

Audit Work Papers - Lead Schedule

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
A	Financial Statements Review					_____	_____
	INCOME						
B	Member Receipts	265,758.57	-	265,758.57	-	_____	_____
C	Investment Gains	613.26	-	613.26	-	_____	_____
C1	Realised Capital Gains	613.26	-	613.26	-	_____	_____
D	Investment Income	4,623.84	-	4,623.84	-	_____	_____
D1	Distributions	1,172.64	-	1,172.64	-	_____	_____
D2	Dividends	2,922.22	-	2,922.22	-	_____	_____
D3	Interest	528.98	-	528.98	-	_____	_____
E	Other Income	98.52	-	98.52	-	_____	_____
	EXPENSE						
F	Other Expenses	8,708.38	-	8,708.38	-	_____	_____
G	Investment Losses	4,766.38	-	4,766.38	-	_____	_____
G1	Decrease in Market Value	4,766.38	-	4,766.38	-	_____	_____
	INCOME TAX						
H	Income Tax Expense	7,280.55	-	7,280.55	-	_____	_____
	PROFIT & LOSS CLEARING ACCOUNT						
I	Profit & Loss Clearing Account	250,338.88	-	250,338.88	-	_____	_____
	ASSETS						
J	Investments	222,731.52	-	222,731.52	-	_____	_____

Fund: Rokate Super Fund
 Balance Date: 30 June 2018

Prepared By:
 Prepared Date: / /

Reviewed By:
 Reviewed Date: / /

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
J1	Shares in Listed Companies	178,837.22	-	178,837.22	-	_____	_____
J2	Stapled Securities	43,894.30	-	43,894.30	-	_____	_____
K	Other Assets	92,092.35	-	92,092.35	-	_____	_____
K1	Cash At Bank	83,629.96	-	83,629.96	-	_____	_____
K2	Receivables	465.89	-	465.89	-	_____	_____
K3	Deferred Tax Assets	496.50	-	496.50	-	_____	_____
LIABILITIES							
L	Income Tax Payable	14,484.99	-	14,484.99	-	_____	_____
M	Unallocated Contributions	50,000.00	-	50,000.00	-	_____	_____
MEMBER ENTITLEMENTS							
N	Member Entitlement Accounts	250,338.88	-	250,338.88	-	_____	_____

Audit Work Papers

Member Receipts

Income Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
B	Member Receipts	265,758.57	-	265,758.57	-	_____	_____
B1	Rollovers In	170,758.57	-	170,758.57	-	_____	_____
	Mr Robin Beemster	170,758.57	-	170,758.57	-	_____	_____
B2	Contributions	95,000.00	-	95,000.00	-	_____	_____
	Employer						
	Mr Robin Beemster	25,000.00	-	25,000.00	-	_____	_____
	Mrs Cathy Beemster	25,000.00	-	25,000.00	-	_____	_____
	Member						
	Personal Non-Concessional						
	Mrs Cathy Beemster	45,000.00	-	45,000.00	-	_____	_____

Fund: Rokate Super Fund
 Balance Date: 30 June 2018

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Audit Work Papers

Realised Capital Gains

Income Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
C1	Realised Capital Gains	613.26	-	613.26	-	_____	_____
	Shares in Listed Companies						
	Regis Healthcare Limited	383.16	-	383.16	-	_____	_____
	Super Retail Group Limited	230.10	-	230.10	-	_____	_____

Fund: Rokate Super Fund
 Balance Date: 30 June 2018

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 Reviewed Date: / /

Audit Work Papers

Distributions

Income Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
D1	Distributions	1,172.64	-	1,172.64	-	_____	_____
	Stapled Securities						
	Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	245.16	-	245.16	-	_____	_____
	Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	691.79	-	691.79	-	_____	_____
	Viva Energy REIT - Stapled Securities	235.69	-	235.69	-	_____	_____

Audit Work Papers

Dividends

Income Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
D2	Dividends	2,922.22	-	2,922.22	-	_____	_____
	Shares in Listed Companies						
	AGL Energy Limited.	580.11	-	580.11	-	_____	_____
	Commonwealth Bank Of Australia.	711.43	-	711.43	-	_____	_____
	Crown Resorts Limited	291.53	-	291.53	-	_____	_____
	G.U.D. Holdings Limited	276.34	-	276.34	-	_____	_____
	IPH Limited	255.02	-	255.02	-	_____	_____
	Regis Healthcare Limited	254.93	-	254.93	-	_____	_____
	Super Retail Group Limited	552.86	-	552.86	-	_____	_____

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 Balance Date: 30 June 2018

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Audit Work Papers

Interest

Income Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
D3	Interest	528.98	-	528.98	-	_____	_____
	Cash At Bank						
	Macquarie Cash Management Account	528.98	-	528.98	-	_____	_____

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Audit Work Papers

Other Income

Income Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
E	Other Income	98.52	-	98.52	-	_____	_____
E1	Rebate	98.52	-	98.52	-	_____	_____

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Audit Work Papers

Other Expenses

Expense Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
F	Other Expenses	8,708.38	-	8,708.38	-	_____	_____
F1	Adviser Fee	3,208.38	-	3,208.38	-	_____	_____
F2	Establishment Fee	5,500.00	-	5,500.00	-	_____	_____

Fund: Rokate Super Fund
 Balance Date: 30 June 2018

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Audit Work Papers

Decrease in Market Value

Expense Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
G1	Decrease in Market Value	4,766.38	-	4,766.38	-		
	Shares in Listed Companies						
	AGL Energy Limited.	1,079.72	-	1,079.72	-		
	Australia And New Zealand Banking Group Limited	232.54	-	232.54	-		
	Commonwealth Bank Of Australia.	1,866.48	-	1,866.48	-		
	Crown Resorts Limited	(432.12)	-	(432.12)	-		
	G.U.D. Holdings Limited	(1,531.66)	-	(1,531.66)	-		
	IPH Limited	1,106.19	-	1,106.19	-		
	National Australia Bank Limited	1,652.63	-	1,652.63	-		
	Westpac Banking Corporation	1,401.04	-	1,401.04	-		
	Woodside Petroleum Ltd	(654.73)	-	(654.73)	-		
	Stapled Securities						
	Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	231.10	-	231.10	-		
	Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapler	46.20	-	46.20	-		
	Viva Energy REIT - Stapled Securities	(231.01)	-	(231.01)	-		

Fund: Rokate Super Fund
 Balance Date: 30 June 2018

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 Reviewed Date: / /

Audit Work Papers

Income Tax Expense

Income Tax Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
H	Income Tax Expense	7,280.55	-	7,280.55	-	_____	_____
H1	Income Tax Expense	7,280.55	-	7,280.55	-	_____	_____

Fund: Rokate Super Fund
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Audit Work Papers

Profit & Loss Clearing Account

Profit & Loss Clearing Account Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
I	Profit & Loss Clearing Account	250,338.88	-	250,338.88	-	_____	_____

Fund: Rokate Super Fund
 Balance Date: 30 June 2018

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Reviewed By:
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Audit Work Papers

Shares in Listed Companies

Assets Accounts

Ref	Description	Quantity	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
J1	Shares in Listed Companies		178,837.22	-	178,837.22	-	_____	_____
	AGL Energy Limited.	1,269.0000	28,527.12	-	28,527.12	-	_____	_____
	Australia And New Zealand Banking Group Limited	771.0000	21,773.04	-	21,773.04	-	_____	_____
	Commonwealth Bank Of Australia.	277.0000	20,184.99	-	20,184.99	-	_____	_____
	Crown Resorts Limited	921.0000	12,433.50	-	12,433.50	-	_____	_____
	G.U.D. Holdings Limited	956.0000	13,536.96	-	13,536.96	-	_____	_____
	IPH Limited	4,698.0000	20,906.10	-	20,906.10	-	_____	_____
	National Australia Bank Limited	741.0000	20,310.81	-	20,310.81	-	_____	_____
	Westpac Banking Corporation	703.0000	20,597.90	-	20,597.90	-	_____	_____
	Woodside Petroleum Ltd	580.0000	20,566.80	-	20,566.80	-	_____	_____

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 Balance Date: 30 June 2018

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 Reviewed Date: / /

Audit Work Papers

Stapled Securities

Assets Accounts

Ref	Description	Quantity	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
J2	Stapled Securities		43,894.30	-	43,894.30	-	_____	_____
	Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	1,646.0000	11,785.36	-	11,785.36	-	_____	_____
	Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	1,827.0000	21,869.19	-	21,869.19	-	_____	_____
	Viva Energy REIT - Stapled Securities	4,551.0000	10,239.75	-	10,239.75	-	_____	_____

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 Reviewed Date: / /

Audit Work Papers

Cash At Bank

Assets Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
K1	Cash At Bank	83,629.96	-	83,629.96	-	_____	_____
	Macquarie Cash Management Account	83,629.96	-	83,629.96	-	_____	_____

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 Reviewed Date: / /

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Receivables

Assets Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
K2	Receivables	465.89	-	465.89	-	_____	_____
	Investment Income Receivable						
	Distributions						
	Stapled Securities						
	Transurban Group - Ordinary Shares/Units Fully Paid Triple SI	465.89	-	465.89	-	_____	_____

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 Balance Date: 30 June 2018

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Reviewed By:
 Reviewed Date: / /

Audit Work Papers

Deferred Tax Assets

Assets Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
K3	Deferred Tax Assets	496.50	-	496.50	-	_____	_____
	Unrealised Gains/Losses	496.50	-	496.50	-	_____	_____
K4	Prepaid Contribution Tax	7,500.00	-	7,500.00	-	_____	_____
	Mr Robin Beemster	3,750.00	-	3,750.00	-	_____	_____
	Mrs Cathy Beemster	3,750.00	-	3,750.00	-	_____	_____

Audit Work Papers

Income Tax Payable

Liabilities Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
L	Income Tax Payable	14,484.99	-	14,484.99	-	_____	_____
L1	Provision for Income Tax	15,277.05	-	15,277.05	-	_____	_____
L2	Franking Credits	(792.06)	-	(792.06)	-	_____	_____
	Shares in Listed Companies						
	AGL Energy Limited.	(148.11)	-	(148.11)	-	_____	_____
	Commonwealth Bank Of Australia.	(213.43)	-	(213.43)	-	_____	_____
	Crown Resorts Limited	(59.63)	-	(59.63)	-	_____	_____
	G.U.D. Holdings Limited	(82.90)	-	(82.90)	-	_____	_____
	IPH Limited	(37.32)	-	(37.32)	-	_____	_____
	Regis Healthcare Limited	(76.48)	-	(76.48)	-	_____	_____
	Super Retail Group Limited	(165.86)	-	(165.86)	-	_____	_____
	Stapled Securities						
	Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapler	(8.33)	-	(8.33)	-	_____	_____

Audit Work Papers

Unallocated Contributions

Liabilities Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
M	Unallocated Contributions	50,000.00	-	50,000.00	-	_____	_____
M1	Mr Robin Beemster	25,000.00	-	25,000.00	-	_____	_____
M2	Mrs Cathy Beemster	25,000.00	-	25,000.00	-	_____	_____

Audit Work Papers

Member Entitlement Accounts

Member Entitlements Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
N	Member Entitlement Accounts	250,338.88	-	250,338.88	-	_____	_____
N1	Mr Robin Beamster	186,225.06	-	186,225.06	-	_____	_____
	Accumulation	186,225.06	-	186,225.06	-	_____	_____
N2	Mrs Cathy Beamster	64,113.82	-	64,113.82	-	_____	_____
	Accumulation	64,113.82	-	64,113.82	-	_____	_____