

Michael Cecil Superannuation Fund

# Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Investments</b>			
Fixed Interest Securities (Australian) - Unitised	2	7,812.00	7,758.90
Shares in Listed Companies (Australian)	3	392,669.97	414,971.73
Units in Listed Unit Trusts (Australian)	4	39,236.00	15,385.48
<b>Total Investments</b>		<u>439,717.97</u>	<u>438,116.11</u>
<b>Other Assets</b>			
Formation Expenses		0.00	1,760.00
DDH Cash Management Account #4750		4,780.50	21,787.14
Distributions Receivable		1,322.00	0.00
Income Tax Refundable		12,517.18	0.00
<b>Total Other Assets</b>		<u>18,619.68</u>	<u>23,547.14</u>
<b>Total Assets</b>		<u>458,337.65</u>	<u>461,663.25</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		0.00	3,321.45
PAYG Payable		3,321.00	0.00
Other Payables		3,590.45	0.00
<b>Total Liabilities</b>		<u>6,911.45</u>	<u>3,321.45</u>
<b>Net assets available to pay benefits</b>		<u>451,426.20</u>	<u>458,341.80</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>	6, 7		
Cecil, Michael - Pension (Account Based Pension 3)		451,426.20	458,341.80
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>451,426.20</u>	<u>458,341.80</u>

**Michael Cecil Superannuation Fund****Operating Statement**

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	10	2,148.53	0.00
Dividends Received	9	22,180.25	0.00
Interest Received		778.05	52.35
<b>Contribution Income</b>			
Personal Concessional		0.00	23,275.36
Personal Non Concessional		0.00	180,000.00
Transfers In		0.00	277,125.49
<b>Total Income</b>		<u>25,106.83</u>	<u>480,453.20</u>
<b>Expenses</b>			
Accountancy Fees		1,320.00	0.00
Administration Costs		143.00	440.00
Actuarial Fees		121.00	0.00
ATO Supervisory Levy		518.00	0.00
Auditor's Remuneration		462.00	0.00
ASIC Fees		48.00	0.00
Advisor Fees		2,186.79	695.66
General - Non deductible		1,760.00	0.00
Portfolio Management Fees		1,943.81	0.00
<b>Member Payments</b>			
Pensions Paid		23,000.00	4,400.00
<b>Investment Losses</b>			
Changes in Market Values	11	9,716.01	13,254.29
<b>Total Expenses</b>		<u>41,218.61</u>	<u>18,789.95</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>(16,111.78)</u>	<u>461,663.25</u>
Income Tax Expense	12	(9,196.18)	3,321.45
<b>Benefits accrued as a result of operations</b>		<u>(6,915.60)</u>	<u>458,341.80</u>

# **Notes to the Financial Statements**

For the year ended 30 June 2018

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## **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 Director(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 the 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 at the fair value of the consideration received or receivable.

#### **Interest revenue**

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

# Notes to the Financial Statements

For the year ended 30 June 2018

## 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).

## 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: Fixed Interest Securities (Australian) - Unitised

	2018 \$	2017 \$
Nufarm Finance \$100 Convertible Securities	7,812.00	7,758.90
	<hr/> 7,812.00	<hr/> 7,758.90

## Note 3: Shares in Listed Companies (Australian)

	2018 \$	2017 \$
AMP Limited	16,020.00	0.00
Australia & New Zealand Banking Group Limited	24,710.00	25,130.00
B.H.P. Billiton Limited	33,910.00	23,280.00
Commonwealth Bank of Australia Limited	32,500.02	47,698.56
Caltex Australia Limited	21,151.00	0.00

## Michael Cecil Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

Insurance Australia Group Limited	24,737.00	27,120.00
I.O.O.F. Holdings Limited	0.00	28,910.00
Iluka Resources Limited	15,093.00	11,718.00
McMillan Shakespeare Limited	21,600.00	28,140.00
Myer Holdings Limited	6,660.00	15,030.00
National Australia Bank Limited	24,257.85	26,187.15
Pendal Group Limited	22,793.00	0.00
Rio Tinto Ltd, Dual Listed Co	19,191.20	14,552.10
Suncorp Group Limited	26,262.00	37,050.00
Thorn Group Limited	0.00	23,004.00
Telstra Corporation Limited	17,973.20	29,498.00
Westpac Banking Corporation	38,441.60	40,029.12
Wesfarmers Limited	31,590.40	25,676.80
Woodside Petroleum Limited	15,779.70	11,948.00
	<hr/> 392,669.97	<hr/> 414,971.73

### Note 4: Units in Listed Unit Trusts (Australian)

	2018 \$	2017 \$
Aveo Group	21,141.00	0.00
National Storage Reit	18,095.00	0.00
Westfield Corporation (Group)	0.00	15,385.48
	<hr/> 39,236.00	<hr/> 15,385.48

### Note 5: Banks and Term Deposits

	2018 \$	2017 \$
<b>Banks</b>		
DDH Cash Management Account #4750	4,780.50	21,787.14
	<hr/> 4,780.50	<hr/> 21,787.14

### Note 6: Liability for Accrued Benefits

## Michael Cecil Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	458,341.80	0.00
Benefits accrued as a result of operations	(6,915.60)	458,341.80
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	451,426.20	458,341.80

### Note 7: 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.

	2018 \$	2017 \$
Vested Benefits	451,426.20	458,341.80

### Note 8: Guaranteed Benefits

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

### Note 9: Dividends

	2018 \$	2017 \$
AMP Limited	1,305.00	0.00
Australia & New Zealand Banking Group Limited	1,400.00	0.00
B.H.P. Billiton Limited	1,235.34	0.00
Commonwealth Bank of Australia Limited	1,917.80	0.00
I.O.O.F. Holdings Limited	796.50	0.00
Insurance Australia Group Limited	1,360.00	0.00
McMillan Shakespeare Limited	1,428.00	0.00
Myer Holdings Limited	360.00	0.00
National Australia Bank Limited	1,752.30	0.00
Orica Limited	164.50	0.00
Pendal Group Limited	598.00	0.00
Rio Tinto Ltd, Dual Listed Co	842.38	0.00
Suncorp Group Limited	1,825.00	0.00

**Michael Cecil Superannuation Fund****Notes to the Financial Statements**

For the year ended 30 June 2018

Telstra Corporation Limited	1,817.90	0.00
Thorn Group Limited	567.00	0.00
Wesfarmers Limited	1,427.20	0.00
Westpac Banking Corporation	2,466.56	0.00
Woodside Petroleum Limited	498.27	0.00
Iluka Resources Limited	418.50	0.00
	<hr/>	<hr/>
	22,180.25	0.00
	<hr/>	<hr/>

**Note 10: Trust Distributions**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Westfield Corporation (Group)	309.53	0.00
National Storage Reit	1,056.00	0.00
Aveo Group	783.00	0.00
	<hr/>	<hr/>
	2,148.53	0.00
	<hr/>	<hr/>

**Note 11: Unrealised Movements in Market Value**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Fixed Interest Securities (Australian) - Unitised</b>		
Nufarm Finance \$100 Convertible Securities	53.10	0.00
	<hr/>	<hr/>
	53.10	0.00
	<hr/>	<hr/>
<b>Other Revaluations</b>		
Other Revaluations	0.00	(13,254.29)
	<hr/>	<hr/>
	0.00	(13,254.29)
	<hr/>	<hr/>

**Shares in Listed Companies (Australian)**

AMP Limited	(8,159.85)	0.00
Australia & New Zealand Banking Group Limited	(420.00)	0.00
B.H.P. Billiton Limited	10,630.00	0.00
Caltex Australia Limited	146.73	0.00
Commonwealth Bank of Australia Limited	(3,885.94)	0.00
I.O.O.F. Holdings Limited	(3,835.00)	0.00
Insurance Australia Group Limited	4,360.00	0.00

## Michael Cecil Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

McMillan Shakespeare Limited	3,405.00	0.00
Myer Holdings Limited	(8,370.00)	0.00
National Australia Bank Limited	(1,929.30)	0.00
Pendal Group Limited	(2,923.57)	0.00
Rio Tinto Ltd, Dual Listed Co	4,639.10	0.00
Suncorp Group Limited	(1,198.00)	0.00
Telstra Corporation Limited	(11,524.80)	0.00
Thorn Group Limited	(1,156.00)	0.00
Wesfarmers Limited	5,913.60	0.00
Westpac Banking Corporation	(1,587.52)	0.00
Woodside Petroleum Limited	2,616.70	0.00
Iluka Resources Limited	3,375.00	0.00
	(9,903.85)	0.00
<b>Units in Listed Unit Trusts (Australian)</b>		
Aveo Group	(2,365.52)	0.00
National Storage Reit	557.42	0.00
Westfield Corporation (Group)	1,993.48	0.00
	185.38	0.00
<b>Total Unrealised Movement</b>	(9,665.37)	(13,254.29)
<b>Realised Movements in Market Value</b>		
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Commonwealth Bank of Australia Limited	(492.29)	0.00
I.O.O.F. Holdings Limited	7,287.80	0.00
Insurance Australia Group Limited	1,760.00	0.00
McMillan Shakespeare Limited	2,218.95	0.00
Suncorp Group Limited	(132.00)	0.00
Thorn Group Limited	(11,616.05)	0.00
	(973.59)	0.00



**Michael Cecil Superannuation Fund****Notes to the Financial Statements**

For the year ended 30 June 2018

<b>Units in Listed Unit Trusts (Australian)</b>		
Westfield Corporation (Group)	922.95	0.00
	922.95	0.00
<b>Total Realised Movement</b>	(50.64)	0.00
<b>Changes in Market Values</b>	(9,716.01)	(13,254.29)
<b>Note 12: Income Tax Expense</b>		
The components of tax expense comprise	<b>2018</b> <b>\$</b>	<b>2017</b> <b>\$</b>
Current Tax	(9,196.18)	3,321.45
Income Tax Expense	(9,196.18)	3,321.45
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%	(2,416.77)	0.00
Less:		
Tax effect of:		
Exempt Pension Income	4,923.00	0.00
Realised Accounting Capital Gains	(7.60)	0.00
Accounting Trust Distributions	322.28	0.00
Add:		
Tax effect of:		
Other Non-Deductible Expenses	264.00	0.00
Decrease in MV of Investments	1,449.81	0.00
SMSF Non-Deductible Expenses	1,011.15	0.00
Pension Payments	3,450.00	0.00
Franking Credits	1,379.43	0.00
Foreign Credits	1.05	0.00
Taxable Trust Distributions	71.52	0.00
Distributed Foreign Income	27.65	0.00
Rounding	(0.16)	0.00

Notes to the Financial Statements

For the year ended 30 June 2018

Less credits:		
Franking Credits	9,196.18	0.00
Current Tax or Refund	(9,196.18)	0.00

# Michael Cecil Superannuation Fund

## Investment Summary Report

As at 30 June 2018

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>									
	DDH Cash Management Account #4750		4,780.500000	4,780.50	4,780.50	4,780.50			1.08 %
				<b>4,780.50</b>		<b>4,780.50</b>		<b>0.00 %</b>	<b>1.08 %</b>
<b>Fixed Interest Securities (Australian) - Unitised</b>									
NFNG.AX	Nufarm Finance \$100 Convertible Securities	90.00	86.800000	7,812.00	86.50	7,785.00	27.00	0.35 %	1.76 %
				<b>7,812.00</b>		<b>7,785.00</b>	<b>27.00</b>	<b>0.35 %</b>	<b>1.76 %</b>
<b>Shares in Listed Companies (Australian)</b>									
AMP.AX	AMP Limited	4,500.00	3.560000	16,020.00	5.37	24,179.85	(8,159.85)	(33.75) %	3.60 %
ANZ.AX	Australia & New Zealand Banking Group Limited	875.00	28.240000	24,710.00	32.21	28,185.00	(3,475.00)	(12.33) %	5.56 %
BHP.AX	B.H.P. Billiton Limited	1,000.00	33.910000	33,910.00	24.33	24,331.80	9,578.20	39.36 %	7.63 %
CTX.AX	Caltex Australia Limited	650.00	32.540000	21,151.00	32.31	21,004.27	146.73	0.70 %	4.76 %
CBA.AX	Commonwealth Bank of Australia Limited	446.00	72.870000	32,500.02	86.84	38,732.72	(6,232.70)	(16.09) %	7.31 %
IAG.AX	Insurance Australia Group Limited	2,900.00	8.530000	24,737.00	6.10	17,702.00	7,035.00	39.74 %	5.57 %
ILU.AX	Iluka Resources Limited	1,350.00	11.180000	15,093.00	7.71	10,408.50	4,684.50	45.01 %	3.40 %
MMS.AX	McMillan Shakespeare Limited	1,350.00	16.000000	21,600.00	13.26	17,895.00	3,705.00	20.70 %	4.86 %
MYR.AX	Myer Holdings Limited	18,000.00	0.370000	6,660.00	1.13	20,403.76	(13,743.76)	(67.36) %	1.50 %
NAB.AX	National Australia Bank Limited	885.00	27.410000	24,257.85	33.35	29,510.85	(5,253.00)	(17.80) %	5.46 %
PDL.AX	Pendal Group Limited	2,300.00	9.910000	22,793.00	11.18	25,716.57	(2,923.57)	(11.37) %	5.13 %
RIO.AX	Rio Tinto Ltd, Dual Listed Co	230.00	83.440000	19,191.20	61.89	14,234.00	4,957.20	34.83 %	4.32 %
SUN.AX	Suncorp Group Limited	1,800.00	14.590000	26,262.00	13.55	24,385.00	1,877.00	7.70 %	5.91 %
TLS.AX	Telstra Corporation Limited	6,860.00	2.620000	17,973.20	4.21	28,866.00	(10,892.80)	(37.74) %	4.04 %
WES.AX	Wesfarmers Limited	640.00	49.360000	31,590.40	44.25	28,322.20	3,268.20	11.54 %	7.11 %
WBC.AX	Westpac Banking Corporation	1,312.00	29.300000	38,441.60	34.88	45,762.48	(7,320.88)	(16.00) %	8.65 %
WPL.AX	Woodside Petroleum Limited	445.00	35.460000	15,779.70	33.16	14,755.70	1,024.00	6.94 %	3.55 %
				<b>392,669.97</b>		<b>414,395.70</b>	<b>(21,725.73)</b>	<b>(5.24) %</b>	<b>88.34 %</b>

Michael Cecil Superannuation Fund

# Investment Summary Report

As at 30 June 2018

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Units in Listed Unit Trusts (Australian)									
AOG.AX	Aveo Group	8,700.00	2.430000	21,141.00	2.70	23,506.52	(2,365.52)	(10.06) %	4.76 %
NSR.AX	National Storage Reit	11,000.00	1.645000	18,095.00	1.59	17,537.58	557.42	3.18 %	4.07 %
						39,236.00	41,044.10	(1,808.10)	(4.41) %
						444,498.47	468,005.30	(23,506.83)	(5.02) %
									100.00 %

# Michael Cecil Superannuation Fund

## Investment Income Comparison

As at 30 June 2018

Security Code	Security Name	Ledger Data			ASX & UUT Data					
		Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	Amount per share/unit	Estimated Income	Estimated Franking
Reconciled										
Shares in Listed Companies (Australian)										
AMP.AX	AMP Limited	29/09/2017	652.50	251.68	29/09/2017	23/08/2017	4,500.00	0.1450	652.50	251.68
AMP.AX	AMP Limited	28/03/2018	652.50	251.68	28/03/2018	21/02/2018	4,500.00	0.1450	652.50	251.68
ANZ.AX	Australia And New Zealand Banking Group Limited	03/07/2017	700.00	300.00	03/07/2017	08/05/2017	875.00	0.8000	700.00	300.00
ANZ.AX	Australia And New Zealand Banking Group Limited	18/12/2017	700.00	300.00	18/12/2017	13/11/2017	875.00	0.8000	700.00	300.00
BHP.AX	BHP Group Limited	26/09/2017	529.49	226.92	26/09/2017	07/09/2017	1,000.00	0.5295	529.49	226.92
BHP.AX	BHP Group Limited	27/03/2018	705.85	302.51	27/03/2018	08/03/2018	1,000.00	0.7059	705.85	302.51
CBA.AX	Commonwealth Bank Of Australia.	29/09/2017	1,025.80	439.63	29/09/2017	16/08/2017	446.00	2.3000	1,025.80	439.63
CBA.AX	Commonwealth Bank Of Australia.	28/03/2018	892.00	382.29	28/03/2018	14/02/2018	446.00	2.0000	892.00	382.29
IAG.AX	Insurance Australia Group Limited	09/10/2017	800.00	342.86	09/10/2017	06/09/2017	4,000.00	0.2000	800.00	342.86
IAG.AX	Insurance Australia Group Limited	29/03/2018	560.00	240.00	29/03/2018	20/02/2018	4,000.00	0.1400	560.00	240.00
IFL.AX	loof Holdings Limited	01/09/2017	796.50	341.36	01/09/2017	17/08/2017	2,950.00	0.2700	796.50	341.36
ILU.AX	Iluka Resources Limited	27/09/2017	81.00	34.71	27/09/2017	30/08/2017	1,350.00	0.0600	81.00	34.71
ILU.AX	Iluka Resources Limited	23/04/2018	337.50	144.64	23/04/2018	27/03/2018	1,350.00	0.2500	337.50	144.64
MMS.AX	Mcmillan Shakespeare Limited	13/10/2017	735.00	315.00	13/10/2017	28/09/2017	2,100.00	0.3500	735.00	315.00
MMS.AX	Mcmillan Shakespeare Limited	29/03/2018	693.00	297.00	29/03/2018	15/03/2018	2,100.00	0.3300	693.00	297.00
MYR.AX	Myer Holdings Limited	09/11/2017	360.00	154.29	09/11/2017	27/09/2017	18,000.00	0.0200	360.00	154.29
NAB.AX	National Australia Bank Limited	05/07/2017	876.15	375.49	05/07/2017	16/05/2017	885.00	0.9900	876.15	375.49
NAB.AX	National Australia Bank Limited	13/12/2017	876.15	375.49	13/12/2017	09/11/2017	885.00	0.9900	876.15	375.49
RIO.AX	RIO Tinto Limited	21/09/2017	316.76	135.75	21/09/2017	10/08/2017	230.00	1.3772	316.76	135.75
RIO.AX	RIO Tinto Limited	12/04/2018	525.62	225.27	12/04/2018	01/03/2018	230.00	2.2853	525.62	225.27

## Michael Cecil Superannuation Fund

# Investment Income Comparison

As at 30 June 2018

Security Code	Security Name	Ledger Data			ASX & UUT Data					
		Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	Amount per share/unit	Estimated Income	Estimated Franking
SUN.AX	Suncorp Group Limited	20/09/2017	1,000.00	428.57	20/09/2017	16/08/2017	2,500.00	0.4000	1,000.00	428.57
SUN.AX	Suncorp Group Limited	05/04/2018	825.00	353.57	05/04/2018	21/02/2018	2,500.00	0.3300	825.00	353.57
TGA.AX	Thorn Group Limited	18/07/2017	405.00	173.57	18/07/2017	03/07/2017	16,200.00	0.0250	405.00	173.57
TGA.AX	Thorn Group Limited	19/01/2018	162.00	69.43	19/01/2018	04/01/2018	16,200.00	0.0100	162.00	69.43
TLS.AX	Telstra Corporation Limited.	28/09/2017	1,063.30	455.70	28/09/2017	30/08/2017	6,860.00	0.1550	1,063.30	455.70
TLS.AX	Telstra Corporation Limited.	29/03/2018	754.60	323.40	29/03/2018	28/02/2018	6,860.00	0.1100	754.60	323.40
WBC.AX	Westpac Banking Corporation	04/07/2017	1,233.28	528.55	04/07/2017	18/05/2017	1,312.00	0.9400	1,233.28	528.55
WBC.AX	Westpac Banking Corporation	22/12/2017	1,233.28	528.55	22/12/2017	13/11/2017	1,312.00	0.9400	1,233.28	528.55
WES.AX	Wesfarmers Limited	28/09/2017	768.00	329.14	28/09/2017	22/08/2017	640.00	1.2000	768.00	329.14
WES.AX	Wesfarmers Limited	05/04/2018	659.20	282.51	05/04/2018	26/02/2018	640.00	1.0300	659.20	282.51
WPL.AX	Woodside Petroleum Ltd	21/09/2017	247.82	106.21	21/09/2017	24/08/2017	400.00	0.6195	247.82	106.21
WPL.AX	Woodside Petroleum Ltd	22/03/2018	250.45	107.34	22/03/2018	22/02/2018	400.00	0.6261	250.45	107.33
			21,417.75	9,123.11				21.0735	21,417.74	9,123.10
Units in Listed Unit Trusts (Australian)										
WFD.AX	Westfield Corporation	31/08/2017	309.53		31/08/2017	11/08/2017	1,916.00	0.1616	309.54	0.00
			309.53					0.1616	309.54	0.00
Unreconciled										
Shares in Listed Companies (Australian)										
ORI.AX	Orica Limited	03/07/2017	164.50	9.00						
PDL.AX	Pendal Group Limited	20/12/2017	598.00	64.07						
			762.50	73.07						

Michael Cecil Superannuation Fund

# Investment Income Comparison

As at 30 June 2018

Security Code	Security Name	Ledger Data			ASX & UUT Data					
		Transaction Date	Income Amount	Franking Credit	Date Payable	Ex Div/Dist Date	Units On Hand	Amount per share/unit	Estimated Income	Estimated Franking
Units in Listed Unit Trusts (Australian)										
AOG.AX	Aveo Group	30/06/2018	783.00							
NSR.AX	National Storage Reit	26/02/2018	517.00							
NSR.AX	National Storage Reit	30/06/2018	539.00							
			1,839.00							
			24,328.78	9,196.18				21.2351	21,727.29	9,123.10

# Michael Cecil Superannuation Fund

## Investment Income Report

As at 30 June 2018

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Bank Accounts</b>													
	DDH Cash Management Account #4750	253.12			253.12	0.00	0.00	0.00	253.12			0.00	0.00
		<b>253.12</b>			<b>253.12</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>253.12</b>			<b>0.00</b>	<b>0.00</b>
<b>Fixed Interest Securities (Australian) - Unithised</b>													
NFNG.AX	Nufarm Finance \$100 Convertible Securities	524.93			524.93	0.00	0.00	0.00	524.93			0.00	0.00
		<b>524.93</b>			<b>524.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>524.93</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>													
AMP.AX	AMP Limited	1,305.00	1,174.50	130.50		503.36			1,808.36		0.00		
ANZ.AX	Australia & New Zealand Banking Group Limited	1,400.00	1,400.00	0.00		600.00			2,000.00		0.00		
BHP.AX	B.H.P. Billiton Limited	1,235.34	1,235.34	0.00		529.43			1,764.77		0.00		
CBA.AX	Commonwealth Bank of Australia Limited	1,917.80	1,917.80	0.00		821.92			2,739.72		0.00		
IFL.AX	I.O.O.F. Holdings Limited	796.50	796.50	0.00		341.36			1,137.86		0.00		
IAG.AX	Insurance Australia Group Limited	1,360.00	1,360.00	0.00		582.86			1,942.86		0.00		
ILU.AX	Iluka Resources Limited	418.50	418.50	0.00		179.35			597.85		0.00		
MMS.AX	McMillan Shakespeare Limited	1,428.00	1,428.00	0.00		612.00			2,040.00		0.00		
MYR.AX	Myer Holdings Limited	360.00	360.00	0.00		154.29			514.29		0.00		
NAB.AX	National Australia Bank Limited	1,752.30	1,752.30	0.00		750.98			2,503.28		0.00		
ORI.AX	Orica Limited	164.50	21.00	143.50		9.00			173.50		0.00		
PDL.AX	Pendal Group Limited	598.00	149.50	448.50		64.07			662.07		0.00		
RIO.AX	Rio Tinto Ltd, Dual Listed Co	842.38	842.38	0.00		361.02			1,203.40		0.00		
SUN.AX	Suncorp Group Limited	1,825.00	1,825.00	0.00		782.14			2,607.14		0.00		
TLS.AX	Telstra Corporation Limited	1,817.90	1,817.90	0.00		779.10			2,597.00		0.00		
TGA.AX	Thorn Group Limited	567.00	567.00	0.00		243.00			810.00		0.00		
WES.AX	Wesfarmers Limited	1,427.20	1,427.20	0.00		611.65			2,038.85		0.00		
WBC.AX	Westpac Banking Corporation	2,466.56	2,466.56	0.00		1,057.10			3,523.66		0.00		
WPL.AX	Woodside Petroleum Limited	498.27	498.27	0.00		213.55			711.82		0.00		



# Michael Cecil Superannuation Fund

## Investment Income Report

As at 30 June 2018

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
		22,180.25	21,457.75	722.50		9,196.18			31,376.43		0.00		
<b>Units in Listed Unit Trusts (Australian)</b>													
AOG.AX	Aveo Group	783.00			89.08	0.00	0.00	0.00	89.08		0.00	0.00	693.92
NSR.AX	National Storage Reit	1,056.00			370.99	0.00	34.21	0.00	405.20		0.00	15.87	634.93
WFD.AX	Westfield Corporation (Group)	309.53			16.71	0.00	150.14	7.02	173.87		0.00	0.00	142.68
		2,148.53			476.78	0.00	184.35	7.02	668.15		0.00	15.87	1,471.53
		25,106.83	21,457.75	722.50	1,254.83	9,196.18	184.35	7.02	32,822.63		0.00	15.87	1,471.53

Assessable Income (Excl. Capital Gains) **32,822.63**

Net Capital Gain **15.87**

**Total Assessable Income 32,838.50**

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.  
For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

# Michael Cecil Superannuation Fund

## Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
Commonwealth Bank of Australia Limited												
28/04/2017	25/07/2017	130.00	11,312.60	10,820.31	(492.29)	11,312.60	11,312.60	0.00	0.00	0.00	0.00	(492.29)
		<b>130.00</b>	<b>11,312.60</b>	<b>10,820.31</b>	<b>(492.29)</b>	<b>11,312.60</b>	<b>11,312.60</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(492.29)</b>
I.O.O.F. Holdings Limited												
28/04/2017	21/09/2017	1,550.00	13,175.00	17,004.18	3,829.18	13,175.00	13,175.00	0.00	0.00	0.00	3,829.18	0.00
26/04/2017	21/09/2017	1,400.00	11,900.00	15,358.62	3,458.62	11,900.00	11,900.00	0.00	0.00	0.00	3,458.62	0.00
		<b>2,950.00</b>	<b>25,075.00</b>	<b>32,362.80</b>	<b>7,287.80</b>	<b>25,075.00</b>	<b>25,075.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,287.80</b>	<b>0.00</b>
Insurance Australia Group Limited												
28/04/2017	20/03/2018	1,100.00	6,743.00	8,503.00	1,760.00	6,743.00	6,743.00	0.00	0.00	0.00	1,760.00	0.00
		<b>1,100.00</b>	<b>6,743.00</b>	<b>8,503.00</b>	<b>1,760.00</b>	<b>6,743.00</b>	<b>6,743.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,760.00</b>	<b>0.00</b>
McMillan Shakespeare Limited												
28/04/2017	20/03/2018	400.00	5,360.00	6,681.95	1,321.95	5,360.00	5,360.00	0.00	0.00	0.00	1,321.95	0.00
26/04/2017	26/04/2018	350.00	4,585.00	5,482.00	897.00	4,585.00	4,585.00	0.00	0.00	897.00	0.00	0.00
		<b>750.00</b>	<b>9,945.00</b>	<b>12,163.95</b>	<b>2,218.95</b>	<b>9,945.00</b>	<b>9,945.00</b>	<b>0.00</b>	<b>0.00</b>	<b>897.00</b>	<b>1,321.95</b>	<b>0.00</b>
Suncorp Group Limited												
28/04/2017	20/03/2018	700.00	9,590.00	9,458.00	(132.00)	9,590.00	9,590.00	0.00	0.00	0.00	0.00	(132.00)
		<b>700.00</b>	<b>9,590.00</b>	<b>9,458.00</b>	<b>(132.00)</b>	<b>9,590.00</b>	<b>9,590.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(132.00)</b>
Thorn Group Limited												
28/04/2017	26/03/2018	6,700.00	8,643.00	4,231.73	(4,411.27)	8,643.00	8,643.00	0.00	0.00	0.00	0.00	(4,411.27)

# Michael Cecil Superannuation Fund

## Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Shares in Listed Companies (Australian)</b>												
26/04/2017	26/03/2018	9,500.00	13,205.00	6,000.22	(7,204.78)	13,205.00	13,205.00	0.00	0.00	0.00	0.00	(7,204.78)
		<b>16,200.00</b>	<b>21,848.00</b>	<b>10,231.95</b>	<b>(11,616.05)</b>	<b>21,848.00</b>	<b>21,848.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(11,616.05)</b>
		<b>21,830.00</b>	<b>84,513.60</b>	<b>83,540.01</b>	<b>(973.59)</b>	<b>84,513.60</b>	<b>84,513.60</b>	<b>0.00</b>	<b>0.00</b>	<b>897.00</b>	<b>10,369.75</b>	<b>(12,240.34)</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
National Storage Reit												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.77	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8.10	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>15.87</b>	<b>0.00</b>
Westfield Corporation (Group)												
28/04/2017	15/12/2017	916.00	8,298.96	8,749.76	450.80	8,230.75	8,230.75	0.00	0.00	0.00	519.02	0.00
26/04/2017	15/12/2017	1,000.00	9,080.00	9,552.15	472.15	9,005.53	9,005.53	0.00	0.00	0.00	546.61	0.00
		<b>1,916.00</b>	<b>17,378.96</b>	<b>18,301.91</b>	<b>922.95</b>	<b>17,236.28</b>	<b>17,236.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,065.63</b>	<b>0.00</b>
		<b>1,916.00</b>	<b>17,378.96</b>	<b>18,301.91</b>	<b>922.95</b>	<b>17,236.28</b>	<b>17,236.28</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,081.50</b>	<b>0.00</b>
		<b>23,746.00</b>	<b>101,892.56</b>	<b>101,841.92</b>	<b>(50.64)</b>	<b>101,749.88</b>	<b>101,749.88</b>	<b>0.00</b>	<b>0.00</b>	<b>897.00</b>	<b>11,451.25</b>	<b>(12,240.34)</b>

Michael Cecil Superannuation Fund

# Unrealised Capital Gains - Detailed

As at 30 June 2018

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Fixed Interest Securities (Australian) - Unitised</b>										
Nufarm Finance \$100 Convertible Securities										
	26/04/2017	90.00	7,785.00	0.00	7,785.00	7,812.0000	27.00	0.00	18.00	0.00
		<b>90.00</b>	<b>7,785.00</b>	<b>0.00</b>	<b>7,785.00</b>	<b>7,812.0000</b>	<b>27.00</b>	<b>0.00</b>	<b>18.00</b>	<b>0.00</b>
		<b>90.00</b>	<b>7,785.00</b>	<b>0.00</b>	<b>7,785.00</b>	<b>7,812.0000</b>	<b>27.00</b>	<b>0.00</b>	<b>18.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>										
AMP Limited										
	25/07/2017	4,500.00	24,179.85	0.00	24,179.85	16,020.0000	(8,159.85)	0.00	0.00	0.00
		<b>4,500.00</b>	<b>24,179.85</b>	<b>0.00</b>	<b>24,179.85</b>	<b>16,020.0000</b>	<b>(8,159.85)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Australia & New Zealand Banking Group Limited										
	26/04/2017	500.00	16,065.00	0.00	16,065.00	14,120.0000	(1,945.00)	0.00	0.00	0.00
	28/04/2017	375.00	12,120.00	0.00	12,120.00	10,590.0000	(1,530.00)	0.00	0.00	0.00
		<b>875.00</b>	<b>28,185.00</b>	<b>0.00</b>	<b>28,185.00</b>	<b>24,710.0000</b>	<b>(3,475.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
B.H.P. Billiton Limited										
	26/04/2017	400.00	10,128.00	0.00	10,128.00	13,564.0000	3,436.00	0.00	2,290.67	0.00
	28/04/2017	380.00	9,066.80	0.00	9,066.80	12,885.8000	3,819.00	0.00	2,546.00	0.00
	09/05/2017	220.00	5,137.00	0.00	5,137.00	7,460.2000	2,323.20	0.00	1,548.80	0.00
		<b>1,000.00</b>	<b>24,331.80</b>	<b>0.00</b>	<b>24,331.80</b>	<b>33,910.0000</b>	<b>9,578.20</b>	<b>0.00</b>	<b>6,385.47</b>	<b>0.00</b>
Commonwealth Bank of Australia Limited										
	26/04/2017	230.00	19,936.40	0.00	19,936.40	16,760.1000	(3,176.30)	0.00	0.00	0.00
	28/04/2017	216.00	18,796.32	0.00	18,796.32	15,739.9200	(3,056.40)	0.00	0.00	0.00
		<b>446.00</b>	<b>38,732.72</b>	<b>0.00</b>	<b>38,732.72</b>	<b>32,500.0200</b>	<b>(6,232.70)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Michael Cecil Superannuation Fund

# Unrealised Capital Gains - Detailed

As at 30 June 2018

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Shares in Listed Companies (Australian)</b>										
Caltex Australia Limited										
	20/04/2018	650.00	21,004.27	0.00	21,004.27	21,151.0000	146.73	0.00	0.00	0.00
		<b>650.00</b>	<b>21,004.27</b>	<b>0.00</b>	<b>21,004.27</b>	<b>21,151.0000</b>	<b>146.73</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Insurance Australia Group Limited										
	26/04/2017	2,500.00	15,250.00	0.00	15,250.00	21,325.0000	6,075.00	0.00	4,050.00	0.00
	28/04/2017	400.00	2,452.00	0.00	2,452.00	3,412.0000	960.00	0.00	640.00	0.00
		<b>2,900.00</b>	<b>17,702.00</b>	<b>0.00</b>	<b>17,702.00</b>	<b>24,737.0000</b>	<b>7,035.00</b>	<b>0.00</b>	<b>4,690.00</b>	<b>0.00</b>
Iluka Resources Limited										
	26/04/2017	1,350.00	10,408.50	0.00	10,408.50	15,093.0000	4,684.50	0.00	3,123.00	0.00
		<b>1,350.00</b>	<b>10,408.50</b>	<b>0.00</b>	<b>10,408.50</b>	<b>15,093.0000</b>	<b>4,684.50</b>	<b>0.00</b>	<b>3,123.00</b>	<b>0.00</b>
McMillan Shakespeare Limited										
	26/04/2017	650.00	8,515.00	0.00	8,515.00	10,400.0000	1,885.00	0.00	1,256.67	0.00
	28/04/2017	700.00	9,380.00	0.00	9,380.00	11,200.0000	1,820.00	0.00	1,213.33	0.00
		<b>1,350.00</b>	<b>17,895.00</b>	<b>0.00</b>	<b>17,895.00</b>	<b>21,600.0000</b>	<b>3,705.00</b>	<b>0.00</b>	<b>2,470.00</b>	<b>0.00</b>
Myer Holdings Limited										
	03/05/2017	18,000.00	20,403.76	0.00	20,403.76	6,660.0000	(13,743.76)	0.00	0.00	0.00
		<b>18,000.00</b>	<b>20,403.76</b>	<b>0.00</b>	<b>20,403.76</b>	<b>6,660.0000</b>	<b>(13,743.76)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
National Australia Bank Limited										
	26/04/2017	600.00	19,932.00	0.00	19,932.00	16,446.0000	(3,486.00)	0.00	0.00	0.00
	28/04/2017	285.00	9,578.85	0.00	9,578.85	7,811.8500	(1,767.00)	0.00	0.00	0.00
		<b>885.00</b>	<b>29,510.85</b>	<b>0.00</b>	<b>29,510.85</b>	<b>24,257.8500</b>	<b>(5,253.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Michael Cecil Superannuation Fund

# Unrealised Capital Gains - Detailed

As at 30 June 2018

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Shares in Listed Companies (Australian)</b>										
Pendal Group Limited										
	21/09/2017	2,300.00	25,716.57	0.00	25,716.57	22,793.0000	(2,923.57)	0.00	0.00	0.00
		<b>2,300.00</b>	<b>25,716.57</b>	<b>0.00</b>	<b>25,716.57</b>	<b>22,793.0000</b>	<b>(2,923.57)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Rio Tinto Ltd, Dual Listed Co										
	26/04/2017	230.00	14,234.00	0.00	14,234.00	19,191.2000	4,957.20	0.00	3,304.80	0.00
		<b>230.00</b>	<b>14,234.00</b>	<b>0.00</b>	<b>14,234.00</b>	<b>19,191.2000</b>	<b>4,957.20</b>	<b>0.00</b>	<b>3,304.80</b>	<b>0.00</b>
Suncorp Group Limited										
	26/04/2017	1,100.00	14,795.00	0.00	14,795.00	16,049.0000	1,254.00	0.00	836.00	0.00
	28/04/2017	700.00	9,590.00	0.00	9,590.00	10,213.0000	623.00	0.00	415.33	0.00
		<b>1,800.00</b>	<b>24,385.00</b>	<b>0.00</b>	<b>24,385.00</b>	<b>26,262.0000</b>	<b>1,877.00</b>	<b>0.00</b>	<b>1,251.33</b>	<b>0.00</b>
Telstra Corporation Limited										
	26/04/2017	2,700.00	11,394.00	0.00	11,394.00	7,074.0000	(4,320.00)	0.00	0.00	0.00
	28/04/2017	4,160.00	17,472.00	0.00	17,472.00	10,899.2000	(6,572.80)	0.00	0.00	0.00
		<b>6,860.00</b>	<b>28,866.00</b>	<b>0.00</b>	<b>28,866.00</b>	<b>17,973.2000</b>	<b>(10,892.80)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Westpac Banking Corporation										
	26/04/2017	491.00	17,150.63	0.00	17,150.63	14,386.3000	(2,764.33)	0.00	0.00	0.00
	28/04/2017	821.00	28,611.85	0.00	28,611.85	24,055.3000	(4,556.55)	0.00	0.00	0.00
		<b>1,312.00</b>	<b>45,762.48</b>	<b>0.00</b>	<b>45,762.48</b>	<b>38,441.6000</b>	<b>(7,320.88)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Wesfarmers Limited										
	26/04/2017	390.00	17,542.20	0.00	17,542.20	19,250.4000	1,708.20	0.00	1,138.80	0.00
	28/04/2017	250.00	10,780.00	0.00	10,780.00	12,340.0000	1,560.00	0.00	1,040.00	0.00

## Michael Cecil Superannuation Fund

# Unrealised Capital Gains - Detailed

As at 30 June 2018

Investment	Contract Date	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /(Loss)	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
<b>Shares in Listed Companies (Australian)</b>										
Wesfarmers Limited										
		<b>640.00</b>	<b>28,322.20</b>	<b>0.00</b>	<b>28,322.20</b>	<b>31,590.4000</b>	<b>3,268.20</b>	<b>0.00</b>	<b>2,178.80</b>	<b>0.00</b>
Woodside Petroleum Limited										
	26/04/2017	400.00	13,540.70	0.00	13,540.70	14,184.0000	643.30	0.00	428.87	0.00
	02/03/2018	45.00	1,215.00	0.00	1,215.00	1,595.7000	380.70	0.00	0.00	0.00
		<b>445.00</b>	<b>14,755.70</b>	<b>0.00</b>	<b>14,755.70</b>	<b>15,779.7000</b>	<b>1,024.00</b>	<b>0.00</b>	<b>428.87</b>	<b>0.00</b>
		<b>45,543.00</b>	<b>414,395.70</b>	<b>0.00</b>	<b>414,395.70</b>	<b>392,669.9700</b>	<b>(21,725.73)</b>	<b>0.00</b>	<b>23,832.27</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>										
Aveo Group										
	20/03/2018	8,700.00	23,506.52	693.92	22,812.60	21,141.0000	(1,671.60)	0.00	0.00	0.00
		<b>8,700.00</b>	<b>23,506.52</b>	<b>693.92</b>	<b>22,812.60</b>	<b>21,141.0000</b>	<b>(1,671.60)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
National Storage Reit										
	28/12/2017	11,000.00	17,537.58	634.93	16,902.65	18,095.0000	1,192.35	0.00	0.00	0.00
		<b>11,000.00</b>	<b>17,537.58</b>	<b>634.93</b>	<b>16,902.65</b>	<b>18,095.0000</b>	<b>1,192.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>19,700.00</b>	<b>41,044.10</b>	<b>1,328.85</b>	<b>39,715.25</b>	<b>39,236.0000</b>	<b>(479.25)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
		<b>463,224.80</b>	<b>4,328,850.00</b>	<b>1,328.85</b>	<b>4,328,850.00</b>	<b>4,328,850.0000</b>	<b>(22,177.98)</b>	<b>0.00</b>	<b>23,850.27</b>	<b>0.00</b>

Michael Cecil Superannuation Fund

# Members Summary Report

As at 30 June 2018

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Michael Cecil (Age: 73)											
CECMIC00007P - Account Based Pension 3 - Tax Free: 90.80%											
458,341.80	0.00	0.00	16,084.40	0.00	23,000.00	0.00	0.00	0.00	0.00	0.00	451,426.20
458,341.80	0.00	0.00	16,084.40	0.00	23,000.00	0.00	0.00	0.00	0.00	0.00	451,426.20
458,341.80	0.00	0.00	16,084.40	0.00	23,000.00	0.00	0.00	0.00	0.00	0.00	451,426.20



## **Trustees Declaration**

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The directors of the trustee company have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

The directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 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 2018.

Specifically, the directors of the trustee company 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) Act 1994; and
- to the knowledge of the directors of the trustee company, 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 directors of the trustee company by:

.....  
Michael Cecil  
Mike Cecil Pics Pty Ltd  
Director

07 February 2019

Michael Cecil Superannuation Fund

## Pension Summary Report

As at 30/06/2018

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**Member Name :** Cecil, Michael

**Member Age :** 72 (Date of Birth : 10/06/1945)

Member Code	Pension Type	Pension Start Date	Tax Free	Min / PF	Minimum	Maximum	Gross Pension Payments	PAYG	Net Pension Payment	Amount to reach Minimum
CECMIC0007P	Account Based Pension	30/06/2017	90.80%	5.00%	\$22,920.00	N/A	\$23,000.00	\$0.00	\$23,000.00	NIL
					\$22,920.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	\$0.00

**Total :**

					\$22,920.00	\$0.00	\$23,000.00	\$0.00	\$23,000.00	\$0.00
--	--	--	--	--	-------------	--------	-------------	--------	-------------	--------

Members Statement

Michael Cecil  
Unit 72/299 Napper Road  
Arundel, Queensland, 4214, Australia

Your Details

Date of Birth :	10/06/1945
Age:	73
Tax File Number:	Provided
Date Joined Fund:	14/02/2017
Service Period Start Date:	24/07/1967
Date Left Fund:	
Member Code:	CECMIC00007P
Account Start Date	30/06/2017
Account Phase:	Retirement Phase
Account Description:	Account Based Pension 3

Nominated Beneficiaries	N/A
Vested Benefits	451,426.20
Total Death Benefit	451,426.20

Your Balance

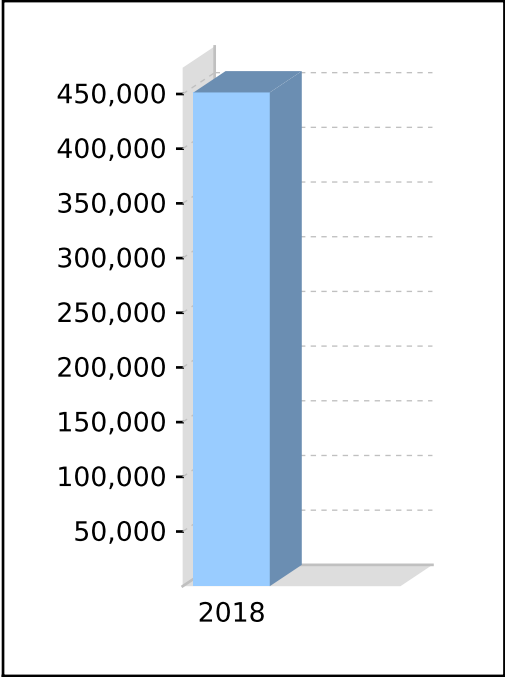
Total Benefits	451,426.20
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Preservation Components

Preserved	
Unrestricted Non Preserved	451,426.20
Restricted Non Preserved	

Tax Components

Tax Free (90.80%)	409,910.92
Taxable	41,515.28



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2017	458,341.80
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		16,084.40
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		23,000.00
Contributions Tax		
Income Tax		
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	30/06/2018	451,426.20

Michael Cecil Superannuation Fund

# Statement of Taxable Income

For the year ended 30 June 2018

	2018
	\$
Benefits accrued as a result of operations	(16,111.78)
<b>Less</b>	
Exempt current pension income	32,820.00
Realised Accounting Capital Gains	(50.64)
Accounting Trust Distributions	2,148.53
	<u>34,917.89</u>
<b>Add</b>	
Other Non Deductible Expenses	1,760.00
Decrease in MV of investments	9,665.37
SMSF non deductible expenses	6,741.00
Pension Payments	23,000.00
Franking Credits	9,196.18
Foreign Credits	7.02
Taxable Trust Distributions	476.78
Distributed Foreign income	184.35
	<u>51,030.70</u>
SMSF Annual Return Rounding	(1.03)
<b>Taxable Income or Loss</b>	<u>0.00</u>
Income Tax on Taxable Income or Loss	0.00
<b>Less</b>	
Franking Credits	9,196.18
	<u>(9,196.18)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(9,196.18)</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(6,642.45)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(15,579.63)</u>

# Self-managed superannuation fund annual return

# 2018

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2018* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2018* (NAT 71606) (the instructions) can assist you to complete this annual return.

## To complete this annual return

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS and print one character per box.

S M I T H S T

- Place **X** in ALL applicable boxes.

## Section A: Fund information

### 1 Tax file number (TFN)

- ❗ The ATO is authorised by law to request your TFN. You are not obliged to quote your TFN but not quoting it could increase the chance of delay or error in processing your annual return. See the Privacy note in the Declaration.

➤ To assist processing, write the fund's TFN at the top of pages 3, 5 and 7.

### 2 Name of self-managed superannuation fund (SMSF)

### 3 Australian business number (ABN) (if applicable)

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- Is this an amendment to the SMSF's 2018 return? **A** No Yes
- Is this the first required return for a newly registered SMSF? **B** No Yes

## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day      /      Month      /      Year

Was Part B of the audit report qualified? **B** No Yes

If the audit report was qualified, have the reported compliance issues been rectified? **C** No Yes

---

## 7 Electronic funds transfer (EFT)

We need your self-managed super fund's financial institution details to pay any super payments and tax refunds owing to you.

### A Financial institution details for super payments and tax refunds

You must provide the financial institution details of your fund's nominated super account. If you would like your fund's tax refunds paid to a different account, you can provide additional financial institution details at **B**.

Fund BSB number (must be six digits)

Fund account number

Fund account name (for example, J&Q Citizen ATF J&Q Family SF)

### B Financial institution details for tax refunds only

If you would like your fund's tax refunds paid to a different account, provide additional financial institution details. Tax refunds cannot be paid to a trustee's personal account. (See relevant instructions.)

BSB number (must be six digits)

Account number

Account name (for example, J&Q Citizen ATF J&Q Family SF)

### C Electronic service address alias

We will use your electronic service address alias to communicate with your fund about ATO super payments.

**8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? **C** No Yes

**9 Was the fund wound up during the income year?**

No Yes If yes, provide the date on which the fund was wound up Day / Month / Year Have all tax lodgment and payment obligations been met? No Yes

**10 Exempt current pension income**

Did the fund pay retirement phase superannuation income stream benefits to one or more members in the income year?

☐ To claim a tax exemption for current pension income, you must pay at least the minimum benefit payment under the law. Record exempt current pension income at Label **A**.

No ☐ Go to Section B: Income.

Yes ☐ Exempt current pension income amount **A** \$

Which method did you use to calculate your exempt current pension income?

Segregated assets method **B**

Unsegregated assets method **C** ☐ Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** Yes ☐ Go to Section B: Income.

No ☐ Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. Go to Section C: Deductions and non-deductible expenses. (Do **not** complete Section B: Income.)

☐ If you are entitled to claim any tax offsets, you can list these at Section D: Income tax calculation statement.

## Section B: Income

**Do not complete this section** if all superannuation interests in the SMSF were supporting superannuation income streams in the retirement phase for the **entire year**, there was **no** other income that was assessable, and you **have not** realised a deferred notional gain. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement.

### 11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2018*.

Have you applied an exemption or rollover? **M** No Yes

Code

Net capital gain **A** \$

Gross rent and other leasing and hiring income **B** \$

Gross interest **C** \$

Forestry managed investment scheme income **X** \$

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income <b>D</b> \$	

Australian franking credits from a New Zealand company **E** \$

Transfers from foreign funds **F** \$

Number

Gross payments where ABN not quoted **H** \$

Gross distribution from partnerships **I** \$

Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$

Code

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*\*No-TFN-quoted contributions

**R3** \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

**Assessable contributions**  
**R** \$  
(**R1** plus **R2**  
plus **R3** less **R6**)

#### Calculation of non-arm's length income

\*Net non-arm's length private company dividends

**U1** \$

plus \*Net non-arm's length trust distributions

**U2** \$

plus \*Net other non-arm's length income

**U3** \$

\*Other income **S** \$

\*Assessable income due to changed tax status of fund **T** \$

Code

**Net non-arm's length income**  
**U** \$  
(subject to 45% tax rate)  
(**U1** plus **U2** plus **U3**)

\*This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME**  
(Sum of labels **A** to **U**) **W**

Loss

Exempt current pension income **Y** \$

**TOTAL ASSESSABLE INCOME**  
(**W** less **Y**) **V** \$

Loss



## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

- Under 'Deductions' list all expenses and allowances you are entitled to claim a deduction for. Under 'Non-deductible expenses', list all other expenses or normally allowable deductions that you cannot claim as a deduction (for example, all expenses related to exempt current pension income should be recorded in the 'Non-deductible expenses' column).

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1 \$</b>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
Death benefit increase	<b>G1 \$</b>		
SMSF auditor fee	<b>H1 \$</b>		<b>H2 \$</b>
Investment expenses	<b>I1 \$</b>		<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>		<b>J2 \$</b>
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>
Other amounts	<b>L1 \$</b>	Code	<b>L2 \$</b>
Tax losses deducted	<b>M1 \$</b>		
<b>TOTAL DEDUCTIONS</b> <b>N \$</b> (Total <b>A1</b> to <b>M1</b> )		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y \$</b> (Total <b>A2</b> to <b>L2</b> )	
<b>#TAXABLE INCOME OR LOSS</b> <b>O \$</b> (TOTAL ASSESSABLE INCOME <i>less</i> TOTAL DEDUCTIONS)		<b>TOTAL SMSF EXPENSES</b> <b>Z \$</b> (N <i>plus</i> Y)	

#This is a mandatory label.

## Section D: Income tax calculation statement

### #Important:

Section B label **R3**, Section C label **O** and Section D labels **A**, **T1**, **J**, **T5** and **I** are mandatory. If you leave these labels blank, you will have specified a zero amount.

### 13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2018* on how to complete the calculation statement.

#Taxable income **A** \$  
(an amount must be included even if it is zero)

#Tax on taxable income **T1** \$  
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J** \$  
(an amount must be included even if it is zero)

Gross tax **B** \$

(**T1** plus **J**)

Foreign income tax offset

**C1** \$

Rebates and tax offsets

**C2** \$

Non-refundable non-carry forward tax offsets

**C** \$

(**C1** plus **C2**)

SUBTOTAL 1

**T2** \$

(**B** less **C** – cannot be less than zero)

Early stage venture capital limited partnership tax offset

**D1** \$

Early stage venture capital limited partnership tax offset carried forward from previous year

**D2** \$

Early stage investor tax offset

**D3** \$

Early stage investor tax offset carried forward from previous year

**D4** \$

Non-refundable carry forward tax offsets

**D** \$

(**D1** plus **D2** plus **D3** plus **D4**)

SUBTOTAL 2

**T3** \$

(**T2** less **D** – cannot be less than zero)

Complying fund's franking credits tax offset

**E1** \$

No-TFN tax offset

**E2** \$

National rental affordability scheme tax offset

**E3** \$

Exploration credit tax offset

**E4** \$

Refundable tax offsets

**E** \$

(**E1** plus **E2** plus **E3** plus **E4**)

#TAX PAYABLE **T5** \$

(**T3** less **E** – cannot be less than zero)

Section 102AAM interest charge

**G** \$

Credit for interest on early payments – amount of interest	
<b>H1 \$</b>	
Credit for tax withheld – foreign resident withholding (excluding capital gains)	
<b>H2 \$</b>	
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	
<b>H3 \$</b>	
Credit for TFN amounts withheld from payments from closely held trusts	
<b>H5 \$</b>	
Credit for interest on no-TFN tax offset	
<b>H6 \$</b>	
Credit for foreign resident capital gains withholding amounts	
<b>H8 \$</b>	
	<b>Eligible credits</b> <b>H \$</b> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

<b>#Tax offset refunds</b> (Remainder of refundable tax offsets)	<b>I \$</b> <i>(unused amount from label E – an amount must be included even if it is zero)</i>
---------------------------------------------------------------------	----------------------------------------------------------------------------------------------------

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b> <i>(T5 plus G less H less I less K plus L less M plus N)</i>
---------------------------------------------------------------------------------------------------------------------------------	-----------------------------------------------------------------------------

#This is a mandatory label.

## Section E: **Losses**

### 14 **Losses**

! If total loss is greater than \$100,000, complete and attach a *Losses schedule 2018*.

Tax losses carried forward to later income years **U \$**  
 Net capital losses carried forward to later income years **V \$**

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

### Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

Contributions from non-complying funds and previously non-complying funds **T** \$

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$

**TOTAL CONTRIBUTIONS N** \$

### Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Retirement phase account balance – Non CDBIS **S2** \$

Retirement phase account balance – CDBIS **S3** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Income stream payment **R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1 plus S2 plus S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

---

## Section H: Assets and liabilities

### 15 ASSETS

#### 15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

---

#### 15b Australian direct investments

Cash and term deposits **E \$**

##### Limited recourse borrowing arrangements

Australian residential real property

**J1 \$**

Australian non-residential real property

**J2 \$**

Overseas real property

**J3 \$**

Australian shares

**J4 \$**

Overseas shares

**J5 \$**

Other

**J6 \$**

Debt securities **F \$**

Loans **G \$**

Listed shares **H \$**

Unlisted shares **I \$**

Limited recourse borrowing arrangements **J \$**

Non-residential real property **K \$**

Residential real property **L \$**

Collectables and personal use assets **M \$**

Other assets **O \$**

---

#### 15c Overseas direct investments

Overseas shares **P \$**

Overseas non-residential real property **Q \$**

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$**

(Sum of labels **A** to **T**)

---

#### 15d In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

**A** No

Yes



\$

---

#### 15e Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

**A** No

Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

**B** No

Yes

## 16 LIABILITIES

Borrowings for limited recourse  
borrowing arrangements

**V1 \$**

Permissible temporary borrowings

**V2 \$**

Other borrowings

**V3 \$**

Borrowings **V \$**

Total member closing account balances  
(total of all **CLOSING ACCOUNT BALANCES** from Sections F and G) **W \$**

Reserve accounts **X \$**

Other liabilities **Y \$**

**TOTAL LIABILITIES Z \$**

---

## Section I: Taxation of financial arrangements

### 17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

---

## Section J: Other information

### Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2017–18 income year, write **2018**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2018*. **B**

### Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2018* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2018*. **D**

## Section K: Declarations



Penalties may be imposed for false or misleading information in addition to penalties relating to any tax shortfalls.

### Important

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

### Privacy

The ATO is authorised by the *Taxation Administration Act 1953* to request the provision of tax file numbers (TFNs). We will use the TFN to identify the entity in our records. It is not an offence not to provide the TFN. However if you do not provide the TFN, the processing of this form may be delayed.

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

I declare that current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received the audit report and I am aware of any matters raised. I declare that the information on this annual return, including any attached schedules and additional documentation is true and correct. I also authorise the ATO to make any tax refunds to the nominated bank account (if applicable).

Authorised trustee's, director's or public officer's signature

Date      Day      /      Month      /      Year

### Preferred trustee or director contact details:

Title:    Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs



The Commissioner of Taxation, as Registrar of the Australian Business Register, may use the ABN and business details which you provide on this annual return to maintain the integrity of the register. For further information, refer to the instructions.

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2018* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date      Day      /      Month      /      Year

### Tax agent's contact details

Title:    Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number



Postal address for annual returns: **Australian Taxation Office, GPO Box 9845, IN YOUR CAPITAL CITY**

Michael Cecil Superannuation Fund

# Yearly Projected Pension Calculation Report

As at 01 July 2018

Member Name	Member Code	Pension Type	Pension Start/ Conversion Date	Age (as at 01/07/2018)	Opening Balance	Minimum Amount	Maximum Amount	Tax Free %	Min Tax Free Payments	Min Taxable Payments
Cecil, Michael	CECMIC00007P	Account Based Pension	30/06/2017	73	451,426.20	22,570.00	N/A	90.80	20,493.56	2,076.44
					451,426.20	22,570.00			20,493.56	2,076.44
					451,426.20	22,570.00			20,493.56	2,076.44



# Memorandum of Resolutions of the Director(s) of

Mike Cecil Pics Pty Ltd ACN: 617369285

ATF Michael Cecil Superannuation Fund

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## FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.

It was further resolved that the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2018 thereon be adopted.

## TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the superannuation fund be signed.

## ANNUAL RETURN:

Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2018, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## INVESTMENT STRATEGY:

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.

## INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.

## ALLOCATION OF INCOME:

It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.

## INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.

## AUDITORS:

It was resolved that

Wai Luk

of

91 Commercial Road, Teneriffe, Queensland 4005

act as auditors of the Fund for the next financial year.

## TAX AGENTS:

It was resolved that

Richard Hinz

act as tax agents of the Fund for the next financial year.

## TRUSTEE STATUS:

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

# Memorandum of Resolutions of the Director(s) of

Mike Cecil Pics Pty Ltd ACN: 617369285

ATF Michael Cecil Superannuation Fund

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## CONTRIBUTIONS RECEIVED:

It was resolved that the contributions during the year be allocated to members on the basis of the schedule provided by the principal Fund employer.

## ACCEPTANCE OF ROLLOVERS:

The trustee has ensured that any rollover made to the Fund, meets the requirements of the Fund's deed and does not breach the superannuation laws in relation to:

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

## CLOSURE:

Signed as a true record –

.....  
Michael Cecil  
07 February 2019

# Michael Cecil Superannuation Fund

## Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>23800</b>	<b>Distributions Received</b>			
	23800/AOG.AX	Aveo Group			783.00
	23800/NSR.AX1	National Storage Reit			1,056.00
	23800/WFD.AX	Westfield Corporation (Group)			309.53
	<b>23900</b>	<b>Dividends Received</b>			
	23900/AMP.AX	AMP Limited			1,305.00
	23900/ANZ.AX	Australia & New Zealand Banking Group Limited			1,400.00
	23900/BHP.AX	B.H.P. Billiton Limited			1,235.34
	23900/CBA.AX	Commonwealth Bank of Australia Limited			1,917.80
	23900/IAG.AX	Insurance Australia Group Limited			1,360.00
	23900/IFL.AX	I.O.O.F. Holdings Limited			796.50
	23900/ILU.AX	Iluka Resources Limited			418.50
	23900/MMS.AX	McMillan Shakespeare Limited			1,428.00
	23900/MYR.AX	Myer Holdings Limited			360.00
	23900/NAB.AX	National Australia Bank Limited			1,752.30
	23900/ORI.AX	Orica Limited			164.50
	23900/PDL.AX	Pendal Group Limited			598.00
	23900/RIO.AX	Rio Tinto Ltd, Dual Listed Co			842.38
	23900/SUN.AX	Suncorp Group Limited			1,825.00
	23900/TGA.AX	Thorn Group Limited			567.00
	23900/TLS.AX	Telstra Corporation Limited			1,817.90
	23900/WBC.AX	Westpac Banking Corporation			2,466.56
	23900/WES.AX	Wesfarmers Limited			1,427.20
	23900/WPL.AX	Woodside Petroleum Limited			498.27
	<b>24200</b>	<b>Contributions</b>			
(203,275.36)	24200/CECMIC00001A	(Contributions) Cecil, Michael - Accumulation			
13,254.29	24700	Changes in Market Values of Investments		9,716.01	
	<b>25000</b>	<b>Interest Received</b>			
(52.35)	25000/BQL4750	DDH Cash Management Account #4750			253.12

# Michael Cecil Superannuation Fund

## Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	25000/NFNG.AX	Nufarm Finance \$100 Convertible Securities			524.93
	<b>28500</b>	<b>Transfers In</b>			
(277,125.49)	28500/CECMIC00001A	(Transfers In) Cecil, Michael - Accumulation			
	30100	Accountancy Fees		1,320.00	
440.00	30200	Administration Costs		143.00	
	30300	Actuarial Fees		121.00	
	30400	ATO Supervisory Levy		518.00	
	30700	Auditor's Remuneration		462.00	
	30800	ASIC Fees		48.00	
695.66	30900	Advisor Fees		2,186.79	
	35100	General - Non deductible		1,760.00	
	39900	Portfolio Management Fees		1,943.81	
	<b>41600</b>	<b>Pensions Paid</b>			
2,500.00	41600/CECMIC00005P	(Pensions Paid) Cecil, Michael - Pension (Account Based Pension)			
1,900.00	41600/CECMIC00006P	(Pensions Paid) Cecil, Michael - Pension (Account Based Pension 2)			
	41600/CECMIC00007P	(Pensions Paid) Cecil, Michael - Pension (Account Based Pension 3)		23,000.00	
3,321.45	48500	Income Tax Expense			9,196.18
458,341.80	49000	Profit/Loss Allocation Account			6,915.60
	<b>50010</b>	<b>Opening Balance</b>			
(458,341.80)	50010/CECMIC00007P	(Opening Balance) Cecil, Michael - Pension (Account Based Pension 3)			458,341.80
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
	53100/CECMIC00007P	(Share of Profit/(Loss)) Cecil, Michael - Pension (Account Based Pension 3)			16,084.40
	<b>54160</b>	<b>Pensions Paid</b>			
	54160/CECMIC00007P	(Pensions Paid) Cecil, Michael - Pension (Account Based Pension 3)		23,000.00	
	<b>60400</b>	<b>Bank Accounts</b>			
21,787.14	60400/BQL4750	DDH Cash Management Account #4750		4,780.50	
	<b>61800</b>	<b>Distributions Receivable</b>			
	61800/AOG.AX	Aveo Group		783.00	

# Michael Cecil Superannuation Fund

## Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	61800/NSR.AX1	National Storage Reit		539.00	
1,760.00	64000	Formation Expenses			0.00
	<b>72450</b>	<b>Fixed Interest Securities (Australian) - Unitised</b>			
7,758.90	72450/NFNG.AX	Nufarm Finance \$100 Convertible Securities	90.0000	7,812.00	
	<b>77600</b>	<b>Shares in Listed Companies (Australian)</b>			
	77600/AMP.AX	AMP Limited	4,500.0000	16,020.00	
25,130.00	77600/ANZ.AX	Australia & New Zealand Banking Group Limited	875.0000	24,710.00	
23,280.00	77600/BHP.AX	B.H.P. Billiton Limited	1,000.0000	33,910.00	
47,698.56	77600/CBA.AX	Commonwealth Bank of Australia Limited	446.0000	32,500.02	
	77600/CTX.AX	Caltex Australia Limited	650.0000	21,151.00	
27,120.00	77600/IAG.AX	Insurance Australia Group Limited	2,900.0000	24,737.00	
28,910.00	77600/IFL.AX	I.O.O.F. Holdings Limited	0.0000		0.00
11,718.00	77600/ILU.AX	Iluka Resources Limited	1,350.0000	15,093.00	
28,140.00	77600/MMS.AX	McMillan Shakespeare Limited	1,350.0000	21,600.00	
15,030.00	77600/MYR.AX	Myer Holdings Limited	18,000.0000	6,660.00	
26,187.15	77600/NAB.AX	National Australia Bank Limited	885.0000	24,257.85	
	77600/PDL.AX	Pendal Group Limited	2,300.0000	22,793.00	
14,552.10	77600/RIO.AX	Rio Tinto Ltd, Dual Listed Co	230.0000	19,191.20	
37,050.00	77600/SUN.AX	Suncorp Group Limited	1,800.0000	26,262.00	
23,004.00	77600/TGA.AX	Thorn Group Limited	0.0000		0.00
29,498.00	77600/TLS.AX	Telstra Corporation Limited	6,860.0000	17,973.20	
40,029.12	77600/WBC.AX	Westpac Banking Corporation	1,312.0000	38,441.60	
25,676.80	77600/WES.AX	Wesfarmers Limited	640.0000	31,590.40	
11,948.00	77600/WPL.AX	Woodside Petroleum Limited	445.0000	15,779.70	
	<b>78200</b>	<b>Units in Listed Unit Trusts (Australian)</b>			
	78200/AOG.AX	Aveo Group	8,700.0000	21,141.00	
	78200/NSR.AX1	National Storage Reit	11,000.0000	18,095.00	
15,385.48	78200/WFD.AX	Westfield Corporation (Group)	0.0000		0.00
(3,321.45)	85000	Income Tax Payable/Refundable		12,517.18	

Michael Cecil Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	86000	PAYG Payable			3,321.00
	88000	Other Payables			3,590.45
				522,556.26	522,556.26
Current Year Profit/(Loss): (16,111.78)					

# Michael Cecil Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>Aveo Group (AOG.AX)</u>					
30/06/2018	Record AOG income as receivable			783.00	783.00 CR
				<b>783.00</b>	<b>783.00 CR</b>
<u>National Storage Reit (NSR.AX1)</u>					
26/02/2018	NAT STORAGE PAY FEB18/008 MICHAEL CECIL SUPERANNUATON			517.00	517.00 CR
30/06/2018	Take up National Storage receivable			539.00	1,056.00 CR
				<b>1,056.00</b>	<b>1,056.00 CR</b>
<u>Westfield Corporation (Group) (WFD.AX)</u>					
31/08/2017	WFD DISTRIBUTION AUG17/008 MICHAEL CECIL SUPERANNUATION			309.53	309.53 CR
				<b>309.53</b>	<b>309.53 CR</b>
<b>Dividends Received (23900)</b>					
<u>AMP Limited (AMP.AX)</u>					
29/09/2017	AMP LIMITED 17INT/012 MICHAEL CECIL SUPERANNUATION			652.50	652.50 CR
28/03/2018	AMP LIMITED 17FIN/012 MICHAEL CECIL SUPERANNUATION [System Matched Income Data]			652.50	1,305.00 CR
				<b>1,305.00</b>	<b>1,305.00 CR</b>
<u>Australia &amp; New Zealand Banking Group Limited (ANZ.AX)</u>					
03/07/2017	ANZ DIVIDEND A063/0043 MICHAEL CECIL SUPERANNUATION			700.00	700.00 CR
18/12/2017	ANZ DIVIDEND A064/0042 MICHAEL CECIL SUPERANNUATION			700.00	1,400.00 CR
				<b>1,400.00</b>	<b>1,400.00 CR</b>
<u>B.H.P. Billiton Limited (BHP.AX)</u>					
26/09/2017	BHP LTD DIVIDEND AF375/012 MICHAEL CECIL SUPERANNUATION			529.49	529.49 CR
27/03/2018	BHP LTD DIVIDEND AI376/012 MICHAEL CECIL SUPERANNUATION			705.85	1,235.34 CR
				<b>1,235.34</b>	<b>1,235.34 CR</b>
<u>Commonwealth Bank of Australia Limited (CBA.AX)</u>					
29/09/2017	CBA FNL DIV 001204585 MICHAEL CECIL SUPERANNUATION			1,025.80	1,025.80 CR
28/03/2018	CBA ITM DIV 001211404 MICHAEL CECIL SUPERANNUATION			892.00	1,917.80 CR
				<b>1,917.80</b>	<b>1,917.80 CR</b>
<u>Insurance Australia Group Limited (IAG.AX)</u>					
09/10/2017	IAG DIVIDEND PYT OCT17/012			800.00	800.00 CR

# Michael Cecil Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
29/03/2018	MICHAEL CECIL SUPERANNUATION IAG DIVIDEND PYT MAR18/012 MICHAEL CECIL SUPERANNUATION			560.00	1,360.00 CR
				<b>1,360.00</b>	<b>1,360.00 CR</b>
<u>I.O.O.F. Holdings Limited (IFL.AX)</u>					
01/09/2017	IOOF DIVIDEND S00101510 MICHAEL CECIL SUPERANNUATION			796.50	796.50 CR
				<b>796.50</b>	<b>796.50 CR</b>
<u>Iluka Resources Limited (ILU.AX)</u>					
27/09/2017	ILUKA RESOURCES SEP17/008 MICHAEL CECIL SUPERANNUATION			81.00	81.00 CR
23/04/2018	ILUKA RESOURCES APR18/008 MICHAEL CECIL SUPERANNUATION			337.50	418.50 CR
				<b>418.50</b>	<b>418.50 CR</b>
<u>McMillan Shakespeare Limited (MMS.AX)</u>					
13/10/2017	MMS DIVIDEND OCT17/008 MICHAEL CECIL SUPERANNUATION			735.00	735.00 CR
29/03/2018	MMS DIVIDEND MAR18/008 MICHAEL CECIL SUPERANNUATION			693.00	1,428.00 CR
				<b>1,428.00</b>	<b>1,428.00 CR</b>
<u>Myer Holdings Limited (MYR.AX)</u>					
09/11/2017	MYER HOLDINGS LI 001209033 MICHAEL CECIL SUPERANNUATION			360.00	360.00 CR
				<b>360.00</b>	<b>360.00 CR</b>
<u>National Australia Bank Limited (NAB.AX)</u>					
05/07/2017	NAB INT DIVIDEND DV181/007 MICHAEL CECIL SUPERANNUATION			876.15	876.15 CR
13/12/2017	NAB FINAL DIV DV182/007 MICHAEL CECIL SUPERANNUATION			876.15	1,752.30 CR
				<b>1,752.30</b>	<b>1,752.30 CR</b>
<u>Orica Limited (ORI.AX)</u>					
03/07/2017	ORICA LTD DIV 001203030 MICHAEL CECIL SUPERANNUATION			164.50	164.50 CR
				<b>164.50</b>	<b>164.50 CR</b>
<u>Pendal Group Limited (PDL.AX)</u>					
20/12/2017	BTT FNL DIV 001210237 MICHAEL CECIL SUPERANNUATION			598.00	598.00 CR
				<b>598.00</b>	<b>598.00 CR</b>
<u>Rio Tinto Ltd, Dual Listed Co (RIO.AX)</u>					
21/09/2017	RIO TINTO LTD AUI17/009 MICHAEL CECIL SUPERANNUATION			316.76	316.76 CR
12/04/2018	RIO TINTO LTD AUF17/009 MICHAEL CECIL SUPERANNUATION			525.62	842.38 CR
				<b>842.38</b>	<b>842.38 CR</b>
<u>Suncorp Group Limited (SUN.AX)</u>					



# Michael Cecil Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/09/2017	SUN FINAL DIV 001204149 MICHAEL CECIL SUPERANNUATION			1,000.00	1,000.00 CR
05/04/2018	SUN INTERIM DIV 001211994 MICHAEL CECIL SUPERANNUATION			825.00	1,825.00 CR
				<b>1,825.00</b>	<b>1,825.00 CR</b>
<u>Thorn Group Limited (TGA.AX)</u>					
18/07/2017	THORN GROUP LTD JUL17/008 MICHAEL CECIL SUPERANNUATION			405.00	405.00 CR
19/01/2018	THORN GROUP LTD JAN18/008 MICHAEL CECIL SUPERANNUATION			162.00	567.00 CR
				<b>567.00</b>	<b>567.00 CR</b>
<u>Telstra Corporation Limited (TLS.AX)</u>					
28/09/2017	TLS FNL DIV 001206357 MICHAEL CECIL SUPERANNUATION			1,063.30	1,063.30 CR
29/03/2018	TLS ITM DIV 001213428 MICHAEL CECIL SUPERANNUATION			754.60	1,817.90 CR
				<b>1,817.90</b>	<b>1,817.90 CR</b>
<u>Westpac Banking Corporation (WBC.AX)</u>					
04/07/2017	WBC DIVIDEND 001202696 MICHAEL CECIL SUPERANNUATION			1,233.28	1,233.28 CR
22/12/2017	WBC DIVIDEND 001209715 MICHAEL CECIL SUPERANNUATIO			1,233.28	2,466.56 CR
				<b>2,466.56</b>	<b>2,466.56 CR</b>
<u>Wesfarmers Limited (WES.AX)</u>					
28/09/2017	WESFARMERS LTD FIN17/011 MICHAEL CECIL SUPERANNUATION			768.00	768.00 CR
05/04/2018	WESFARMERS LTD INT18/011 MICHAEL CECIL SUPERANNUATION			659.20	1,427.20 CR
				<b>1,427.20</b>	<b>1,427.20 CR</b>
<u>Woodside Petroleum Limited (WPL.AX)</u>					
21/09/2017	WOODSIDE INT17/006 MICHAEL CECIL SUPERANNUATION FUND			247.82	247.82 CR
22/03/2018	WOODSIDE FIN17/006 MICHAEL CECIL SUPERANNUATION FUND			250.45	498.27 CR
				<b>498.27</b>	<b>498.27 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
25/07/2017	753557 BGHT 4500 AMP @ 5.3100 (AMP.AX)		492.29		492.29 DR
25/07/2017	Unrealised Gain writeback as at 25/07/2017 (CBA.AX)			529.65	37.36 CR
21/09/2017	Contra Settlement (IFL.AX)			7,287.80	7,325.16 CR
21/09/2017	Unrealised Gain writeback as at 21/09/2017 (IFL.AX)		3,835.00		3,490.16 CR

## Michael Cecil Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
15/12/2017	760916 SOLD 1916 WFD @ 9.6700 (WFD.AX)			922.95	4,413.11 CR
15/12/2017	Unrealised Gain writeback as at 15/12/2017 (WFD.AX)			1,993.48	6,406.59 CR
20/03/2018	Contra Settlement (IAG.AX)			2,949.95	9,356.54 CR
20/03/2018	Unrealised Gain writeback as at 20/03/2018 (MMS.AX)		57.14		9,299.40 CR
20/03/2018	Unrealised Gain writeback as at 20/03/2018 (SUN.AX)		861.00		8,438.40 CR
20/03/2018	Unrealised Gain writeback as at 20/03/2018 (IAG.AX)		735.63		7,702.77 CR
26/03/2018	765732 SOLD 16200 TGA @ 0.6400 (TGA.AX)		11,616.05		3,913.28 DR
26/03/2018	Unrealised Gain writeback as at 26/03/2018 (TGA.AX)		1,156.00		5,069.28 DR
26/04/2018	767075 SOLD 350 MMS @ 16.0400 (MMS.AX)			897.00	4,172.28 DR
26/04/2018	Unrealised Gain writeback as at 26/04/2018 (MMS.AX)		50.00		4,222.28 DR
30/06/2018	Revaluation - 29/06/2018 @ \$32.540000 (System Price) - 650.000000 Units on hand (CTX.AX)			146.73	4,075.55 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.370000 (System Price) - 18,000.000000 Units on hand (MYR.AX)		8,370.00		12,445.55 DR
30/06/2018	Revaluation - 29/06/2018 @ \$49.360000 (System Price) - 640.000000 Units on hand (WES.AX)			5,913.60	6,531.95 DR
30/06/2018	Revaluation - 29/06/2018 @ \$16.000000 (System Price) - 1,350.000000 Units on hand (MMS.AX)			3,512.14	3,019.81 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.430000 (System Price) - 8,700.000000 Units on hand (AOG.AX)		2,365.52		5,385.33 DR
30/06/2018	Revaluation - 29/06/2018 @ \$11.180000 (System Price) - 1,350.000000 Units on hand (ILU.AX)			3,375.00	2,010.33 DR
30/06/2018	Revaluation - 29/06/2018 @ \$35.460000 (System Price) - 445.000000 Units on hand (WPL.AX)			2,616.70	606.37 CR
30/06/2018	Revaluation - 29/06/2018 @ \$86.800000 (System Price) - 90.000000 Units on hand (NFNG.AX)			53.10	659.47 CR
30/06/2018	Revaluation - 30/06/2018 @ \$28.240000 (Custom) - 875.000000 Units on hand (ANZ.AX)		420.00		239.47 CR
30/06/2018	Revaluation - 29/06/2018 @ \$27.410000 (System Price) - 885.000000 Units on hand (NAB.AX)		1,929.30		1,689.83 DR
30/06/2018	Revaluation - 29/06/2018 @ \$9.910000 (System Price) - 2,300.000000 Units on hand (PDL.AX)		2,923.57		4,613.40 DR
30/06/2018	Revaluation - 29/06/2018 @ \$83.440000 (System Price) - 230.000000 Units on hand (RIO.AX)			4,639.10	25.70 CR
30/06/2018	Revaluation - 29/06/2018 @ \$3.560000 (System Price) - 4,500.000000 Units on hand (AMP.AX)		8,159.85		8,134.15 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.620000 (System Price) - 6,860.000000 Units on		11,524.80		19,658.95 DR

# Michael Cecil Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
	AX)				
30/06/2018	Revaluation - 29/06/2018 @ \$14.590000 (System Price) - 1,800.000000 Units on hand (SUN.AX)		337.00		19,995.95 DR
30/06/2018	Revaluation - 29/06/2018 @ \$33.910000 (System Price) - 1,000.000000 Units on hand (BHP.AX)			10,630.00	9,365.95 DR
30/06/2018	Revaluation - 29/06/2018 @ \$29.300000 (System Price) - 1,312.000000 Units on hand (WBC.AX)		1,587.52		10,953.47 DR
30/06/2018	Revaluation - 29/06/2018 @ \$8.530000 (System Price) - 2,900.000000 Units on hand (IAG.AX)			5,095.63	5,857.84 DR
30/06/2018	Revaluation - 29/06/2018 @ \$72.870000 (System Price) - 446.000000 Units on hand (CBA.AX)		4,415.59		10,273.43 DR
30/06/2018	Revaluation - 29/06/2018 @ \$1.645000 (System Price) - 11,000.000000 Units on hand (NSR.AX)			557.42	9,716.01 DR
			<b>60,836.26</b>	<b>51,120.25</b>	<b>9,716.01 DR</b>

### Interest Received (25000)

#### DDH Cash Management Account #4750 (BQL4750)

31/07/2017	Interest 01/07/17 to 31/07/17			30.35	30.35 CR
31/08/2017	Interest 01/08/17 to 31/08/17			12.26	42.61 CR
30/09/2017	Interest 01/09/17 to 30/09/17			14.53	57.14 CR
31/10/2017	Interest 01/10/17 to 31/10/17			26.55	83.69 CR
30/11/2017	Interest 01/11/17 to 30/11/17			23.71	107.40 CR
31/12/2017	Interest 01/12/17 to 31/12/17			34.75	142.15 CR
31/01/2018	Interest 01/01/18 to 31/01/18			23.72	165.87 CR
28/02/2018	Interest 01/02/18 to 28/02/18			18.51	184.38 CR
31/03/2018	Interest 01/03/18 to 31/03/18			20.11	204.49 CR
30/04/2018	Interest 01/04/18 to 30/04/18			27.21	231.70 CR
31/05/2018	Interest 01/05/18 to 31/05/18			12.70	244.40 CR
30/06/2018	Interest 01/06/2018 to 30/06/2018			8.72	253.12 CR
				<b>253.12</b>	<b>253.12 CR</b>

#### Nufarm Finance \$100 Convertible Securities (NFNG.AX)

16/10/2017	NUFARM FINANCE 92796/104 MICHAEL CECIL SUPERANNUATION			264.65	264.65 CR
16/04/2018	NUFARM FINANCE 4421/1063 MICHAEL CECIL SUPERANNUATION			260.28	524.93 CR
				<b>524.93</b>	<b>524.93 CR</b>

### Accountancy Fees (30100)

#### Accountancy Fees (30100)

30/06/2018	bring in bills owing for 2018 paid by member to be reimbursed 2019		1,320.00		1,320.00 DR
			<b>1,320.00</b>		<b>1,320.00 DR</b>

### Administration Costs (30200)

#### Administration Costs (30200)

# Michael Cecil Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
14/05/2018	Presidential Accounting		143.00		143.00 DR
			<b>143.00</b>		<b>143.00 DR</b>
<b>Actuarial Fees (30300)</b>					
<u>Actuarial Fees (30300)</u>					
30/06/2018	bring in bills owing for 2018 paid by member to be reimbursed 2019		121.00		121.00 DR
			<b>121.00</b>		<b>121.00 DR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					
30/06/2018	bring in bills owing for 2018 paid by member to be reimbursed 2019		518.00		518.00 DR
			<b>518.00</b>		<b>518.00 DR</b>
<b>Auditor's Remuneration (30700)</b>					
<u>Auditor's Remuneration (30700)</u>					
30/06/2018	bring in bills owing for 2018 paid by member to be reimbursed 2019		462.00		462.00 DR
			<b>462.00</b>		<b>462.00 DR</b>
<b>ASIC Fees (30800)</b>					
<u>ASIC Fees (30800)</u>					
30/06/2018	bring in bills owing for 2018 paid by member to be reimbursed 2019		48.00		48.00 DR
			<b>48.00</b>		<b>48.00 DR</b>
<b>Advisor Fees (30900)</b>					
<u>Advisor Fees (30900)</u>					
01/08/2017	JNL92601 ADVISOR SERVICE FEES		183.82		183.82 DR
01/09/2017	JNL92814 ADVISOR SERVICE FEES		186.43		370.25 DR
02/10/2017	JNL93061 ADVISOR SERVICE FEES		182.06		552.31 DR
01/11/2017	JNL93277 ADVISOR SERVICE FEES		182.12		734.43 DR
01/12/2017	JNL93492 ADVISOR SERVICE FEES		183.98		918.41 DR
02/01/2018	JNL93724 ADVISOR SERVICE FEES		184.04		1,102.45 DR
02/02/2018	JNL94259 ADVISOR SERVICE FEES		187.37		1,289.82 DR
01/03/2018	JNL94453 ADVISOR SERVICE FEES		183.56		1,473.38 DR
03/04/2018	JNL94681 ADVISOR SERVICE FEES		179.95		1,653.33 DR
01/05/2018	JNL94874 ADVISOR SERVICE FEES		174.12		1,827.45 DR
01/06/2018	JNL95082 ADVISOR SERVICE FEES		180.63		2,008.08 DR
29/06/2018	JNL95394 ADVISOR SERVICE FEES		178.71		2,186.79 DR
			<b>2,186.79</b>		<b>2,186.79 DR</b>
<b>General - Non deductible (35100)</b>					
<u>General - Non deductible (35100)</u>					
30/06/2018	Write off formation expenses		1,760.00		1,760.00 DR
			<b>1,760.00</b>		<b>1,760.00 DR</b>
<b>Portfolio Management Fees (39900)</b>					
<u>Portfolio Management Fees (39900)</u>					
01/08/2017	JNL92601 PREMIUM PORTFOLIO FEE		163.39		163.39 DR
01/09/2017	JNL92814 PREMIUM PORTFOLIO FEE		165.72		329.11 DR
02/10/2017	JNL93061 PREMIUM PORTFOLIO FEE		161.83		490.94 DR
01/11/2017	JNL93277 PREMIUM PORTFOLIO FEE		161.88		652.82 DR
07/02/2019	17:52:15				

## Michael Cecil Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/12/2017	JNL93492 PREMIUM PORTFOLIO FEE		163.54		816.36 DR
02/01/2018	JNL93724 PREMIUM PORTFOLIO FEE		163.59		979.95 DR
02/02/2018	JNL94259 PREMIUM PORTFOLIO FEE		166.56		1,146.51 DR
01/03/2018	JNL94453 PREMIUM PORTFOLIO FEE		163.16		1,309.67 DR
03/04/2018	JNL94681 PREMIUM PORTFOLIO FEE		159.95		1,469.62 DR
01/05/2018	JNL94874 PREMIUM PORTFOLIO FEE		154.77		1,624.39 DR
01/06/2018	JNL95082 PREMIUM PORTFOLIO FEE		160.57		1,784.96 DR
29/06/2018	JNL95394 PREMIUM PORTFOLIO FEE		158.85		1,943.81 DR
			<b>1,943.81</b>		<b>1,943.81 DR</b>

### **Pensions Paid (41600)**

(Pensions Paid) Cecil, Michael - Pension (Account Based Pension 3) (CECMIC00007P)

14/07/2017	Pension Payment		2,100.00		2,100.00 DR
15/08/2017	Pension Payment		2,100.00		4,200.00 DR
15/09/2017	Pension Payment		2,100.00		6,300.00 DR
13/10/2017	Pension Payment		2,100.00		8,400.00 DR
15/11/2017	Pension Payment		2,100.00		10,500.00 DR
15/12/2017	Pension Payment		2,100.00		12,600.00 DR
15/01/2018	Pension Payment		2,100.00		14,700.00 DR
15/02/2018	Pension Payment		2,100.00		16,800.00 DR
15/03/2018	Pension Payment		2,100.00		18,900.00 DR
13/04/2018	Pension Payment		2,100.00		21,000.00 DR
15/05/2018	Pension Payment		2,100.00		23,100.00 DR
15/06/2018	Pension Payment		2,100.00		25,200.00 DR
30/06/2018	Reimbursement of expenses paid			2,200.00	23,000.00 DR
			<b>25,200.00</b>	<b>2,200.00</b>	<b>23,000.00 DR</b>

### **Income Tax Expense (48500)**

Income Tax Expense (48500)

30/06/2018	Create Entries - Franking Credits Adjustment - 30/06/2018			9,196.18	9,196.18 CR
				<b>9,196.18</b>	<b>9,196.18 CR</b>

### **Profit/Loss Allocation Account (49000)**

Profit/Loss Allocation Account (49000)

14/07/2017	System Member Journals			2,100.00	2,100.00 CR
15/08/2017	System Member Journals			2,100.00	4,200.00 CR
15/09/2017	System Member Journals			2,100.00	6,300.00 CR
13/10/2017	System Member Journals			2,100.00	8,400.00 CR
15/11/2017	System Member Journals			2,100.00	10,500.00 CR
15/12/2017	System Member Journals			2,100.00	12,600.00 CR
15/01/2018	System Member Journals			2,100.00	14,700.00 CR
15/02/2018	System Member Journals			2,100.00	16,800.00 CR
15/03/2018	System Member Journals			2,100.00	18,900.00 CR
13/04/2018	System Member Journals			2,100.00	21,000.00 CR
15/05/2018	System Member Journals			2,100.00	23,100.00 CR
15/06/2018	System Member Journals			2,100.00	25,200.00 CR
30/06/2018	System Member Journals		2,200.00		23,000.00 CR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		16,084.40		6,915.60 CR

# Michael Cecil Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
			18,284.40	25,200.00	6,915.60 CR
<b>Opening Balance (50010)</b>					
(Opening Balance) Cecil, Michael - Pension (Account Based Pension 3) (CECMIC00007P)					
01/07/2017	Opening Balance				458,341.80 CR
					458,341.80 CR
<b>Share of Profit/(Loss) (53100)</b>					
(Share of Profit/(Loss)) Cecil, Michael - Pension (Account Based Pension 3) (CECMIC00007P)					
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			16,084.40	16,084.40 CR
				16,084.40	16,084.40 CR
<b>Pensions Paid (54160)</b>					
(Pensions Paid) Cecil, Michael - Pension (Account Based Pension 3) (CECMIC00007P)					
14/07/2017	System Member Journals		2,100.00		2,100.00 DR
15/08/2017	System Member Journals		2,100.00		4,200.00 DR
15/09/2017	System Member Journals		2,100.00		6,300.00 DR
13/10/2017	System Member Journals		2,100.00		8,400.00 DR
15/11/2017	System Member Journals		2,100.00		10,500.00 DR
15/12/2017	System Member Journals		2,100.00		12,600.00 DR
15/01/2018	System Member Journals		2,100.00		14,700.00 DR
15/02/2018	System Member Journals		2,100.00		16,800.00 DR
15/03/2018	System Member Journals		2,100.00		18,900.00 DR
13/04/2018	System Member Journals		2,100.00		21,000.00 DR
15/05/2018	System Member Journals		2,100.00		23,100.00 DR
15/06/2018	System Member Journals		2,100.00		25,200.00 DR
30/06/2018	System Member Journals			2,200.00	23,000.00 DR
			25,200.00	2,200.00	23,000.00 DR
<b>Bank Accounts (60400)</b>					
DDH Cash Management Account #4750 (BQL4750)					
01/07/2017	Opening Balance				21,787.14 DR
03/07/2017	ORICA LTD DIV 001203030 MICHAEL CECIL SUPERANNUATION		164.50		21,951.64 DR
03/07/2017	ANZ DIVIDEND A063/0043 MICHAEL CECIL SUPERANNUATION		700.00		22,651.64 DR
04/07/2017	WBC DIVIDEND 001202696 MICHAEL CECIL SUPERANNUATION		1,233.28		23,884.92 DR
05/07/2017	NAB INT DIVIDEND DV181/007 MICHAEL CECIL SUPERANNUATION		876.15		24,761.07 DR
14/07/2017	Pension Payment			2,100.00	22,661.07 DR
18/07/2017	THORN GROUP LTD JUL17/008 MICHAEL CECIL SUPERANNUATION		405.00		23,066.07 DR
25/07/2017	753557 BGHT 4500 AMP @ 5.3100			13,359.54	9,706.53 DR
31/07/2017	Interest 01/07/17 to 31/07/17		30.35		9,736.88 DR
01/08/2017	JNL92601 PREMIUM PORTFOLIO FEE			163.39	9,573.49 DR
01/08/2017	JNL92601 ADVISOR SERVICE FEES			183.82	9,389.67 DR
15/08/2017	Pension Payment			2,100.00	7,289.67 DR

## Michael Cecil Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
31/08/2017	WFD DISTRIBUTION AUG17/008 MICHAEL CECIL SUPERANNUATION		309.53		7,599.20 DR
31/08/2017	Interest 01/08/17 to 31/08/17		12.26		7,611.46 DR
01/09/2017	JNL92814 PREMIUM PORTFOLIO FEE			165.72	7,445.74 DR
01/09/2017	JNL92814 ADVISOR SERVICE FEES			186.43	7,259.31 DR
01/09/2017	IOOF DIVIDEND S00101510 MICHAEL CECIL SUPERANNUATION		796.50		8,055.81 DR
15/09/2017	Pension Payment			2,100.00	5,955.81 DR
20/09/2017	SUN FINAL DIV 001204149 MICHAEL CECIL SUPERANNUATION		1,000.00		6,955.81 DR
21/09/2017	Contra Settlement		6,646.23		13,602.04 DR
21/09/2017	WOODSIDE INT17/006 MICHAEL CECIL SUPERANNUATION FUND		247.82		13,849.86 DR
21/09/2017	RIO TINTO LTD AUI17/009 MICHAEL CECIL SUPERANNUATION		316.76		14,166.62 DR
26/09/2017	BHP LTD DIVIDEND AF375/012 MICHAEL CECIL SUPERANNUATION		529.49		14,696.11 DR
27/09/2017	ILUKA RESOURCES SEP17/008 MICHAEL CECIL SUPERANNUATION		81.00		14,777.11 DR
28/09/2017	WESFARMERS LTD FIN17/011 MICHAEL CECIL SUPERANNUATION		768.00		15,545.11 DR
28/09/2017	TLS FNL DIV 001206357 MICHAEL CECIL SUPERANNUATION		1,063.30		16,608.41 DR
29/09/2017	CBA FNL DIV 001204585 MICHAEL CECIL SUPERANNUATION		1,025.80		17,634.21 DR
29/09/2017	AMP LIMITED 17INT/012 MICHAEL CECIL SUPERANNUATION		652.50		18,286.71 DR
30/09/2017	Interest 01/09/17 to 30/09/17		14.53		18,301.24 DR
02/10/2017	JNL93061 PREMIUM PORTFOLIO FEE			161.83	18,139.41 DR
02/10/2017	JNL93061 ADVISOR SERVICE FEES			182.06	17,957.35 DR
09/10/2017	IAG DIVIDEND PYT OCT17/012 MICHAEL CECIL SUPERANNUATION		800.00		18,757.35 DR
13/10/2017	Pension Payment			2,100.00	16,657.35 DR
13/10/2017	MMS DIVIDEND OCT17/008 MICHAEL CECIL SUPERANNUATION		735.00		17,392.35 DR
16/10/2017	NUFARM FINANCE 92796/104 MICHAEL CECIL SUPERANNUATION		264.65		17,657.00 DR
31/10/2017	Interest 01/10/17 to 31/10/17		26.55		17,683.55 DR
01/11/2017	JNL93277 PREMIUM PORTFOLIO FEE			161.88	17,521.67 DR
01/11/2017	JNL93277 ADVISOR SERVICE FEES			182.12	17,339.55 DR
09/11/2017	MYER HOLDINGS LI 001209033 MICHAEL CECIL SUPERANNUATION		360.00		17,699.55 DR
15/11/2017	Pension Payment			2,100.00	15,599.55 DR
30/11/2017	Interest 01/11/17 to 30/11/17		23.71		15,623.26 DR
01/12/2017	JNL93492 PREMIUM PORTFOLIO FEE			163.54	15,459.72 DR

## Michael Cecil Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/12/2017	JNL93492 ADVISOR SERVICE FEES			183.98	15,275.74 DR
13/12/2017	NAB FINAL DIV DV182/007 MICHAEL CECIL SUPERANNUATION		876.15		16,151.89 DR
15/12/2017	Pension Payment			2,100.00	14,051.89 DR
15/12/2017	760916 SOLD 1916 WFD @ 9.6700		18,301.91		32,353.80 DR
18/12/2017	ANZ DIVIDEND A064/0042 MICHAEL CECIL SUPERANNUATION		700.00		33,053.80 DR
20/12/2017	BTT FNL DIV 001210237 MICHAEL CECIL SUPERANNUATION		598.00		33,651.80 DR
22/12/2017	WBC DIVIDEND 001209715 MICHAEL CECIL SUPERANNUATIO		1,233.28		34,885.08 DR
28/12/2017	761567 BGHT 11000 NSR @ 1.5750			17,537.58	17,347.50 DR
31/12/2017	Interest 01/12/17 to 31/12/17		34.75		17,382.25 DR
02/01/2018	JNL93724 PREMIUM PORTFOLIO FEE			163.59	17,218.66 DR
02/01/2018	JNL93724 ADVISOR SERVICE FEES			184.04	17,034.62 DR
15/01/2018	Pension Payment			2,100.00	14,934.62 DR
19/01/2018	THORN GROUP LTD JAN18/008 MICHAEL CECIL SUPERANNUATION		162.00		15,096.62 DR
31/01/2018	Interest 01/01/18 to 31/01/18		23.72		15,120.34 DR
02/02/2018	JNL94259 PREMIUM PORTFOLIO FEE			166.56	14,953.78 DR
02/02/2018	JNL94259 ADVISOR SERVICE FEES			187.37	14,766.41 DR
15/02/2018	Pension Payment			2,100.00	12,666.41 DR
26/02/2018	NAT STORAGE PAY FEB18/008 MICHAEL CECIL SUPERANNUATON		517.00		13,183.41 DR
28/02/2018	Interest 01/02/18 to 28/02/18		18.51		13,201.92 DR
01/03/2018	JNL94453 PREMIUM PORTFOLIO FEE			163.16	13,038.76 DR
01/03/2018	JNL94453 ADVISOR SERVICE FEES			183.56	12,855.20 DR
02/03/2018	BPay WPL Rights			1,215.00	11,640.20 DR
15/03/2018	Pension Payment			2,100.00	9,540.20 DR
20/03/2018	Contra Settlement		1,136.43		10,676.63 DR
22/03/2018	WOODSIDE FIN17/006 MICHAEL CECIL SUPERANNUATION FUND		250.45		10,927.08 DR
26/03/2018	765732 SOLD 16200 TGA @ 0.6400		10,231.95		21,159.03 DR
27/03/2018	BHP LTD DIVIDEND AI376/012 MICHAEL CECIL SUPERANNUATION		705.85		21,864.88 DR
28/03/2018	CBA ITM DIV 001211404 MICHAEL CECIL SUPERANNUATION		892.00		22,756.88 DR
28/03/2018	AMP LIMITED 17FIN/012 MICHAEL CECIL SUPERANNUATION [System Matched Income Data]		652.50		23,409.38 DR
29/03/2018	MMS DIVIDEND MAR18/008 MICHAEL CECIL SUPERANNUATION		693.00		24,102.38 DR
29/03/2018	IAG DIVIDEND PYT MAR18/012 MICHAEL CECIL SUPERANNUATION		560.00		24,662.38 DR



## Michael Cecil Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
29/03/2018	TLS ITM DIV 001213428 MICHAEL CECIL SUPERANNUATION		754.60		25,416.98 DR
31/03/2018	Interest 01/03/18 to 31/03/18		20.11		25,437.09 DR
03/04/2018	JNL94681 PREMIUM PORTFOLIO FEE			159.95	25,277.14 DR
03/04/2018	JNL94681 ADVISOR SERVICE FEES			179.95	25,097.19 DR
05/04/2018	SUN INTERIM DIV 001211994 MICHAEL CECIL SUPERANNUATION		825.00		25,922.19 DR
05/04/2018	WESFARMERS LTD INT18/011 MICHAEL CECIL SUPERANNUATION		659.20		26,581.39 DR
12/04/2018	RIO TINTO LTD AUF17/009 MICHAEL CECIL SUPERANNUATION		525.62		27,107.01 DR
13/04/2018	Pension Payment			2,100.00	25,007.01 DR
16/04/2018	NUFARM FINANCE 4421/1063 MICHAEL CECIL SUPERANNUATION		260.28		25,267.29 DR
20/04/2018	766850 BGHT 650 CTX @ 31.9292			21,004.27	4,263.02 DR
23/04/2018	ILUKA RESOURCES APR18/008 MICHAEL CECIL SUPERANNUATION		337.50		4,600.52 DR
26/04/2018	767075 SOLD 350 MMS @ 16.0400		5,482.00		10,082.52 DR
30/04/2018	Interest 01/04/18 to 30/04/18		27.21		10,109.73 DR
01/05/2018	JNL94874 PREMIUM PORTFOLIO FEE			154.77	9,954.96 DR
01/05/2018	JNL94874 ADVISOR SERVICE FEES			174.12	9,780.84 DR
14/05/2018	Presidential Accounting			143.00	9,637.84 DR
15/05/2018	Pension Payment			2,100.00	7,537.84 DR
31/05/2018	Interest 01/05/18 to 31/05/18		12.70		7,550.54 DR
01/06/2018	JNL95082 PREMIUM PORTFOLIO FEE			160.57	7,389.97 DR
01/06/2018	JNL95082 ADVISOR SERVICE FEES			180.63	7,209.34 DR
15/06/2018	Pension Payment			2,100.00	5,109.34 DR
29/06/2018	JNL95394 PREMIUM PORTFOLIO FEE			158.85	4,950.49 DR
29/06/2018	JNL95394 ADVISOR SERVICE FEES			178.71	4,771.78 DR
30/06/2018	Interest 01/06/2018 to 30/06/2018		8.72		4,780.50 DR
			<b>65,583.35</b>	<b>82,589.99</b>	<b>4,780.50 DR</b>

### Distributions Receivable (61800)

#### Aveo Group (AOG.AX)

30/06/2018	Record AOG income as receivable		783.00		783.00 DR
			<b>783.00</b>		<b>783.00 DR</b>

#### National Storage Reit (NSR.AX1)

30/06/2018	Take up National Storage receivable		539.00		539.00 DR
			<b>539.00</b>		<b>539.00 DR</b>

### Formation Expenses (64000)

#### Formation Expenses (64000)

01/07/2017	Opening Balance				1,760.00 DR
30/06/2018	Write off formation expenses			1,760.00	0.00 DR
				<b>1,760.00</b>	<b>0.00 DR</b>

### Fixed Interest Securities (Australian) - Unitised (72450)

#### Nufarm Finance \$100 Convertible Securities (NFNG.AX)

# Michael Cecil Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2017	Opening Balance	90.00			7,758.90 DR
30/06/2018	Revaluation - 29/06/2018 @ \$86.800000 (System Price) - 90.000000 Units on hand		53.10		7,812.00 DR
		<b>90.00</b>	<b>53.10</b>		<b>7,812.00 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>AMP Limited (AMP.AX)</u>					
25/07/2017	753557 BGHT 4500 AMP @ 5.3100	4,500.00	24,179.85		24,179.85 DR
30/06/2018	Revaluation - 29/06/2018 @ \$3.560000 (System Price) - 4,500.000000 Units on hand			8,159.85	16,020.00 DR
		<b>4,500.00</b>	<b>24,179.85</b>	<b>8,159.85</b>	<b>16,020.00 DR</b>
<u>Australia &amp; New Zealand Banking Group Limited (ANZ.AX)</u>					
01/07/2017	Opening Balance	875.00			25,130.00 DR
30/06/2018	Revaluation - 30/06/2018 @ \$28.240000 (Custom) - 875.000000 Units on hand			420.00	24,710.00 DR
		<b>875.00</b>		<b>420.00</b>	<b>24,710.00 DR</b>
<u>B.H.P. Billiton Limited (BHP.AX)</u>					
01/07/2017	Opening Balance	1,000.00			23,280.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$33.910000 (System Price) - 1,000.000000 Units on hand		10,630.00		33,910.00 DR
		<b>1,000.00</b>	<b>10,630.00</b>		<b>33,910.00 DR</b>
<u>Commonwealth Bank of Australia Limited (CBA.AX)</u>					
01/07/2017	Opening Balance	576.00			47,698.56 DR
25/07/2017	753557 BGHT 4500 AMP @ 5.3100	(130.00)		11,312.60	36,385.96 DR
25/07/2017	Unrealised Gain writeback as at 25/07/2017		529.65		36,915.61 DR
30/06/2018	Revaluation - 29/06/2018 @ \$72.870000 (System Price) - 446.000000 Units on hand			4,415.59	32,500.02 DR
		<b>446.00</b>	<b>529.65</b>	<b>15,728.19</b>	<b>32,500.02 DR</b>
<u>Caltex Australia Limited (CTX.AX)</u>					
20/04/2018	766850 BGHT 650 CTX @ 31.9292	650.00	21,004.27		21,004.27 DR
30/06/2018	Revaluation - 29/06/2018 @ \$32.540000 (System Price) - 650.000000 Units on hand		146.73		21,151.00 DR
		<b>650.00</b>	<b>21,151.00</b>		<b>21,151.00 DR</b>
<u>Insurance Australia Group Limited (IAG.AX)</u>					
01/07/2017	Opening Balance	4,000.00			27,120.00 DR
20/03/2018	Contra Settlement	(1,100.00)		6,743.00	20,377.00 DR
20/03/2018	Unrealised Gain writeback as at 20/03/2018			735.63	19,641.37 DR
30/06/2018	Revaluation - 29/06/2018 @ \$8.530000 (System Price) - 2,900.000000 Units on hand		5,095.63		24,737.00 DR
		<b>2,900.00</b>	<b>5,095.63</b>	<b>7,478.63</b>	<b>24,737.00 DR</b>
<u>I.O.O.F. Holdings Limited (IFL.AX)</u>					
01/07/2017	Opening Balance	2,950.00			28,910.00 DR
21/09/2017	Contra Settlement	(2,950.00)		25,075.00	3,835.00 DR
21/09/2017	Unrealised Gain writeback as at 21/09/2017			3,835.00	0.00 DR
		<b>0.00</b>		<b>28,910.00</b>	<b>0.00 DR</b>

# Michael Cecil Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Iluka Resources Limited (ILU.AX)</u>					
01/07/2017	Opening Balance	1,350.00			11,718.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$11.180000 (System Price) - 1,350.000000 Units on hand		3,375.00		15,093.00 DR
		<b>1,350.00</b>	<b>3,375.00</b>		<b>15,093.00 DR</b>
<u>McMillan Shakespeare Limited (MMS.AX)</u>					
01/07/2017	Opening Balance	2,100.00			28,140.00 DR
20/03/2018	Contra Settlement	(400.00)		5,360.00	22,780.00 DR
20/03/2018	Unrealised Gain writeback as at 20/03/2018			57.14	22,722.86 DR
26/04/2018	767075 SOLD 350 MMS @ 16.0400	(350.00)		4,585.00	18,137.86 DR
26/04/2018	Unrealised Gain writeback as at 26/04/2018			50.00	18,087.86 DR
30/06/2018	Revaluation - 29/06/2018 @ \$16.000000 (System Price) - 1,350.000000 Units on hand		3,512.14		21,600.00 DR
		<b>1,350.00</b>	<b>3,512.14</b>	<b>10,052.14</b>	<b>21,600.00 DR</b>
<u>Myer Holdings Limited (MYR.AX)</u>					
01/07/2017	Opening Balance	18,000.00			15,030.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.370000 (System Price) - 18,000.000000 Units on hand			8,370.00	6,660.00 DR
		<b>18,000.00</b>		<b>8,370.00</b>	<b>6,660.00 DR</b>
<u>National Australia Bank Limited (NAB.AX)</u>					
01/07/2017	Opening Balance	885.00			26,187.15 DR
30/06/2018	Revaluation - 29/06/2018 @ \$27.410000 (System Price) - 885.000000 Units on hand			1,929.30	24,257.85 DR
		<b>885.00</b>		<b>1,929.30</b>	<b>24,257.85 DR</b>
<u>Pendal Group Limited (PDL.AX)</u>					
21/09/2017	Contra Settlement	2,300.00	25,716.57		25,716.57 DR
30/06/2018	Revaluation - 29/06/2018 @ \$9.910000 (System Price) - 2,300.000000 Units on hand			2,923.57	22,793.00 DR
		<b>2,300.00</b>	<b>25,716.57</b>	<b>2,923.57</b>	<b>22,793.00 DR</b>
<u>Rio Tinto Ltd. Dual Listed Co (RIO.AX)</u>					
01/07/2017	Opening Balance	230.00			14,552.10 DR
30/06/2018	Revaluation - 29/06/2018 @ \$83.440000 (System Price) - 230.000000 Units on hand		4,639.10		19,191.20 DR
		<b>230.00</b>	<b>4,639.10</b>		<b>19,191.20 DR</b>
<u>Suncorp Group Limited (SUN.AX)</u>					
01/07/2017	Opening Balance	2,500.00			37,050.00 DR
20/03/2018	Contra Settlement	(700.00)		9,590.00	27,460.00 DR
20/03/2018	Unrealised Gain writeback as at 20/03/2018			861.00	26,599.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$14.590000 (System Price) - 1,800.000000 Units on hand			337.00	26,262.00 DR
		<b>1,800.00</b>		<b>10,788.00</b>	<b>26,262.00 DR</b>
<u>Thorn Group Limited (TGA.AX)</u>					
01/07/2017	Opening Balance	16,200.00			23,004.00 DR
26/03/2018	765732 SOLD 16200 TGA @ 0.6400	(16,200.00)		21,848.00	1,156.00 DR

# Michael Cecil Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
26/03/2018	Unrealised Gain writeback as at 26/03/2018			1,156.00	0.00 DR
		<b>0.00</b>		<b>23,004.00</b>	<b>0.00 DR</b>
<u>Telstra Corporation Limited (TLS.AX)</u>					
01/07/2017	Opening Balance	6,860.00			29,498.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.620000 (System Price) - 6,860.000000 Units on hand			11,524.80	17,973.20 DR
		<b>6,860.00</b>		<b>11,524.80</b>	<b>17,973.20 DR</b>
<u>Westpac Banking Corporation (WBC.AX)</u>					
01/07/2017	Opening Balance	1,312.00			40,029.12 DR
30/06/2018	Revaluation - 29/06/2018 @ \$29.300000 (System Price) - 1,312.000000 Units on hand			1,587.52	38,441.60 DR
		<b>1,312.00</b>		<b>1,587.52</b>	<b>38,441.60 DR</b>
<u>Wesfarmers Limited (WES.AX)</u>					
01/07/2017	Opening Balance	640.00			25,676.80 DR
30/06/2018	Revaluation - 29/06/2018 @ \$49.360000 (System Price) - 640.000000 Units on hand		5,913.60		31,590.40 DR
		<b>640.00</b>	<b>5,913.60</b>		<b>31,590.40 DR</b>
<u>Woodside Petroleum Limited (WPL.AX)</u>					
01/07/2017	Opening Balance	400.00			11,948.00 DR
02/03/2018	BPay WPL Rights	45.00	1,215.00		13,163.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$35.460000 (System Price) - 445.000000 Units on hand		2,616.70		15,779.70 DR
		<b>445.00</b>	<b>3,831.70</b>		<b>15,779.70 DR</b>
<u>Units in Listed Unit Trusts (Australian) (78200)</u>					
<u>Aveo Group (AOG.AX)</u>					
20/03/2018	Contra Settlement	8,700.00	23,506.52		23,506.52 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.430000 (System Price) - 8,700.000000 Units on hand			2,365.52	21,141.00 DR
		<b>8,700.00</b>	<b>23,506.52</b>	<b>2,365.52</b>	<b>21,141.00 DR</b>
<u>National Storage Reit (NSR.AX1)</u>					
28/12/2017	761567 BGHT 11000 NSR @ 1.5750	11,000.00	17,537.58		17,537.58 DR
30/06/2018	Revaluation - 29/06/2018 @ \$1.645000 (System Price) - 11,000.000000 Units on hand		557.42		18,095.00 DR
		<b>11,000.00</b>	<b>18,095.00</b>		<b>18,095.00 DR</b>
<u>Westfield Corporation (Group) (WFD.AX)</u>					
01/07/2017	Opening Balance	1,916.00			15,385.48 DR
15/12/2017	760916 SOLD 1916 WFD @ 9.6700	(1,916.00)		17,378.96	1,993.48 CR
15/12/2017	Unrealised Gain writeback as at 15/12/2017		1,993.48		0.00 DR
		<b>0.00</b>	<b>1,993.48</b>	<b>17,378.96</b>	<b>0.00 DR</b>
<u>Income Tax Payable/Refundable (85000)</u>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2017	Opening Balance				3,321.45 CR
30/06/2018	payg instalment raised		3,321.00		0.45 CR
30/06/2018	bring in bills owing for 2018 paid by		3,321.45		3,321.00 DR

## Michael Cecil Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
	member to be reimbursed 2019				
30/06/2018	Create Entries - Franking Credits Adjustment - 30/06/2018		9,196.18		12,517.18 DR
			<b>15,838.63</b>		<b>12,517.18 DR</b>
<b>PAYG Payable (86000)</b>					
	<u>PAYG Payable (86000)</u>				
30/06/2018	payg instalment raised			3,321.00	3,321.00 CR
				<b>3,321.00</b>	<b>3,321.00 CR</b>
<b>Other Payables (88000)</b>					
	<u>Other Payables (88000)</u>				
30/06/2018	bring in bills owing for 2018 paid by member to be reimbursed 2019			5,790.45	5,790.45 CR
30/06/2018	Reimbursement of expenses paid		2,200.00		3,590.45 CR
			<b>2,200.00</b>	<b>5,790.45</b>	<b>3,590.45 CR</b>
<b>Total Debits: 375,189.58</b>					
<b>Total Credits: 375,189.58</b>					

Cannot generate Contributions Summary report. ERROR - There is no data. Contributions Summary Report cannot be displayed.