

## TC & JA McMahon Superannuation Fund

# Fund Summary Report

As at 30/06/2017

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### Fund Details

Date Formed: 15/06/2009

Tax File Number: Provided

ABN: 23340399550

Period: 15/06/2009 - 30/06/2017

Fund Type: SMSF

### Postal Address:

36 Coutts Street  
Bulimba, Queensland 4171

### Physical Address:

36 Coutts Street  
Bulimba, Queensland 4171

### Members

Number of Members: 2

Name	Age	Member Accounts	Pension Accounts	Tax File Number	Beneficiary Details
McMahon, Terence	44	1	0	Provided	Not Provided
McMahon, Jane	52	1	0	Provided	Not Provided

### Fund Relationships

Relationship Type	Contact
Auditor	Glasson, Edward Neville
Fund Contact	McMahon, Terence
Fund Contact	McMahon, Jane
Tax Agent	Hw One Pty Ltd
Tax Agent	Podevin, Brendan
Auditor	Marsh Tincknell Pty Ltd
Trustee	TCJA Superannuation Pty Ltd

TC & JA McMahon Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2017

	Note	2009 \$	2008 \$
<b>Assets</b>			
<b>Investments</b>			
Real Estate Properties ( Australian - Residential)	2	870,000	0
Shares in Listed Companies (Australian)	3	64,849	0
<b>Total Investments</b>		<u>934,849</u>	<u>0</u>
<b>Other Assets</b>			
Sundry Debtors		1,325	0
CBA Direct Investment Account 115		38,392	0
Westpac DIY Super Working Account 848		16,904	0
Macquarie CMT 652		4	0
<b>Total Other Assets</b>		<u>56,625</u>	<u>0</u>
<b>Total Assets</b>		<u>991,474</u>	<u>0</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		824	0
Limited Recourse Borrowing Arrangements		448,752	0
<b>Total Liabilities</b>		<u>449,576</u>	<u>0</u>
<b>Net assets available to pay benefits</b>		<u>541,898</u>	<u>0</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
McMahon, Terence - Accumulation		410,141	0
McMahon, Jane - Accumulation		131,757	0
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>541,898</u>	<u>0</u>

TC & JA McMahon Superannuation Fund

# Operating Statement

For the year ended 30 June 2017

	Note	2009 \$	2008 \$
<b>Income</b>			
<b>Investment Income</b>			
Dividends Received	8	7,371	0
Interest Received		204	0
Other Investment Income		1,097	0
Property Income	9	28,385	0
<b>Investment Gains</b>			
Changes in Market Values	10	74,275	0
<b>Contribution Income</b>			
Employer Contributions		30,190	0
Personal Non Concessional		2,594	0
<b>Total Income</b>		<u>144,116</u>	<u>0</u>
<b>Expenses</b>			
Accountancy Fees		1,080	0
Administration Costs		498	0
Bank Charges		3,594	0
Investment Expenses		15,795	0
Interest Paid		13,556	0
<b>Total Expenses</b>		<u>34,523</u>	<u>0</u>
<b>Benefits accrued as a result of operations before income tax</b>			
		<u>109,592</u>	<u>0</u>
Income Tax Expense	11	8,571	0
<b>Benefits accrued as a result of operations</b>		<u>101,021</u>	<u>0</u>

# Members Statement

Terence Conway McMahon  
 36 Coutts Street  
 Bulimba, Queensland, 4171,

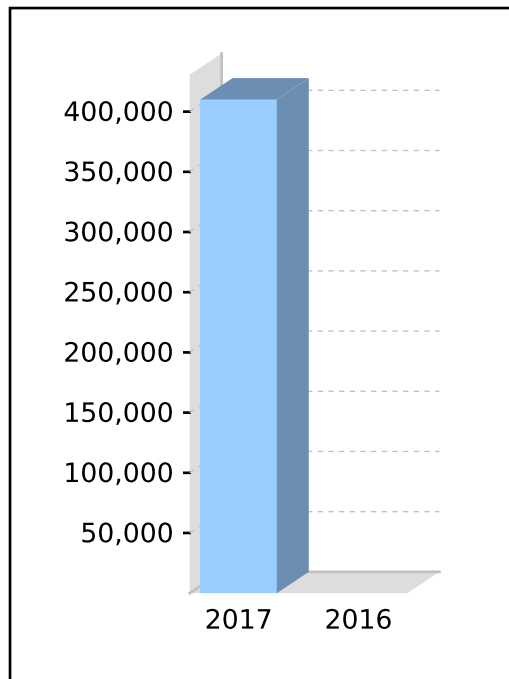
### Your Details

Date of Birth : 22/10/1972  
 Age: 44  
 Tax File Number: Provided  
 Date Joined Fund: 23/06/2009  
 Service Period Start Date: 23/06/2009  
 Date Left Fund:  
 Member Code: MCMTER00001A  
 Account Start Date 23/06/2009  
 Account Type: Accumulation  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 410,140  
 Total Death Benefit 410,140

### Your Balance

Total Benefits	410,140
<u>Preservation Components</u>	
Preserved	410,140
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	2,252
Taxable	407,887



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 15/06/2009	410,140	
<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		
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 30/06/2017	410,140	0

# Members Statement

Jane Anne McMahon  
 36 Coutts Street  
 Bulimba, Queensland, 4171,

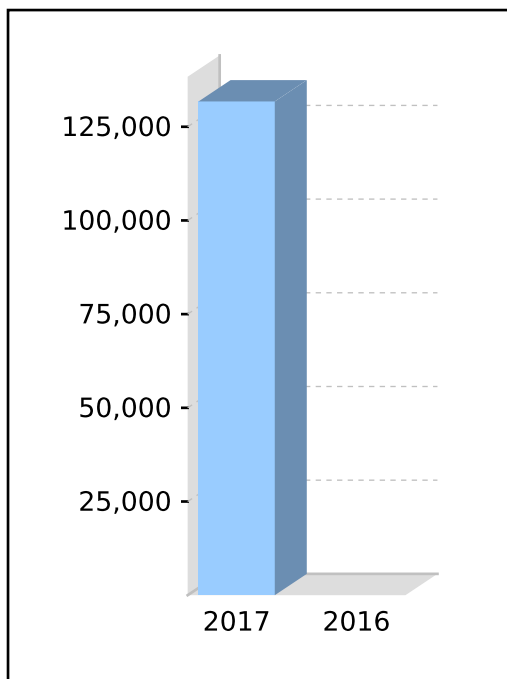
### Your Details

Date of Birth : 28/09/1964  
 Age: 52  
 Tax File Number: Provided  
 Date Joined Fund: 23/06/2009  
 Service Period Start Date: 23/06/2009  
 Date Left Fund:  
 Member Code: MCMJAN00001A  
 Account Start Date 23/06/2009  
 Account Type: Accumulation  
 Account Description: Accumulation

Nominated Beneficiaries N/A  
 Vested Benefits 131,757  
 Total Death Benefit 131,757

### Your Balance

<b>Total Benefits</b>	<b>131,757</b>
<u>Preservation Components</u>	
Preserved	125,988
Unrestricted Non Preserved	5,769
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	10,713
Taxable	121,045



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 15/06/2009	131,757	
<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		
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 30/06/2017	131,757	0

# TC & JA McMahon Superannuation Fund Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
CBA Direct Investment Account 115		38,391.690000	38,391.69	38,391.69	38,391.69			31.95 %	
Macquarie CMT 652		3.500000	3.50	3.50	3.50			0.00 %	
Westpac DIY Super Working Account 848		16,904.280000	16,904.28	16,904.28	16,904.28			14.07 %	
			<b>55,299.47</b>		<b>55,299.47</b>		<b>0.00 %</b>	<b>46.03 %</b>	
<b>Other Revaluations</b>									
Other Revaluations						74,275.04			
						<b>74,275.04</b>	<b>0.00 %</b>	<b>0.00 %</b>	
<b>Real Estate Properties ( Australian - Residential)</b>									
IP-001	5/9 Cypress Crescent, Cabarita Beach	1.00	0.000000	0.00	423,699.00	423,699.00	(423,699.00)	(100.00) %	0.00 %
IP-002	6/15 Smallman Street, Bulimba	1.00	0.000000	0.00	399,384.56	399,384.56	(399,384.56)	(100.00) %	0.00 %
				<b>0.00</b>	<b>823,083.56</b>	<b>(823,083.56)</b>	<b>(100.00) %</b>	<b>0.00 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
ACL.AX	Alchemia Limited	44,100.00	0.008000	352.80	0.50	22,193.65	(21,840.85)	(98.41) %	0.29 %
BHP.AX	BHP Billiton Limited	1,000.00	23.280000	23,280.00	24.21	24,206.22	(926.22)	(3.83) %	19.38 %
RHC.AX	Ramsay Health Care Limited	560.00	73.600000	41,216.00	71.96	40,297.08	918.92	2.28 %	34.30 %
				<b>64,848.80</b>	<b>86,696.95</b>	<b>(21,848.15)</b>	<b>(25.20) %</b>	<b>53.97 %</b>	
			<b>120,148.27</b>		<b>965,079.98</b>	<b>(770,656.67)</b>	<b>(79.85) %</b>	<b>100.00 %</b>	



## TC & JA McMahon Superannuation Fund

# General Ledger

For The Period 15 June 2009 - 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Dividends Received (23900)</b>					
<u>Bendigo and Adelaide Bank Limited - Ordinary Fully Paid (BEN.AX)</u>					
30/06/2017	Operating Statement			677.28	677.28 CR
				<b>677.28</b>	<b>677.28 CR</b>
<u>BHP Billiton Limited (BHP.AX)</u>					
30/06/2017	Operating Statement			531.77	531.77 CR
				<b>531.77</b>	<b>531.77 CR</b>
<u>Commonwealth Bank Of Australia. (CBA.AX)</u>					
30/06/2017	Operating Statement			799.20	799.20 CR
				<b>799.20</b>	<b>799.20 CR</b>
<u>National Australia Bank Limited (NAB.AX)</u>					
30/06/2017	Operating Statement			4,445.10	4,445.10 CR
				<b>4,445.10</b>	<b>4,445.10 CR</b>
<u>Ramsay Health Care Limited (RHC.AX)</u>					
30/06/2017	Operating Statement			296.80	296.80 CR
				<b>296.80</b>	<b>296.80 CR</b>
<u>Suncorp-Metway Limited. (SBK.AX)</u>					
30/06/2017	Operating Statement			456.00	456.00 CR
				<b>456.00</b>	<b>456.00 CR</b>
<u>Woolworths Group Limited (WOW.AX)</u>					
30/06/2017	Operating Statement			165.00	165.00 CR
				<b>165.00</b>	<b>165.00 CR</b>
<b>Contributions (24200)</b>					
<u>(Contributions) McMahon, Jane - Accumulation (MCMJAN00001A)</u>					
30/06/2017	Operating Statement			2,593.83	2,593.83 CR
				<b>2,593.83</b>	<b>2,593.83 CR</b>
<u>(Contributions) McMahon, Terence - Accumulation (MCMTER00001A)</u>					
30/06/2017	Operating Statement			30,189.77	30,189.77 CR
				<b>30,189.77</b>	<b>30,189.77 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2017	Operating Statement			74,275.04	74,275.04 CR
				<b>74,275.04</b>	<b>74,275.04 CR</b>
<b>Interest Received (25000)</b>					
<u>CBA Direct Investment Account 115 (CBA11362115)</u>					
30/06/2017	Operating Statement			13.56	13.56 CR
				<b>13.56</b>	<b>13.56 CR</b>
<u>Westpac DIY Super Working Account 848 (WBC332848)</u>					
30/06/2017	Operating Statement			190.78	190.78 CR
				<b>190.78</b>	<b>190.78 CR</b>
<b>Other Investment Income (26500)</b>					
<u>Other Income (00002)</u>					
30/06/2017	Operating Statement			1,097.00	1,097.00 CR



TC & JA McMahon Superannuation Fund

# General Ledger

For The Period 15 June 2009 - 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
				<b>1,097.00</b>	<b>1,097.00 CR</b>
<b>Property Income (28000)</b>					
<u>5/9 Cypress Crescent, Cabarita Beach (IP-001)</u>					
30/06/2017	Operating Statement			19,744.90	19,744.90 CR
				<b>19,744.90</b>	<b>19,744.90 CR</b>
<u>6/15 Smallman Street, Bulimba (IP-002)</u>					
30/06/2017	Operating Statement			8,640.00	8,640.00 CR
				<b>8,640.00</b>	<b>8,640.00 CR</b>
<b>Accountancy Fees (30100)</b>					
<u>Accountancy Fees (30100)</u>					
30/06/2017	Operating Statement		1,080.00		1,080.00 DR
			<b>1,080.00</b>		<b>1,080.00 DR</b>
<b>Administration Costs (30200)</b>					
<u>Administration Costs (30200)</u>					
30/06/2017	Operating Statement		498.00		498.00 DR
			<b>498.00</b>		<b>498.00 DR</b>
<b>Bank Charges (31500)</b>					
<u>Bank Charges (31500)</u>					
30/06/2017	Operating Statement		3,594.50		3,594.50 DR
			<b>3,594.50</b>		<b>3,594.50 DR</b>
<b>Investment Expenses (37500)</b>					
<u>Other (0099)</u>					
30/06/2017	Operating Statement		15,795.43		15,795.43 DR
			<b>15,795.43</b>		<b>15,795.43 DR</b>
<b>Interest Paid (37900)</b>					
<u>Interest Paid (37900)</u>					
30/06/2017	Operating Statement		13,555.63		13,555.63 DR
			<b>13,555.63</b>		<b>13,555.63 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2017	Operating Statement		8,570.55		8,570.55 DR
			<b>8,570.55</b>		<b>8,570.55 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
30/06/2017	Operating Statement		101,021.92		101,021.92 DR
			<b>101,021.92</b>		<b>101,021.92 DR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) McMahon, Jane - Accumulation (MCMJAN00001A)</u>					
30/06/2017	Opening Balance - Jane McMahon			131,757.41	131,757.41 CR
				<b>131,757.41</b>	<b>131,757.41 CR</b>
<u>(Opening Balance) McMahon, Terence - Accumulation (MCMTER00001A)</u>					
30/06/2017	opening balance - Terence McMahon			410,139.62	410,139.62 CR
				<b>410,139.62</b>	<b>410,139.62 CR</b>

# TC & JA McMahon Superannuation Fund

## General Ledger

For The Period 15 June 2009 - 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Cash at Bank (60400)</b>					
<u>CBA Direct Investment Account 115 (CBA11362115)</u>					
30/06/2017	Investment Purchase History & Assets		38,391.69		38,391.69 DR
			<b>38,391.69</b>		<b>38,391.69 DR</b>
<u>Macquarie CMT 652 (MACQ652)</u>					
30/06/2017	Investment Purchase History & Assets		3.50		3.50 DR
			<b>3.50</b>		<b>3.50 DR</b>
<u>Westpac DIY Super Working Account 848 (WBC332848)</u>					
30/06/2017	Investment Purchase History & Assets		16,904.28		16,904.28 DR
			<b>16,904.28</b>		<b>16,904.28 DR</b>
<b>Sundry Debtors (68000)</b>					
<u>Sundry Debtors (68000)</u>					
30/06/2017	Investment Purchase History & Assets		1,325.36		1,325.36 DR
			<b>1,325.36</b>		<b>1,325.36 DR</b>
<b>Real Estate Properties ( Australian - Residential) (77200)</b>					
<u>5/9 Cypress Crescent, Cabarita Beach (IP-001)</u>					
30/06/2017	Investment Purchase History & Assets	1.00	423,699.00		423,699.00 DR
30/06/2017	Revaluation of Investments		61,301.00		485,000.00 DR
		<b>1.00</b>	<b>485,000.00</b>		<b>485,000.00 DR</b>
<u>6/15 Smallman Street, Bulimba (IP-002)</u>					
30/06/2017	Investment Purchase History & Assets	1.00	399,384.56		399,384.56 DR
30/06/2017	Revaluation of Investments			14,384.56	385,000.00 DR
		<b>1.00</b>	<b>399,384.56</b>	<b>14,384.56</b>	<b>385,000.00 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Alchemia Limited (ACL.AX)</u>					
30/06/2017	Investment Purchase History & Assets	8,600.00	4,360.20		4,360.20 DR
30/06/2017	Revaluation of Investments			21,840.85	17,480.65 CR
30/06/2017	Investment Purchase History & Assets	5,000.00	2,635.00		14,845.65 CR
30/06/2017	Investment Purchase History & Assets	6,500.00	3,750.50		11,095.15 CR
30/06/2017	Investment Purchase History & Assets	10,000.00	4,470.00		6,625.15 CR
30/06/2017	Investment Purchase History & Assets	14,000.00	6,977.95		352.80 DR
		<b>44,100.00</b>	<b>22,193.65</b>	<b>21,840.85</b>	<b>352.80 DR</b>
<u>BHP Billiton Limited (BHP.AX)</u>					
30/06/2017	Investment Purchase History & Assets	1,000.00	24,206.22		24,206.22 DR
30/06/2017	Revaluation of Investments			926.22	23,280.00 DR
		<b>1,000.00</b>	<b>24,206.22</b>	<b>926.22</b>	<b>23,280.00 DR</b>
<u>Ramsay Health Care Limited (RHC.AX)</u>					
30/06/2017	Investment Purchase History & Assets	560.00	40,297.08		40,297.08 DR
30/06/2017	Revaluation of Investments		918.92		41,216.00 DR

TC & JA McMahon Superannuation Fund

**General Ledger**

For The Period 15 June 2009 - 30 June 2017

Transaction Date	Description	Units	Debit	Credit	Balance \$
		<b>560.00</b>	<b>41,216.00</b>		<b>41,216.00 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
30/06/2017	Investment Purchase History & Assets		1,641.05		1,641.05 DR
30/06/2017	Fund Liabilities			2,465.49	824.44 CR
			<b>1,641.05</b>	<b>2,465.49</b>	<b>824.44 CR</b>
<b>Limited Recourse Borrowing Arrangements (85500)</b>					
<u>CBA Bank Loan (Smallman St) (CBA0001)</u>					
30/06/2017	Fund Liabilities			307,064.99	307,064.99 CR
				<b>307,064.99</b>	<b>307,064.99 CR</b>
<u>St George Bank Loan (Cypress Cres) (STG0001)</u>					
30/06/2017	Fund Liabilities			141,687.17	141,687.17 CR
				<b>141,687.17</b>	<b>141,687.17 CR</b>
<b>Member Data Clearing Account (94920)</b>					
<u>Member Data Clearing Account (94920)</u>					
30/06/2017	opening balance - Terence McMahon		410,139.62		410,139.62 DR
30/06/2017	Opening Balance - Jane McMahon		131,757.41		541,897.03 DR
30/06/2017	Investment Purchase History & Assets			968,046.39	426,149.36 CR
30/06/2017	Revaluation of Investments			25,068.29	451,217.65 CR
30/06/2017	Fund Liabilities		451,217.65		0.00 DR
			<b>993,114.68</b>	<b>993,114.68</b>	<b>0.00 DR</b>

**Total Debits: 2,167,497.02**

**Total Credits: 2,167,497.02**

TC & JA McMahon Superannuation Fund

**Trial Balance**

As at 30 June 2017

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23900</b>	<b>Dividends Received</b>			
	23900/BEN.AX	Bendigo and Adelaide Bank Limited - Ordinary Fully Paid			677.28
	23900/BHP.AX	BHP Billiton Limited			531.77
	23900/CBA.AX	Commonwealth Bank Of Australia.			799.20
	23900/NAB.AX	National Australia Bank Limited			4,445.10
	23900/RHC.AX	Ramsay Health Care Limited			296.80
	23900/SBK.AX	Suncorp-Metway Limited.			456.00
	23900/WOW.AX	Woolworths Group Limited			165.00
	<b>24200</b>	<b>Contributions</b>			
	24200/MCMJAN00001 A	(Contributions) McMahon, Jane - Accumulation			2,593.83
	24200/MCMTER00001 A	(Contributions) McMahon, Terence - Accumulation			30,189.77
	24700	Changes in Market Values of Investments			74,275.04
	<b>25000</b>	<b>Interest Received</b>			
	25000/CBA11362115	CBA Direct Investment Account 115			13.56
	25000/WBC332848	Westpac DIY Super Working Account 848			190.78
	<b>26500</b>	<b>Other Investment Income</b>			
	26500/00002	Other Income			1,097.00
	<b>28000</b>	<b>Property Income</b>			
	28000/IP-001	5/9 Cypress Crescent, Cabarita Beach			19,744.90
	28000/IP-002	6/15 Smallman Street, Bulimba			8,640.00
	30100	Accountancy Fees		1,080.00	
	30200	Administration Costs		498.00	
	31500	Bank Charges		3,594.50	
	<b>37500</b>	<b>Investment Expenses</b>			
	37500/0099	Other		15,795.43	
	37900	Interest Paid		13,555.63	
	48500	Income Tax Expense		8,570.55	
	49000	Profit/Loss Allocation Account		101,021.92	
	<b>50010</b>	<b>Opening Balance</b>			

TC & JA McMahon Superannuation Fund

**Trial Balance**

As at 30 June 2017

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	50010/MCMJAN00001 A	(Opening Balance) McMahon, Jane - Accumulation			131,757.41
	50010/MCMTER00001 A	(Opening Balance) McMahon, Terence - Accumulation			410,139.62
	<b>60400</b>	<b>Cash at Bank</b>			
	60400/CBA11362115	CBA Direct Investment Account 115		38,391.69	
	60400/MACQ652	Macquarie CMT 652		3.50	
	60400/WBC332848	Westpac DIY Super Working Account 848		16,904.28	
	68000	Sundry Debtors		1,325.36	
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
	77200/IP-001	5/9 Cypress Crescent, Cabarita Beach	1.0000	485,000.00	
	77200/IP-002	6/15 Smallman Street, Bulimba	1.0000	385,000.00	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
	77600/ACL.AX	Alchemia Limited	44,100.0000	352.80	
	77600/BHP.AX	BHP Billiton Limited	1,000.0000	23,280.00	
	77600/RHC.AX	Ramsay Health Care Limited	560.0000	41,216.00	
	85000	Income Tax Payable/Refundable			824.44
	<b>85500</b>	<b>Limited Recourse Borrowing Arrangements</b>			
	85500/CBA0001	CBA Bank Loan (Smallman St)			307,064.99
	85500/STG0001	St George Bank Loan (Cypress Cres)			141,687.17
				<b>1,135,589.66</b>	<b>1,135,589.66</b>

**Current Year Profit/(Loss): 109,592.47**