

Audit Work Papers - Lead Schedule

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
A	Financial Statements Review					_____	_____
	INCOME						
B	Member Receipts	311,550.44	-	311,550.44	-	_____	_____
C	Investment Income	13,959.85	-	13,959.85	-	_____	_____
C1	Interest	1,873.83	-	1,873.83	-	_____	_____
C2	Other Rental Related Income	86.02	-	86.02	-	_____	_____
C3	Rent	12,000.00	-	12,000.00	-	_____	_____
	EXPENSE						
D	Other Expenses	6,442.99	-	6,442.99	-	_____	_____
E	Investment Losses	10,730.55	-	10,730.55	-	_____	_____
E1	Decrease in Market Value	10,730.55	-	10,730.55	-	_____	_____
	INCOME TAX						
F	Income Tax Expense	3,061.00	-	3,061.00	-	_____	_____
	PROFIT & LOSS CLEARING ACCOUNT						
G	Profit & Loss Clearing Account	305,275.75	-	305,275.75	-	_____	_____
	ASSETS						
H	Investments	258,000.00	-	258,000.00	-	_____	_____
H1	Direct Property	258,000.00	-	258,000.00	-	_____	_____
I	Other Assets	126,143.75	-	126,143.75	-	_____	_____
I1	Cash At Bank	121,008.43	-	121,008.43	-	_____	_____

Fund: DECO 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
I2	Sundry Assets	4,062.32	-	4,062.32	-	<u> </u>	<u> </u>
I3	Deferred Tax Assets	1,073.00	-	1,073.00	-	<u> </u>	<u> </u>
LIABILITIES							
J	Borrowings	74,734.00	-	74,734.00	-	<u> </u>	<u> </u>
K	Income Tax Payable	4,134.00	-	4,134.00	-	<u> </u>	<u> </u>
MEMBER ENTITLEMENTS							
L	Member Entitlement Accounts	305,275.75	-	305,275.75	-	<u> </u>	<u> </u>

Fund: DECO Superannuation Fund

Balance Date: 30 June 2019

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Prepared Date: / /

Reviewed By:

Reviewed Date: / /

Audit Work Papers**Member Receipts****Income Accounts**

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
B	Member Receipts	311,550.44	-	311,550.44	-		
B1	Rollovers In	293,502.06	-	293,502.06	-		
	Mr Donald Wardrop	110,000.00	-	110,000.00	-		
	Mrs Marie Wardrop	183,502.06	-	183,502.06	-		
B2	Contributions	18,048.38	-	18,048.38	-		
	Employer						
	Mr Donald Wardrop	8,961.90	-	8,961.90	-		
	Mrs Marie Wardrop	9,081.48	-	9,081.48	-		
	Member						
	Personal Non-Concessional						
	Mr Donald Wardrop	5.00	-	5.00	-		

Fund: DECO Superannuation Fund

Balance Date: 30 June 2019

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

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
C1	Interest	1,873.83	-	1,873.83	-	<u> </u>	<u> </u>
	Cash At Bank						
	St George Complete Freedom Offset '8031	12.06	-	12.06	-	<u> </u>	<u> </u>
	St George DIY Super Saver '9216	1,861.77	-	1,861.77	-	<u> </u>	<u> </u>
C2	Other Rental Related Income	86.02	-	86.02	-	<u> </u>	<u> </u>
	Direct Property						
	16 Ironbark Road, Muswellbrook (1013/DP262815)	86.02	-	86.02	-	<u> </u>	<u> </u>

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Audit Work Papers

Rent

Income Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
C3	Rent	12,000.00	-	12,000.00	-	_____	_____
	Direct Property						
	16 Ironbark Road, Muswellbrook (1013/DP262815)	12,000.00	-	12,000.00	-	_____	_____

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Audit Work Papers

Other Expenses

Expense Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
D	Other Expenses	6,442.99	-	6,442.99	-		
D1	Accountancy Fee	121.00	-	121.00	-		
D2	Bank Fees	160.00	-	160.00	-		
	Cash At Bank						
	St George Complete Freedom Offset '8031	10.00	-	10.00	-		
	Limited Recourse Borrowing Arrangement						
	St George Home Loan '8000	150.00	-	150.00	-		
D3	Borrowing Costs	766.48	-	766.48	-		
D4	Establishment Fee	2,000.00	-	2,000.00	-		
D5	Property Expenses	3,342.51	-	3,342.51	-		
	Agents Management Fee						
	Direct Property						
	16 Ironbark Road, Muswellbrook (1013/DP262815)	950.62	-	950.62	-		
	Council Rates						
	Direct Property						
	16 Ironbark Road, Muswellbrook (1013/DP262815)	1,533.06	-	1,533.06	-		
	Insurance Premium						
	Direct Property						
	16 Ironbark Road, Muswellbrook (1013/DP262815)	688.17	-	688.17	-		
	Stationery Phone and Postage						
	Direct Property						
	16 Ironbark Road, Muswellbrook (1013/DP262815)	100.00	-	100.00	-		
	Water Rates						
	Direct Property						
	16 Ironbark Road, Muswellbrook (1013/DP262815)	70.66	-	70.66	-		
D6	Regulatory Fees	53.00	-	53.00	-		

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Audit Work Papers

Decrease in Market Value

Expense Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
E1	Decrease in Market Value	10,730.55	-	10,730.55	-	_____	_____
	Direct Property						
	16 Ironbark Road, Muswellbrook (1013/DP262815)	10,730.55	-	10,730.55	-	_____	_____

Fund: DECO Superannuation Fund

Balance Date: 30 June 2019

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Audit Work Papers

Income Tax Expense

Income Tax Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
F	Income Tax Expense	3,061.00	-	3,061.00	-	_____	_____
F1	Income Tax Expense	3,061.00	-	3,061.00	-	_____	_____

Fund: DECO Superannuation 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
G	Profit & Loss Clearing Account	305,275.75	-	305,275.75	-	_____	_____

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Audit Work Papers

Direct Property

Assets Accounts

Ref	Description	Quantity	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
H1	Direct Property		258,000.00	-	258,000.00	-		
	16 Ironbark Road, Muswellbrook (1013/DP262815)	1.0000	258,000.00	-	258,000.00	-		

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Balance Date: 30 June 2019

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Audit Work Papers

Cash At Bank

Assets Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
I1	Cash At Bank	121,008.43	-	121,008.43	-	_____	_____
	St George Complete Freedom Offset '8031	75,907.02	-	75,907.02	-	_____	_____
	St George DIY Super Saver '9216	45,101.41	-	45,101.41	-	_____	_____

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Audit Work Papers

Sundry Assets

Assets Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
12	Sundry Assets	4,062.32	-	4,062.32	-	_____	_____
	Borrowing Costs	4,062.32	-	4,062.32	-	_____	_____

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Audit Work Papers

Deferred Tax Assets

Assets Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
I3	Deferred Tax Assets	1,073.00	-	1,073.00	-	_____	_____
	Unrealised Gains/Losses	1,073.00	-	1,073.00	-	_____	_____

Fund: DECO Superannuation Fund

Balance Date: 30 June 2019

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Audit Work Papers**Borrowings****Liabilities Accounts**

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
J	Borrowings	74,734.00	-	74,734.00	-	<u> </u>	<u> </u>
J1	Limited Recourse Borrowing Arrangement	74,734.00	-	74,734.00	-	<u> </u>	<u> </u>
	St George Home Loan '8000	74,734.00	-	74,734.00	-	<u> </u>	<u> </u>

Fund: DECO Superannuation Fund

Balance Date: 30 June 2019

Prepared By:

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Audit Work Papers

Income Tax Payable

Liabilities Accounts

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
K	Income Tax Payable	4,134.00	-	4,134.00	-	_____	_____
K1	Provision for Income Tax	4,134.00	-	4,134.00	-	_____	_____

Fund: DECO Superannuation Fund

Prepared By:

Reviewed By:

Balance Date: 30 June 2019

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Audit Work Papers**Member Entitlement Accounts****Member Entitlements Accounts**

Ref	Description	Current FY	Previous FY	Change (\$)	Change (%)	Completed	Reviewed
L	Member Entitlement Accounts	305,275.75	-	305,275.75	-		
L1	Mr Donald Wardrop	116,301.99	-	116,301.99	-		
	Accumulation	116,301.99	-	116,301.99	-		
L2	Mrs Marie Wardrop	188,973.76	-	188,973.76	-		
	Accumulation	188,973.76	-	188,973.76	-		