
Statement of Financial Position

Detailed Statement of Financial Position

Operating Statement

Detailed Operating Statement

Members Statement

Consolidated Members Statement

Members Summary

Notes to the Financial Statements

General Ledger

J & J SUPERANNUATION FUND

Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Real Estate Properties (Australian - Non Residential)	2	2,070,000.00	1,970,000.00
Shares in Listed Companies (Australian)	3	1,048.00	1,720.00
Units in Listed Unit Trusts (Australian)	4	22,750.00	20,860.00
Total Investments		<u>2,093,798.00</u>	<u>1,992,580.00</u>
Other Assets			
Sundry Debtors		32,921.28	104,000.00
Dividends Receivable		1,080.99	1,080.99
Distributions Receivable		632.10	621.60
Bank Acc ANZ *5494		163,298.20	153,130.48
GST Refundable		0.00	5,294.45
Income Tax Refundable		6,730.90	0.00
Total Other Assets		<u>204,663.47</u>	<u>264,127.52</u>
Total Assets		<u>2,298,461.47</u>	<u>2,256,707.52</u>
Less:			
Liabilities			
GST Payable		15,867.05	0.00
Income Tax Payable		0.00	13,726.35
PAYG Payable		4,088.00	4,020.00
Total Liabilities		<u>19,955.05</u>	<u>17,746.35</u>
Net assets available to pay benefits		<u>2,278,506.42</u>	<u>2,238,961.17</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	6, 7		
RODGERS, JILL - Accumulation		375,960.86	2,043,784.50
RODGERS, JILL - Pension (Account Based Pension)		1,688,785.48	0.00
RODGERS, ANDREW - Accumulation		213,760.08	195,176.67
Total Liability for accrued benefits allocated to members' accounts		<u>2,278,506.42</u>	<u>2,238,961.17</u>

Detailed Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Real Estate Properties (Australian - Non Residential)	2		
5 Project Street Salisbury		1,080,000.00	1,025,000.00
Sandgate Road, Virginia		990,000.00	945,000.00
Shares in Listed Companies (Australian)	3		
Telstra Corporation Limited.		1,048.00	1,720.00
Units in Listed Unit Trusts (Australian)	4		
BWP Trust		22,750.00	20,860.00
Total Investments		<u>2,093,798.00</u>	<u>1,992,580.00</u>
Other Assets			
Bank Accounts	5		
Bank Acc ANZ *5494		163,298.20	153,130.48
Distributions Receivable			
BWP Trust		632.10	621.60
Dividends Receivable			
Telstra Corporation Limited.		1,080.99	1,080.99
Sundry Debtors		32,921.28	104,000.00
Income Tax Refundable		6,730.90	0.00
GST Refundable		0.00	5,294.45
Total Other Assets		<u>204,663.47</u>	<u>264,127.52</u>
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Less:			
Liabilities			
GST Payable		15,867.05	0.00
Income Tax Payable		0.00	13,726.35
PAYG Payable		4,088.00	4,020.00
Total Liabilities		<u>19,955.05</u>	<u>17,746.35</u>
Net assets available to pay benefits		<u>2,278,506.42</u>	<u>2,238,961.17</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts	6, 7		
RODGERS, JILL - Accumulation		375,960.86	2,043,784.50
RODGERS, JILL - Pension (Account Based Pension)		1,688,785.48	0.00
RODGERS, ANDREW - Accumulation		213,760.08	195,176.67
Total Liability for accrued benefits allocated to members' accounts		<u>2,278,506.42</u>	<u>2,238,961.17</u>

Refer to compilation report

Detailed Statement of Financial Position

As at 30 June 2018

	Note	2018	2017
		\$	\$

Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Trust Distributions	10	1,246.70	952.50
Dividends Received	9	106.00	177.14
Interest Received		750.28	114.84
Property Income	11	176,342.35	175,750.97
Investment Gains			
Changes in Market Values	12	90,290.84	(7,916.80)
Contribution Income			
Employer Contributions		25,000.00	30,000.00
Personal Non Concessional		0.00	12,500.00
Total Income		<u>293,736.17</u>	<u>211,578.65</u>
Expenses			
Accountancy Fees		4,048.75	0.00
ATO Supervisory Levy		518.00	259.00
Auditor's Remuneration		1,127.50	0.00
Insurance		0.00	4,676.45
Property Expenses - Insurance Premium		5,055.65	0.00
Property Expenses - Land Tax		7,655.00	0.00
Property Expenses - Repairs Maintenance		20,227.18	0.00
Member Payments			
Life Insurance Premiums		1,470.77	1,272.81
Pensions Paid		80,000.00	0.00
Division 293 Tax		5,250.00	0.00
Total Expenses		<u>125,352.85</u>	<u>6,208.26</u>
Benefits accrued as a result of operations before income tax		<u>168,383.32</u>	<u>205,370.39</u>
Income Tax Expense	13	9,364.07	30,118.05
Benefits accrued as a result of operations		<u>159,019.25</u>	<u>175,252.34</u>

J & J SUPERANNUATION FUND

Detailed Operating Statement

For the year ended 30 June 2018

	2018 \$	2017 \$
Income		
Investment Income		
Trust Distributions		
BWP Trust	1,246.70	952.50
	<u>1,246.70</u>	<u>952.50</u>
Dividends Received		
Telstra Corporation Limited.	106.00	177.14
	<u>106.00</u>	<u>177.14</u>
Interest Received		
Bank Acc ANZ *5494	746.57	114.84
Interest Received	3.71	0.00
	<u>750.28</u>	<u>114.84</u>
Property Income		
5 Project Street Salisbury	94,545.44	94,545.45
Sandgate Road, Virginia	81,796.91	81,205.52
	<u>176,342.35</u>	<u>175,750.97</u>
Contribution Income		
Employer Contributions - Concessional		
JILL RODGERS	25,000.00	30,000.00
	<u>25,000.00</u>	<u>30,000.00</u>
Personal Contributions - Non Concessional		
JILL RODGERS	0.00	12,500.00
	<u>0.00</u>	<u>12,500.00</u>
Investment Gains		
Unrealised Movements in Market Value		
Real Estate Properties (Australian - Non Residential)		
5 Project Street Salisbury	55,000.00	0.00
Sandgate Road, Virginia	34,072.84	0.00
	<u>89,072.84</u>	<u>0.00</u>
Shares in Listed Companies (Australian)		
Telstra Corporation Limited.	(672.00)	0.00
	<u>(672.00)</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
BWP Trust	1,890.00	0.00
	<u>1,890.00</u>	<u>0.00</u>
Other Revaluations	0.00	(7,916.80)
	<u>0.00</u>	<u>(7,916.80)</u>
Changes in Market Values	<u>90,290.84</u>	<u>(7,916.80)</u>
Total Income	<u>293,736.17</u>	<u>211,578.65</u>
Expenses		
Accountancy Fees	4,048.75	0.00
ATO Supervisory Levy	518.00	259.00

Refer to compilation report

J & J SUPERANNUATION FUND**Detailed Operating Statement**

For the year ended 30 June 2018

	2018	2017
	\$	\$
Auditor's Remuneration	1,127.50	0.00
Insurance	0.00	4,676.45
	<u>5,694.25</u>	<u>4,935.45</u>
Property Expenses - Insurance Premium		
Sandgate Road, Virginia	2,008.41	0.00
5 Project Street Salisbury	3,047.24	0.00
	<u>5,055.65</u>	<u>0.00</u>
Property Expenses - Land Tax		
5 Project Street Salisbury	4,014.86	0.00
Sandgate Road, Virginia	3,640.14	0.00
	<u>7,655.00</u>	<u>0.00</u>
Property Expenses - Repairs Maintenance		
5 Project Street Salisbury	284.10	0.00
Sandgate Road, Virginia	19,943.08	0.00
	<u>20,227.18</u>	<u>0.00</u>
Member Payments		
Division 293 Tax		
RODGERS, JILL - Accumulation (Accumulation)	5,250.00	0.00
	<u>5,250.00</u>	<u>0.00</u>
Life Insurance Premiums		
RODGERS, ANDREW - Accumulation (Accumulation)	1,470.77	1,272.81
	<u>1,470.77</u>	<u>1,272.81</u>
Pensions Paid		
RODGERS, JILL - Pension (Account Based Pension)	80,000.00	0.00
	<u>80,000.00</u>	<u>0.00</u>
Total Expenses	<u>125,352.85</u>	<u>6,208.26</u>
Benefits accrued as a result of operations before income tax	<u>168,383.32</u>	<u>205,370.39</u>
Income Tax Expense		
Income Tax Expense	9,364.07	30,118.05
Total Income Tax	<u>9,364.07</u>	<u>30,118.05</u>
Benefits accrued as a result of operations	<u>159,019.25</u>	<u>175,252.34</u>

Refer to compilation report

Members Statement

JILL MAY RODGERS

Unit 107 - 1 O'connell Street

Kangaroo Point, Queensland, 4169, Australia

Your Details

Date of Birth :	16/08/1946
Age:	71
Tax File Number:	Provided
Date Joined Fund:	20/06/1995
Service Period Start Date:	20/06/1995
Date Left Fund:	
Member Code:	RODJIL00001A
Account Start Date	20/06/1995
Account Phase:	Accumulation Phase
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	375,960.86
Total Death Benefit	375,960.86

Your Balance

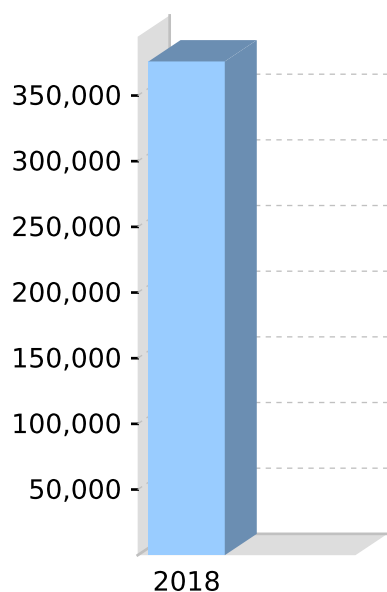
Total Benefits 375,960.86

Preservation Components

Preserved	120,162.66
Unrestricted Non Preserved	255,798.20
Restricted Non Preserved	

Tax Components

Tax Free	87,751.48
Taxable	288,209.38



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	2,043,784.50
<u>Increases to Member account during the period</u>	
Employer Contributions	25,000.00
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	40,386.41
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	3,750.00
Income Tax	4,736.05
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	5,250.00
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	119,474.00
Superannuation Surcharge Tax	
Internal Transfer Out	1,600,000.00
Closing balance at 30/06/2018	375,960.86

Members Statement

JILL MAY RODGERS

Unit 107 - 1 O'connell Street

Kangaroo Point, Queensland, 4169, Australia

Your Details

Date of Birth : 16/08/1946
 Age: 71
 Tax File Number: Provided
 Date Joined Fund: 20/06/1995
 Service Period Start Date: 20/06/1995
 Date Left Fund:
 Member Code: RODJIL00002P
 Account Start Date 01/07/2017
 Account Phase: Retirement Phase
 Account Description: Account Based Pension

Nominated Beneficiaries N/A
 Vested Benefits 1,688,785.48
 Total Death Benefit 1,688,785.48

Your Balance

Total Benefits 1,688,785.48

Preservation Components

Preserved

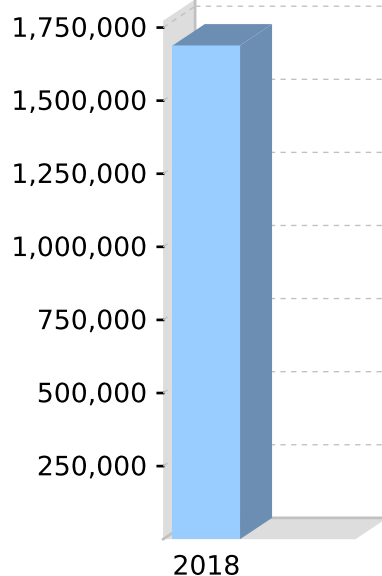
Unrestricted Non Preserved 1,688,785.48

Restricted Non Preserved

Tax Components

Tax Free (26.05%) 439,909.60

Taxable 1,248,875.88



Your Detailed Account Summary

This Year

Opening balance at 01/07/2017

Increases to Member account during the period

Employer Contributions

Personal Contributions (Concessional)

Personal Contributions (Non Concessional)

Government Co-Contributions

Other Contributions

Proceeds of Insurance Policies

Transfers In

Net Earnings 168,785.48

Internal Transfer In 1,600,000.00

Decreases to Member account during the period

Pensions Paid 80,000.00

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 30/06/2018 1,688,785.48

Members Statement

ANDREW JOHN RODGERS

Unit 107 - 1 O'connell

Kangaroo Point, Queensland, 4169, Australia

Your Details

Date of Birth : 15/01/1971
 Age: 47
 Tax File Number: Provided
 Date Joined Fund: 10/06/2008
 Service Period Start Date:
 Date Left Fund:
 Member Code: RODAND00001A
 Account Start Date 10/06/2008
 Account Phase: Accumulation Phase
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 213,760.08
 Total Death Benefit 213,760.08

Your Balance

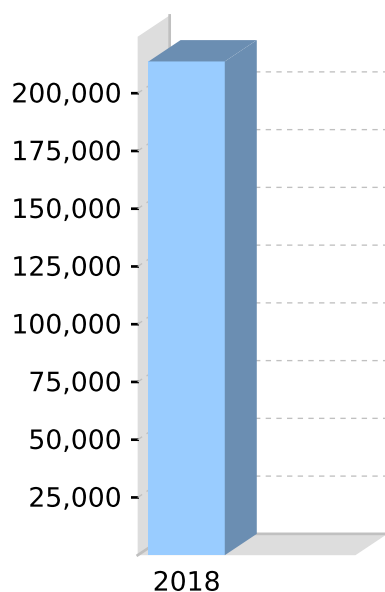
Total Benefits 213,760.08

Preservation Components

Preserved 29,830.67
 Unrestricted Non Preserved 183,929.41
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable 213,760.08



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	195,176.67
<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	20,977.63
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	923.45
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	1,470.77
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	213,760.08

Members Statement

JILL MAY RODGERS

Unit 107 - 1 O'connell Street

Kangaroo Point, Queensland, 4169, Australia

Your Details

Date of Birth : 16/08/1946
 Age: 71
 Tax File Number: Provided
 Date Joined Fund: 20/06/1995
 Service Period Start Date: 20/06/1995
 Date Left Fund:
 Member Code: Consolidated
 Account Start Date: 20/06/1995
 Account Type: Consolidated
 Account Description: Consolidated

Vested Benefits 2,064,746.34
 Total Death Benefit 2,064,746.34
 Nominated Beneficiaries N/A

Your Balance

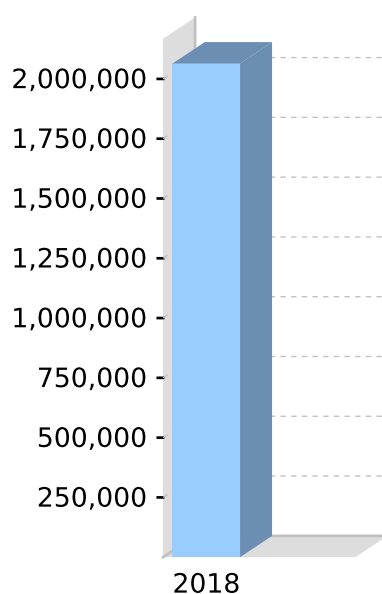
Total Benefits 2,064,746.34

Preservation Components

Preserved 120,162.66
 Unrestricted Non Preserved 1,944,583.68
 Restricted Non Preserved

Tax Components

Tax Free 527,661.08
 Taxable 1,537,085.26



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	2,043,784.50
<u>Increases to Member account during the period</u>	
Employer Contributions	25,000.00
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	209,171.89
Internal Transfer In	1,600,000.00
<u>Decreases to Member account during the period</u>	
Pensions Paid	80,000.00
Contributions Tax	3,750.00
Income Tax	4,736.05
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	5,250.00
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	119,474.00
Superannuation Surcharge Tax	
Internal Transfer Out	1,600,000.00
Closing balance at 30/06/2018	2,064,746.34

Members Statement

ANDREW JOHN RODGERS

Unit 107 - 1 O'connell

Kangaroo Point, Queensland, 4169, Australia

Your Details

Date of Birth : 15/01/1971
 Age: 47
 Tax File Number: Provided
 Date Joined Fund: 10/06/2008
 Service Period Start Date:
 Date Left Fund:
 Member Code: Consolidated
 Account Start Date 10/06/2008
 Account Type: Consolidated
 Account Description: Consolidated

Vested Benefits 213,760.08

Total Death Benefit 213,760.08

Nominated Beneficiaries N/A

Your Balance

Total Benefits 213,760.08

Preservation Components

Preserved 29,830.67

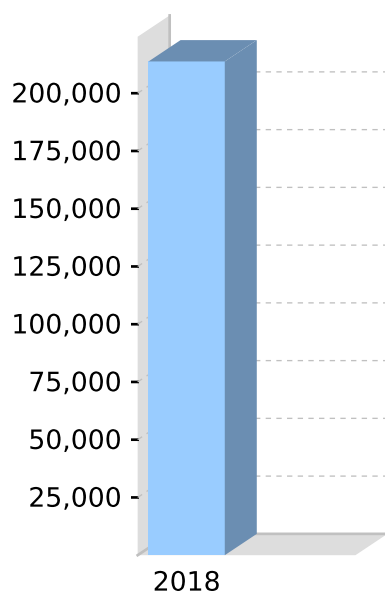
Unrestricted Non Preserved 183,929.41

Restricted Non Preserved

Tax Components

Tax Free

Taxable 213,760.08



Your Detailed Account Summary

This Year

Opening balance at 01/07/2017 195,176.67

Increases to Member account during the period

Employer Contributions

Personal Contributions (Concessional)

Personal Contributions (Non Concessional)

Government Co-Contributions

Other Contributions

Proceeds of Insurance Policies

Transfers In

Net Earnings 20,977.63

Internal Transfer In

Decreases to Member account during the period

Pensions Paid

Contributions Tax

Income Tax 923.45

No TFN Excess Contributions Tax

Excess Contributions Tax

Refund Excess Contributions

Division 293 Tax

Insurance Policy Premiums Paid 1,470.77

Management Fees

Member Expenses

Benefits Paid/Transfers Out

Superannuation Surcharge Tax

Internal Transfer Out

Closing balance at 30/06/2018 213,760.08

J & J SUPERANNUATION FUND

Members Summary Report

As at 30 June 2018



Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
JILL MAY RODGERS (Age: 71)											
RODJIL00001A - Accumulation											
2,043,784.50	25,000.00	0.00	40,386.41	0.00	0.00	9,000.00	4,736.05	1,719,474.00	0.00	0.00	375,960.86
RODJIL00002P - Account Based Pension - Tax Free: 26.05%											
0.00	0.00	1,600,000.00	168,785.48	0.00	80,000.00	0.00	0.00	0.00	0.00	0.00	1,688,785.48
2,043,784.50	25,000.00	1,600,000.00	209,171.89	0.00	80,000.00	9,000.00	4,736.05	1,719,474.00	0.00	0.00	2,064,746.34
ANDREW JOHN RODGERS (Age: 47)											
RODAND00001A - Accumulation											
195,176.67	0.00	0.00	20,977.63	0.00	0.00	0.00	923.45	0.00	1,470.77	0.00	213,760.08
195,176.67	0.00	0.00	20,977.63	0.00	0.00	0.00	923.45	0.00	1,470.77	0.00	213,760.08
2,238,961.17	25,000.00	1,600,000.00	230,149.52	0.00	80,000.00	9,000.00	5,659.50	1,719,474.00	1,470.77	0.00	2,278,506.42

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 the asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

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

Notes to the Financial Statements

For the year ended 30 June 2018

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

d. Liability for Accrued Benefits

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

e. 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 - Non Residential)

	2018 \$	2017 \$
5 Project Street Salisbury	1,080,000.00	1,025,000.00
Sandgate Road, Virginia	990,000.00	945,000.00
	<hr/> 2,070,000.00 <hr/>	<hr/> 1,970,000.00 <hr/>

Note 3: Shares in Listed Companies (Australian)

2018 \$	2017 \$
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Notes to the Financial Statements

For the year ended 30 June 2018

Telstra Corporation Limited.	1,048.00	1,720.00
	1,048.00	1,720.00

Note 4: Units in Listed Unit Trusts (Australian)

	2018 \$	2017 \$
BWP Trust	22,750.00	20,860.00
	22,750.00	20,860.00

Note 6: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	2,238,961.17	0.00
Benefits accrued as a result of operations	159,019.25	175,252.34
Current year member movements	(119,474.00)	2,063,708.83
Liability for accrued benefits at end of year	2,278,506.42	2,238,961.17

Note 7: Vested Benefits

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	2,278,506.42	2,238,961.17

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2018 \$	2017 \$
Telstra Corporation Limited.	106.00	177.14
	106.00	177.14

Notes to the Financial Statements

For the year ended 30 June 2018

Note 10: Trust Distributions

	2018 \$	2017 \$
BWP Trust	1,246.70	952.50
	<u>1,246.70</u>	<u>952.50</u>

Note 11: Rental Income

	2018 \$	2017 \$
5 Project Street Salisbury	94,545.44	94,545.45
Sandgate Road, Virginia	81,796.91	81,205.52
	<u>176,342.35</u>	<u>175,750.97</u>

Note 12: Unrealised Movements in Market Value

	2018 \$	2017 \$
Other Revaluations		
Other Revaluations	0.00	(7,916.80)
	<u>0.00</u>	<u>(7,916.80)</u>

Real Estate Properties (Australian - Non Residential)

5 Project Street Salisbury	55,000.00	0.00
Sandgate Road, Virginia	34,072.84	0.00
	<u>89,072.84</u>	<u>0.00</u>

Shares in Listed Companies (Australian)

Telstra Corporation Limited.	(672.00)	0.00
	<u>(672.00)</u>	<u>0.00</u>

Units in Listed Unit Trusts (Australian)

BWP Trust	1,890.00	0.00
	<u>1,890.00</u>	<u>0.00</u>

Total Unrealised Movement	<u>90,290.84</u>	<u>(7,916.80)</u>
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Realised Movements in Market Value

2018	2017
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Notes to the Financial Statements

For the year ended 30 June 2018

	\$	\$
Total Realised Movement	0.00	0.00
Changes in Market Values	90,290.84	(7,916.80)
Note 13: Income Tax Expense		
	2018	2017
	\$	\$
The components of tax expense comprise		
Current Tax	9,364.07	30,118.05
Income Tax Expense	9,364.07	30,118.05
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%	25,257.50	0.00
Less:		
Tax effect of:		
Increase in MV of Investments	13,543.63	0.00
Exempt Pension Income	19,067.70	0.00
Accounting Trust Distributions	187.01	0.00
Add:		
Tax effect of:		
Other Non-Deductible Expenses	787.50	0.00
SMSF Non-Deductible Expenses	4,009.50	0.00
Pension Payments	12,000.00	0.00
Franking Credits	6.81	0.00
Taxable Trust Distributions	146.25	0.00
Rounding	0.28	0.00
Income Tax on Taxable Income or Loss	9,409.50	0.00
Less credits:		
Franking Credits	45.43	0.00
Current Tax or Refund	9,364.07	0.00

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Distributions Received (23800)					
<u>BWP Trust (BWP.AX)</u>					
23/02/2018	Dividend from BWP Trust distribution Feb 18/00800344 [System Matched Income Data]			614.60	614.60 CR
30/06/2018	bwp debtor			632.10	1,246.70 CR
				1,246.70	1,246.70 CR
Dividends Received (23900)					
<u>Telstra Corporation Limited. (TLS.AX)</u>					
28/09/2017	Dividend from TLS Fnl Div 001205566768 [System Matched Income Data]			62.00	62.00 CR
29/03/2018	Dividend from TLS ITM 001212733079 [System Matched Income Data]			44.00	106.00 CR
				106.00	106.00 CR
Contributions (24200)					
<u>(Contributions) RODGERS, JILL - Accumulation (RODJIL00001A)</u>					
25/06/2018	Transfer from Bolts Ind yearly Allo WBIS			25,000.00	25,000.00 CR
				25,000.00	25,000.00 CR
Changes in Market Values of Investments (24700)					
<u>Changes in Market Values of Investments (24700)</u>					
23/04/2018	Revaluation - 23/04/2018 @ \$3.020000 (System Price) - 7,000.000000 Units on hand (BWP.AX)			280.00	280.00 CR
23/04/2018	Revaluation - 23/04/2018 @ \$3.090000 (System Price) - 400.000000 Units on hand (TLS.AX)		484.00		204.00 DR
23/04/2018	Revaluation - 30/06/2017 @ \$945,000.000000 (Exit) - 1.000000 Units on hand (SANDGATE)		10,927.16		11,131.16 DR
25/04/2018	Revaluation - 24/04/2018 @ \$3.050000 (System Price) - 7,000.000000 Units on hand (BWP.AX)			210.00	10,921.16 DR
25/04/2018	Revaluation - 24/04/2018 @ \$3.100000 (System Price) - 400.000000 Units on hand (TLS.AX)			4.00	10,917.16 DR
11/06/2018	Revaluation - 08/06/2018 @ \$3.210000 (System Price) - 7,000.000000 Units on hand (BWP.AX)			1,120.00	9,797.16 DR
11/06/2018	Revaluation - 08/06/2018 @ \$2.770000 (System Price) - 400.000000 Units on hand (TLS.AX)		132.00		9,929.16 DR
30/06/2018	Revaluation - 30/06/2018 @ \$1,080,000.000000 (Net Asset Value) - 1.000000 Units on hand (5PROJECTST)			55,000.00	45,070.84 CR
30/06/2018	Revaluation - 29/06/2018 @ \$3.250000 (System Price) - 7,000.000000 Units on hand (BWP.AX)			280.00	45,350.84 CR
30/06/2018	Revaluation - 29/06/2018 @ \$2.620000 (System Price) - 400.000000 Units on hand (TLS.AX)		60.00		45,290.84 CR
30/06/2018	Revaluation - 30/06/2018 @ \$990,000.000000 (Net Asset Value) -			45,000.00	90,290.84 CR

J & J SUPERANNUATION FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
	(SANDGATE)				
			11,603.16	101,894.00	90,290.84 CR
Interest Received (25000)					
<u>Interest Received (999)</u>					
08/09/2017	Transfer from ATO ATO003000008832395			3.71	3.71 CR
				3.71	3.71 CR
<u>Bank Acc ANZ *5494 (ANZ260935494)</u>					
21/07/2017	Credit interest paid			12.51	12.51 CR
22/08/2017	Credit interest paid			13.88	26.39 CR
28/08/2017	Credit interest paid			2.62	29.01 CR
31/08/2017	Credit interest paid			6.57	35.58 CR
29/09/2017	Credit interest paid			71.03	106.61 CR
31/10/2017	Credit interest paid			84.33	190.94 CR
30/11/2017	Credit interest paid			72.71	263.65 CR
29/12/2017	Credit interest paid			80.12	343.77 CR
31/01/2018	Credit interest paid			85.55	429.32 CR
28/02/2018	Credit interest paid			63.97	493.29 CR
29/03/2018	Credit interest paid			63.72	557.01 CR
30/04/2018	Credit interest paid			70.51	627.52 CR
31/05/2018	Credit interest paid			60.19	687.71 CR
29/06/2018	Credit interest paid			58.86	746.57 CR
				746.57	746.57 CR
Property Income (28000)					
<u>5 Project Street Salisbury (5PROJECTST)</u>					
20/09/2017	Transfer from Bolts Ind vir rental [Transfer from Bolts Ind vir rental]			23,636.36	23,636.36 CR
21/11/2017	Transfer from Bolts Ind Sal rent projects			23,636.36	47,272.72 CR
31/01/2018	Transfer from Bolts Ind sal rent			23,636.36	70,909.08 CR
30/06/2018	Salisbury rental debtor			23,636.36	94,545.44 CR
				94,545.44	94,545.44 CR
<u>Sandgate Road, Virginia (SANDGATE)</u>					
03/07/2017	Transfer from Bolts Ind vir rental July			6,292.07	6,292.07 CR
31/07/2017	Transfer from Bolts Ind vir rental			6,292.07	12,584.14 CR
31/08/2017	Transfer from Bolts Ind vir rental Sept			6,292.07	18,876.21 CR
29/09/2017	Transfer from Bolts Ind vir rental			6,292.07	25,168.28 CR
06/11/2017	Transfer from Bolts Ind vir rental			6,292.07	31,460.35 CR
30/11/2017	Transfer from Bolts Ind vir rental			6,292.07	37,752.42 CR
02/01/2018	Transfer from Bolts Ind vir rental			6,292.07	44,044.49 CR
30/01/2018	Transfer from Bolts Ind vir rental			6,292.07	50,336.56 CR
01/03/2018	Transfer from Bolts Ind vir rental			6,292.07	56,628.63 CR
03/04/2018	Transfer from Bolts Ind vir rental			6,292.07	62,920.70 CR
30/04/2018	Transfer from Bolts Ind vir rental			6,292.07	69,212.77 CR
30/05/2018	Transfer from Bolts Ind vir rental			6,292.07	75,504.84 CR
30/06/2018	Virginia rental debtor			6,292.07	81,796.91 CR
				81,796.91	81,796.91 CR

J & J SUPERANNUATION FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Accountancy Fees (30100)					
<u>Accountancy Fees (30100)</u>					
04/09/2017	ANZ internet banking funds tfr transfer 470561 to Cleave Accounting		1,691.25		1,691.25 DR
11/06/2018	ANZ internet banking funds tfr transfer 441121 to Cleave Accounting		2,357.50		4,048.75 DR
			4,048.75		4,048.75 DR
ATO Supervisory Levy (30400)					
<u>ATO Supervisory Levy (30400)</u>					
08/09/2017	Transfer from ATO ATO003000008832395		259.00		259.00 DR
11/06/2018	ANZ internet banking BPay Tax Office Payment (441770)		259.00		518.00 DR
			518.00		518.00 DR
Auditor's Remuneration (30700)					
<u>Auditor's Remuneration (30700)</u>					
04/09/2017	ANZ internet banking funds tfr transfer 470561 to Cleave Accounting		512.50		512.50 DR
11/06/2018	ANZ internet banking funds tfr transfer 441121 to Cleave Accounting		615.00		1,127.50 DR
			1,127.50		1,127.50 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) RODGERS, ANDREW - Accumulation (RODAND00001A)</u>					
30/04/2018	Payment to Colonial Mutual 1157799873886081		1,470.77		1,470.77 DR
			1,470.77		1,470.77 DR
Pensions Paid (41600)					
<u>(Pensions Paid) RODGERS, JILL - Pension (Account Based Pension) (RODJIL00002P)</u>					
24/10/2017	ANZ internet banking funds tfr Transfer 992389 to J M Rodgers QP		10,000.00		10,000.00 DR
25/10/2017	ANZ internet banking funds tfr Transfer 498843 to J M Rodgers QP		10,000.00		20,000.00 DR
26/10/2017	ANZ internet banking funds tfr Transfer 282467 to J M Rodgers QP		10,000.00		30,000.00 DR
09/01/2018	ANZ internet banking funds tfr transfer 719637 to J M Rodgers QP		10,000.00		40,000.00 DR
10/01/2018	ANZ internet banking funds tfr transfer 160865 to J M Rodgers QP		10,000.00		50,000.00 DR
31/01/2018	ANZ internet banking funds tfr transfer 682512 to J M Rodgers QP		10,000.00		60,000.00 DR
01/02/2018	ANZ internet banking funds tfr transfer 308546 to J M Rodgers QP		10,000.00		70,000.00 DR
23/04/2018	ANZ internet banking funds tfr transfer 895563 to J M Rodgers QP		10,000.00		80,000.00 DR
			80,000.00		80,000.00 DR
Property Expenses - Insurance Premium (41980)					
<u>5 Project Street Salisbury (5PROJECTST)</u>					
26/02/2018	ANZ internet banking BPay DEFT Insurance (689298)		2,787.67		2,787.67 DR
26/02/2018	ANZ internet banking BPay DEFT Insurance (689298)		259.57		3,047.24 DR
			3,047.24		3,047.24 DR

J & J SUPERANNUATION FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Sandgate Road, Virginia (SANDGATE)</u>					
26/02/2018	ANZ internet banking BPay DEFT Insurance (689298)		1,837.33		1,837.33 DR
26/02/2018	ANZ internet banking BPay DEFT Insurance (689298)		171.08		2,008.41 DR
			2,008.41		2,008.41 DR
<u>Property Expenses - Land Tax (42020)</u>					
<u>5 Project Street Salisbury (5PROJECTST)</u>					
10/01/2018	ANZ internet banking BPay OSR Land Tax No 1 (362192)		4,014.86		4,014.86 DR
			4,014.86		4,014.86 DR
<u>Sandgate Road, Virginia (SANDGATE)</u>					
10/01/2018	ANZ internet banking BPay OSR Land Tax No 1 (362192)		3,640.14		3,640.14 DR
			3,640.14		3,640.14 DR
<u>Property Expenses - Repairs Maintenance (42060)</u>					
<u>5 Project Street Salisbury (5PROJECTST)</u>					
13/03/2018	ANZ internet banking funds tfr transfer 744972 to Fletcher Pest Control		284.10		284.10 DR
			284.10		284.10 DR
<u>Sandgate Road, Virginia (SANDGATE)</u>					
29/01/2018	ANZ internet banking funds tfr transfer 413051 to David Harvey Electric [Electrical repairs]		10,000.00		10,000.00 DR
30/01/2018	ANZ internet banking funds tfr transfer 655936 to David Harvey Electric [Electrical repairs]		9,658.98		19,658.98 DR
13/03/2018	ANZ internet banking funds tfr transfer 744972 to Fletcher Pest Control		284.10		19,943.08 DR
			19,943.08		19,943.08 DR
<u>Benefits Paid/Transfers Out (46000)</u>					
<u>(Benefits Paid/Transfers Out) RODGERS, JILL - Accumulation (RODJIL00001A)</u>					
24/04/2018	ANZ internet banking funds tfr transfer 348171 to J M Rodgers QP		10,000.00		10,000.00 DR
24/04/2018	System Member Journals			10,000.00	0.00 DR
26/04/2018	ANZ internet banking funds tfr transfer 925356 to J M Rodgers QP		5,446.00		5,446.00 DR
26/04/2018	System Member Journals			5,446.00	0.00 DR
12/06/2018	EB 13042 to 914853		104,028.00		104,028.00 DR
12/06/2018	System Member Journals			104,028.00	0.00 DR
			119,474.00	119,474.00	0.00 DR
<u>Division 293 Tax (48100)</u>					
<u>(Division 293 Tax) RODGERS, JILL - Accumulation (RODJIL00001A)</u>					
10/10/2017	ANZ internet banking BPay Tax Office Payment (142796)		5,250.00		5,250.00 DR
			5,250.00		5,250.00 DR
<u>Income Tax Expense (48500)</u>					
<u>Income Tax Expense (48500)</u>					
23/04/2018	Create Entries - Franking Credits Adjustment - 23/04/2018			45.43	45.43 CR
23/04/2018	Create Entries - Income Tax		14,871.20		14,825.77 DR

J & J SUPERANNUATION FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
	Expense - 23/04/2018				
11/06/2018	Create Entries - Income Tax Expense - 11/06/2018		1,201.89		16,027.66 DR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018			6,663.59	9,364.07 DR
			16,073.09	6,709.02	9,364.07 DR

Profit/Loss Allocation Account (49000)

Profit/Loss Allocation Account (49000)

10/10/2017	System Member Journals			5,250.00	5,250.00 CR
24/10/2017	System Member Journals			10,000.00	15,250.00 CR
25/10/2017	System Member Journals			10,000.00	25,250.00 CR
26/10/2017	System Member Journals			10,000.00	35,250.00 CR
09/01/2018	System Member Journals			10,000.00	45,250.00 CR
10/01/2018	System Member Journals			10,000.00	55,250.00 CR
31/01/2018	System Member Journals			10,000.00	65,250.00 CR
01/02/2018	System Member Journals			10,000.00	75,250.00 CR
23/04/2018	System Member Journals			10,000.00	85,250.00 CR
23/04/2018	Create Entries - Profit/Loss Allocation - 23/04/2018		17,698.37		67,551.63 CR
23/04/2018	Create Entries - Profit/Loss Allocation - 23/04/2018		63,083.13		4,468.50 CR
23/04/2018	Create Entries - Profit/Loss Allocation - 23/04/2018		7,843.29		3,374.79 DR
23/04/2018	Create Entries - Income Tax Expense Allocation - 23/04/2018			10,304.25	6,929.46 CR
23/04/2018	Create Entries - Income Tax Expense Allocation - 23/04/2018			4,566.95	11,496.41 CR
25/04/2018	Create Entries - Profit/Loss Allocation - 25/04/2018		42.07		11,454.34 CR
25/04/2018	Create Entries - Profit/Loss Allocation - 25/04/2018		152.78		11,301.56 CR
25/04/2018	Create Entries - Profit/Loss Allocation - 25/04/2018		19.15		11,282.41 CR
30/04/2018	System Member Journals			1,250.15	12,532.56 CR
11/06/2018	Create Entries - Profit/Loss Allocation - 11/06/2018		2,038.77		10,493.79 CR
11/06/2018	Create Entries - Profit/Loss Allocation - 11/06/2018		7,498.53		2,995.26 CR
11/06/2018	Create Entries - Profit/Loss Allocation - 11/06/2018		934.04		2,061.22 CR
11/06/2018	Create Entries - Income Tax Expense Allocation - 11/06/2018			975.70	3,036.92 CR
11/06/2018	Create Entries - Income Tax Expense Allocation - 11/06/2018			446.81	3,483.73 CR
25/06/2018	System Member Journals		21,250.00		17,766.27 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		20,607.20		38,373.47 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		98,051.04		136,424.51 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		12,181.15		148,605.66 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		6,543.90		155,149.56 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		3,869.69		159,019.25 DR
			261,813.11	102,793.86	159,019.25 DR

Opening Balance (50010)

(Opening Balance) RODGERS, ANDREW - Accumulation (RODAND00001A)

J & J SUPERANNUATION FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2017	Opening Balance				195,176.67 CR
					195,176.67 CR
	(Opening Balance) RODGERS, JILL - Accumulation (RODJIL00001A)				
01/07/2017	Opening Balance				2,043,784.50 CR
					2,043,784.50 CR
Division 293 Tax (51900)					
	(Division 293 Tax) RODGERS, JILL - Accumulation (RODJIL00001A)				
10/10/2017	System Member Journals		5,250.00		5,250.00 DR
			5,250.00		5,250.00 DR
Contributions (52420)					
	(Contributions) RODGERS, JILL - Accumulation (RODJIL00001A)				
25/06/2018	System Member Journals			25,000.00	25,000.00 CR
				25,000.00	25,000.00 CR
Share of Profit/(Loss) (53100)					
	(Share of Profit/(Loss)) RODGERS, ANDREW - Accumulation (RODAND00001A)				
23/04/2018	Create Entries - Profit/Loss Allocation - 23/04/2018			7,843.29	7,843.29 CR
25/04/2018	Create Entries - Profit/Loss Allocation - 25/04/2018			19.15	7,862.44 CR
11/06/2018	Create Entries - Profit/Loss Allocation - 11/06/2018			934.04	8,796.48 CR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			12,181.15	20,977.63 CR
				20,977.63	20,977.63 CR
	(Share of Profit/(Loss)) RODGERS, JILL - Accumulation (RODJIL00001A)				
23/04/2018	Create Entries - Profit/Loss Allocation - 23/04/2018			17,698.37	17,698.37 CR
25/04/2018	Create Entries - Profit/Loss Allocation - 25/04/2018			42.07	17,740.44 CR
11/06/2018	Create Entries - Profit/Loss Allocation - 11/06/2018			2,038.77	19,779.21 CR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			20,607.20	40,386.41 CR
				40,386.41	40,386.41 CR
	(Share of Profit/(Loss)) RODGERS, JILL - Pension (Account Based Pension) (RODJIL00002P)				
23/04/2018	Create Entries - Profit/Loss Allocation - 23/04/2018			63,083.13	63,083.13 CR
25/04/2018	Create Entries - Profit/Loss Allocation - 25/04/2018			152.78	63,235.91 CR
11/06/2018	Create Entries - Profit/Loss Allocation - 11/06/2018			7,498.53	70,734.44 CR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			98,051.04	168,785.48 CR
				168,785.48	168,785.48 CR
Income Tax (53330)					
	(Income Tax) RODGERS, ANDREW - Accumulation (RODAND00001A)				
23/04/2018	Create Entries - Income Tax Expense Allocation - 23/04/2018		4,566.95		4,566.95 DR
30/04/2018	System Member Journals			220.62	4,346.33 DR
11/06/2018	Create Entries - Income Tax Expense Allocation - 11/06/2018		446.81		4,793.14 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			3,869.69	923.45 DR

J & J SUPERANNUATION FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
			5,013.76	4,090.31	923.45 DR
	<u>(Income Tax) RODGERS, JILL - Accumulation (RODJIL00001A)</u>				
23/04/2018	Create Entries - Income Tax Expense Allocation - 23/04/2018		10,304.25		10,304.25 DR
11/06/2018	Create Entries - Income Tax Expense Allocation - 11/06/2018		975.70		11,279.95 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			6,543.90	4,736.05 DR
			11,279.95	6,543.90	4,736.05 DR
	Contributions Tax (53800)				
	<u>(Contributions Tax) RODGERS, JILL - Accumulation (RODJIL00001A)</u>				
25/06/2018	System Member Journals		3,750.00		3,750.00 DR
			3,750.00		3,750.00 DR
	Life Insurance Premiums (53920)				
	<u>(Life Insurance Premiums) RODGERS, ANDREW - Accumulation (RODAND00001A)</u>				
30/04/2018	System Member Journals		1,470.77		1,470.77 DR
			1,470.77		1,470.77 DR
	Pensions Paid (54160)				
	<u>(Pensions Paid) RODGERS, JILL - Pension (Account Based Pension) (RODJIL00002P)</u>				
24/10/2017	System Member Journals		10,000.00		10,000.00 DR
25/10/2017	System Member Journals		10,000.00		20,000.00 DR
26/10/2017	System Member Journals		10,000.00		30,000.00 DR
09/01/2018	System Member Journals		10,000.00		40,000.00 DR
10/01/2018	System Member Journals		10,000.00		50,000.00 DR
31/01/2018	System Member Journals		10,000.00		60,000.00 DR
01/02/2018	System Member Journals		10,000.00		70,000.00 DR
23/04/2018	System Member Journals		10,000.00		80,000.00 DR
			80,000.00		80,000.00 DR
	Benefits Paid/Transfers Out (54500)				
	<u>(Benefits Paid/Transfers Out) RODGERS, JILL - Accumulation (RODJIL00001A)</u>				
24/04/2018	System Member Journals		10,000.00		10,000.00 DR
26/04/2018	System Member Journals		5,446.00		15,446.00 DR
12/06/2018	System Member Journals		104,028.00		119,474.00 DR
			119,474.00		119,474.00 DR
	Internal Transfers In (56100)				
	<u>(Internal Transfers In) RODGERS, JILL - Pension (Account Based Pension) (RODJIL00002P)</u>				
01/07/2017	New Pension Member			1,600,000.00	1,600,000.00 CR
				1,600,000.00	1,600,000.00 CR
	Internal Transfers Out (57100)				
	<u>(Internal Transfers Out) RODGERS, JILL - Accumulation (RODJIL00001A)</u>				
01/07/2017	New Pension Member		1,600,000.00		1,600,000.00 DR
			1,600,000.00		1,600,000.00 DR
	Bank Accounts (60400)				
	<u>Bank Acc ANZ *5494 (ANZ260935494)</u>				
01/07/2017	Opening Balance				153,130.48 DR
03/07/2017	Transfer from Bolts Ind vir rental		6,921.28		160,051.76 DR

J & J SUPERANNUATION FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
	July				
21/07/2017	Credit interest paid		12.51		160,064.27 DR
26/07/2017	ANZ internet banking BPay Tax Office Payment (374092)			7,744.00	152,320.27 DR
31/07/2017	Transfer from Bolts Ind vir rental		6,921.28		159,241.55 DR
22/08/2017	Credit interest paid		13.88		159,255.43 DR
25/08/2017	Dividend from BWP Trust distribution Aug 17/00800349 [System Matched Income Data]		621.60		159,877.03 DR
28/08/2017	Credit interest paid		2.62		159,879.65 DR
31/08/2017	Transfer from Bolts Ind vir rental Sept		6,921.28		166,800.93 DR
31/08/2017	Credit interest paid		6.57		166,807.50 DR
04/09/2017	ANZ internet banking funds tfr transfer 470561 to Cleave Accounting			2,365.00	164,442.50 DR
07/09/2017	Transfer from ATO ATO59349344687R250 [2016 annual gst return]		7,607.00		172,049.50 DR
08/09/2017	Transfer from ATO ATO003000008832395		260.30		172,309.80 DR
20/09/2017	Transfer from Bolts Ind vir rental [Transfer from Bolts Ind vir rental]		26,000.00		198,309.80 DR
28/09/2017	Dividend from TLS Fnl Div 001205566768 [System Matched Income Data]		62.00		198,371.80 DR
29/09/2017	Transfer from Bolts Ind vir rental		6,921.28		205,293.08 DR
29/09/2017	Credit interest paid		71.03		205,364.11 DR
10/10/2017	ANZ internet banking BPay Tax Office Payment (142796)			5,250.00	200,114.11 DR
10/10/2017	ANZ internet banking BPay Tax Office Payment (144255)			5,944.00	194,170.11 DR
24/10/2017	ANZ internet banking funds tfr Transfer 992389 to J M Rodgers QP			10,000.00	184,170.11 DR
25/10/2017	ANZ internet banking funds tfr Transfer 498843 to J M Rodgers QP			10,000.00	174,170.11 DR
26/10/2017	ANZ internet banking funds tfr Transfer 282467 to J M Rodgers QP			10,000.00	164,170.11 DR
31/10/2017	Credit interest paid		84.33		164,254.44 DR
06/11/2017	Transfer from Bolts Ind vir rental		6,921.28		171,175.72 DR
21/11/2017	Transfer from Bolts Ind Sal rent projects		26,000.00		197,175.72 DR
22/11/2017	ANZ internet banking funds tfr transfer 162108 to Robert Close Build - toilets reno			2,495.78	194,679.94 DR
30/11/2017	Transfer from Bolts Ind vir rental		6,921.28		201,601.22 DR
30/11/2017	Credit interest paid		72.71		201,673.93 DR
29/12/2017	Credit interest paid		80.12		201,754.05 DR
02/01/2018	Transfer from Bolts Ind vir rental		6,921.28		208,675.33 DR
09/01/2018	ANZ internet banking funds tfr transfer 719637 to J M Rodgers QP			10,000.00	198,675.33 DR
10/01/2018	ANZ internet banking BPay OSR Land Tax No 1 (362192)			7,655.00	191,020.33 DR
10/01/2018	ANZ internet banking funds tfr transfer 160865 to J M Rodgers QP			10,000.00	181,020.33 DR
29/01/2018	ANZ internet banking funds tfr transfer 413051 to David Harvey Electric [Electrical repairs]			10,000.00	171,020.33 DR
30/01/2018	Transfer from Bolts Ind vir rental		6,921.28		177,941.61 DR
30/01/2018	ANZ internet banking funds tfr transfer 655936 to David Harvey			9,658.98	168,282.63 DR

J & J SUPERANNUATION FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
	Electric [Electrical repairs]				
31/01/2018	Transfer from Bolts Ind sal rent		26,000.00		194,282.63 DR
31/01/2018	ANZ internet banking funds tfr transfer 682512 to J M Rodgers QP			10,000.00	184,282.63 DR
31/01/2018	Credit interest paid		85.55		184,368.18 DR
01/02/2018	ANZ internet banking funds tfr transfer 308546 to J M Rodgers QP			10,000.00	174,368.18 DR
13/02/2018	ANZ internet banking funds tfr transfer 184236 to Robert Close Build [showroom reno]			9,524.10	164,844.08 DR
16/02/2018	ANZ internet banking BPay Tax Office Payment (670801)			5,943.00	158,901.08 DR
23/02/2018	Dividend from BWP Trust distribution Feb 18/00800344 [System Matched Income Data]		614.60		159,515.68 DR
26/02/2018	ANZ internet banking BPay DEFT Insurance (689298)			5,518.15	153,997.53 DR
28/02/2018	Credit interest paid		63.97		154,061.50 DR
01/03/2018	Transfer from Bolts Ind vir rental		6,921.28		160,982.78 DR
13/03/2018	ANZ internet banking funds tfr transfer 744972 to Fletcher Pest Control			625.02	160,357.76 DR
29/03/2018	Dividend from TLS ITM 001212733079 [System Matched Income Data]		44.00		160,401.76 DR
29/03/2018	Credit interest paid		63.72		160,465.48 DR
03/04/2018	Transfer from Bolts Ind vir rental		6,921.28		167,386.76 DR
23/04/2018	ANZ internet banking funds tfr transfer 895563 to J M Rodgers QP			10,000.00	157,386.76 DR
24/04/2018	ANZ internet banking funds tfr transfer 348171 to J M Rodgers QP			10,000.00	147,386.76 DR
26/04/2018	ANZ internet banking funds tfr transfer 925356 to J M Rodgers QP			5,446.00	141,940.76 DR
27/04/2018	ANZ internet banking BPay Tax Office Payment (792026)			5,943.00	135,997.76 DR
30/04/2018	Transfer from Bolts Ind vir rental		6,921.28		142,919.04 DR
30/04/2018	Payment to Colonial Mutual 1157799873886081			1,470.77	141,448.27 DR
30/04/2018	Credit interest paid		70.51		141,518.78 DR
30/05/2018	Transfer from Bolts Ind vir rental		6,921.28		148,440.06 DR
31/05/2018	Credit interest paid		60.19		148,500.25 DR
11/06/2018	Transfer from Bolts Ind sal rental BIS		104,000.00		252,500.25 DR
11/06/2018	ANZ internet banking funds tfr transfer 441121 to Cleave Accounting			3,190.00	249,310.25 DR
11/06/2018	ANZ internet banking BPay Tax Office Payment (441770)			14,243.91	235,066.34 DR
12/06/2018	EB 13042 to 914853			104,028.00	131,038.34 DR
15/06/2018	Transfer from ATO ATO59349344687R166 [2017 ann gst]		7,201.00		138,239.34 DR
25/06/2018	Transfer from Bolts Ind yearly Allo WBIS		25,000.00		163,239.34 DR
29/06/2018	Credit interest paid		58.86		163,298.20 DR
			307,212.43	297,044.71	163,298.20 DR

Distributions Receivable (61800)

BWP Trust (BWP.AX)

01/07/2017	Opening Balance	621.60 DR
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J & J SUPERANNUATION FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
25/08/2017	Dividend from BWP Trust distribution Aug 17/00800349 [System Matched Income Data]			621.60	0.00 DR
30/06/2018	bwp debtor		632.10		632.10 DR
			632.10	621.60	632.10 DR
Dividends Receivable (62000)					
<u>Telstra Corporation Limited. (TLS.AX)</u>					
01/07/2017	Opening Balance				1,080.99 DR
					1,080.99 DR
Sundry Debtors (68000)					
<u>Sundry Debtors (68000)</u>					
01/07/2017	Opening Balance				104,000.00 DR
11/06/2018	Transfer from Bolts Ind sal rental BIS			104,000.00	0.00 DR
30/06/2018	Salisbury rental debtor		26,000.00		26,000.00 DR
30/06/2018	Virginia rental debtor		6,921.28		32,921.28 DR
			32,921.28	104,000.00	32,921.28 DR
Real Estate Properties (Australian - Non Residential) (77250)					
<u>5 Project Street Salisbury (5PROJECTST)</u>					
01/07/2017	Opening Balance	1.00			1,025,000.00 DR
30/06/2018	Revaluation - 30/06/2018 @ \$1,080,000.000000 (Net Asset Value) - 1.000000 Units on hand		55,000.00		1,080,000.00 DR
		1.00	55,000.00		1,080,000.00 DR
<u>Sandgate Road, Virginia (SANDGATE)</u>					
01/07/2017	Opening Balance	1.00			945,000.00 DR
22/11/2017	ANZ internet banking funds tfr transfer 162108 to Robert Close Build - toilets reno		2,268.89		947,268.89 DR
13/02/2018	ANZ internet banking funds tfr transfer 184236 to Robert Close Build [showroom reno]	0.00	8,658.27		955,927.16 DR
23/04/2018	Revaluation - 30/06/2017 @ \$945,000.000000 (Exit) - 1.000000 Units on hand			10,927.16	945,000.00 DR
30/06/2018	Revaluation - 30/06/2018 @ \$990,000.000000 (Net Asset Value) - 1.000000 Units on hand		45,000.00		990,000.00 DR
		1.00	55,927.16	10,927.16	990,000.00 DR
Shares in Listed Companies (Australian) (77600)					
<u>Telstra Corporation Limited. (TLS.AX)</u>					
01/07/2017	Opening Balance	400.00			1,720.00 DR
23/04/2018	Revaluation - 23/04/2018 @ \$3.090000 (System Price) - 400.000000 Units on hand			484.00	1,236.00 DR
25/04/2018	Revaluation - 24/04/2018 @ \$3.100000 (System Price) - 400.000000 Units on hand		4.00		1,240.00 DR
11/06/2018	Revaluation - 08/06/2018 @ \$2.770000 (System Price) - 400.000000 Units on hand			132.00	1,108.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.620000 (System Price) - 400.000000 Units on hand			60.00	1,048.00 DR
		400.00	4.00	676.00	1,048.00 DR

J & J SUPERANNUATION FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
Units in Listed Unit Trusts (Australian) (78200)					
<u>BWP Trust (BWP.AX)</u>					
01/07/2017	Opening Balance	7,000.00			20,860.00 DR
23/04/2018	Revaluation - 23/04/2018 @ \$3.020000 (System Price) - 7,000.000000 Units on hand		280.00		21,140.00 DR
25/04/2018	Revaluation - 24/04/2018 @ \$3.050000 (System Price) - 7,000.000000 Units on hand		210.00		21,350.00 DR
11/06/2018	Revaluation - 08/06/2018 @ \$3.210000 (System Price) - 7,000.000000 Units on hand		1,120.00		22,470.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$3.250000 (System Price) - 7,000.000000 Units on hand		280.00		22,750.00 DR
		7,000.00	1,890.00		22,750.00 DR
GST Payable/Refundable (84000)					
<u>GST Payable/Refundable (84000)</u>					
01/07/2017	Opening Balance				5,294.45 DR
03/07/2017	Transfer from Bolts Ind vir rental July			629.21	4,665.24 DR
26/07/2017	ANZ internet banking BPay Tax Office Payment (374092)		3,724.00		8,389.24 DR
31/07/2017	Transfer from Bolts Ind vir rental			629.21	7,760.03 DR
31/08/2017	Transfer from Bolts Ind vir rental Sept			629.21	7,130.82 DR
04/09/2017	ANZ internet banking funds tfr transfer 470561 to Cleave Accounting		123.75		7,254.57 DR
04/09/2017	ANZ internet banking funds tfr transfer 470561 to Cleave Accounting		37.50		7,292.07 DR
07/09/2017	Transfer from ATO ATO59349344687R250 [2016 annual gst return]			7,607.00	314.93 CR
20/09/2017	Transfer from Bolts Ind vir rental [Transfer from Bolts Ind vir rental]			2,363.64	2,678.57 CR
29/09/2017	Transfer from Bolts Ind vir rental			629.21	3,307.78 CR
10/10/2017	ANZ internet banking BPay Tax Office Payment (144255)		1,856.00		1,451.78 CR
06/11/2017	Transfer from Bolts Ind vir rental			629.21	2,080.99 CR
21/11/2017	Transfer from Bolts Ind Sal rent projects			2,363.64	4,444.63 CR
22/11/2017	ANZ internet banking funds tfr transfer 162108 to Robert Close Build - toilets reno		226.89		4,217.74 CR
30/11/2017	Transfer from Bolts Ind vir rental			629.21	4,846.95 CR
02/01/2018	Transfer from Bolts Ind vir rental			629.21	5,476.16 CR
30/01/2018	Transfer from Bolts Ind vir rental			629.21	6,105.37 CR
31/01/2018	Transfer from Bolts Ind sal rent			2,363.64	8,469.01 CR
13/02/2018	ANZ internet banking funds tfr transfer 184236 to Robert Close Build [showroom reno]		865.83		7,603.18 CR
16/02/2018	ANZ internet banking BPay Tax Office Payment (670801)		1,855.00		5,748.18 CR
26/02/2018	ANZ internet banking BPay DEFT Insurance (689298)		183.73		5,564.45 CR
26/02/2018	ANZ internet banking BPay DEFT Insurance (689298)		278.77		5,285.68 CR
01/03/2018	Transfer from Bolts Ind vir rental			629.21	5,914.89 CR

J & J SUPERANNUATION FUND

General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
13/03/2018	ANZ internet banking funds tfr transfer 744972 to Fletcher Pest Control		28.41		5,886.48 CR
13/03/2018	ANZ internet banking funds tfr transfer 744972 to Fletcher Pest Control		28.41		5,858.07 CR
03/04/2018	Transfer from Bolts Ind vir rental			629.21	6,487.28 CR
27/04/2018	ANZ internet banking BPay Tax Office Payment (792026)		1,855.00		4,632.28 CR
30/04/2018	Transfer from Bolts Ind vir rental			629.21	5,261.49 CR
30/05/2018	Transfer from Bolts Ind vir rental			629.21	5,890.70 CR
11/06/2018	ANZ internet banking funds tfr transfer 441121 to Cleave Accounting		172.50		5,718.20 CR
11/06/2018	ANZ internet banking funds tfr transfer 441121 to Cleave Accounting		45.00		5,673.20 CR
15/06/2018	Transfer from ATO ATO59349344687R166 [2017 ann gst]			7,201.00	12,874.20 CR
30/06/2018	Salisbury rental debtor			2,363.64	15,237.84 CR
30/06/2018	Virginia rental debtor			629.21	15,867.05 CR
			11,280.79	32,442.29	15,867.05 CR

Income Tax Payable/Refundable (85000)

Income Tax Payable/Refundable (85000)

01/07/2017	Opening Balance				13,726.35 CR
08/09/2017	Transfer from ATO ATO003000008832395			515.59	14,241.94 CR
10/10/2017	ANZ internet banking BPay Tax Office Payment (144255)		4,088.00		10,153.94 CR
16/02/2018	ANZ internet banking BPay Tax Office Payment (670801)		4,088.00		6,065.94 CR
23/04/2018	Create Entries - Franking Credits Adjustment - 23/04/2018		45.43		6,020.51 CR
23/04/2018	Create Entries - Income Tax Expense - 23/04/2018			14,871.20	20,891.71 CR
27/04/2018	ANZ internet banking BPay Tax Office Payment (792026)		4,088.00		16,803.71 CR
11/06/2018	ANZ internet banking BPay Tax Office Payment (441770)		13,984.91		2,818.80 CR
11/06/2018	Create Entries - Income Tax Expense - 11/06/2018			1,201.89	4,020.69 CR
30/06/2018	payg payable		4,088.00		67.31 DR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018		6,663.59		6,730.90 DR
			37,045.93	16,588.68	6,730.90 DR

PAYG Payable (86000)

PAYG Payable (86000)

01/07/2017	Opening Balance				4,020.00 CR
26/07/2017	ANZ internet banking BPay Tax Office Payment (374092)		4,020.00		0.00 DR
30/06/2018	payg payable			4,088.00	4,088.00 CR
			4,020.00	4,088.00	4,088.00 CR

Total Debits: 2,866,488.38

Total Credits: 2,866,488.38