

Cy.1

**MICHAEL SMITH SUPERANNUATION FUND**

**Trial Balance at 30/06/2018**

Printed: Wednesday 27 February, 2019 @ 14:38:29

Last Year	Account	Account Name	Units	Debits \$	Credits \$
	<b>235</b>	<b>Capital Gains/(Losses) - Taxable</b>			
(14.05)	235/003	Eley Griffiths Group - Small Companies Fund			
98.16	235/006	IOOF Wholesale - Perennial Value Shares Trust			
	235/011	Woodside Petroleum Limited			T 67.20
	<b>236</b>	<b>Capital Gains/(Losses) - Non Taxable</b>			
(6.19)	236/003	Eley Griffiths Group - Small Companies Fund			
	236/011	Woodside Petroleum Limited			T 33.60
	<b>238</b>	<b>Distributions Received</b>			
(92.39)	238/001	Col First State Wholesale - Global Resources Fund			Q 225.79
(477.13)	238/002	Aberdeen Australian Equities Fund			Q 541.48
(734.58)	238/003	Eley Griffiths Group - Small Companies Fund			L 1,299.82
(553.25)	238/006	IOOF Wholesale - Perennial Value Shares Trust			Q <sub>0.5</sub> 528.85
(412.90)	238/007	UBS - Property Securities Fund			L 341.22
(39,094.30)	238/008	M & D Property Unit Trust			V <sub>1</sub> 42,664.33
(27,176.23)	238/009	Merit Wealth Wrap			R <sub>7</sub> 31,438.96
	<b>239</b>	<b>Dividends Received</b>			
(2,595.14)	239/001	Telstra Corporation.			P 2,218.43
(604.31)	239/002	Bhp Billiton Limited			L 1,041.22
(878.59)	239/003	Woodside Petroleum Limited			L 996.54
(756.14)	239/004	Woolworths Limited			L 1,049.58
(2,618.58)	239/005	Westpac Banking Corporation			L 2,618.58
(2,342.86)	239/006	Australia & New Zealand Banking Group Limited			L 2,342.86
(35.90)	239/008	South 32 Limited			P 144.22
	<b>242</b>	<b>Employer Contributions - Concessional</b>			
(242.55)	242/001	Smith, Michael			
(2,998.40)	242/002	Smith, Dewi			U <sub>1</sub> 82.69
(43,080.94)	247	Increase in Market Value of Investments			
	<b>250</b>	<b>Interest Received</b>			
(26.85)	250/002	Strategy Investment Cash Account			Q <sub>1</sub> 36.22
(3,134.55)	250/003	Macquarie Cash Management Account			M <sub>1</sub> 1,184.07
(6.86)	250/005	Interest - ATO			
(9,111.90)	250/006	Challenger Guaranteed Annuity 501040079			S <sub>1</sub> 9,111.90
(8,139.49)	250/007	Challenger Guaranteed Annuity 501040103			S <sub>2</sub> 8,139.49
(56.90)	250/008	Merit Wealth Wrap			R <sub>2</sub> 7,024.47
	<b>261</b>	<b>Member/Personal Contributions - Non Concessional (Undeducted)</b>			
	261/002	Smith, Dewi			U <sub>2</sub> 516.21
	<b>263</b>	<b>Other Contributions - Non Taxable</b>			
(262.75)	263/001	Smith, Michael			
(98.65)	263/002	Smith, Dewi			
	<b>280</b>	<b>Rent Received</b>			
(50,501.21)	280/001	Mountain Creek Medical Centre			W <sub>1</sub> 31,426.52

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**MICHAEL SMITH SUPERANNUATION FUND**

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Last Year	Account	Account Name	Units	Debits \$	Credits \$
(32,588.64)	280/002	26 George Street Caboolture			W <sub>2</sub> 29,668.15
9,175.27	301	Accountancy & Consultancy Fees	Z	7,758.00	
	302	Administration Costs	Q <sub>1</sub>	1,605.44	
259.00	304	ATO Supervisory Levy	2017 X	259.00	
	307	Auditor's Remuneration	Z <sub>2</sub>	400.00	
5,976.26	310	Body Corporate Fees	W <sub>3</sub>	3,528.41	
4,024.06	316	Council Rates	L	4,190.68	
2,480.23	319	Water Rates	L	1,953.46	
	330	Decrease in Market Value of Investments	Y	88,470.15	
	<b>334</b>	<b>Depreciation</b>			
4,375.00	334/001	Buildings	H <sub>1</sub>	4,375.00	
421.00	334/003	Fixtures & Fittings	H <sub>2</sub>	365.00	
	<b>375</b>	<b>Investment Expenses</b>			
1,424.13	375/009	Strategy Investment Cash Account			
3,175.69	375/019	Merit Wealth Wrap	R <sub>1</sub>	5,785.44	
	<b>390</b>	<b>Life Insurance Premiums - Preserved</b>			
13,386.33	390/001	Smith, Michael	N <sub>1</sub>	16,133.22	
1,105.11	390/002	Smith, Dewi	N <sub>2</sub>	1,285.92	
19,709.70	485	Income Tax Expense	Y	18,337.50	
163,032.29	490	Profit/Loss Allocation Account	L	20,295.18	
	<b>501</b>	<b>Smith, Michael (Accumulation)</b>			
(1,451,613.91)	501/001	Opening Balance - Preserved/Taxable			1,574,727.03
(500,000.00)	501/002	Opening Balance - Preserved/Tax Free			500,262.75
(242.55)	501/011	Employer Contributions - Concessional			
(262.75)	501/019	Other Contributions - Non Taxable			
(150,968.07)	501/031	Share of Profit/(Loss) - Preserved/Taxable			Y 43,169.20
36.38	501/051	Contributions Tax - Preserved			
14,674.79	501/053	Income Tax - Preserved/Taxable	Y	13,879.91	
13,386.33	501/130	Life Insurance Premiums - Preserved/Taxable	N <sub>1</sub>	16,133.22	
	<b>502</b>	<b>Smith, Dewi (Accumulation)</b>			
(253,265.42)	502/001	Opening Balance - Preserved/Taxable			292,823.19
(295,638.75)	502/002	Opening Balance - Preserved/Tax Free			295,737.40
(2,998.40)	502/011	Employer Contributions - Concessional			U <sub>1</sub> 82.69
	502/016	Member/Personal Contributions - Preserved			U <sub>2</sub> 516.21
(98.65)	502/019	Other Contributions - Non Taxable			
(42,663.01)	502/031	Share of Profit/(Loss) - Preserved/Taxable			Y 12,283.72
449.76	502/051	Contributions Tax - Preserved	Y	12.40	
4,548.77	502/053	Income Tax - Preserved/Taxable	L	4,445.19	
1,105.11	502/130	Life Insurance Premiums - Preserved/Taxable	N <sub>2</sub>	1,285.92	
1,867.54	605	Strategy Investment Cash Account	M <sub>8</sub>	2,284.27	
55,388.13	606	Macquarie Cash Management Account	H <sub>1</sub>	94,475.28	
	<b>618</b>	<b>Distributions Receivable</b>			
42.35	618/002	Col First State Wholesale - Global Resources Fund	Q <sub>1</sub>	80.31	

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Last Year	Account	Account Name	Units	Debits \$	Credits \$
191.75	618/003	Aberdeen Australian Equities Fund		211.13	
680.67	618/004	Eley Griffiths Group - Small Companies Fund		1,217.78	
139.59	618/007	IOOF Wholesale - Perennial Value Shares Trust		114.92	
278.86	618/008	UBS - Property Securities Fund		190.33	
	618/016	M & D Property Unit Trust		26,451.11	
	618/017	Merit Wealth Wrap		10,895.85	
590.00	683	2016 Annual GST Refund Due			
	724	<b>Fixed Interest Securities (Australian)</b>			
207,423.81	724/002	Challenger Guaranteed Annuity 501040079	1.0000	211,586.81	
229,817.22	724/003	Challenger Guaranteed Annuity 501040103	1.0000	234,488.36	
	726	<b>Fixtures and Fittings (at written down value)</b>			
2,736.00	726/001	Golf Links Rd, Mountain Creek	1.0000	2,371.00	
	747	<b>Managed Investments (Australian)</b>			
675,301.91	747/001	Merit Wealth Wrap	1.0000	711,424.22	
	772	<b>Real Estate Properties (Australian)</b>			
465,625.00	772/001	Mountain Creek Medical Centre	1.0000	473,000.00	
(65,625.00)	772/002	Less: Accumulated Depreciation			70,000.00
350,000.00	772/003	26 George Street Caboolture	1.0000	334,000.00	
	776	<b>Shares in Listed Companies (Australian)</b>			
25,198.00	776/001	Telstra Corporation.	5,860.0000	15,353.20	
13,735.20	776/002	Bhp Billiton Limited	590.0000	20,006.90	
16,727.20	776/003	Woodside Petroleum Limited	560.0000	19,857.60	
20,176.60	776/004	Woolworths Limited	790.0000	24,110.80	
29,747.25	776/005	Westpac Banking Corporation	975.0000	28,567.50	
29,438.00	776/006	Australia & New Zealand Banking Group Limited	1,025.0000	28,946.00	
1,581.20	776/008	South 32 Limited	590.0000	2,129.90	
	782	<b>Units in Listed Unit Trusts (Australian)</b>			
7,728.69	782/001	Col First State Wholesale - Global Resources Fund	5,501.6326	9,213.03	
11,111.97	782/002	Aberdeen Australian Equities Fund	10,459.3114	12,063.77	
9,664.90	782/003	Eley Griffiths Group - Small Companies Fund	4,614.8603	11,943.26	
7,046.35	782/004	Ironbark LHP - Diversified Inv Fund (Hgd)	4,173.8855	7,350.21	
19,723.79	782/005	Ironbark LHP - Global Long/Short Fund (Hgd)	11,351.1677	21,058.69	
11,013.58	782/006	IOOF Wholesale - Perennial Value Shares Trust	8,292.7328	11,510.31	
8,613.01	782/007	UBS - Property Securities Fund	8,010.6133	9,142.51	
	784	<b>Units in Unlisted Unit Trusts (Australian)</b>			
551,152.24	784/001	M & D Property Unit Trust	260,002.0000	436,153.36	
(16,213.22)	810	Deficit in Trust Beneficiary Account			
(114.12)	840	GST Payable/Refundable		1,380.05	
	850	<b>Income Tax Payable</b>			
(19,709.70)	850/001	Income Tax Payable			18,307.50

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4,802.96	850/002	Imputed Credits		X 5,281.31	
592.64	850/003	Foreign and Other Tax Credits		J 542.28	
8,745.00	850/004	Tax Instalments Paid		O <sub>3.1</sub> 7,816.00	
	860	PAYG Payable			O <sub>3.1</sub> 1,954.00
(1,669.00)	879	ATO Creditor			J 1,111.00
0.00				<u>2,985,717.09</u>	<u>2,985,717.09</u>

**Current Year Profit/(Loss): \$38,632.68**