



BEDFORD ACCOUNTING SERVICES

PUBLIC ACCOUNTANTS Tel: (08) 9371 2711

CLIENT: AA & TG Walker Super Fund
 CLIENT CODE: _____
 PERIOD: 1/7/17 TO 30/6/18 MATTER: _____

WP PAGE No: 1
 DATE: 27/03/2019
 Review By: _____
 Prepared By: Cyus

	JNL NO.	Code	Dr	Cr
Share on hand	1	2510.06	678.42	
CBA 9 9 shares @				
Dividend received		0550		726.-
Cash Balance - CBA JKR (Buy @ balance 37.42 - 6.56) = Cash Balance CBA JKR		2025 0890		6.56 30.87
(Being Dividend reinvested on 28 March 2018) for 9 shares of CBA. Balance of Share = 372 share.		2025 2025	61.57	13.99
Dividend received	2.	0550		809.60
Share on hand 11		2510.06	833.03	
Cash Dr. re invested		2025	13.99	
(Being Dividend reinvested on 29 September 2017) No of Share 363				

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DATE: 27/3/2019



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CLIENT: AA & TB Walker Superannuation Fund
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 PERIOD: 1/7/17 TO 30/6/18 MATTER: _____

WP PAGE No: 2
 DATE: 6/4/2019
 Review By: _____
 Prepared By: Amy

	JNL NO.	Code	Dr	Cr
- Cash Balance	4	2025		61.57
Members Fund (transfer of \$1000 as Allusions)		4070001	61.57	
Taxation	5			
Income Tax on Earnings (By 15% Tax on Earnings)				
New Zealand Bond	6	2520.01		1020.-
King (2)		2520.02		1782.50 ←
Allusions		2520.03	14525.-	
BHP Billiton		2520.04	3598.-	
CDM		2520.06		6116.02
Excelsior Gold		2520.07		75.- ←
O2 Minesch		2520.09	465.60	
Low Stomache		2520.16		6.66 ←
Telstra Corporate		2520.11		2040.-
Canaras Petroleum		2520.12	4630.-	
South 32		2520.13	427.-	
Pasteur Rights (Lowra)		2520.14	10149	
Change in MVA Value (Buy change in MVA Value)		0890		12615.91
Sis levy	7	1921	259.-	
Taxation (Buy \$75 levy as at 30/6/2018)		3325		259

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DATE: 11/4/2019

AA Walker Super fund

30 June 2019

Provision for Deferred TAX.

	Dr	Cr	Balance
- Transfer for other fund (change in Net Market Value)		12,646.78	
- Taxation	1,742.78		
(Being Refund from AA & TG Walker S/F (Tax Refund 30 June 2019 = 1,742.78))			
- Transfer from other fund (Capital Gain (Losses) - Rollover)		29,994.00	
- Balance 30/6/2019			40,998.00
(Being Capital Gain			

and net Market Value on transfer of share adjustment.

117434.41
104818.51
12615.90

30-88.

AA AND TG Walker Superannuation Fund
ABN 20 926 653 539
Comparative Trial Balance as at 30 June 2018

	2018 \$ Dr	2018 \$ Cr	2017 \$ Dr	2017 \$ Cr
Income				
0550		8,659.60		3,167.48
0551		35.89		96.60
0552		3,711.74		1,357.49
0575		126.66		217.04
0600	29,994.00			
0760		5,000.00		
0890				10,214.47
Expenses				
1510	1,750.00		1,870.00	
1545	283.33		120.00	
1921	259.00		259.00	
1998	1,575.15		427.00	
1999	750.00			
Current Assets				
2000			1,479.50	
2001			30,239.10	
2025			6.56	
Non Current Assets				
2520			103,307.05	
Current Liabilities				
3325			3,406.44	

AA AND TG Walker Superannuation Fund
ABN 20 926 653 539
Comparative Trial Balance as at 30 June 2018

	2018 \$ Dr	2018 \$ Cr	2017 \$ Dr	2017 \$ Cr
Equity				
4000				
Opening balance - Members fund		138,438.65		126,061.57
4070				
Transfers to other funds	121,361.06			
	155,972.54	155,972.54	141,114.65	141,114.65
Net Loss	17,077.59			12,377.08

2018 Capital gains from CGT Assets/Events

Amounts shown are PRE any applicable discount and/or losses.

	Indexation	Discountable	Other
Shares - Aust (S)	-	22,915	-
Shares - Other (X)	-	-	-
Units in Unit Trusts - Australia (U)	-	-	-
Units in Unit Trusts - Other (Y)	-	-	-
Real Estate - Australia (R)	-	-	-
Real Estate - Other (Z)	-	-	-
Capital gains from Trusts (T)	-	-	-
Collectables (C)	-	-	-
Other (O)	-	-	-
Previously Deferred (D)	-	-	-

2018 Current year capital Losses (CYCL) from CGT Assets/Events

Shares - Aust (S)	52,909
Shares - Other (X)	-
Units in Unit Trusts - Australia (U)	-
Units in Unit Trusts - Other (Y)	-
Real Estate - Australia (R)	-
Real Estate - Other (Z)	-
Capital gains from Trusts (T)	-
Collectables (C)	-
Other (O)	-
Previously Deferred (D)	-

Applying capital losses against current year capital gains

	Indexation	Discountable	Other
Current year capital losses applied	-	22,915	-
Prior year capital losses applied	-	-	-

Current year capital gains (CYCG) after applying capital losses

	Indexation	Discountable	Other
Totals	-	-	-

2018 Capital Gains Tax Worksheet - Summary Listing

Asset Description		Indexation	Discountable	Other	Loss	Net Cap Gain
ANZ [500]	S	-	(1,506)	-	-	-
AMP [1150]	S	-	(7,948)	-	-	-
Alluminia [17500]	S	-	20,388	-	20,388	-
BHP [350]	S	-	(3,298)	-	-	-
Cape Lambert Iron [10000]	S	-	(5,770)	-	-	-
Commonwealth Bank [372]	S	-	2,407	-	2,407	-
Excelsior [15000]	S	-	(7,436) ✓	-	-	-
International Goldfield [40000]	S	-	120	-	120	-
OZ Minerals [160]	S	-	-	(1,701) ✓	-	-
Telstra Corporation [1500]	S	-	(2,119)	-	-	-
Carnavon [50000]	S	-	(5,778) ✓	-	-	-
South 32 [350]	S	-	(9,163) ✓	-	-	-
Protea (POWRA) [333]	S	-	(120)	-	-	-
POW [10000]	S	-	(4,060)	-	-	-
MSM [20000]	S	-	(4,010)	-	-	-

Sensitive (when completed)

Capital losses summary

	Collectables	Other
Losses brought forward from prior years	-	-
Current year losses	-	52,909
Losses applied	-	(22,915)
Losses carried forward to next year	-	<u>29,994</u>

Capital Gains Worksheet

2018

Description

ANZ % 100.00 SHARES - AUST

Acquisition :

25/07/2007	500	14,846	1.000	14,846
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Disposal :

16/06/2018	500	13,340		
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Cost base	14,846	Frozen	14,846
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- Allowable deductions

+ Assessable income on disposal

Reduced cost base

14,846
14,846

Gain

Assessable Amount

Discountable (subject to discount where applicable)

1,506	/	L
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Frozen Indexation

1,506	/	L
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AMP % 100.00 SHARES - AUST

Acquisition :

25/07/2007	1,150	12,134	1.000	12,134
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Disposal :

16/06/2018	1,150	4,186		
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Cost base	12,134	Frozen	12,134
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- Allowable deductions

+ Assessable income on disposal

Reduced cost base

12,134
12,134

Gain

Assessable Amount

Discountable (subject to discount where applicable)

7,948	/	L
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Frozen Indexation

7,948	/	L
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Allumina % 100.00 SHARES - AUST

Acquisition :

28/10/2014	17,500	27,737	1.000	27,737
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Disposal :

16/06/2018	17,500	48,125		
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Cost base	27,737	Frozen	27,737
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- Allowable deductions

+ Assessable income on disposal

Reduced cost base

27,737
27,737

Gain

Assessable Amount

Discountable (subject to discount where applicable)

20,388	/	
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Frozen Indexation

20,388	/	
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13,592

20,388

BHP % 100.00 SHARES - AUST

Acquisition :

18/04/2008	350	15,044	1.000	15,044
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Disposal :

16/06/2018	350	11,746		
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Cost base	15,044	Frozen	15,044
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- Allowable deductions

+ Assessable income on disposal

Reduced cost base

15,044
15,044

Gain

Assessable Amount

Discountable (subject to discount where applicable)

3,298	/	L
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Frozen Indexation

3,298	/	L
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Cape Lambert Iron % 100.00 SHARES - AUST

Acquisition :

25/07/2007		10,000	6,060	1.000	6,060
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Disposal :

16/06/2018		10,000	290		
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Cost base	6,060	Frozen	6,060		
- Allowable deductions					
+ Assessable income on disposal					
Reduced cost base	6,060	Gain		Assessable Amount	
Discountable (subject to discount where applicable)		5,770 /	L		
Frozen Indexation		5,770 /	L		

Commonwealth Bank % 100.00 SHARES - AUST

Acquisition :

25/07/2007		200	11,486	1.000	11,486
15/05/2007		170	10,528	1.000	10,528
25/10/2007		2	124	1.000	124

Disposal :

16/06/2018		372	24,545		
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Cost base	22,138	Frozen	22,138		
- Allowable deductions					
+ Assessable income on disposal					
Reduced cost base	22,138	Gain		Assessable Amount	
Discountable (subject to discount where applicable)		2,407 /		1,605	
Frozen Indexation		2,407 /		2,407	

Excelsior % 100.00 SHARES - AUST

Acquisition :

26/07/2007		15,000	8,081	1.000	8,081
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Disposal :

16/06/2018		15,000	645		
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Cost base	8,081	Frozen	8,081		
- Allowable deductions					
+ Assessable income on disposal					
Reduced cost base	8,081	Gain		Assessable Amount	
Discountable (subject to discount where applicable)		7,436 /	L		
Frozen Indexation		7,436 /	L		

International Goldfield % 100.00 SHARES - AUST

Acquisition :

20/07/2007		40,000	0		0
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Disposal :

16/06/2018		40,000	120		
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Cost base	0	Frozen	0		
- Allowable deductions					
+ Assessable income on disposal					
Reduced cost base	0	Gain		Assessable Amount	
Discountable (subject to discount where applicable)		120 /		80	
Frozen Indexation		120 /		120	

OZ Minerals % 100.00 SHARES - AUST

Acquisition :

25/07/2017		160	3,352	1.000	3,352
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Disposal :

16/06/2018

160 1,651

Cost base

3,352

Frozen

3,352

- Allowable deductions

+ Assessable income on disposal

Reduced cost base

3,352

Gain

Assessable Amount

Discountable (subject to discount where applicable)

1,701 / L

Frozen Indexation

1,701 / L

Telstra Corporation

% 100.00 SHARES - AUST

Acquisition :

16/04/2008		1,272	5,859	1.000	5,859
30/10/2008		228	670	1.000	670

Disposal :

16/06/2018

1,500 4,410

Cost base

6,529

Frozen

6,529

- Allowable deductions

+ Assessable income on disposal

Reduced cost base

6,529

Gain

Assessable Amount

Discountable (subject to discount where applicable)

2,119 / L

Frozen Indexation

2,119 / L

Carnavon

% 100.00 SHARES - AUST

Acquisition :

20/06/2014		30,000	7,667	1.000	7,667
30/09/2015		20,000	5,111	1.000	5,111

Disposal :

16/06/2018

50,000 7,000

Cost base

12,778

Frozen

12,778

- Allowable deductions

+ Assessable income on disposal

Reduced cost base

12,778

Gain

Assessable Amount

Discountable (subject to discount where applicable)

5,778 / L

Frozen Indexation

5,778 / L

South 32

% 100.00 SHARES - AUST

Acquisition :

15/09/2015		350	10,528	1.000	10,528
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Disposal :

16/06/2018

350 1,365

Cost base

10,528

Frozen

10,528

- Allowable deductions

+ Assessable income on disposal

Reduced cost base

10,528

Gain

Assessable Amount

Discountable (subject to discount where applicable)

9,163 / L

Frozen Indexation

9,163 / L

Protea (POWRA)

% 100.00 SHARES - AUST

Acquisition :

25/07/2007		333	132	1.000	132
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Disposal :

16/06/2018

333 12

Cost base	132	Frozen	132
- Allowable deductions			
+ Assessable income on disposal			
Reduced cost base	132	Gain	Assessable Amount
Discountable (subject to discount where applicable)		120 / L	
Frozen Indexation		120 / L	

POW % 100.00 SHARES - AUST

Acquisition :

25/07/2007		9,909	4,024	1.000	4,024
26/07/2007		91	36	1.000	36

Disposal :

16/06/2018	10,000	0
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Cost base	4,060	Frozen	4,060
- Allowable deductions			
+ Assessable income on disposal			
Reduced cost base	4,060	Gain	Assessable Amount
Discountable (subject to discount where applicable)		4,060 / L	
Frozen Indexation		4,060 / L	

MSM % 100.00 SHARES - AUST

Acquisition :

26/07/2007		20,000	4,010	1.000	4,010
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Disposal :

16/06/2018	20,000	0
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Cost base	4,010	Frozen	4,010
- Allowable deductions			
+ Assessable income on disposal			
Reduced cost base	4,010	Gain	Assessable Amount
Discountable (subject to discount where applicable)		4,010 / L	
Frozen Indexation		4,010 / L	