

Audit Work Papers - Lead Schedule

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
A	Financial Statements Review					_____	_____
	INCOME						
B	Member Receipts	2,500.00	7,286.75	(4,786.75)	(65.69)%	_____	_____
C	Investment Income	4,804.93	3,951.56	853.37	21.60%	_____	_____
C1	Dividends	1,005.23	873.83	131.40	15.04%	_____	_____
C2	Interest	3,799.70	3,077.73	721.97	23.46%	_____	_____
	EXPENSE						
D	Other Expenses	1,854.00	2,058.00	(204.00)	(9.91)%	_____	_____
E	Investment Losses	424.68	(3,244.38)	3,669.06	(113.09)%	_____	_____
E1	Decrease in Market Value	424.68	(3,244.38)	3,669.06	(113.09)%	_____	_____
	INCOME TAX						
F	Income Tax Expense	772.20	1,660.95	(888.75)	(53.51)%	_____	_____
G	Prior Years Under Provision for Income Tax	1.09	-	1.09	-	_____	_____
	PROFIT & LOSS CLEARING ACCOUNT						
H	Profit & Loss Clearing Account	4,252.96	10,763.74	(6,510.78)	(60.49)%	_____	_____
	ASSETS						
I	Investments	159,713.34	156,006.80	3,706.54	2.38%	_____	_____
I1	Cash and Cash Equivalents	143,610.96	139,814.41	3,796.55	2.72%	_____	_____
I2	Other Assets	301.00	301.00	-	-	_____	_____
I3	Shares in Listed Companies	15,801.38	15,891.39	(90.01)	(0.57)%	_____	_____

Fund: Theil Superannuation Fund
Balance Date: 30 June 2019

Prepared By:
Prepared Date: / /

Reviewed By:
Reviewed Date: / /

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
J	Other Assets	5,972.40	5,212.47	759.93	14.58%	_____	_____
J1	Cash At Bank	5,968.79	5,204.81	763.98	14.68%	_____	_____
J2	DRP Residual	3.61	7.66	(4.05)	(52.87)%	_____	_____
LIABILITIES							
K	Other Creditors and Accruals	259.00	259.00	-	-	_____	_____
L	Income Tax Payable	1,587.43	1,328.77	258.66	19.47%	_____	_____
M	Deferred Tax Liability	709.95	755.10	(45.15)	(5.98)%	_____	_____
MEMBER ENTITLEMENTS							
N	Member Entitlement Accounts	163,129.36	158,876.40	4,252.96	2.68%	_____	_____

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Audit Work Papers

Member Receipts

Income Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
B	Member Receipts	2,500.00	7,286.75	(4,786.75)	(65.69)%		
B1	Contributions	2,500.00	7,286.75	(4,786.75)	(65.69)%		
	Member						
	Personal Concessional						
	Mr Bradley Theil	2,500.00	7,000.00	(4,500.00)	(64.29)%		
	Government Co-Contributions						
	Mrs Corrin Theil	-	286.75	(286.75)	(100.00)%		

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Dividends

Income Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
C1	Dividends	1,005.23	873.83	131.40	15.04%	_____	_____
	Shares in Listed Companies						
	Insurance Australia Group Limited	1,005.23	873.83	131.40	15.04%	_____	_____

Fund: Theil Superannuation Fund

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Audit Work Papers**Interest****Income Accounts**

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
C2	Interest	3,799.70	3,077.73	721.97	23.46%		
	Cash and Cash Equivalents						
	ANZ Term Deposit '1029	1,619.63	3,077.44	(1,457.81)	(47.37)%		
	CBA Term Deposit '0754	2,176.92	-	2,176.92	-		
	Cash At Bank						
	ANZ Business Premium Saver '3855	3.15	0.29	2.86	986.21%		

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Other Expenses

Expense Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
D	Other Expenses	1,854.00	2,058.00	(204.00)	(9.91)%		
D1	Accountancy Fee	1,045.00	1,210.00	(165.00)	(13.64)%		
D2	Auditor Fee	550.00	330.00	220.00	66.67%		
D3	SMSF Supervisory Levy	259.00	518.00	(259.00)	(50.00)%		

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Decrease in Market Value

Expense Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
E1	Decrease in Market Value	424.68	(3,244.38)	3,669.06	(113.09)%	_____	_____
	Shares in Listed Companies						
	Insurance Australia Group Limited	424.68	(3,244.38)	3,669.06	(113.09)%	_____	_____

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Income Tax Expense

Income Tax Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
F	Income Tax Expense	772.20	1,660.95	(888.75)	(53.51)%	_____	_____
F1	Income Tax Expense	772.20	1,660.95	(888.75)	(53.51)%	_____	_____

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Prior Years Under Provision for Income Tax

Income Tax Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
G	Prior Years Under Provision for Income Tax	1.09	-	1.09	-	_____	_____

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Profit & Loss Clearing Account

Profit & Loss Clearing Account Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
H	Profit & Loss Clearing Account	4,252.96	10,763.74	(6,510.78)	(60.49)%	_____	_____

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Cash and Cash Equivalents

Assets Accounts

Ref	Description	Quantity	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
I1	Cash and Cash Equivalents		143,610.96	139,814.41	3,796.55	2.72%		
	ANZ Term Deposit '1029		-	139,814.41	(139,814.41)	(100.00)%		
	CBA Term Deposit '0754	143,610.9600	143,610.96	-	143,610.96	-		

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Other Assets

Assets Accounts

Ref	Description	Quantity	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
12	Other Assets		301.00	301.00	-	-	_____	_____
	Sundry Debtors		301.00	301.00	-	-	_____	_____

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Shares in Listed Companies

Assets Accounts

Ref	Description	Quantity	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
13	Shares in Listed Companies		15,801.38	15,891.39	(90.01)	(0.57)%	_____	_____
	Insurance Australia Group Limited	1,913.0000	15,801.38	15,891.39	(90.01)	(0.57)%	_____	_____

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Cash At Bank

Assets Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
J1	Cash At Bank	5,968.79	5,204.81	763.98	14.68%		
	ANZ Business Premium Saver '3855	-	5,204.81	(5,204.81)	(100.00)%		
	CBA Direct Investment Account '5403	5,968.79	-	5,968.79	-		

Fund: Theil Superannuation Fund

Balance Date: 30 June 2019

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DRP Residual

Assets Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
J2	DRP Residual	3.61	7.66	(4.05)	(52.87)%	_____	_____
	Insurance Australia Group Limited	3.61	7.66	(4.05)	(52.87)%	_____	_____

Fund: Theil Superannuation Fund

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Other Creditors and Accruals

Liabilities Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
K	Other Creditors and Accruals	259.00	259.00	-	-	_____	_____
K1	SMSF Supervisory Levy	259.00	259.00	-	-	_____	_____

Fund: Theil Superannuation Fund

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Income Tax Payable

Liabilities Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
L	Income Tax Payable	1,587.43	1,328.77	258.66	19.47%		
	Income Tax Payable	1,071.65	257.12	814.53	316.79%		
L2	Provision for Income Tax	817.35	1,333.80	(516.45)	(38.72)%		
L3	Franking Credits	(301.57)	(262.15)	(39.42)	15.04%		
	Shares in Listed Companies						
	Insurance Australia Group Limited	(301.57)	(262.15)	(39.42)	15.04%		

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Deferred Tax Liability

Liabilities Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
M	Deferred Tax Liability	709.95	755.10	(45.15)	(5.98)%	_____	_____
M1	Unrealised Gains/Losses	709.95	755.10	(45.15)	(5.98)%	_____	_____

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Member Entitlement Accounts

Member Entitlements Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
N	Member Entitlement Accounts	163,129.36	158,876.40	4,252.96	2.68%		
N1	Mr Bradley Theil	99,241.25	95,825.20	3,416.05	3.56%		
	Accumulation	99,241.25	95,825.20	3,416.05	3.56%		
N2	Mrs Corrin Theil	63,888.11	63,051.20	836.91	1.33%		
	Accumulation	63,888.11	63,051.20	836.91	1.33%		