
Financial statements and reports for the year ended
30 June 2014

Chard Superannuation Fund

Chard Superannuation Fund

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Chard Superannuation Fund Trustees Declaration

The trustees have determined that the Fund is not a reporting entity and that these special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2014 present fairly, in all material respects, the financial position of the Superannuation Fund at 30 June 2014 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2014.

Specifically, the trustees declare that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the Fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Regulations 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the Fund. Where such events have occurred, the effect of such events has been accounted and noted in the Fund's financial statements.

Signed in accordance with a resolution of the trustees by:

J. Chard

J.Chard (May 6, 2022 14:28 GMT+8)

.....
Justin Chard

Trustee

.....
Emma Chard

Trustee

24 August 2021

Chard Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2014

	2014
	\$
Benefits accrued as a result of operations	291,120.83
Less	
Non Taxable Contributions	280,420.58
	<hr/> 280,420.58
SMSF Annual Return Rounding	(1.25)
	<hr/>
Taxable Income or Loss	10,699.00
	<hr/>
Income Tax on Taxable Income or Loss	1,604.85
	<hr/>
CURRENT TAX OR REFUND	1,604.85
	<hr/>
Supervisory Levy	388.00
Supervisory Levy Adjustment for New Funds	130.00
	<hr/>
AMOUNT DUE OR REFUNDABLE	2,122.85
	<hr/>

Chard Superannuation Fund
Operating Statement

For the year ended 30 June 2014

	Note	2014 \$	2013 \$
Income			
Investment Income			
Interest Received		3,837.99	0.00
Contribution Income			
Employer Contributions		9,165.76	0.00
Other Contributions		280,420.58	0.00
Total Income		<u>293,424.33</u>	<u>0.00</u>
Expenses			
Administration Costs		600.00	0.00
Bank Charges		4.50	0.00
		<u>604.50</u>	<u>0.00</u>
Member Payments			
Life Insurance Premiums		1,699.00	0.00
Total Expenses		<u>2,303.50</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax		<u>291,120.83</u>	<u>0.00</u>
Income Tax Expense	6	1,604.85	0.00
Benefits accrued as a result of operations		<u>289,515.98</u>	<u>0.00</u>

Chard Superannuation Fund

Detailed Operating Statement

For the year ended 30 June 2014

	2014	2013
	\$	\$
Income		
Interest Received		
Chard Superannuation Fund	3,837.99	0.00
	<u>3,837.99</u>	<u>0.00</u>
Contribution Income		
Employer Contributions - Concessional		
Emma Chard	99.43	0.00
Justin Chard	9,066.33	0.00
	<u>9,165.76</u>	<u>0.00</u>
Other Contributions		
Emma Chard	150,937.60	0.00
Justin Chard	129,482.98	0.00
	<u>280,420.58</u>	<u>0.00</u>
Changes in Market Values	<u>0.00</u>	<u>0.00</u>
Total Income	<u>293,424.33</u>	<u>0.00</u>
Expenses		
Administration Costs	600.00	0.00
Bank Charges	4.50	0.00
	<u>604.50</u>	<u>0.00</u>
Member Payments		
Life Insurance Premiums		
Chard, Justin - Accumulation (Accumulation)	1,699.00	0.00
	<u>1,699.00</u>	<u>0.00</u>
Total Expenses	<u>2,303.50</u>	<u>0.00</u>
Benefits accrued as a result of operations before income tax	<u>291,120.83</u>	<u>0.00</u>
Income Tax Expense		
Income Tax Expense	1,604.85	0.00
Total Income Tax	<u>1,604.85</u>	<u>0.00</u>
Benefits accrued as a result of operations	<u>289,515.98</u>	<u>0.00</u>

Chard Superannuation Fund

Statement of Financial Position

As at 30 June 2014

	Note	2014 \$	2013 \$
Assets			
Other Assets			
Formation Expenses		3,400.00	0.00
Chard Superannuation Fund		287,720.83	0.00
Total Other Assets		<u>291,120.83</u>	<u>0.00</u>
Total Assets		<u>291,120.83</u>	<u>0.00</u>
Less:			
Liabilities			
Income Tax Payable		1,604.85	0.00
Total Liabilities		<u>1,604.85</u>	<u>0.00</u>
Net assets available to pay benefits		<u>289,515.98</u>	<u>0.00</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	3, 4		
Chard, Justin - Accumulation		137,005.50	0.00
Chard, Emma - Accumulation		152,510.48	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>289,515.98</u>	<u>0.00</u>

Chard Superannuation Fund

Detailed Statement of Financial Position

As at 30 June 2014

	Note	2014 \$	2013 \$
Assets			
Other Assets			
Bank Accounts	2		
Chard Superannuation Fund		287,720.83	0.00
Formation Expenses		3,400.00	0.00
Total Other Assets		<u>291,120.83</u>	<u>0.00</u>
Total Assets		<u>291,120.83</u>	<u>0.00</u>
Less:			
Liabilities			
Income Tax Payable		1,604.85	0.00
Total Liabilities		<u>1,604.85</u>	<u>0.00</u>
Net assets available to pay benefits		<u>289,515.98</u>	<u>0.00</u>
Represented By :			
Liability for accrued benefits allocated to members' accounts			
	3, 4		
Chard, Justin - Accumulation		137,005.50	0.00
Chard, Emma - Accumulation		152,510.48	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>289,515.98</u>	<u>0.00</u>

Notes to the Financial Statements

For the year ended 30 June 2014

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 an 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 to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is recognised at the fair value of the consideration received or receivable.

Notes to the Financial Statements

For the year ended 30 June 2014

Interest revenue

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

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).

Contributions

Contributions and transfers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

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. 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: Banks and Term Deposits

	2014 \$	2013 \$
Banks		
Chard Superannuation Fund	287,720.83	0.00
	<hr/> 287,720.83	<hr/> 0.00

Note 3: Liability for Accrued Benefits

Chard Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2014

	2014 \$	2013 \$
Liability for accrued benefits at beginning of year	0.00	0.00
Benefits accrued as a result of operations	289,515.98	0.00
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	289,515.98	0.00

Note 4: 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.

	2014 \$	2013 \$
Vested Benefits	289,515.98	0.00

Note 5: Guaranteed Benefits

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

Note 6: Income Tax Expense

	2014 \$	2013 \$
The components of tax expense comprise		
Current Tax	1,604.85	0.00
Income Tax Expense	1,604.85	0.00

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%	43,668.12	0.00
Less:		
Tax effect of:		
Non Taxable Contributions	42,063.09	0.00
Add:		
Tax effect of:		
Rounding	(0.18)	0.00
Income Tax on Taxable Income or Loss	1,604.85	0.00

Notes to the Financial Statements

For the year ended 30 June 2014

Less credits:

Current Tax or Refund

1,604.85

0.00

Chard Superannuation Fund Members Statement

Justin Chard
8 Pride Fairway
Baldivis, Western Australia, 6171, Australia

Your Details

Date of Birth : Provided
Age: 44
Tax File Number: Provided
Date Joined Fund: 01/07/2013
Service Period Start Date:
Date Left Fund:
Member Code: CHAJUS00001A
Account Start Date: 01/07/2013
Account Type: Accumulation
Account Description: Accumulation

Nominated Beneficiaries N/A
Vested Benefits 137,005.50
Total Death Benefit 137,005.50

Your Balance

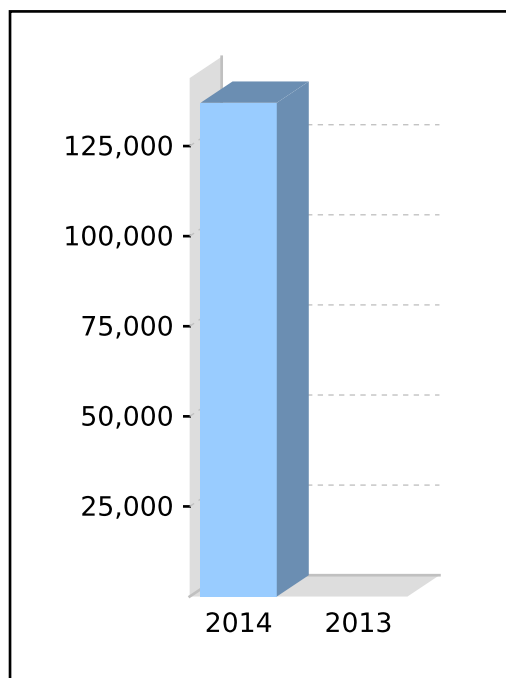
Total Benefits 137,005.50

Preservation Components

Preserved 137,005.50
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 129,482.98
Taxable 7,522.52
Investment Earnings Rate 2.13%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2013		
<u>Increases to Member account during the period</u>		
Employer Contributions	9,066.33	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions	129,482.98	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,482.56	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,359.95	
Income Tax	(32.58)	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	1,699.00	
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2014	137,005.50	0.00

Chard Superannuation Fund

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

J. Chard

J.Chard (May 6, 2022 14:28 GMT+8)

Justin Chard
Trustee

E. Chard

E.Chard (May 9, 2022 15:26 GMT+8)

Emma Chard
Trustee

Chard Superannuation Fund Members Statement

Emma Chard
8 Pride Fairway
Baldivis, Western Australia, 6171, Australia

Your Details

Date of Birth : Provided
Age: 35
Tax File Number: Provided
Date Joined Fund: 01/07/2013
Service Period Start Date:
Date Left Fund:
Member Code: CHAEMM00001A
Account Start Date: 01/07/2013
Account Type: Accumulation
Account Description: Accumulation

Nominated Beneficiaries N/A
Vested Benefits 152,510.48
Total Death Benefit 152,510.48

Your Balance

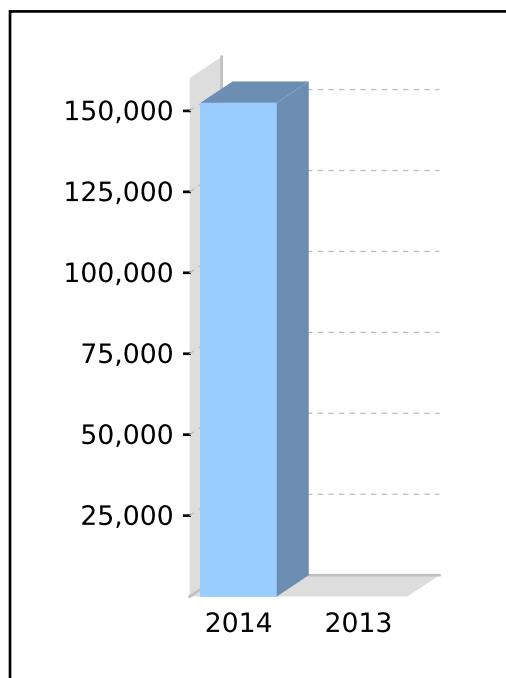
Total Benefits 152,510.48

Preservation Components

Preserved 152,510.48
Unrestricted Non Preserved
Restricted Non Preserved

Tax Components

Tax Free 150,937.60
Taxable 1,572.88
Investment Earnings Rate 1.77%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2013		
<u>Increases to Member account during the period</u>		
Employer Contributions	99.43	
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions	150,937.60	
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,750.93	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	14.91	
Income Tax	262.57	
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 30/06/2014	152,510.48	0.00

Chard Superannuation Fund Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. Every effort has been made by the Trustee to ensure the accuracy and completeness of this Statement. The Trustee does not accept any liability for any error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

J. Chard

J.Chard (May 6, 2022 14:28 GMT+8)

Justin Chard
Trustee

E. Chard

E.Chard (May 9, 2022 15:26 GMT+8)

Emma Chard
Trustee

Chard Superannuation Fund
Investment Summary Report

As at 30 June 2014

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Chard Superannuation Fund		287,720.830000	287,720.83	287,720.83	287,720.83			100.00 %
			287,720.83		287,720.83			100.00 %
			287,720.83		287,720.83		0.00 %	100.00 %

Chard Superannuation Fund
Investment Performance

As at 30 June 2014

Investment	Opening Value	Purchases / Additions	Sales / Reductions	Closing Value	Realised Market Gain	Unrealised Market Gain	Net Income	Income and Market Gain	Return %
Bank Accounts									
Chard Superannuation Fund	0.00	0.00	0.00	287,720.83	0.00	0.00	3,837.99	3,837.99	0.00 %
	0.00	0.00	0.00	287,720.83	0.00	0.00	3,837.99	3,837.99	0.00 %
	0.00	0.00	0.00	287,720.83	0.00	0.00	3,837.99	3,837.99	0.00 %

Chard Superannuation Fund Investment Movement Report

As at 30 June 2014

Investment	Opening Balance		Additions		Disposals			Closing Balance		Market Value
	Units	Cost	Units	Cost	Units	Cost	Accounting Profit/(Loss)	Units	Cost	
Bank Accounts										
Chard Superannuation Fund				293,424.33		(5,703.50)			287,720.83	287,720.83
				293,424.33		(5,703.50)			287,720.83	287,720.83
				293,424.33		(5,703.50)			287,720.83	287,720.83

Chard Superannuation Fund

General Ledger

As at 30 June 2014

Transaction Date	Description	Units	Debit	Credit	Balance \$
Contributions (24200)					
<u>(Contributions) Chard, Emma - Accumulation (CHAEMM00001A)</u>					
10/12/2013	Macquarie Bank L FGN CHQ @0.5548 - Mrs Chard			150,937.60	150,937.60 CR
02/06/2014	VINCENT LARKIN EMMA SUPER			99.43	151,037.03 CR
				151,037.03	151,037.03 CR
<u>(Contributions) Chard, Justin - Accumulation (CHAJUS00001A)</u>					
31/07/2013	Verbl Pty Ltd Super - try doug			2,466.45	2,466.45 CR
31/07/2013	Same day deposit standard life employee - Justin Lee Chard (UK Standard Life Transfer of UK Pension Benefit)			29,643.07	32,109.52 CR
02/08/2013	OZForex AIGJ Chard Super - Justin Chard (Siemens transfer value quotation)			5,928.67	38,038.19 CR
12/02/2014	Macquarie Bank L FGN CHQ @0.5548 - Mr Chard			65,749.88	103,788.07 CR
12/02/2014	Macquarie Bank L FGN CHQ @0.5548 - Mr Chard			28,161.36	131,949.43 CR
26/03/2014	ARIA COMMS Jul-Sep 13 Super			2,113.62	134,063.05 CR
26/03/2014	ARIA COMMS OCT-DEC 13 SUPER			2,243.13	136,306.18 CR
04/04/2014	ARIA COMMS JAN-MAR 2014 Super			2,243.13	138,549.31 CR
				138,549.31	138,549.31 CR
Interest Received (25000)					
<u>Chard Superannuation Fund (MBL962433447)</u>					
31/07/2013	Macquarie CMA Interest Paid			14.94	14.94 CR
30/08/2013	Macquarie CMA Interest Paid			73.73	88.67 CR
30/09/2013	Macquarie CMA Interest Paid			70.10	158.77 CR
31/10/2013	Macquarie CMA Interest Paid			72.15	230.92 CR
29/11/2013	Macquarie CMA Interest Paid			69.59	300.51 CR
31/12/2013	Macquarie CMA Interest Paid			299.14	599.65 CR
31/01/2014	Macquarie CMA Interest Paid			392.43	992.08 CR
28/02/2014	Macquarie CMA Interest Paid			464.30	1,456.38 CR
31/03/2014	Macquarie CMA Interest Paid			594.74	2,051.12 CR
30/04/2014	Macquarie CMA Interest Paid			587.81	2,638.93 CR
30/05/2014	Macquarie CMA Interest Paid			608.78	3,247.71 CR
30/06/2014	Macquarie CMA Interest Paid			590.28	3,837.99 CR
				3,837.99	3,837.99 CR
Administration Costs (30200)					
<u>Administration Costs (30200)</u>					
31/07/2013	Funds tfr to administration service		600.00		600.00 DR
			600.00		600.00 DR
Bank Charges (31500)					
<u>Bank Charges (31500)</u>					
31/07/2013	Cheque book fee		4.50		4.50 DR
			4.50		4.50 DR
Life Insurance Premiums (39000)					
<u>(Life Insurance Premiums) Chard, Justin - Accumulation (CHAJUS00001A)</u>					
25/09/2013	One Path Life Ltd		169.90		169.90 DR
24/10/2013	One Path Life Ltd		169.90		339.80 DR

Chard Superannuation Fund

General Ledger

As at 30 June 2014

Transaction Date	Description	Units	Debit	Credit	Balance \$
25/11/2013	One Path Life Ltd		169.90		509.70 DR
24/12/2013	One Path Life Ltd		169.90		679.60 DR
24/01/2014	One Path Life Ltd		169.90		849.50 DR
24/02/2014	One Path Life Ltd		169.90		1,019.40 DR
24/03/2014	One Path Life Ltd		169.90		1,189.30 DR
24/04/2014	One Path Life Ltd		169.90		1,359.20 DR
26/05/2014	One Path Life Ltd		169.90		1,529.10 DR
24/06/2014	One Path Life Ltd		169.90		1,699.00 DR
			1,699.00		1,699.00 DR
Income Tax Expense (48500)					
<u>Income Tax Expense (48500)</u>					
30/06/2014	Create Entries - Income Tax Expense - 30/06/2014		1,604.85		1,604.85 DR
			1,604.85		1,604.85 DR
Profit/Loss Allocation Account (49000)					
<u>Profit/Loss Allocation Account (49000)</u>					
31/07/2013	System Member Journals		2,096.48		2,096.48 DR
31/07/2013	System Member Journals		29,643.07		31,739.55 DR
02/08/2013	System Member Journals		5,928.67		37,668.22 DR
25/09/2013	System Member Journals			144.41	37,523.81 DR
24/10/2013	System Member Journals			144.41	37,379.40 DR
25/11/2013	System Member Journals			144.41	37,234.99 DR
10/12/2013	System Member Journals		150,937.60		188,172.59 DR
24/12/2013	System Member Journals			144.41	188,028.18 DR
24/01/2014	System Member Journals			144.41	187,883.77 DR
12/02/2014	System Member Journals		65,749.88		253,633.65 DR
12/02/2014	System Member Journals		28,161.36		281,795.01 DR
24/02/2014	System Member Journals			144.41	281,650.60 DR
24/03/2014	System Member Journals			144.41	281,506.19 DR
26/03/2014	System Member Journals		1,796.58		283,302.77 DR
26/03/2014	System Member Journals		1,906.66		285,209.43 DR
04/04/2014	System Member Journals		1,906.66		287,116.09 DR
24/04/2014	System Member Journals			144.41	286,971.68 DR
26/05/2014	System Member Journals			144.41	286,827.27 DR
02/06/2014	System Member Journals		84.52		286,911.79 DR
24/06/2014	System Member Journals			144.41	286,767.38 DR
30/06/2014	Create Entries - Profit/Loss Allocation - 30/06/2014		1,482.56		288,249.94 DR
30/06/2014	Create Entries - Profit/Loss Allocation - 30/06/2014		1,750.93		290,000.87 DR
30/06/2014	Create Entries - Income Tax Expense Allocation - 30/06/2014			222.32	289,778.55 DR
30/06/2014	Create Entries - Income Tax Expense Allocation - 30/06/2014			262.57	289,515.98 DR
			291,444.97	1,928.99	289,515.98 DR
Contributions (52420)					
<u>(Contributions) Chard, Emma - Accumulation (CHAEMM00001A)</u>					
10/12/2013	System Member Journals			150,937.60	150,937.60 CR
02/06/2014	System Member Journals			99.43	151,037.03 CR

Chard Superannuation Fund

General Ledger

As at 30 June 2014

Transaction Date	Description	Units	Debit	Credit	Balance \$
				151,037.03	151,037.03 CR
<u>(Contributions) Chard, Justin - Accumulation (CHAJUS00001A)</u>					
31/07/2013	System Member Journals			2,466.45	2,466.45 CR
31/07/2013	System Member Journals			29,643.07	32,109.52 CR
02/08/2013	System Member Journals			5,928.67	38,038.19 CR
12/02/2014	System Member Journals			65,749.88	103,788.07 CR
12/02/2014	System Member Journals			28,161.36	131,949.43 CR
26/03/2014	System Member Journals			2,113.62	134,063.05 CR
26/03/2014	System Member Journals			2,243.13	136,306.18 CR
04/04/2014	System Member Journals			2,243.13	138,549.31 CR
				138,549.31	138,549.31 CR
Share of Profit/(Loss) (53100)					
<u>(Share of Profit/(Loss)) Chard, Emma - Accumulation (CHAEMM00001A)</u>					
30/06/2014	Create Entries - Profit/Loss Allocation - 30/06/2014			1,750.93	1,750.93 CR
				1,750.93	1,750.93 CR
<u>(Share of Profit/(Loss)) Chard, Justin - Accumulation (CHAJUS00001A)</u>					
30/06/2014	Create Entries - Profit/Loss Allocation - 30/06/2014			1,482.56	1,482.56 CR
				1,482.56	1,482.56 CR
Income Tax (53330)					
<u>(Income Tax) Chard, Emma - Accumulation (CHAEMM00001A)</u>					
30/06/2014	Create Entries - Income Tax Expense Allocation - 30/06/2014		262.57		262.57 DR
			262.57		262.57 DR
<u>(Income Tax) Chard, Justin - Accumulation (CHAJUS00001A)</u>					
25/09/2013	System Member Journals			25.49	25.49 CR
24/10/2013	System Member Journals			25.49	50.98 CR
25/11/2013	System Member Journals			25.49	76.47 CR
24/12/2013	System Member Journals			25.49	101.96 CR
24/01/2014	System Member Journals			25.49	127.45 CR
24/02/2014	System Member Journals			25.49	152.94 CR
24/03/2014	System Member Journals			25.49	178.43 CR
24/04/2014	System Member Journals			25.49	203.92 CR
26/05/2014	System Member Journals			25.49	229.41 CR
24/06/2014	System Member Journals			25.49	254.90 CR
30/06/2014	Create Entries - Income Tax Expense Allocation - 30/06/2014		222.32		32.58 CR
			222.32	254.90	32.58 CR
Contributions Tax (53800)					
<u>(Contributions Tax) Chard, Emma - Accumulation (CHAEMM00001A)</u>					
02/06/2014	System Member Journals		14.91		14.91 DR
			14.91		14.91 DR
<u>(Contributions Tax) Chard, Justin - Accumulation (CHAJUS00001A)</u>					
31/07/2013	System Member Journals		369.97		369.97 DR
26/03/2014	System Member Journals		317.04		687.01 DR
26/03/2014	System Member Journals		336.47		1,023.48 DR
04/04/2014	System Member Journals		336.47		1,359.95 DR

Chard Superannuation Fund General Ledger

As at 30 June 2014

Transaction Date	Description	Units	Debit	Credit	Balance \$
			1,359.95		1,359.95 DR
Life Insurance Premiums (53920)					
<i>(Life Insurance Premiums) Chard, Justin - Accumulation (CHAJUS00001A)</i>					
25/09/2013	System Member Journals		169.90		169.90 DR
24/10/2013	System Member Journals		169.90		339.80 DR
25/11/2013	System Member Journals		169.90		509.70 DR
24/12/2013	System Member Journals		169.90		679.60 DR
24/01/2014	System Member Journals		169.90		849.50 DR
24/02/2014	System Member Journals		169.90		1,019.40 DR
24/03/2014	System Member Journals		169.90		1,189.30 DR
24/04/2014	System Member Journals		169.90		1,359.20 DR
26/05/2014	System Member Journals		169.90		1,529.10 DR
24/06/2014	System Member Journals		169.90		1,699.00 DR
			1,699.00		1,699.00 DR
Bank Accounts (60400)					
<i>Chard Superannuation Fund (MBL962433447)</i>					
31/07/2013	Same day deposit standard life employee - Justin Lee Chard (UK Standard Life Transfer of UK Pension Benefit)		29,643.07		29,643.07 DR
31/07/2013	Verbl Pty Ltd Super - try doug		2,466.45		32,109.52 DR
31/07/2013	Funds tfr to Superannuation Recall Consu			3,400.00	28,709.52 DR
31/07/2013	Funds tfr to administration service			600.00	28,109.52 DR
31/07/2013	Cheque book fee			4.50	28,105.02 DR
31/07/2013	Macquarie CMA Interest Paid		14.94		28,119.96 DR
02/08/2013	OZForex AIGJ Chard Super - Justin Chard (Siemens transfer value quotation)		5,928.67		34,048.63 DR
30/08/2013	Macquarie CMA Interest Paid		73.73		34,122.36 DR
25/09/2013	One Path Life Ltd			169.90	33,952.46 DR
30/09/2013	Macquarie CMA Interest Paid		70.10		34,022.56 DR
24/10/2013	One Path Life Ltd			169.90	33,852.66 DR
31/10/2013	Macquarie CMA Interest Paid		72.15		33,924.81 DR
25/11/2013	One Path Life Ltd			169.90	33,754.91 DR
29/11/2013	Macquarie CMA Interest Paid		69.59		33,824.50 DR
10/12/2013	Macquarie Bank L FGN CHQ @0.5548 - Mrs Chard		150,937.60		184,762.10 DR
24/12/2013	One Path Life Ltd			169.90	184,592.20 DR
31/12/2013	Macquarie CMA Interest Paid		299.14		184,891.34 DR
24/01/2014	One Path Life Ltd			169.90	184,721.44 DR
31/01/2014	Macquarie CMA Interest Paid		392.43		185,113.87 DR
12/02/2014	Macquarie Bank L FGN CHQ @0.5548 - Mr Chard		28,161.36		213,275.23 DR
12/02/2014	Macquarie Bank L FGN CHQ @0.5548 - Mr Chard		65,749.88		279,025.11 DR
24/02/2014	One Path Life Ltd			169.90	278,855.21 DR
28/02/2014	Macquarie CMA Interest Paid		464.30		279,319.51 DR
24/03/2014	One Path Life Ltd			169.90	279,149.61 DR
26/03/2014	ARIA COMMS Jul-Sep 13 Super		2,113.62		281,263.23 DR
26/03/2014	ARIA COMMS OCT-DEC 13 SUPER		2,243.13		283,506.36 DR
31/03/2014	Macquarie CMA Interest Paid		594.74		284,101.10 DR

Chard Superannuation Fund

General Ledger

As at 30 June 2014

Transaction Date	Description	Units	Debit	Credit	Balance \$
04/04/2014	ARIA COMMS JAN-MAR 2014 Super		2,243.13		286,344.23 DR
24/04/2014	One Path Life Ltd			169.90	286,174.33 DR
30/04/2014	Macquarie CMA Interest Paid		587.81		286,762.14 DR
26/05/2014	One Path Life Ltd			169.90	286,592.24 DR
30/05/2014	Macquarie CMA Interest Paid		608.78		287,201.02 DR
02/06/2014	VINCENT LARKIN EMMA SUPER		99.43		287,300.45 DR
24/06/2014	One Path Life Ltd			169.90	287,130.55 DR
30/06/2014	Macquarie CMA Interest Paid		590.28		287,720.83 DR
			293,424.33	5,703.50	287,720.83 DR
Formation Expenses (64000)					
<u>Formation Expenses (64000)</u>					
31/07/2013	Funds tfr to Superannuation Recall Consu		3,400.00		3,400.00 DR
			3,400.00		3,400.00 DR
Income Tax Payable/Refundable (85000)					
<u>Income Tax Payable/Refundable (85000)</u>					
30/06/2014	Create Entries - Income Tax Expense - 30/06/2014			1,604.85	1,604.85 CR
				1,604.85	1,604.85 CR

Total Debits: 595,736.40

Total Credits: 595,736.40

Chard Superannuation Fund

Transaction List Report

For The Period 01 July 2013 - 30 June 2014

Date	Reference	Description	Account	Unit	Debit	Credit
31/07/2013		Same day deposit standard life employee - Justin Lee Chard (UK Standard Life Transfer of UK Pension Benefit)	Chard Superannuation Fund (Contributions) / 60400/MBL962 433447 Chard, Justin - Accumulation (Accumulation) / 24200/CHAJUS 00001A	0.00	29,643.07	0.00
31/07/2013		System Member Journals	Profit/Loss Allocation Account (Contributions) / 49000 Chard, Justin - Accumulation (Accumulation) / 52420/CHAJUS 00001A	0.00	29,643.07	0.00
31/07/2013		Verbl Pty Ltd Super - try doug	Chard Superannuation Fund (Contributions) / 60400/MBL962 433447 Chard, Justin - Accumulation (Accumulation) / 24200/CHAJUS 00001A	0.00	2,466.45	0.00
31/07/2013		Funds tfr to Superannuation Recall Consu	Chard Superannuation Fund Formation Expenses / 60400/MBL962 433447 / 64000	0.00	0.00	3,400.00
31/07/2013		Funds tfr to administration service	Chard Superannuation Fund Administration Costs / 60400/MBL962 433447 / 30200	0.00	0.00	600.00
31/07/2013	null	Cheque book fee	Chard Superannuation Fund Bank Charges / 60400/MBL962 433447 / 31500	0.00	0.00	4.50
31/07/2013	null	Macquarie CMA Interest Paid	Chard Superannuation Fund Chard Superannuation Fund / 60400/MBL962 433447 / 25000/MBL962 433447	0.00	14.94	0.00
31/07/2013		System Member Journals	Profit/Loss Allocation Account (Contributions Tax) Chard, Justin - Accumulation (Accumulation) / 49000 / 53800/CHAJUS 00001A (Contributions) Chard, Justin - Accumulation (Accumulation) / 52420/CHAJUS 00001A	0.00	2,096.48	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			(Accumulation)			
02/08/2013		OZForex AIGJ Chard Super - Justin Chard (Siemens transfer value quotation)	Chard / 60400/MBL962 Superannuation Fund (Contributions) / 24200/CHAJUS Chard, Justin - Accumulation (Accumulation)	433447 00001A	0.00 0.00	5,928.67 5,928.67
02/08/2013		System Member Journals	Profit/Loss Allocation Account (Contributions) / 52420/CHAJUS Chard, Justin - Accumulation (Accumulation)	49000 00001A	0.00 0.00	5,928.67 5,928.67
30/08/2013	null	Macquarie CMA Interest Paid	Chard / 60400/MBL962 Superannuation Fund Chard / 25000/MBL962 Superannuation Fund	433447 433447	0.00 0.00	73.73 73.73
25/09/2013	null	One Path Life Ltd	Chard / 60400/MBL962 Superannuation Fund (Life Insurance Premiums) / 39000/CHAJUS Chard, Justin - Accumulation (Accumulation)	433447 00001A	0.00 0.00	0.00 169.90
25/09/2013	null	System Member Journals	(Life Insurance Premiums) / 53920/CHAJUS Chard, Justin - Accumulation (Accumulation) (Income Tax) / 53330/CHAJUS Chard, Justin - Accumulation (Accumulation) Profit/Loss Allocation Account	00001A 00001A 49000	0.00 0.00 0.00	169.90 0.00 144.41
30/09/2013	null	Macquarie CMA Interest Paid	Chard / 60400/MBL962 Superannuation Fund Chard / 25000/MBL962 Superannuation Fund	433447 433447	0.00 0.00	70.10 70.10
24/10/2013	null	One Path Life Ltd	Chard / 60400/MBL962 Superannuation Fund (Life Insurance Premiums) / 39000/CHAJUS Chard, Justin - Accumulation (Accumulation)	433447 00001A	0.00 0.00	0.00 169.90
24/10/2013	null	System Member Journals	(Life Insurance Premiums) / 53920/CHAJUS 00001A		0.00	169.90

Date	Reference	Description	Account	Unit	Debit	Credit
			Accumulation (Accumulation) (Income Tax) / 53330/CHAJUS Chard, Justin - 00001A		0.00	25.49
			Profit/Loss / 49000 Allocation Account		0.00	144.41
31/10/2013	null	Macquarie CMA Interest Paid	Chard / 60400/MBL962 Superannuation 433447 Fund		72.15	0.00
			Chard / 25000/MBL962 Superannuation 433447 Fund		0.00	72.15
25/11/2013	null	One Path Life Ltd	Chard / 60400/MBL962 Superannuation 433447 Fund		0.00	169.90
			(Life Insurance / 39000/CHAJUS Premiums) 00001A Chard, Justin - Accumulation (Accumulation)		169.90	0.00
25/11/2013	null	System Member Journals	(Life Insurance / 53920/CHAJUS Premiums) 00001A Chard, Justin - Accumulation (Accumulation)		169.90	0.00
			(Income Tax) / 53330/CHAJUS Chard, Justin - 00001A Accumulation (Accumulation)		0.00	25.49
			Profit/Loss / 49000 Allocation Account		0.00	144.41
29/11/2013	null	Macquarie CMA Interest Paid	Chard / 60400/MBL962 Superannuation 433447 Fund		69.59	0.00
			Chard / 25000/MBL962 Superannuation 433447 Fund		0.00	69.59
10/12/2013		Macquarie Bank L FGN CHQ @0.5548 - Mrs Chard	Chard / 60400/MBL962 Superannuation 433447 Fund		150,937.60	0.00
			(Contributions) / 24200/CHAEM Chard, Emma - M00001A Accumulation (Accumulation)		0.00	150,937.60
10/12/2013		System Member Journals	Profit/Loss / 49000 Allocation Account		150,937.60	0.00
			(Contributions) / 52420/CHAEM Chard, Emma - M00001A Accumulation (Accumulation)		0.00	150,937.60
24/12/2013	null	One Path Life Ltd	Chard / 60400/MBL962 Superannuation 433447 Fund		0.00	169.90

Date	Reference	Description	Account	Unit	Debit	Credit
			(Life Insurance Premiums) / 39000/CHAJUS 00001A Chard, Justin - Accumulation (Accumulation)	0.00	169.90	0.00
24/12/2013	null	System Member Journals	(Life Insurance Premiums) / 53920/CHAJUS 00001A Chard, Justin - Accumulation (Accumulation)	0.00	169.90	0.00
			(Income Tax) / 53330/CHAJUS 00001A Chard, Justin - Accumulation (Accumulation)	0.00	0.00	25.49
			Profit/Loss Allocation Account / 49000	0.00	0.00	144.41
31/12/2013	null	Macquarie CMA Interest Paid	Chard Superannuation Fund / 60400/MBL962 433447	0.00	299.14	0.00
			Chard Superannuation Fund / 25000/MBL962 433447	0.00	0.00	299.14
24/01/2014	null	System Member Journals	(Life Insurance Premiums) / 53920/CHAJUS 00001A Chard, Justin - Accumulation (Accumulation)	0.00	169.90	0.00
			(Income Tax) / 53330/CHAJUS 00001A Chard, Justin - Accumulation (Accumulation)	0.00	0.00	25.49
			Profit/Loss Allocation Account / 49000	0.00	0.00	144.41
24/01/2014	null	One Path Life Ltd	Chard Superannuation Fund / 60400/MBL962 433447	0.00	0.00	169.90
			(Life Insurance Premiums) / 39000/CHAJUS 00001A Chard, Justin - Accumulation (Accumulation)	0.00	169.90	0.00
31/01/2014	null	Macquarie CMA Interest Paid	Chard Superannuation Fund / 60400/MBL962 433447	0.00	392.43	0.00
			Chard Superannuation Fund / 25000/MBL962 433447	0.00	0.00	392.43
12/02/2014		Macquarie Bank L FGN CHQ @0.5548 - Mr Chard	Chard Superannuation Fund / 60400/MBL962 433447	0.00	28,161.36	0.00
			(Contributions) / 24200/CHAJUS 00001A Chard, Justin - Accumulation (Accumulation)	0.00	0.00	28,161.36
12/02/2014		Macquarie Bank L FGN CHQ @0.5548 - Mr Chard	Chard Superannuation Fund / 60400/MBL962 433447	0.00	65,749.88	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			(Contributions) / 24200/CHAJUS Chard, Justin - 00001A Accumulation (Accumulation)	0.00	0.00	65,749.88
12/02/2014		System Member Journals	Profit/Loss / 49000 Allocation Account	0.00	65,749.88	0.00
			(Contributions) / 52420/CHAJUS Chard, Justin - 00001A Accumulation (Accumulation)	0.00	0.00	65,749.88
12/02/2014		System Member Journals	Profit/Loss / 49000 Allocation Account	0.00	28,161.36	0.00
			(Contributions) / 52420/CHAJUS Chard, Justin - 00001A Accumulation (Accumulation)	0.00	0.00	28,161.36
24/02/2014	null	One Path Life Ltd	Chard / 60400/MBL962 Superannuation Fund 433447	0.00	0.00	169.90
			(Life Insurance / 39000/CHAJUS Premiums) 00001A Chard, Justin - Accumulation (Accumulation)	0.00	169.90	0.00
24/02/2014	null	System Member Journals	(Life Insurance / 53920/CHAJUS Premiums) 00001A Chard, Justin - Accumulation (Accumulation)	0.00	169.90	0.00
			(Income Tax) / 53330/CHAJUS Chard, Justin - 00001A Accumulation (Accumulation)	0.00	0.00	25.49
			Profit/Loss / 49000 Allocation Account	0.00	0.00	144.41
28/02/2014	null	Macquarie CMA Interest Paid	Chard / 60400/MBL962 Superannuation Fund 433447	0.00	464.30	0.00
			Chard / 25000/MBL962 Superannuation Fund 433447	0.00	0.00	464.30
24/03/2014	null	One Path Life Ltd	Chard / 60400/MBL962 Superannuation Fund 433447	0.00	0.00	169.90
			(Life Insurance / 39000/CHAJUS Premiums) 00001A Chard, Justin - Accumulation (Accumulation)	0.00	169.90	0.00
24/03/2014	null	System Member Journals	(Life Insurance / 53920/CHAJUS Premiums) 00001A Chard, Justin - Accumulation (Accumulation)	0.00	169.90	0.00
			(Income Tax) / 53330/CHAJUS Chard, Justin - 00001A	0.00	0.00	25.49

Date	Reference	Description	Account	Unit	Debit	Credit
			(Accumulation)			
			Profit/Loss Allocation Account	/ 49000	0.00	144.41
26/03/2014	null	System Member Journals	Profit/Loss Allocation Account	/ 49000	1,796.58	0.00
			(Contributions Tax) Chard, Justin - Accumulation (Accumulation)	/ 53800/CHAJUS 00001A	0.00	317.04
			(Contributions) Chard, Justin - Accumulation (Accumulation)	/ 52420/CHAJUS 00001A	0.00	2,113.62
26/03/2014	null	System Member Journals	Profit/Loss Allocation Account	/ 49000	1,906.66	0.00
			(Contributions Tax) Chard, Justin - Accumulation (Accumulation)	/ 53800/CHAJUS 00001A	0.00	336.47
			(Contributions) Chard, Justin - Accumulation (Accumulation)	/ 52420/CHAJUS 00001A	0.00	2,243.13
26/03/2014	null	ARIA COMMS Jul-Sep 13 Super	Chard Superannuation Fund	/ 60400/MBL962 433447	2,113.62	0.00
			(Contributions) Chard, Justin - Accumulation (Accumulation)	/ 24200/CHAJUS 00001A	0.00	2,113.62
26/03/2014	null	ARIA COMMS OCT-DEC 13 SUPER	Chard Superannuation Fund	/ 60400/MBL962 433447	2,243.13	0.00
			(Contributions) Chard, Justin - Accumulation (Accumulation)	/ 24200/CHAJUS 00001A	0.00	2,243.13
31/03/2014	null	Macquarie CMA Interest Paid	Chard Superannuation Fund	/ 60400/MBL962 433447	594.74	0.00
			Chard Superannuation Fund	/ 25000/MBL962 433447	0.00	594.74
04/04/2014	null	ARIA COMMS JAN-MAR 2014 Super	Chard Superannuation Fund	/ 60400/MBL962 433447	2,243.13	0.00
			(Contributions) Chard, Justin - Accumulation (Accumulation)	/ 24200/CHAJUS 00001A	0.00	2,243.13
04/04/2014	null	System Member Journals	Profit/Loss Allocation Account	/ 49000	1,906.66	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			(Contributions Tax) Chard, Justin - Accumulation (Accumulation) / 53800/CHAJUS 00001A	0.00	336.47	0.00
			(Contributions) Chard, Justin - Accumulation (Accumulation) / 52420/CHAJUS 00001A	0.00	0.00	2,243.13
24/04/2014	null	System Member Journals	(Life Insurance Premiums) Chard, Justin - Accumulation (Accumulation) / 53920/CHAJUS 00001A	0.00	169.90	0.00
			(Income Tax) Chard, Justin - Accumulation (Accumulation) / 53330/CHAJUS 00001A	0.00	0.00	25.49
			Profit/Loss Allocation Account / 49000	0.00	0.00	144.41
24/04/2014	null	One Path Life Ltd	Chard Superannuation Fund / 60400/MBL962 433447	0.00	0.00	169.90
			(Life Insurance Premiums) Chard, Justin - Accumulation (Accumulation) / 39000/CHAJUS 00001A	0.00	169.90	0.00
30/04/2014	null	Macquarie CMA Interest Paid	Chard Superannuation Fund / 60400/MBL962 433447	0.00	587.81	0.00
			Chard Superannuation Fund / 25000/MBL962 433447	0.00	0.00	587.81
26/05/2014	null	One Path Life Ltd	Chard Superannuation Fund / 60400/MBL962 433447	0.00	0.00	169.90
			(Life Insurance Premiums) Chard, Justin - Accumulation (Accumulation) / 39000/CHAJUS 00001A	0.00	169.90	0.00
26/05/2014	null	System Member Journals	(Life Insurance Premiums) Chard, Justin - Accumulation (Accumulation) / 53920/CHAJUS 00001A	0.00	169.90	0.00
			(Income Tax) Chard, Justin - Accumulation (Accumulation) / 53330/CHAJUS 00001A	0.00	0.00	25.49
			Profit/Loss Allocation Account / 49000	0.00	0.00	144.41
30/05/2014	null	Macquarie CMA Interest Paid	Chard Superannuation Fund / 60400/MBL962 433447	0.00	608.78	0.00
			Chard Superannuation Fund / 25000/MBL962 433447	0.00	0.00	608.78

Date	Reference	Description	Account	Unit	Debit	Credit	
			n Fund				
02/06/2014	null	VINCENT LARKIN EMMA SUPER	Chard Superannuation Fund	/ 60400/MBL962 433447	0.00	99.43	0.00
			(Contributions) Chard, Emma - Accumulation (Accumulation)	/ 24200/CHAEM M00001A	0.00	0.00	99.43
02/06/2014	null	System Member Journals	Profit/Loss Allocation Account	/ 49000	0.00	84.52	0.00
			(Contributions Tax) Chard, Emma - Accumulation (Accumulation)	/ 53800/CHAEM M00001A	0.00	14.91	0.00
			(Contributions) Chard, Emma - Accumulation (Accumulation)	/ 52420/CHAEM M00001A	0.00	0.00	99.43
24/06/2014	null	One Path Life Ltd	Chard Superannuation Fund	/ 60400/MBL962 433447	0.00	0.00	169.90
			(Life Insurance Premiums) Chard, Justin - Accumulation (Accumulation)	/ 39000/CHAJUS 00001A	0.00	169.90	0.00
24/06/2014	null	System Member Journals	(Life Insurance Premiums) Chard, Justin - Accumulation (Accumulation)	/ 53920/CHAJUS 00001A	0.00	169.90	0.00
			(Income Tax) Chard, Justin - Accumulation (Accumulation)	/ 53330/CHAJUS 00001A	0.00	0.00	25.49
			Profit/Loss Allocation Account	/ 49000	0.00	0.00	144.41
30/06/2014		Create Entries - Income Tax Expense Allocation - 30/06/2014	(Income Tax) Chard, Justin - Accumulation (Accumulation)	/ 53330/CHAJUS 00001A	0.00	222.32	0.00
			Profit/Loss Allocation Account	/ 49000	0.00	0.00	222.32
30/06/2014		Create Entries - Income Tax Expense Allocation - 30/06/2014	(Income Tax) Chard, Emma - Accumulation (Accumulation)	/ 53330/CHAEM M00001A	0.00	262.57	0.00
			Profit/Loss Allocation Account	/ 49000	0.00	0.00	262.57
30/06/2014	null	Macquarie CMA Interest Paid	Chard Superannuation Fund	/ 60400/MBL962 433447	0.00	590.28	0.00

Date	Reference	Description	Account	Unit	Debit	Credit
			Chard / 25000/MBL962 Superannuation Fund 433447	0.00	0.00	590.28
30/06/2014		Create Entries - Income Tax	Income Tax / 48500 Expense	0.00	1,604.85	0.00
		Expense - 30/06/2014	Income Tax / 85000 Payable/Refundable	0.00	0.00	1,604.85
30/06/2014		Create Entries - Profit/Loss	Profit/Loss / 49000 Allocation Account	0.00	1,482.56	0.00
		Allocation - 30/06/2014	(Share of Profit/(Loss)) / 53100/CHAJUS 00001A Chard, Justin - Accumulation (Accumulation)	0.00	0.00	1,482.56
30/06/2014		Create Entries - Profit/Loss	Profit/Loss / 49000 Allocation Account	0.00	1,750.93	0.00
		Allocation - 30/06/2014	(Share of Profit/(Loss)) / 53100/CHAEM M00001A Chard, Emma - Accumulation (Accumulation)	0.00	0.00	1,750.93

Cannot generate Detailed Schedule of Fund Assets report. ERROR - There is no data. Detailed Schedule Of Fund Assets Report cannot be displayed.