency A/c 5497	0	744,764
Westpac eSaver A/c 506214	244,549	4,033
	<u>244,605</u>	<u>748,832</u>

Note 4: Dividends

	2019	2018
	\$	\$
Woodside Petroleum Ltd	0	6,256
	<u>0</u>	<u>6,256</u>

Note 5: Changes in Market Values

Unrealised Movements in Market Value

	2019	2018
	\$	\$
Shares in Listed Companies (Australian)		
Woodside Petroleum Ltd	0	2,469
	<u>0</u>	<u>2,469</u>
Total Unrealised Movement	<u>0</u>	<u>2,469</u>

Realised Movements in Market Value

	2019	2018
	\$	\$
Shares in Listed Companies (Australian)		
Woodside Petroleum Ltd	0	17,614

Notes to the Financial Statements

For the year ended 30 June 2019



	0	17,614
Total Realised Movement	0	17,614
Changes in Market Values	0	20,083

Trustees Declaration

The trustees 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 trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2019 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 2019.

Specifically, the trustees 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 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 trustees by:

.....
Elizabeth Tysoe

Trustee

.....
Raphael Maguire

Trustee

Dated this day of

Raphael Charles Maguire Super Fund
Statement of Taxable Income



For the year ended 30 June 2019

	2019
	\$
Benefits accrued as a result of operations	3,135.00
Less	
Non Taxable Transfer In	2,425.00
Other Non Taxable Income	60,099.00
Exempt current pension income	1,815.00
Tax Losses Deducted	93.00
Non Taxable Contributions	88.00
	<hr/> 64,520.00
Add	
SMSF non deductible expenses	1,288.00
Pension Payments	60,094.00
	<hr/> 61,382.00
SMSF Annual Return Rounding	3.00
	<hr/> 0.00
Taxable Income or Loss	<hr/> 0.00
Income Tax on Taxable Income or Loss	0.00
	<hr/>
CURRENT TAX OR REFUND	<hr/> 0.00
Supervisory Levy	259.00
	<hr/>
AMOUNT DUE OR REFUNDABLE	<hr/> 259.00

Raphael Charles Maguire Super Fund Members Statement

Raphael Charles Maguire
6 Dinghy Place
OCEAN REEF, Western Australia, 6027, Australia

Your Details

Date of Birth : Provided
Age: 68
Tax File Number: Provided
Date Joined Fund: 05/06/2007
Service Period Start Date: 05/06/2007
Date Left Fund:
Member Code: MAGRAP00001A
Account Start Date 05/06/2007
Account Phase: Accumulation Phase
Account Description: Accumulation

Nominated Beneficiaries N/A
Vested Benefits 777,612
Total Death Benefit 777,612

Your Balance

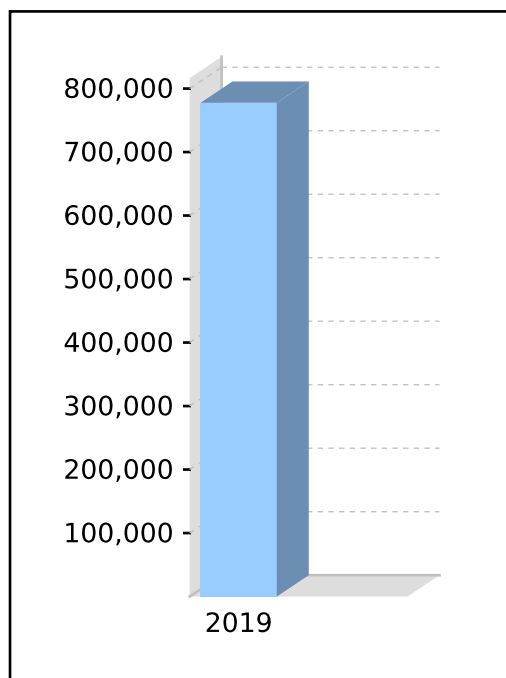
Total Benefits 777,612

Preservation Components

Preserved
Unrestricted Non Preserved 777,612
Restricted Non Preserved

Tax Components

Tax Free 420,064
Taxable 357,548
Investment Earnings Rate 3%



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	750,995
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	88
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	2,425
Net Earnings	24,104
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	
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 30/06/2019	777,612

Raphael Charles Maguire Super Fund Members Statement

Raphael Charles Maguire
6 Dinghy Place
OCEAN REEF, Western Australia, 6027, Australia

Your Details

Date of Birth : Provided
Age: 68
Tax File Number: Provided
Date Joined Fund: 05/06/2007
Service Period Start Date: 05/06/2007
Date Left Fund:
Member Code: MAGRAP00003P
Account Start Date 01/07/2012
Account Phase: Retirement Phase
Account Description: Account Based Pension

Nominated Beneficiaries N/A
Vested Benefits 1,126,709
Total Death Benefit 1,126,709

Your Balance

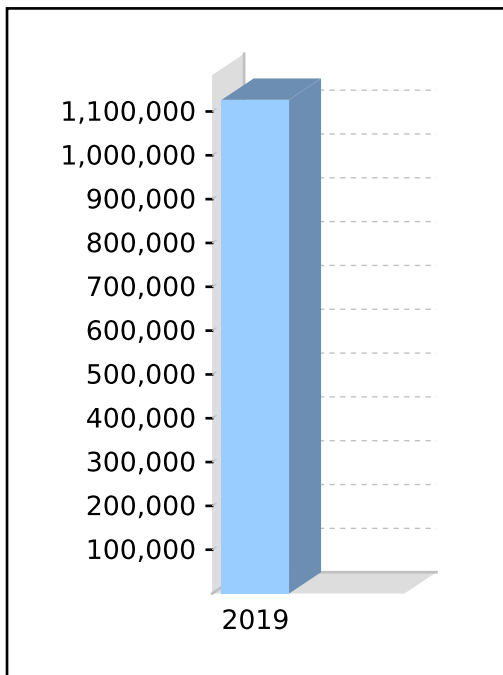
Total Benefits 1,126,709

Preservation Components

Preserved
Unrestricted Non Preserved 1,126,709
Restricted Non Preserved

Tax Components

Tax Free (5.64%) 63,546
Taxable 1,063,163
Investment Earnings Rate 3%



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	1,150,191
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	36,612
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	60,094
Contributions Tax	
Income Tax	
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 30/06/2019	1,126,709

Raphael Charles Maguire Super Fund
Investment Summary Report



As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
ANZ ETrade A/c 76063		2.020000	2.02	2.02	2.02			0.00 %
Westpac DIY Super Working A/c 499544		54.190000	54.19	54.19	54.19			0.00 %
Westpac eSaver A/c 506214		244,548.570000	244,548.57	244,548.57	244,548.57			12.84 %
			244,604.78		244,604.78		0.00 %	12.84 %
Real Estate Properties (Australian - Residential)								
Land2 Lot 1352	1.00	1,504,002.000000	1,504,002.00	1,504,002.38	1,504,002.38	(0.38)	(0.00) %	78.97 %
Land1 Lot 3268	1.00	155,875.000000	155,875.00	155,874.84	155,874.84	0.16	0.00 %	8.18 %
			1,659,877.00		1,659,877.22	(0.22)	(0.00) %	87.16 %
			1,904,481.78		1,904,482.00	(0.22)	(0.00) %	100.00 %

Raphael Charles Maguire Super Fund
Market Movement Report



As at 30 June 2019

Investment	Date	Description	Unrealised				Realised			Total	
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base		Accounting Profit/(loss)
Land1 - Lot 3268											
	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	140,000.00	0.00	0.00	0.00	
	28/12/2018	Instalment	0.00	7,015.62	0.00	0.00	147,015.62	0.00	0.00	0.00	
	18/01/2019	Instalment	0.00	8,859.22	0.00	0.00	155,874.84	0.00	0.00	0.00	
	30/06/2019	Revaluation	0.00	0.00	0.16	0.00	155,875.00	0.00	0.00	0.00	
	30/06/2019		1.00	15,874.84	0.16	0.00	155,875.00	0.00	0.00	0.00	
Land2 - Lot 1352											
	01/07/2018	Opening Balance	1.00	0.00	0.00	0.00	1,010,000.00	0.00	0.00	0.00	
	28/12/2018	Instalment	0.00	218,316.14	0.00	0.00	1,228,316.14	0.00	0.00	0.00	
	18/01/2019	Instalment	0.00	275,686.23	0.00	0.00	1,504,002.37	0.00	0.00	0.00	
	30/06/2019	Revaluation	0.00	0.00	(0.37)	0.00	1,504,002.00	0.00	0.00	0.00	
	30/06/2019		1.00	494,002.37	(0.37)	0.00	1,504,002.00	0.00	0.00	0.00	
Total Market Movement					(0.21)					0.00	(0.21)

Raphael Charles Maguire Super Fund
CGT Register Report



As at 30 June 2019

Investment	Transaction	Contract	CGT	Units	Cost Base	Cost Base Adj	Cost Base Adj	Reduced Cost	Adjusted Cost	Net Other	Net Indexed	Gross	CGT Loss
Date	Date	Date	Transaction			Tax Def	Tax Free	Base	Base	Capital Gain	Gain	Discounted	
			Type									Gain	

Real Estate Properties (Australian - Residential)

Lot 1352

28/12/2018 04/12/2017 Instalment 218,316.14

18/01/2019 04/12/2017 Instalment 275,686.23

Lot 3268

28/12/2018 30/06/2017 Instalment 7,015.62

18/01/2019 30/06/2017 Instalment 8,859.22

Raphael Charles Maguire Super Fund Investment Income Report

As at 30 June 2019

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
Bank Accounts												
HSBC Flexi Saver A/c 601439	0.04			0.04	0.00	0.00	0.00	0.04			0.00	0.00
Westpac DIY Super Working A/c 499544	36.37			36.37	0.00	0.00	0.00	36.37			0.00	0.00
Westpac eSaver A/c 506214	2,568.65			2,568.65	0.00	0.00	0.00	2,568.65			0.00	0.00
	2,605.06			2,605.06	0.00	0.00	0.00	2,605.06			0.00	0.00
Term Deposit												
Term Deposit Account 2567	415.06			415.06	0.00	0.00	0.00	415.06			0.00	0.00
	415.06			415.06	0.00	0.00	0.00	415.06			0.00	0.00
	3,020.12			3,020.12	0.00	0.00	0.00	3,020.12			0.00	0.00

Assessable Income (Excl. Capital Gains) **3,020.12**

Net Capital Gain **0.00**

Total Assessable Income 3,020.12

* 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.

Unrealised Capital Gains Report

As at 30 June 2019

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Real Estate Properties (Australian - Residential)									
Land1 - Lot 3268	1.00	155,874.84	0.00	155,874.84	155,875.0000	0.16	0.00	0.11	0.00
Land2 - Lot 1352	1.00	1,504,002.38	0.00	1,504,002.38	1,504,002.0000	(0.38)	0.00	0.00	0.00
		1,659,877.22	0.00	1,659,877.22	1,659,877.0000	(0.22)	0.00	0.11	0.00
		1,659,877.22	0.00	1,659,877.22	1,659,877.0000	(0.22)	0.00	0.11	0.00

Memorandum of Resolutions of

Elizabeth Tysoe and Raphael Maguire

ATF Raphael Charles Maguire Super Fund

FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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 2019 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 2019, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

TRUST DEED:

It was resolved that the advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.

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 within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return, diversification 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.

INVESTMENT – PERSONAL USE:

It was confirmed that no investments or assets were used by the member(s) for personal purposes.

INSURANCE COVER:

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.

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 2019.

INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2019.

AUDITORS:

It was resolved that

Super Audits Pty Ltd

of

PO Box 3376, RUNDLE MALL, South Australia 5000

act as auditors of the Fund for the next financial year.

Memorandum of Resolutions of

Elizabeth Tysoe and Raphael Maguire

ATF Raphael Charles Maguire Super Fund

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.

PAYMENT OF BENEFITS:

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

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

CLOSURE:

Signed as a true record –

.....

Elizabeth Tysoe

/ /

.....

Raphael Maguire

/ /

Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23900	Dividends Received			
(6,255.65)	23900/WPL.AX	Woodside Petroleum Ltd			
	24200	Contributions			
	24200/MAGRAP00001 A	(Contributions) Maguire, Raphael - Accumulation			88.25
(20,082.81)	24700	Changes in Market Values of Investments		0.21	
(87,104.87)	24950	Foreign Exchange Profits/ Losses			60,098.67
	25000	Interest Received			
(1.34)	25000/ANZ484476063	ANZ ETrade A/c 76063			
(0.06)	25000/HBA022601439	HSBC Flexi Saver A/c 601439			0.04
(0.16)	25000/HBA022601440	HSBC Flexi Saver A/c 601440 (GBP)			
	25000/Termdeposit	Term Deposit Account 2567			415.06
(9.77)	25000/WBC499544	Westpac DIY Super Working A/c 499544			36.37
(1,434.51)	25000/WBC506214	Westpac eSaver A/c 506214			2,568.65
	25100	ATO Interest			0.96
	28500	Transfers In			
	28500/MAGRAP00001 A	(Transfers In) Maguire, Raphael - Accumulation			2,424.97
1,429.87	30100	Accountancy Fees		1,650.00	
160.00	30200	Administration Costs		164.00	
259.00	30400	ATO Supervisory Levy		259.00	
	30700	Auditor's Remuneration		330.00	
	31500	Bank Charges		0.20	
0.03	37900	Interest Paid			
	41600	Pensions Paid			
415,821.80	41600/MAGRAP00003 P	(Pensions Paid) Maguire, Raphael - Pension (Account Based Pension)		60,094.36	
(2,528.07)	48500	Income Tax Expense			
(300,253.46)	49000	Profit/Loss Allocation Account		3,135.20	
	50010	Opening Balance			
(710,302.99)	50010/MAGRAP00001 A	(Opening Balance) Maguire, Raphael - Accumulation			750,994.60
(1,491,136.41)	50010/MAGRAP00003 P	(Opening Balance) Maguire, Raphael - Pension (Account Based)			1,150,191.34

Trial Balance

As at 30 June 2019

Last Year	Code	Account Name	Units	Debits \$	Credits \$
		Pension)			
	52420	Contributions			
0.00	52420/MAGRAP00001 A	(Contributions) Maguire, Raphael - Accumulation			88.25
	52850	Transfers In			
	52850/MAGRAP00001 A	(Transfers In) Maguire, Raphael - Accumulation			2,424.97
	53100	Share of Profit/(Loss)			
(40,691.61)	53100/MAGRAP00001 A	(Share of Profit/(Loss)) Maguire, Raphael - Accumulation			24,104.39
(74,876.73)	53100/MAGRAP00003 P	(Share of Profit/(Loss)) Maguire, Raphael - Pension (Account Based Pension)			36,611.95
	54160	Pensions Paid			
415,821.80	54160/MAGRAP00003 P	(Pensions Paid) Maguire, Raphael - Pension (Account Based Pension)		60,094.36	
	60400	Bank Accounts			
744,763.55	60400/034702085497	Westpac USA Currency A/c 5497			0.00
2.15	60400/ANZ253028677	ANZ A/C 28677			0.00
2.02	60400/ANZ484476063	ANZ ETrade A/c 76063		2.02	
2.01	60400/HBA022601439	HSBC Flexi Saver A/c 601439			0.00
2.04	60400/HBA022601441	HSBC Flexi Saver 601441 (USD)			0.00
26.61	60400/WBC499544	Westpac DIY Super Working A/c 499544		54.19	
4,032.86	60400/WBC506214	Westpac eSaver A/c 506214		244,548.57	
	77200	Real Estate Properties (Australian - Residential)			
140,000.00	77200/Land1	Lot 3268	1.0000	155,875.00	
1,010,000.00	77200/Land2	Lot 1352	1.0000	1,504,002.00	
(173.37)	84000	GST Payable/Refundable			160.64
2,528.07	85000	Income Tax Payable/Refundable			0.00
				2,030,209.11	2,030,209.11

Current Year Profit/(Loss): 3,135.20

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