
Financial statements and reports for the year ended
30 June 2018

BA & SJ Carlton Superannuation Fund

Prepared for: Burke Carlton and Sally Carlton

BA & SJ Carlton Superannuation Fund

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Trustees Declaration

The trustees have determined that the Fund is not a reporting entity and that these 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 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 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:

.....

Burke Carlton

Trustee

.....

Sally Carlton

Trustee

30 June 2019

BA & SJ Carlton Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2018

	2018
	\$
Benefits accrued as a result of operations	11,084.44
Less	
Increase in MV of investments	2,132.00
Non Taxable Contributions	7,804.00
	<hr/> 9,936.00
SMSF Annual Return Rounding	(1.44)
	<hr/> 1,147.00
Taxable Income or Loss	<hr/> 1,147.00
Income Tax on Taxable Income or Loss	172.05
CURRENT TAX OR REFUND	<hr/> 172.05
Supervisory Levy	259.00
Income Tax Instalments Paid	(67.00)
	<hr/> 364.05
AMOUNT DUE OR REFUNDABLE	<hr/> 364.05

BA & SJ Carlton Superannuation Fund**Operating Statement**

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Interest Received		689.48	0.00
Other Investment Income		896.91	0.00
Investment Gains			
Changes in Market Values	8	2,132.00	0.00
Contribution Income			
Employer Contributions		1,691.90	0.00
Personal Non Concessional		7,804.00	0.00
Total Income		<u>13,214.29</u>	<u>0.00</u>
Expenses			
Member Payments			
Life Insurance Premiums		<u>2,129.85</u>	<u>0.00</u>
Total Expenses		<u>2,129.85</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax			
		<u>11,084.44</u>	<u>0.00</u>
Income Tax Expense	9	<u>16,660.35</u>	<u>0.00</u>
Benefits accrued as a result of operations		<u>(5,575.91)</u>	<u>0.00</u>

BA & SJ Carlton Superannuation Fund
Detailed Operating Statement

For the year ended 30 June 2018

	2018	2017
	\$	\$
Income		
Interest Received		
ANZ Online Saver	689.48	0.00
	<u>689.48</u>	<u>0.00</u>
Other Investment Income		
EUR U487215 Open position	396.00	0.00
Spectrum Live BBY Online Trading Platform	486.52	0.00
Spectrum Live Bby U487215	14.39	0.00
	<u>896.91</u>	<u>0.00</u>
Contribution Income		
Employer Contributions - Concessional		
Burke Carlton	1,691.90	0.00
	<u>1,691.90</u>	<u>0.00</u>
Personal Contributions - Non Concessional		
Burke Carlton	3,902.00	0.00
Sally Carlton	3,902.00	0.00
	<u>7,804.00</u>	<u>0.00</u>
Investment Gains		
Unrealised Movements in Market Value		
Other Assets		
US 487215 - Open Position	(2,555.00)	0.00
	<u>(2,555.00)</u>	<u>0.00</u>
Shares in Unlisted Private Companies (Australian)		
Deed of Debt Craig Turnbull - ex Aspire Group Holdings	4,687.00	0.00
	<u>4,687.00</u>	<u>0.00</u>
Changes in Market Values	<u>2,132.00</u>	<u>0.00</u>
Total Income	<u>13,214.29</u>	<u>0.00</u>
Expenses		
Member Payments		
Life Insurance Premiums		
Carlton, Burke - Accumulation (Accumulation)	2,129.85	0.00
	<u>2,129.85</u>	<u>0.00</u>
Total Expenses	<u>2,129.85</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax	<u>11,084.44</u>	<u>0.00</u>
Income Tax Expense		
Income Tax Expense	680.35	0.00
Writeback of FITB/PDIT (Unallocated)	15,980.00	0.00
Total Income Tax	<u>16,660.35</u>	<u>0.00</u>
Benefits accrued as a result of operations	<u>(5,575.91)</u>	<u>0.00</u>

BA & SJ Carlton Superannuation Fund
Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Other Assets	2	6,895.00	9,054.00
Shares in Unlisted Private Companies (Australian)	3	9,375.00	4,688.00
Total Investments		<u>16,270.00</u>	<u>13,742.00</u>
Other Assets			
Formation Expenses		945.61	945.61
Other Assets		1.69	0.00
Premium Cash Mgmt Chq		5,421.67	6,235.62
Spectrum Live BBY Online Trading Platform		41,437.29	40,950.77
ANZ Online Saver		113,200.48	112,511.00
Spectrum Live Bby U487215		0.00	15,980.00
Income Tax Refundable		3,260.19	2,530.00
Total Other Assets		<u>164,266.93</u>	<u>179,153.00</u>
Total Assets		<u>180,536.93</u>	<u>192,895.00</u>
Less:			
Liabilities			
PAYG Payable		67.00	2,789.00
Sundry Creditors		3,582.00	11,386.00
Deferred Tax Liability		680.35	0.00
Total Liabilities		<u>4,329.35</u>	<u>14,175.00</u>
Net assets available to pay benefits		<u>176,207.58</u>	<u>178,720.00</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Carlton, Burke - Accumulation		56,817.00	55,952.00
Carlton, Sally - Accumulation		119,390.58	122,768.00
Total Liability for accrued benefits allocated to members' accounts		<u>176,207.58</u>	<u>178,720.00</u>

BA & SJ Carlton Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Other Assets	2		
EUR U487215 Open position		6,895.00	6,499.00
US 487215 - Open Position		0.00	2,555.00
Shares in Unlisted Private Companies (Australian)	3		
Deed of Debt Craig Turnbull - ex Aspire Group Holdings		9,375.00	4,688.00
Total Investments		<u>16,270.00</u>	<u>13,742.00</u>
Other Assets			
Bank Accounts	4		
ANZ Online Saver		113,200.48	112,511.00
Premium Cash Mgmt Chq		5,421.67	6,235.62
Spectrum Live BBY Online Trading Platform		41,437.29	40,950.77
Spectrum Live Bby U487215		0.00	15,980.00
Formation Expenses		945.61	945.61
Other Assets		1.69	0.00
Income Tax Refundable		3,260.19	2,530.00
Total Other Assets		<u>164,266.93</u>	<u>179,153.00</u>
Total Assets		<u>180,536.93</u>	<u>192,895.00</u>
Less:			
Liabilities			
PAYG Payable		67.00	2,789.00
Sundry Creditors		3,582.00	11,386.00
Deferred Tax Liability		680.35	0.00
Total Liabilities		<u>4,329.35</u>	<u>14,175.00</u>
Net assets available to pay benefits		<u>176,207.58</u>	<u>178,720.00</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	5, 6		
Carlton, Burke - Accumulation		56,817.00	55,952.00
Carlton, Sally - Accumulation		119,390.58	122,768.00
Total Liability for accrued benefits allocated to members' accounts		<u>176,207.58</u>	<u>178,720.00</u>

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 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.

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 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. Income Tax

The income tax expense (income) for the year comprises current income tax expense (income) and deferred tax expense (income).

Current tax expense charged to profit or loss is the tax payable on taxable income. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as unused tax losses.

No deferred income tax is recognised from the initial recognition of an asset or liability where there is no effect on accounting or taxable profit or loss.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the asset is realised or the liability is settled, and their measurement also reflects the manner in which the trustees expect to recover or settle the carrying amount of the related asset or liability.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax asset can be utilised.

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.

BA & SJ Carlton Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

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: Other Assets

	2018 \$	2017 \$
EUR U487215 Open position	6,895.00	6,499.00
US 487215 - Open Position	0.00	2,555.00
	6,895.00	9,054.00

Note 3: Shares in Unlisted Private Companies (Australian)

	2018 \$	2017 \$
Deed of Debt Craig Turnbull - ex Aspire Group Holdings	9,375.00	4,688.00
	9,375.00	4,688.00

Note 4: Banks and Term Deposits

	2018 \$	2017 \$
Banks		
ANZ Online Saver	113,200.48	112,511.00
Premium Cash Mgmt Chq	5,421.67	6,235.62
Spectrum Live BBY Online Trading Platform	41,437.29	40,950.77
Spectrum Live Bby U487215	0.00	15,980.00
	160,059.44	175,677.39

Note 5: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	178,720.00	0.00
Benefits accrued as a result of operations	(5,575.91)	0.00
Current year member movements	3,063.49	178,720.00
	176,207.58	178,720.00

Note 6: Vested Benefits

BA & SJ Carlton Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

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

	2018 \$	2017 \$
Vested Benefits	176,207.58	178,720.00

Note 7: Guaranteed Benefits

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

Note 8: Unrealised Movements in Market Value

	2018 \$	2017 \$
Other Assets		
US 487215 - Open Position	(2,555.00)	0.00
	(2,555.00)	0.00
Shares in Unlisted Private Companies (Australian)		
Deed of Debt Craig Turnbull - ex Aspire Group Holdings	4,687.00	0.00
	4,687.00	0.00
Total Unrealised Movement	2,132.00	0.00
Realised Movements in Market Value		
	2018 \$	2017 \$
Total Realised Movement	0.00	0.00
Changes in Market Values	2,132.00	0.00

Note 9: Income Tax Expense

	2018 \$	2017 \$
The components of tax expense comprise		
Current Tax	172.05	0.00
Deferred Tax Liability/Asset	680.35	0.00
Income Tax Expense	852.40	0.00

BA & SJ Carlton Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	1,662.67	0.00
Less:		
Tax effect of:		
Non Taxable Contributions	1,170.60	0.00
Increase in MV of Investments	319.80	0.00
Add:		
Tax effect of:		
Rounding	(0.22)	0.00
Income Tax on Taxable Income or Loss	172.05	0.00
Less credits:		
Current Tax or Refund	<u>172.05</u>	<u>0.00</u>

Members Statement

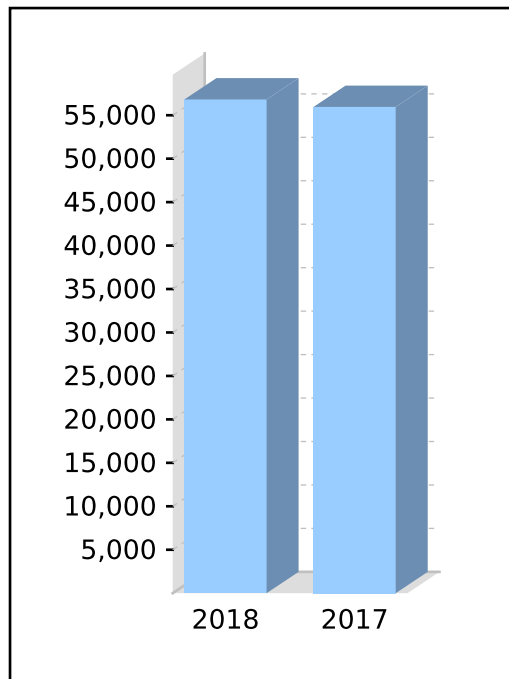
Burke Albert Carlton
 Unit 1/191 Rockingham Beach Road
 Rockingham, Western Australia, 6168, Australia

Your Details

Date of Birth :	17/12/1961	Nominated Beneficiaries	N/A
Age:	56	Vested Benefits	56,817.00
Tax File Number:	Not Provided	Total Death Benefit	56,817.00
Date Joined Fund:	01/07/2017		
Service Period Start Date:			
Date Left Fund:			
Member Code:	CARBUR00001A		
Account Start Date	01/07/2017		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	56,817.00
<u>Preservation Components</u>	
Preserved	56,817.00
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	10,121.74
Taxable	46,695.26
Investment Earnings Rate	-6.37%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	55,952.00	55,952.00
<u>Increases to Member account during the period</u>		
Employer Contributions	1,691.90	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	3,902.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,197.32	
Internal Transfer In	1,531.74	
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	253.80	
Income Tax	5,074.31	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	2,129.85	
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2018	56,817.00	55,952.00

Members Statement

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

Burke Albert Carlton
Trustee

Sally Janette Carlton
Trustee

Members Statement

Sally Janette Carlton
 Unit 1/191 Rockingham Beach Road
 Rockingham, Western Australia, 6168, Australia

Your Details

Date of Birth : 17/04/1963
 Age: 55
 Tax File Number: Not Provided
 Date Joined Fund: 01/07/2017
 Service Period Start Date:
 Date Left Fund:
 Member Code: CARSAL00001A
 Account Start Date 01/07/2017
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 119,390.58
 Total Death Benefit 119,390.58

Your Balance

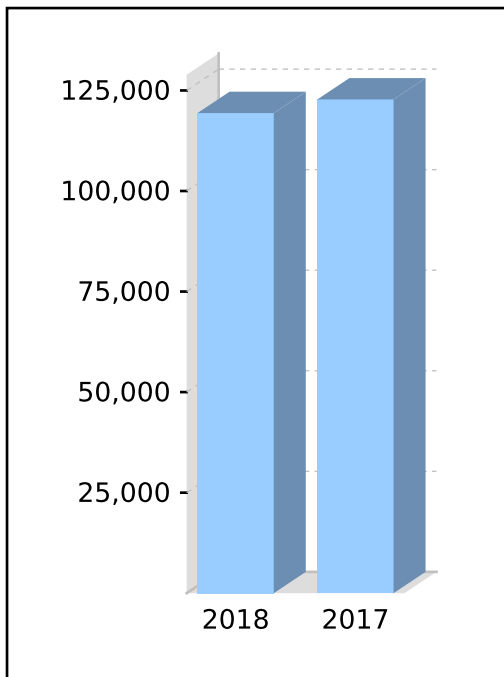
Total Benefits 119,390.58

Preservation Components

Preserved 119,390.58
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 10,121.75
 Taxable 109,268.83
 Investment Earnings Rate -6.87%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	122,768.00	122,768.00
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)	3,902.00	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	2,521.07	
Internal Transfer In	1,531.75	
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	11,332.24	
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	119,390.58	122,768.00

Members Statement

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

Burke Albert Carlton
Trustee

Sally Janette Carlton
Trustee

BA & SJ Carlton Superannuation Fund Investment Summary Report

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
ANZ Online Saver		113,200.480000	113,200.48	113,200.48	113,200.48			64.20 %
Premium Cash Mgmt Chq		5,421.670000	5,421.67	5,421.67	5,421.67			3.07 %
Spectrum Live BBY Online Trading Platform		41,437.290000	41,437.29	41,437.29	41,437.29			23.50 %
			160,059.44		160,059.44		0.00 %	90.77 %
Other Assets								
EUR U487215 Open position U487215 Open	1.00	6,895.000000	6,895.00	6,499.00	6,499.00	396.00	6.09 %	3.91 %
US 487215 - Open Position Open	1.00	0.000000	0.00	2,555.00	2,555.00	(2,555.00)	(100.00) %	0.00 %
			6,895.00		9,054.00	(2,159.00)	(23.85) %	3.91 %
Shares in Unlisted Private Companies (Australian)								
Aspire Group Deed of Debt Craig Turnbull - C.Turnbull ex Aspire Group Holdings	1.00	9,375.000000	9,375.00	4,688.00	4,688.00	4,687.00	99.98 %	5.32 %
			9,375.00		4,688.00	4,687.00	99.98 %	5.32 %
			176,329.44		173,801.44	2,528.00	1.45 %	100.00 %

BA & SJ Carlton Superannuation Fund

Investment Performance

As at 30 June 2018

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
ANZ Online Saver	112,511.00	0.00	0.00	113,200.48	0.00	0.00	689.48	689.48	0.61 %
Premium Cash Mgmt Chq	6,235.62	0.00	0.00	5,421.67	0.00	0.00	0.00	0.00	0.00 %
Spectrum Live BBy Online Trading Platform	40,950.77	0.00	0.00	41,437.29	0.00	0.00	486.52	486.52	1.19 %
Spectrum Live Bby U487215	15,980.00	0.00	0.00	0.00	0.00	0.00	14.39	14.39	0.09 %
	175,677.39	0.00	0.00	160,059.44	0.00	0.00	1,190.39	1,190.39	0.68 %
Other Assets									
EUR EUR U487215 Open position	6,499.00	0.00	0.00	6,895.00	0.00	396.00	396.00	792.00	12.19 %
US 487215 US 487215 - Open Position	2,555.00	0.00	0.00	0.00	0.00	(2,555.00)	0.00	(2,555.00)	(100.00) %
	9,054.00	0.00	0.00	6,895.00	0.00	(2,159.00)	396.00	(1,763.00)	(19.47) %
Shares in Unlisted Private Companies (Australian)									
Aspire Deed of Debt Craig Turnbull - ex Aspire Group Holdings	4,688.00	0.00	0.00	9,375.00	0.00	4,687.00	0.00	4,687.00	99.98 %
	4,688.00	0.00	0.00	9,375.00	0.00	4,687.00	0.00	4,687.00	99.98 %
	189,419.39	0.00	0.00	176,329.44	0.00	2,528.00	1,586.39	4,114.39	2.17 %

BA & SJ Carlton Superannuation Fund

Investment Movement Report

As at 30 June 2018

Investment	Opening Balance		Additions		Disposals			Closing Balance		
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	Market Value
Bank Accounts										
ANZ Online Saver		112,511.00		689.48					113,200.48	113,200.48
Premium Cash Mgmt Chq		6,235.62		5,761.25		(6,575.20)			5,421.67	5,421.67
Spectrum Live BBY Online Trading Platform		40,950.77		486.52					41,437.29	41,437.29
Spectrum Live Bby U487215		15,980.00				(15,980.00)			0.00	0.00
		175,677.39		6,937.25		(22,555.20)			160,059.44	160,059.44
Other Assets										
EUR U487215 Open position	1.00	6,499.00						1.00	6,499.00	6,895.00
US 487215 - Open Position	1.00	2,555.00						1.00	2,555.00	0.00
		9,054.00							9,054.00	6,895.00
Shares in Unlisted Private Companies (Australian)										
Deed of Debt Craig Turnbull - ex Aspire Group Holdings	1.00	4,688.00						1.00	4,688.00	9,375.00
		4,688.00							4,688.00	9,375.00
		189,419.39		6,937.25		(22,555.20)			173,801.44	176,329.44

BA & SJ Carlton Superannuation Fund

Detailed Schedule of Fund Assets

As at 30 June 2018

Transaction Date	Description	Units	Amount \$
Other Assets (76000)			
<u>EUR U487215 Open position (EUR U487215 Open)</u>			
30/06/2017	Opening balances - investments	1.00	6,499.00
30/06/2018	Spectrum Live annual report nett movements		396.00
		1.00	6,895.00
<u>US 487215 - Open Position (US 487215 - Open)</u>			
30/06/2017	Opening balances - investments	1.00	2,555.00
30/06/2018	Revaluation - 30/06/2018 @ \$0.000000 (Exit) - 1.000000 Units on hand		(2,555.00)
		1.00	0.00
Shares in Unlisted Private Companies (Australian) (77800)			
<u>Deed of Debt Craig Turnbull - ex Aspire Group Holdings (001 - Aspire Turnbull)</u>			
30/06/2017	Opening balances - investments	1.00	4,688.00
30/06/2018	Revaluation - 30/06/2018 @ \$9,375.000000 (Exit) - 1.000000 Units on hand		4,687.00
		1.00	9,375.00

BA & SJ Carlton Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Contributions (24200)								
<u>(Contributions) Carlton, Burke - Accumulation (CARBUR00001A)</u>								
01/07/2017	matthew.s@4you.net.au	07/02/2020	u	General Journal	reallocate sundry creditors amount		(3,902.00)	(3,902.00)
18/07/2017	matthew.s@4you.net.au	16/12/2019	u	Bank Statement	QUICKSUPER		(116.57)	(4,018.57)
21/07/2017	matthew.s@4you.net.au	16/12/2019	u	Bank Statement	AUTOMATIC DATA P ADP2017		(73.96)	(4,092.53)
18/08/2017	matthew.s@4you.net.au	16/12/2019	u	Bank Statement	QUICKSUPER		(126.02)	(4,218.55)
25/09/2017	matthew.s@4you.net.au	16/12/2019	u	Bank Statement	AUTOMATIC DATA P ADP2017		(289.84)	(4,508.39)
20/10/2017	matthew.s@4you.net.au	16/12/2019	u	Bank Statement	QUICKSUPER		(493.71)	(5,002.10)
28/11/2017	matthew.s@4you.net.au	16/12/2019	u	Bank Statement	QUICKSUPER		(11.46)	(5,013.56)
14/12/2017	matthew.s@4you.net.au	16/12/2019	u	Bank Statement	QUICKSUPER		(183.64)	(5,197.20)
19/12/2017	matthew.s@4you.net.au	16/12/2019	u	Bank Statement	QUICKSUPER		(196.99)	(5,394.19)
20/02/2018	matthew.s@4you.net.au	16/12/2019	u	Bank Statement	QUICKSUPER		(199.71)	(5,593.90)
							(5,593.90)	(5,593.90)
<u>(Contributions) Carlton, Sally - Accumulation (CARSAL00001A)</u>								
01/07/2017	matthew.s@4you.net.au	07/02/2020	u	General Journal	reallocate sundry creditors amount		(3,902.00)	(3,902.00)
							(3,902.00)	(3,902.00)
Changes in Market Values of Investments (24700)								
<u>Changes in Market Values of Investments (24700)</u>								
30/06/2018	Matthew Symons	11/02/2020		System Journal	Revaluation - 30/06/2018 @ \$9,375.000000 (Exit) - 1.000000 Units on hand (Aspire Group C.Turnbull)		(4,687.00)	(4,687.00)

BA & SJ Carlton Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2018	Matthew Symons	11/02/2020		System Journal	Revaluation - 30/06/2018 @ \$0.000000 (Exit) - 1.000000 Units on hand (US 487215 - Open)		2,555.00	(2,132.00)
							(2,132.00)	(2,132.00)
Interest Received (25000)								
<u>ANZ Online Saver (ANZOnlineSaver)</u>								
01/07/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Interest unaccounted for between opening and closing balance entries		(151.54)	(151.54)
31/07/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(47.84)	(199.38)
31/08/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(47.87)	(247.25)
29/09/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(44.79)	(292.04)
31/10/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(49.45)	(341.49)
30/11/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(46.38)	(387.87)
29/12/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(44.85)	(432.72)
31/01/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(51.05)	(483.77)
28/02/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(43.34)	(527.11)
29/03/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(44.91)	(572.02)
30/04/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(43.06)	(615.08)
31/05/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(38.44)	(653.52)
29/06/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		(35.96)	(689.48)
							(689.48)	(689.48)

BA & SJ Carlton Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Other Investment Income (26500)								
<u>EUR U487215 Open position (EUR U487215 Open)</u>								
30/06/2018	matthew.s@4you.net.au	11/02/2020	matthew.s@4you.net.au	General Journal	Spectrum Live annual report nett movements		(396.00)	(396.00)
							(396.00)	(396.00)
<u>Spectrum Live Bby U487215 (SpectrumLiveBby)</u>								
30/06/2018	matthew.s@4you.net.au	11/02/2020	matthew.s@4you.net.au	General Journal	Spectrum Live annual report nett movements		(14.39)	(14.39)
							(14.39)	(14.39)
<u>Spectrum Live BBy Online Trading Platform (SpectrumLiveOLP)</u>								
30/06/2018	matthew.s@4you.net.au	11/02/2020	matthew.s@4you.net.au	General Journal	Spectrum Live annual report nett movements		(486.52)	(486.52)
							(486.52)	(486.52)
Life Insurance Premiums (39000)								
<u>(Life Insurance Premiums) Carlton, Burke - Accumulation (CARBUR00001A)</u>								
17/07/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		287.23	287.23
17/08/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		287.23	574.46
18/09/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		287.23	861.69
17/10/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		287.23	1,148.92
17/11/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		287.23	1,436.15
18/12/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		346.85	1,783.00
17/01/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		346.85	2,129.85
							2,129.85	2,129.85

BA & SJ Carlton Superannuation Fund
General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Income Tax Expense (48500)								
<u>Income Tax Expense (48500)</u>								
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - PDIT Entry - 30/06/2018		16,488.30	16,488.30
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - Income Tax Expense - 30/06/2018		(15,807.95)	680.35
							680.35	680.35
Profit/Loss Allocation Account (49000)								
<u>Profit/Loss Allocation Account (49000)</u>								
01/07/2017	SYSTEM	07/02/2020		System Journal	System Member Journals		3,902.00	3,902.00
01/07/2017	SYSTEM	07/02/2020		System Journal	System Member Journals		3,902.00	7,804.00
17/07/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(244.15)	7,559.85
18/07/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		99.08	7,658.93
21/07/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		62.87	7,721.80
17/08/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(244.15)	7,477.65
18/08/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		107.12	7,584.77
18/09/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(244.15)	7,340.62
25/09/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		246.36	7,586.98
17/10/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(244.15)	7,342.83
20/10/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		419.65	7,762.48
17/11/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(244.15)	7,518.33
28/11/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		9.74	7,528.07
14/12/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		156.09	7,684.16
18/12/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(294.82)	7,389.34
19/12/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		167.44	7,556.78

BA & SJ Carlton Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
17/01/2018	SYSTEM	16/12/2019		System Journal	System Member Journals		(294.82)	7,261.96
20/02/2018	SYSTEM	16/12/2019		System Journal	System Member Journals		169.75	7,431.71
30/06/2018	SYSTEM	11/02/2020		System Journal	System Member Journals		(15,980.00)	(8,548.29)
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2018		1,197.32	(7,350.97)
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2018		2,521.07	(4,829.90)
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2018		(240.22)	(5,070.12)
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2018		(505.79)	(5,575.91)
							(5,575.91)	(5,575.91)
<u>Writeback of FITB/PDIT (Unallocated) (49350)</u>								
<u>Writeback of FITB/PDIT (Unallocated) (49350)</u>								
30/06/2018	matthew.s@4you.net.au	11/02/2020		General Journal	Reverse opening balance due to prior year error rolled over		15,980.00	15,980.00
							15,980.00	15,980.00
<u>Opening Balance (50010)</u>								
<u>(Opening Balance) Carlton, Burke - Accumulation (CARBUR00001A)</u>								
01/07/2017	Opening Balance				Opening Balance			(55,952.00)
							0.00	(55,952.00)
<u>(Opening Balance) Carlton, Sally - Accumulation (CARSAL00001A)</u>								
01/07/2017	Opening Balance				Opening Balance			(122,768.00)
							0.00	(122,768.00)
<u>Contributions (52420)</u>								
<u>(Contributions) Carlton, Burke - Accumulation (CARBUR00001A)</u>								
01/07/2017	SYSTEM	07/02/2020		System Journal	System Member Journals		(3,902.00)	(3,902.00)

BA & SJ Carlton Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
18/07/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(116.57)	(4,018.57)
21/07/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(73.96)	(4,092.53)
18/08/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(126.02)	(4,218.55)
25/09/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(289.84)	(4,508.39)
20/10/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(493.71)	(5,002.10)
28/11/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(11.46)	(5,013.56)
14/12/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(183.64)	(5,197.20)
19/12/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(196.99)	(5,394.19)
20/02/2018	SYSTEM	16/12/2019		System Journal	System Member Journals		(199.71)	(5,593.90)
							(5,593.90)	(5,593.90)
<u>(Contributions) Carlton, Sally - Accumulation (CARSAL00001A)</u>								
01/07/2017	SYSTEM	07/02/2020		System Journal	System Member Journals		(3,902.00)	(3,902.00)
							(3,902.00)	(3,902.00)
<u>Share of Profit/(Loss) (53100)</u>								
<u>(Share of Profit/(Loss)) Carlton, Burke - Accumulation (CARBUR00001A)</u>								
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2018		(1,197.32)	(1,197.32)
							(1,197.32)	(1,197.32)
<u>(Share of Profit/(Loss)) Carlton, Sally - Accumulation (CARSAL00001A)</u>								
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - Profit/Loss Allocation - 30/06/2018		(2,521.07)	(2,521.07)
							(2,521.07)	(2,521.07)
<u>Income Tax (53330)</u>								
<u>(Income Tax) Carlton, Burke - Accumulation (CARBUR00001A)</u>								
17/07/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(43.08)	(43.08)

BA & SJ Carlton Superannuation Fund
General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
17/08/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(43.08)	(86.16)
18/09/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(43.08)	(129.24)
17/10/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(43.08)	(172.32)
17/11/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(43.08)	(215.40)
18/12/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		(52.03)	(267.43)
17/01/2018	SYSTEM	16/12/2019		System Journal	System Member Journals		(52.03)	(319.46)
30/06/2018	SYSTEM	11/02/2020		System Journal	System Member Journals		5,153.55	4,834.09
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2018		240.22	5,074.31
							5,074.31	5,074.31
<u>(Income Tax) Carlton, Sally - Accumulation (CARSAL00001A)</u>								
30/06/2018	SYSTEM	11/02/2020		System Journal	System Member Journals		10,826.45	10,826.45
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - Income Tax Expense Allocation - 30/06/2018		505.79	11,332.24
							11,332.24	11,332.24
<u>Contributions Tax (53800)</u>								
<u>(Contributions Tax) Carlton, Burke - Accumulation (CARBUR00001A)</u>								
18/07/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		17.49	17.49
21/07/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		11.09	28.58
18/08/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		18.90	47.48
25/09/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		43.48	90.96
20/10/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		74.06	165.02
28/11/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		1.72	166.74
14/12/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		27.55	194.29

BA & SJ Carlton Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
19/12/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		29.55	223.84
20/02/2018	SYSTEM	16/12/2019		System Journal	System Member Journals		29.96	253.80
							253.80	253.80
Life Insurance Premiums (53920)								
<u>(Life Insurance Premiums) Carlton, Burke - Accumulation (CARBUR00001A)</u>								
17/07/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		287.23	287.23
17/08/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		287.23	574.46
18/09/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		287.23	861.69
17/10/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		287.23	1,148.92
17/11/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		287.23	1,436.15
18/12/2017	SYSTEM	16/12/2019		System Journal	System Member Journals		346.85	1,783.00
17/01/2018	SYSTEM	16/12/2019		System Journal	System Member Journals		346.85	2,129.85
							2,129.85	2,129.85
Internal Transfers In (56100)								
<u>(Internal Transfers In) Carlton, Burke - Accumulation (CARBUR00001A)</u>								
01/07/2017	matthew.s@4you.net.au	07/02/2020	matthew.s@4you.net.au	General Journal	Income tax and PAYGI Tax adjustment from prior year missed transactions		(1,538.09)	(1,538.09)
30/06/2018	matthew.s@4you.net.au	11/02/2020	matthew.s@4you.net.au	General Journal	Spectrum Live annual report nett movements		6.35	(1,531.74)
							(1,531.74)	(1,531.74)
<u>(Internal Transfers In) Carlton, Sally - Accumulation (CARSAL00001A)</u>								
01/07/2017	matthew.s@4you.net.au	07/02/2020	matthew.s@4you.net.au	General Journal	Income tax and PAYGI Tax adjustment from prior year missed transactions		(1,538.10)	(1,538.10)
30/06/2018	matthew.s@4you.net.au	11/02/2020	matthew.s@4you.net.au	General Journal	Spectrum Live annual report nett movements		6.35	(1,531.75)
							(1,531.75)	(1,531.75)

BA & SJ Carlton Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
Bank Accounts (60400)								
<u>Premium Cash Mgmt Chq (ANZ485458908)</u>								
01/07/2017					Opening Balance			6,235.62
17/07/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		(287.23)	5,948.39
18/07/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	QUICKSUPER		116.57	6,064.96
21/07/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	AUTOMATIC DATA P ADP2017		73.96	6,138.92
17/08/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		(287.23)	5,851.69
18/08/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	QUICKSUPER		126.02	5,977.71
18/09/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		(287.23)	5,690.48
21/09/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	TAX OFFICE PAYMENT - JUNE 17		(376.00)	5,314.48
25/09/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	AUTOMATIC DATA P ADP2017		289.84	5,604.32
17/10/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		(287.23)	5,317.09
20/10/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	QUICKSUPER		493.71	5,810.80
17/11/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		(287.23)	5,523.57
28/11/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	QUICKSUPER		11.46	5,535.03
14/12/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	QUICKSUPER		183.64	5,718.67
18/12/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		(346.85)	5,371.82
19/12/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	QUICKSUPER		196.99	5,568.81

BA & SJ Carlton Superannuation Fund

General Ledger - Audit View

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
17/01/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	MLC LIMITED Y10860E		(346.85)	5,221.96
20/02/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	QUICKSUPER		199.71	5,421.67
09/04/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	TRANSFER 668485 FROM 576205324		3,350.00	8,771.67
09/04/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	TRANSFER 628209 TO GEOFF SAX		(3,350.00)	5,421.67
19/04/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	WA TRANSPORT DVS		(366.45)	5,055.22
21/05/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	TRANSFER 777201 FROM 486531046		366.45	5,421.67
14/06/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	TRANSFER 221257 FROM 576205324		352.90	5,774.57
15/06/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	WA TRANSPORT DVS		(352.90)	5,421.67
							(813.95)	5,421.67
<u>ANZ Online Saver (ANZOnlineSaver)</u>								
01/07/2017	Opening Balance				Opening Balance			112,511.00
01/07/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Interest unaccounted for between opening and closing balance entries		151.54	112,662.54
31/07/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		47.84	112,710.38
31/08/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		47.87	112,758.25
29/09/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		44.79	112,803.04
31/10/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		49.45	112,852.49
30/11/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		46.38	112,898.87
29/12/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		44.85	112,943.72

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
31/01/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		51.05	112,994.77
28/02/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		43.34	113,038.11
29/03/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		44.91	113,083.02
30/04/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		43.06	113,126.08
31/05/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		38.44	113,164.52
29/06/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	Credit Interest Balance		35.96	113,200.48
							689.48	113,200.48
<u>Spectrum Live Bby U487215 (SpectrumLiveBby)</u>								
01/07/2017	Opening Balance				Opening Balance			15,980.00
30/06/2018	matthew.s@4you.net.au	11/02/2020		General Journal	Reverse opening balance due to prior year error rolled over		(15,980.00)	0.00
							(15,980.00)	0.00
<u>Spectrum Live BBY Online Trading Platform (SpectrumLiveOLP)</u>								
01/07/2017	Opening Balance				Opening Balance			40,950.77
30/06/2018	matthew.s@4you.net.au	11/02/2020	matthew.s@4you.net.au	General Journal	Spectrum Live annual report nett movements		486.52	41,437.29
							486.52	41,437.29
<u>Formation Expenses (64000)</u>								
<u>Formation Expenses (64000)</u>								
01/07/2017	Opening Balance				Opening Balance			945.61
							0.00	945.61
<u>Other Assets (65500)</u>								
<u>Other Assets (65500)</u>								

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2018	matthew.s@4you.net.au	11/02/2020	matthew.s@4you.net.au	General Journal	Spectrum Live annual report nett movements		1.69	1.69
							1.69	1.69
Other Assets (76000)								
<u>EUR U487215 Open position (EUR U487215 Open)</u>								
01/07/2017	Opening Balance				Opening Balance	1.00		6,499.00
30/06/2018	matthew.s@4you.net.au	11/02/2020	matthew.s@4you.net.au	General Journal	Spectrum Live annual report nett movements		396.00	6,895.00
						1.00	396.00	6,895.00
<u>US 487215 - Open Position (US 487215 - Open)</u>								
01/07/2017	Opening Balance				Opening Balance	1.00		2,555.00
30/06/2018	Matthew Symons	11/02/2020		System Journal	Revaluation - 30/06/2018 @ \$0.000000 (Exit) - 1.000000 Units on hand		(2,555.00)	0.00
						1.00	(2,555.00)	0.00
Shares in Unlisted Private Companies (Australian) (77800)								
<u>Deed of Debt Craig Turnbull - ex Aspire Group Holdings (001 - Aspire Turnbull)</u>								
01/07/2017	Opening Balance				Opening Balance	1.00		4,688.00
30/06/2018	Matthew Symons	11/02/2020		System Journal	Revaluation - 30/06/2018 @ \$9,375.000000 (Exit) - 1.000000 Units on hand		4,687.00	9,375.00
						1.00	4,687.00	9,375.00
Amounts owing to other persons (80500)								
<u>Banking Error (00002)</u>								
09/04/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	TRANSFER 668485 FROM 576205324		(3,350.00)	(3,350.00)
09/04/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	TRANSFER 628209 TO GEOFF SAX		3,350.00	0.00
19/04/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	WA TRANSPORT DVS		366.45	366.45

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
21/05/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	TRANSFER 777201 FROM 486531046		(366.45)	0.00
14/06/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	TRANSFER 221257 FROM 576205324		(352.90)	(352.90)
15/06/2018	matthew.s@4you.net.au	16/12/2019		Bank Statement	WA TRANSPORT DVS		352.90	0.00
							0.00	0.00

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2017	Opening Balance				Opening Balance			2,530.00
01/07/2017	matthew.s@4you.net.au	07/02/2020	matthew.s@4you.net.au	General Journal	Income tax and PAYGI Tax adjustment from prior year missed transactions		117.00	2,647.00
01/07/2017	matthew.s@4you.net.au	07/02/2020	matthew.s@4you.net.au	General Journal	Income tax and PAYGI Tax adjustment from prior year missed transactions		546.19	3,193.19
30/06/2018	matthew.s@4you.net.au	07/02/2020		General Journal	PAYGI Tax June 2018		67.00	3,260.19
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - Income Tax Expense - 30/06/2018		15,807.95	19,068.14
30/06/2018	matthew.s@4you.net.au	11/02/2020		General Journal	Readjustment to income tax expense account		(15,807.95)	3,260.19
							730.19	3,260.19

PAYG Payable (86000)

PAYG Payable (86000)

01/07/2017	Opening Balance				Opening Balance			(2,789.00)
01/07/2017	matthew.s@4you.net.au	07/02/2020	matthew.s@4you.net.au	General Journal	Income tax and PAYGI Tax adjustment from prior year missed transactions		2,789.00	0.00
01/07/2017	matthew.s@4you.net.au	07/02/2020	matthew.s@4you.net.au	General Journal	Income tax and PAYGI Tax adjustment from prior year missed transactions		(376.00)	(376.00)
21/09/2017	matthew.s@4you.net.au	16/12/2019		Bank Statement	TAX OFFICE PAYMENT - JUNE 17		376.00	0.00

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Transaction Date	Transaction Source	Processed Date	Last Modified By	Transaction Type	Description	Units	Amount \$	Balance \$
30/06/2018	matthew.s@4you.net.au	07/02/2020		General Journal	PAYGI Tax June 2018		(67.00)	(67.00)
							2,722.00	(67.00)
<u>Sundry Creditors (88000)</u>								
<u>Sundry Creditors (88000)</u>								
01/07/2017	Opening Balance				Opening Balance			(11,386.00)
01/07/2017	matthew.s@4you.net.au	07/02/2020		General Journal	reallocate sundry creditors amount		7,804.00	(3,582.00)
							7,804.00	(3,582.00)
<u>Deferred Tax Liability/Asset (89000)</u>								
<u>Deferred Tax Liability/Asset (89000)</u>								
30/06/2018	Matthew Symons	11/02/2020		System Journal	Create Entries - PDIT Entry - 30/06/2018		(16,488.30)	(16,488.30)
30/06/2018	matthew.s@4you.net.au	11/02/2020		General Journal	Readjustment to income tax expense account		15,807.95	(680.35)
							(680.35)	(680.35)