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Financial statements and reports for the year ended  
30 June 2018

The Evans Superannuation Fund

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Prepared for: Equity Expectations Pty Ltd

# The Evans Superannuation Fund

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# The Evans Superannuation Fund

## Detailed Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Investments</b>			
Water Scheme & Dam Works (Murrays Bridge)	2		
Water Scheme & Dam Works (Murrays Bridge)		43,429.54	17,500.00
Real Estate Properties ( Australian - Residential)	3		
Capital Works Write Off		(18,776.00)	(15,248.00)
Murrays Bridge		787,500.00	787,500.00
<b>Total Investments</b>		<u>812,153.54</u>	<u>789,752.00</u>
<b>Other Assets</b>			
Bank Accounts	4		
Commonwealth Bank Direct Investment Account		20,520.12	23,294.29
Macquarie Cash Management Account		507.65	508.97
Sundry Debtors		410.90	721.95
GST Refundable		3,584.73	1,257.97
<b>Total Other Assets</b>		<u>25,023.40</u>	<u>25,783.18</u>
<b>Total Assets</b>		<u>837,176.94</u>	<u>815,535.18</u>
Less:			
<b>Liabilities</b>			
Income Tax Payable		1,899.30	2,840.85
Sundry Creditors		6,104.67	1,246.82
<b>Total Liabilities</b>		<u>8,003.97</u>	<u>4,087.67</u>
<b>Net assets available to pay benefits</b>		<u>829,172.97</u>	<u>811,447.51</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	5, 6		
Evans, Roger Ernest - Accumulation		829,172.97	811,447.51
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>829,172.97</u>	<u>811,447.51</u>

# The Evans Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2018

	2018 \$	2017 \$
<b>Income</b>		
Interest Received		
Commonwealth Bank Direct Investment Account	39.33	152.96
Macquarie Cash Management Account	3.68	7.35
	<u>43.01</u>	<u>160.31</u>
Property Income		
Murrays Bridge	25,000.00	13,200.00
	<u>25,000.00</u>	<u>13,200.00</u>
<b>Contribution Income</b>		
Employer Contributions - Concessional		
Roger Ernest Evans	6,798.95	24,912.21
	<u>6,798.95</u>	<u>24,912.21</u>
Personal Contributions - Non Concessional		
Roger Ernest Evans	3,307.50	2,792.00
	<u>3,307.50</u>	<u>2,792.00</u>
Other Contributions		
Roger Ernest Evans	0.00	311.05
	<u>0.00</u>	<u>311.05</u>
<b>Changes in Market Values</b>	<u>0.00</u>	<u>0.00</u>
<b>Total Income</b>	<u>35,149.46</u>	<u>41,375.57</u>
<b>Expenses</b>		
ASIC Fees	48.00	47.00
ATO Supervisory Levy	259.00	259.00
Bank Charges	20.00	20.00
	<u>327.00</u>	<u>326.00</u>
Depreciation		
Depreciation - Capital Works Murray Bridge	3,528.00	3,528.00
	<u>3,528.00</u>	<u>3,528.00</u>
Property Expenses - Council Rates		
Murrays Bridge	3,452.50	3,017.20
	<u>3,452.50</u>	<u>3,017.20</u>
Property Expenses - Insurance Premium		
Murrays Bridge	2,612.20	2,515.95
	<u>2,612.20</u>	<u>2,515.95</u>
Property Expenses - Repairs Maintenance		
Murrays Bridge	4,960.00	6,166.00
	<u>4,960.00</u>	<u>6,166.00</u>
<b>Total Expenses</b>	<u>14,879.70</u>	<u>15,553.15</u>

The Evans Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2018

	2018 \$	2017 \$
<b>Benefits accrued as a result of operations before income tax</b>	<u>20,269.76</u>	<u>25,822.42</u>
<b>Income Tax Expense</b>		
Income Tax Expense	<u>2,544.30</u>	<u>3,407.85</u>
<b>Total Income Tax</b>	<u>2,544.30</u>	<u>3,407.85</u>
<b>Benefits accrued as a result of operations</b>	<u>17,725.46</u>	<u>22,414.57</u>

The Evans 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%
Cash/Bank Accounts								
Commonwealth Bank Direct Investment Account		20,520.120000	20,520.12	20,520.12	20,520.12			2.41 %
Macquarie Cash Management Account		507.650000	507.65	507.65	507.65			0.06 %
			21,027.77		21,027.77		0.00 %	2.47 %
Real Estate Properties ( Australian - Residential)								
MURRAYBRI Murrays Bridge D	1.00	787,500.000000	787,500.00	488,292.21	488,292.21	299,207.79	61.28 %	92.43 %
			787,500.00		488,292.21	299,207.79	61.28 %	92.43 %
Water Scheme & Dam Works (Murrays Bridge)								
Water Scheme & Dam Works (Murrays Bridge)		43,429.540000	43,429.54	43,429.54	43,429.54			5.10 %
			43,429.54		43,429.54		0.00 %	5.10 %
			851,957.31		552,749.52	299,207.79	54.13 %	100.00 %

The Evans Superannuation Fund

# Investment Summary with Market Movement

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Overall	Unrealised Current Year	Realised Movement
Cash/Bank Accounts								
Commonwealth Bank Direct Investment Account		20,520.120000	20,520.12	20,520.12	20,520.12			
Macquarie Cash Management Account		507.650000	507.65	507.65	507.65			
			21,027.77		21,027.77			
Real Estate Properties ( Australian - Residential)								
EVANS_CAP Capital Works Write Off ITALWORKS	0.00	0.000000	0.00	0.00	0.00	0.00	(3,528.00)	0.00
WR MURRAYBRI Murrays Bridge D	1.00	787,500.000000	787,500.00	488,292.21	488,292.21	299,207.79	0.00	0.00
			787,500.00		488,292.21	299,207.79	(3,528.00)	0.00
Units in Unlisted Unit Trusts (Australian)								
EVANS_ANZ ANZ Etrade Australia Limited ETRADEAUS TR	0.00	0.000000	0.00	0.00	1,456,461.64	(1,456,461.64)	0.00	0.00
			0.00		1,456,461.64	(1,456,461.64)	0.00	0.00
Water Scheme & Dam Works (Murrays Bridge)								
Water Scheme & Dam Works (Murrays Bridge)		43,429.540000	43,429.54	43,429.54	43,429.54			
			43,429.54		43,429.54			
			851,957.31		2,009,211.16	(1,157,253.85)	(3,528.00)	0.00

## The Evans Superannuation Fund

# Trustees Declaration

Equity Expectations Pty Ltd ACN: 085960694

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

The 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) Regulations 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:

.....  
Roger Ernest Evans  
Equity Expectations Pty Ltd  
Director

16 March 2021



# The Evans Superannuation Fund

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the The Evans Superannuation Fund which comprise the statement of financial position as at 30/06/2018 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

### **The Responsibility of the Trustee(s)**

The Trustee(s) of The Evans Superannuation Fund are solely responsible for the information contained in the special purpose financial statements, the reliability, accuracy and completeness of the information and for the determination that the financial reporting framework used is appropriate to meet their needs and for the purpose that the financial statements were prepared.

### **Our Responsibility**

On the basis of information provided by the Trustee(s), we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework as described in Note 1 to the financial statements and APES 315: Compilation of Financial Information.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework described in Note 1 to the financial statements. We have complied with the relevant ethical requirements of APES 110: Code of Ethics for Professional Accountants.

### **Assurance Disclaimer**

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion on these financial statements.

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

of

Signed:

Dated: 10/03/2021

The Evans Superannuation Fund

# Members Summary

As at 30 June 2018

Opening Balances	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
Roger Ernest Evans (Age: 62)											
EVAROG00001A - Accumulation											
811,447.51	10,106.45		10,163.31			1,019.83	1,524.47				829,172.97
811,447.51	10,106.45		10,163.31			1,019.83	1,524.47				829,172.97
811,447.51	10,106.45		10,163.31			1,019.83	1,524.47				829,172.97

The Evans Superannuation Fund

Members Statement

Roger Ernest Evans  
6 Alambi Court  
Rothwell, Queensland, 4022, Australia

Your Details	
Date of Birth :	Provided
Age:	62
Tax File Number:	Provided
Date Joined Fund:	16/02/1999
Service Period Start Date:	10/11/1983
Date Left Fund:	
Member Code:	EVAROG00001A
Account Start Date	16/02/1999
Account Phase:	Accumulation Phase
Account Description:	Accumulation

Vested Benefits	829,172.97
Total Death Benefit	829,172.97
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance	
Total Benefits	829,172.97
<u>Preservation Components</u>	
Preserved	117,206.04
Unrestricted Non Preserved	711,966.73
Restricted Non Preserved	0.20
<u>Tax Components</u>	
Tax Free	53,977.67
Taxable	775,195.30

Your Detailed Account Summary			
		This Year	Last Year
Opening balance at	01/07/2017	811,447.51	789,032.94
<u>Increases to Member account during the period</u>			
Employer Contributions		6,798.95	24,912.21
Personal Contributions (Concessional)			
Personal Contributions (Non Concessional)		3,307.50	2,792.00
Government Co-Contributions			
Other Contributions			311.05
Proceeds of Insurance Policies			
Transfers In			
Net Earnings		10,163.31	(2,192.84)
Internal Transfer In			
<u>Decreases to Member account during the period</u>			
Pensions Paid			
Contributions Tax		1,019.83	3,736.88
Income Tax		1,524.47	(329.03)
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	829,172.97	811,447.51

# The Evans Superannuation Fund

## Members Statement

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### Trustee's Disclaimer

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

Signed by all the trustees of the fund

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Roger Ernest Evans  
Director

# Minutes of a meeting of the Director(s)

held on 16 March 2021 at Unit 22, 42 Wattlebird Street, Mango Hill, Queensland 4509

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<b>PRESENT:</b>	Roger Ernest Evans
<b>MINUTES:</b>	The Chair reported that the minutes of the previous meeting had been signed as a true record.
<b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b>	<p>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.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the Superannuation Fund in respect of the year ended 30 June 2018 and it was resolved that such statements be and are hereby adopted as tabled.</p>
<b>TRUSTEE'S DECLARATION:</b>	It was resolved that the trustee's declaration of the Superannuation Fund be signed.
<b>ANNUAL RETURN:</b>	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.
<b>TRUST DEED:</b>	The Chair tabled advice received from the Fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.
<b>INVESTMENT STRATEGY:</b>	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, diversification 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.
<b>INSURANCE COVER:</b>	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.
<b>ALLOCATION OF INCOME:</b>	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).
<b>INVESTMENT ACQUISITIONS:</b>	It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.
<b>INVESTMENT DISPOSALS:</b>	It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.
<b>AUDITORS:</b>	<p>It was resolved that</p> <p>Tony Boys</p> <p>of</p> <p>PO Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>
<b>TAX AGENTS:</b>	It was resolved that

## Minutes of a meeting of the Director(s)

held on 16 March 2021 at Unit 22, 42 Wattlebird Street, Mango Hill, Queensland 4509

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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.

**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.

**PAYMENT OF BENEFITS:**

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

1. making payments to members; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the payment of the benefit and received advice that the transfer is in accordance with the Deed and the superannuation laws. As such the trustee has resolved to allow the payment of the benefits on behalf of the member.

**CLOSURE:**

All resolutions for this meeting were made in accordance with the SISA and Regulations.

There being no further business the meeting then closed.

Signed as a true record –

.....  
Roger Ernest Evans

Chairperson

# The Evans Superannuation Fund

## Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>24200</b>	<b>Contributions</b>			
(28,015.26)	24200/EVAROG00001 A	(Contributions) Evans, Roger Ernest - Accumulation			10,106.45
	<b>25000</b>	<b>Interest Received</b>			
(152.96)	25000/Commonwealth Bank	Commonwealth Bank Direct Investment Account			39.33
(7.35)	25000/MacquarieCM	Macquarie Cash Management Account			3.68
	<b>28000</b>	<b>Property Income</b>			
(13,200.00)	28000/MURRAYBRID	Murrays Bridge			25,000.00
259.00	30400	ATO Supervisory Levy		259.00	
47.00	30800	ASIC Fees		48.00	
20.00	31500	Bank Charges		20.00	
	<b>33400</b>	<b>Depreciation</b>			
3,528.00	33400/00001	Depreciation - Capital Works Murray Bridge		3,528.00	
	<b>41960</b>	<b>Property Expenses - Council Rates</b>			
3,017.20	41960/MURRAYBRID	Murrays Bridge		3,452.50	
	<b>41980</b>	<b>Property Expenses - Insurance Premium</b>			
2,515.95	41980/MURRAYBRID	Murrays Bridge		2,612.20	
	<b>42060</b>	<b>Property Expenses - Repairs Maintenance</b>			
6,166.00	42060/MURRAYBRID	Murrays Bridge		4,960.00	
3,407.85	48500	Income Tax Expense		2,544.30	
22,414.57	49000	Profit/Loss Allocation Account		17,725.46	
	<b>50010</b>	<b>Opening Balance</b>			
(789,032.94)	50010/EVAROG00001 A	(Opening Balance) Evans, Roger Ernest - Accumulation			811,447.51
	<b>52420</b>	<b>Contributions</b>			
(28,015.26)	52420/EVAROG00001 A	(Contributions) Evans, Roger Ernest - Accumulation			10,106.45
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
2,192.84	53100/EVAROG00001 A	(Share of Profit/(Loss)) Evans, Roger Ernest - Accumulation			10,163.31
	<b>53330</b>	<b>Income Tax</b>			
(329.03)	53330/EVAROG00001 A	(Income Tax) Evans, Roger Ernest - Accumulation		1,524.47	

# The Evans Superannuation Fund

## Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>53800</b>	<b>Contributions Tax</b>			
3,736.88	53800/EVAROG00001 A	(Contributions Tax) Evans, Roger Ernest - Accumulation		1,019.83	
	<b>60400</b>	<b>Bank Accounts</b>			
23,294.29	60400/Commonwealth Bank	Commonwealth Bank Direct Investment Account		20,520.12	
508.97	60400/MacquarieCM	Macquarie Cash Management Account		507.65	
721.95	68000	Sundry Debtors		410.90	
	<b>76001</b>	<b>Water Scheme &amp; Dam Works (Murrays Bridge)</b>			
17,500.00	76001/00133	Water Scheme & Dam Works (Murrays Bridge)		43,429.54	
	<b>77200</b>	<b>Real Estate Properties ( Australian - Residential)</b>			
(15,248.00)	77200/EVANS_CAPIT ALWORKSWR	Capital Works Write Off			18,776.00
787,500.00	77200/MURRAYBRID	Murrays Bridge	1.0000	787,500.00	
1,257.97	84000	GST Payable/Refundable		3,584.73	
(2,840.85)	85000	Income Tax Payable/Refundable			1,899.30
(1,246.82)	88000	Sundry Creditors			6,104.67
				<b>893,646.70</b>	<b>893,646.70</b>
<b>Current Year Profit/(Loss): 20,269.76</b>					



# The Evans Superannuation Fund

## General Ledger

As at 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Contributions (24200)</b>					
<u>(Contributions) Evans, Roger Ernest - Accumulation (EVAROG00001A)</u>					
01/07/2017	Transactions paid by trust - offset against rents owed from 2016			22.50	22.50 CR
06/07/2017	Herron - Superannuation			451.61	474.11 CR
14/07/2017	Herron - Superannuation			451.61	925.72 CR
21/07/2017	Herron - Superannuation			451.61	1,377.33 CR
27/07/2017	Herron - Superannuation			451.61	1,828.94 CR
04/08/2017	Herron - Superannuation			480.84	2,309.78 CR
10/08/2017	Herron - Superannuation			451.61	2,761.39 CR
16/08/2017	Herron - Superannuation			451.61	3,213.00 CR
22/08/2017	Herron - Superannuation			451.61	3,664.61 CR
30/08/2017	Herron - Superannuation			87.69	3,752.30 CR
25/09/2017	ATO Payment for June 2017 BAS			387.00	4,139.30 CR
10/10/2017	Herron - Superannuation			350.76	4,490.06 CR
07/11/2017	Herron - Superannuation			20.00	4,510.06 CR
07/11/2017	Herron - Superannuation			29.23	4,539.29 CR
07/11/2017	Herron - Superannuation			350.76	4,890.05 CR
15/01/2018	Herron - Superannuation			798.44	5,688.49 CR
05/03/2018	Herron - Superannuation			701.52	6,390.01 CR
21/03/2018	ASIC Fee			48.00	6,438.01 CR
09/04/2018	Insurance			2,850.00	9,288.01 CR
20/04/2018	Herron - Superannuation			438.45	9,726.46 CR
31/05/2018	Herron - Superannuation			379.99	10,106.45 CR
				<b>10,106.45</b>	<b>10,106.45 CR</b>
<b>Interest Received (25000)</b>					
<u>Commonwealth Bank Direct Investment Account (CommonwealthBank)</u>					
01/07/2017	Credit Interest			27.70	27.70 CR
01/08/2017	Credit Interest			11.63	39.33 CR
				<b>39.33</b>	<b>39.33 CR</b>
<u>Macquarie Cash Management Account (MacquarieCM)</u>					
31/07/2017	Macquarie CMA Interest Paid			0.62	0.62 CR
31/08/2017	Macquarie CMA Interest Paid			0.62	1.24 CR
29/09/2017	Macquarie CMA Interest Paid			0.60	1.84 CR
31/10/2017	Macquarie CMA Interest Paid			0.62	2.46 CR
30/11/2017	Macquarie CMA Interest Paid			0.60	3.06 CR
29/12/2017	Macquarie CMA Interest Paid			0.62	3.68 CR
				<b>3.68</b>	<b>3.68 CR</b>
<b>Property Income (28000)</b>					
<u>Murrays Bridge (MURRAYBRID)</u>					
01/07/2017	Transactions paid by trust - offset against rents owed from 2016			10,000.00	10,000.00 CR
29/06/2018	E-Z Projects Rent			15,000.00	25,000.00 CR
				<b>25,000.00</b>	<b>25,000.00 CR</b>
<b>ATO Supervisory Levy (30400)</b>					
<u>ATO Supervisory Levy (30400)</u>					

# The Evans Superannuation Fund

## General Ledger

As at 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2018	Accrue 2017 Tax		259.00		259.00 DR
			<b>259.00</b>		<b>259.00 DR</b>
<b>ASIC Fees (30800)</b>					
	<u>ASIC Fees (30800)</u>				
21/03/2018	ASIC Fee		48.00		48.00 DR
			<b>48.00</b>		<b>48.00 DR</b>
<b>Bank Charges (31500)</b>					
	<u>Bank Charges (31500)</u>				
03/07/2017	Paper Statement Fee		2.50		2.50 DR
13/07/2017	E-Z Projects		15.00		17.50 DR
02/01/2018	Paper statement fee		2.50		20.00 DR
			<b>20.00</b>		<b>20.00 DR</b>
<b>Depreciation (33400)</b>					
	<u>Depreciation - Capital Works Murray Bridge (00001)</u>				
30/06/2018	Depreciation Entry		3,528.00		3,528.00 DR
			<b>3,528.00</b>		<b>3,528.00 DR</b>
<b>Property Expenses - Council Rates (41960)</b>					
	<u>Murrays Bridge (MURRAYBRID)</u>				
11/09/2017	SDRL Rates		1,726.50		1,726.50 DR
13/03/2018	SDRC Rates		1,726.00		3,452.50 DR
			<b>3,452.50</b>		<b>3,452.50 DR</b>
<b>Property Expenses - Insurance Premium (41980)</b>					
	<u>Murrays Bridge (MURRAYBRID)</u>				
09/04/2018	Insurance		2,612.20		2,612.20 DR
			<b>2,612.20</b>		<b>2,612.20 DR</b>
<b>Property Expenses - Repairs Maintenance (42060)</b>					
	<u>Murrays Bridge (MURRAYBRID)</u>				
19/07/2017	Duncan -Invoice		4,960.00		4,960.00 DR
			<b>4,960.00</b>		<b>4,960.00 DR</b>
<b>Income Tax Expense (48500)</b>					
	<u>Income Tax Expense (48500)</u>				
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018		2,544.30		2,544.30 DR
			<b>2,544.30</b>		<b>2,544.30 DR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
	<u>Profit/Loss Allocation Account (49000)</u>				
01/07/2017	System Member Journals		22.50		22.50 DR
06/07/2017	System Member Journals		383.87		406.37 DR
14/07/2017	System Member Journals		383.87		790.24 DR
21/07/2017	System Member Journals		383.87		1,174.11 DR
27/07/2017	System Member Journals		383.87		1,557.98 DR
04/08/2017	System Member Journals		408.71		1,966.69 DR
10/08/2017	System Member Journals		383.87		2,350.56 DR
16/08/2017	System Member Journals		383.87		2,734.43 DR

## The Evans Superannuation Fund

# General Ledger

As at 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
22/08/2017	System Member Journals		383.87		3,118.30 DR
30/08/2017	System Member Journals		74.54		3,192.84 DR
25/09/2017	System Member Journals		387.00		3,579.84 DR
10/10/2017	System Member Journals		298.15		3,877.99 DR
07/11/2017	System Member Journals		17.00		3,894.99 DR
07/11/2017	System Member Journals		24.85		3,919.84 DR
07/11/2017	System Member Journals		298.15		4,217.99 DR
15/01/2018	System Member Journals		678.67		4,896.66 DR
05/03/2018	System Member Journals		596.29		5,492.95 DR
21/03/2018	System Member Journals		48.00		5,540.95 DR
09/04/2018	System Member Journals		2,850.00		8,390.95 DR
20/04/2018	System Member Journals		372.68		8,763.63 DR
31/05/2018	System Member Journals		322.99		9,086.62 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		10,163.31		19,249.93 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			1,524.47	17,725.46 DR
			<b>19,249.93</b>	<b>1,524.47</b>	<b>17,725.46 DR</b>

### Opening Balance (50010)

(Opening Balance) Evans, Roger Ernest - Accumulation (EVAROG00001A)

01/07/2017	Opening Balance				789,032.94 CR
01/07/2017	Close Period Journal			22,414.57	811,447.51 CR
				<b>22,414.57</b>	<b>811,447.51 CR</b>

### Contributions (52420)

(Contributions) Evans, Roger Ernest - Accumulation (EVAROG00001A)

01/07/2017	Opening Balance				28,015.26 CR
01/07/2017	System Member Journals			22.50	28,037.76 CR
01/07/2017	Close Period Journal	28,015.26			22.50 CR
06/07/2017	System Member Journals			451.61	474.11 CR
14/07/2017	System Member Journals			451.61	925.72 CR
21/07/2017	System Member Journals			451.61	1,377.33 CR
27/07/2017	System Member Journals			451.61	1,828.94 CR
04/08/2017	System Member Journals			480.84	2,309.78 CR
10/08/2017	System Member Journals			451.61	2,761.39 CR
16/08/2017	System Member Journals			451.61	3,213.00 CR
22/08/2017	System Member Journals			451.61	3,664.61 CR
30/08/2017	System Member Journals			87.69	3,752.30 CR
25/09/2017	System Member Journals			387.00	4,139.30 CR
10/10/2017	System Member Journals			350.76	4,490.06 CR
07/11/2017	System Member Journals			20.00	4,510.06 CR
07/11/2017	System Member Journals			29.23	4,539.29 CR
07/11/2017	System Member Journals			350.76	4,890.05 CR
15/01/2018	System Member Journals			798.44	5,688.49 CR
05/03/2018	System Member Journals			701.52	6,390.01 CR
21/03/2018	System Member Journals			48.00	6,438.01 CR
09/04/2018	System Member Journals			2,850.00	9,288.01 CR
20/04/2018	System Member Journals			438.45	9,726.46 CR
31/05/2018	System Member Journals			379.99	10,106.45 CR

# The Evans Superannuation Fund

## General Ledger

As at 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
			28,015.26	10,106.45	10,106.45 CR
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) Evans, Roger Ernest - Accumulation (EVAROG00001A)</u>					
01/07/2017	Opening Balance				2,192.84 DR
01/07/2017	Close Period Journal			2,192.84	0.00 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			10,163.31	10,163.31 CR
				12,356.15	10,163.31 CR
<b>Income Tax (53330)</b>					
<u>(Income Tax) Evans, Roger Ernest - Accumulation (EVAROG00001A)</u>					
01/07/2017	Opening Balance				329.03 CR
01/07/2017	Close Period Journal		329.03		0.00 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		1,524.47		1,524.47 DR
			1,853.50		1,524.47 DR
<b>Contributions Tax (53800)</b>					
<u>(Contributions Tax) Evans, Roger Ernest - Accumulation (EVAROG00001A)</u>					
01/07/2017	Opening Balance				3,736.88 DR
01/07/2017	Close Period Journal			3,736.88	0.00 DR
06/07/2017	System Member Journals		67.74		67.74 DR
14/07/2017	System Member Journals		67.74		135.48 DR
21/07/2017	System Member Journals		67.74		203.22 DR
27/07/2017	System Member Journals		67.74		270.96 DR
04/08/2017	System Member Journals		72.13		343.09 DR
10/08/2017	System Member Journals		67.74		410.83 DR
16/08/2017	System Member Journals		67.74		478.57 DR
22/08/2017	System Member Journals		67.74		546.31 DR
30/08/2017	System Member Journals		13.15		559.46 DR
10/10/2017	System Member Journals		52.61		612.07 DR
07/11/2017	System Member Journals		3.00		615.07 DR
07/11/2017	System Member Journals		4.38		619.45 DR
07/11/2017	System Member Journals		52.61		672.06 DR
15/01/2018	System Member Journals		119.77		791.83 DR
05/03/2018	System Member Journals		105.23		897.06 DR
20/04/2018	System Member Journals		65.77		962.83 DR
31/05/2018	System Member Journals		57.00		1,019.83 DR
			1,019.83	3,736.88	1,019.83 DR
<b>Bank Accounts (60400)</b>					
<u>Commonwealth Bank Direct Investment Account (CommonwealthBank)</u>					
01/07/2017	Opening Balance				23,294.29 DR
01/07/2017	Credit Interest		27.70		23,321.99 DR
06/07/2017	Herron - Superannuation		451.61		23,773.60 DR
13/07/2017	E-Z Projects			17,515.00	6,258.60 DR
14/07/2017	Herron - Superannuation		451.61		6,710.21 DR
19/07/2017	Duncan -Invoice			5,456.00	1,254.21 DR
21/07/2017	Herron - Superannuation		451.61		1,705.82 DR
27/07/2017	Herron - Superannuation		451.61		2,157.43 DR

# The Evans Superannuation Fund

## General Ledger

As at 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/08/2017	Credit Interest		11.63		2,169.06 DR
04/08/2017	Herron - Superannuation		480.84		2,649.90 DR
10/08/2017	Herron - Superannuation		451.61		3,101.51 DR
16/08/2017	Herron - Superannuation		451.61		3,553.12 DR
22/08/2017	Herron - Superannuation		451.61		4,004.73 DR
30/08/2017	Herron - Superannuation		87.69		4,092.42 DR
11/09/2017	SDRL Rates			1,726.50	2,365.92 DR
10/10/2017	Herron - Superannuation		350.76		2,716.68 DR
07/11/2017	Herron - Superannuation		20.00		2,736.68 DR
07/11/2017	Herron - Superannuation		29.23		2,765.91 DR
07/11/2017	Herron - Superannuation		350.76		3,116.67 DR
01/12/2017	ATO Refund - LISC		311.05		3,427.72 DR
15/01/2018	Herron - Superannuation		798.44		4,226.16 DR
05/03/2018	Herron - Superannuation		701.52		4,927.68 DR
13/03/2018	SDRC Rates			1,726.00	3,201.68 DR
20/04/2018	Herron - Superannuation		438.45		3,640.13 DR
31/05/2018	Herron - Superannuation		379.99		4,020.12 DR
29/06/2018	E-Z Projects Rent		16,500.00		20,520.12 DR
			<b>23,649.33</b>	<b>26,423.50</b>	<b>20,520.12 DR</b>
<u>Macquarie Cash Management Account (MacquarieCM)</u>					
01/07/2017	Opening Balance				508.97 DR
03/07/2017	Paper Statement Fee			2.50	506.47 DR
31/07/2017	Macquarie CMA Interest Paid		0.62		507.09 DR
31/08/2017	Macquarie CMA Interest Paid		0.62		507.71 DR
29/09/2017	Macquarie CMA Interest Paid		0.60		508.31 DR
31/10/2017	Macquarie CMA Interest Paid		0.62		508.93 DR
30/11/2017	Macquarie CMA Interest Paid		0.60		509.53 DR
29/12/2017	Macquarie CMA Interest Paid		0.62		510.15 DR
02/01/2018	Paper statement fee			2.50	507.65 DR
			<b>3.68</b>	<b>5.00</b>	<b>507.65 DR</b>
<u>Sundry Debtors (68000)</u>					
<u>Sundry Debtors (68000)</u>					
01/07/2017	Opening Balance				721.95 DR
01/12/2017	ATO Refund - LISC			311.05	410.90 DR
				<b>311.05</b>	<b>410.90 DR</b>
<u>Water Scheme &amp; Dam Works (Murrays Bridge) (76001)</u>					
<u>Water Scheme &amp; Dam Works (Murrays Bridge) (00133)</u>					
01/07/2017	Opening Balance				17,500.00 DR
01/07/2017	Transactions paid by trust - offset against rents owed from 2016		10,020.45		27,520.45 DR
13/07/2017	E-Z Projects		15,909.09		43,429.54 DR
		<b>0.00</b>	<b>25,929.54</b>		<b>43,429.54 DR</b>
<u>Real Estate Properties ( Australian - Residential) (77200)</u>					
<u>Capital Works Write Off (EVANS CAPITALWORKSWR)</u>					
01/07/2017	Opening Balance				15,248.00 CR
30/06/2018	Depreciation Entry			3,528.00	18,776.00 CR

# The Evans Superannuation Fund

## General Ledger

As at 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
		<b>0.00</b>		<b>3,528.00</b>	<b>18,776.00 CR</b>
	<u>Murrays Bridge (MURRAYBRID)</u>				
01/07/2017	Opening Balance	1.00			787,500.00 DR
		<b>1.00</b>			<b>787,500.00 DR</b>
	<b><u>GST Payable/Refundable (84000)</u></b>				
	<u>GST Payable/Refundable (84000)</u>				
01/07/2017	Opening Balance				1,257.97 DR
01/07/2017	Transactions paid by trust - offset against rents owed from 2016		2.05		1,260.02 DR
13/07/2017	E-Z Projects		1,590.91		2,850.93 DR
19/07/2017	Duncan -Invoice		496.00		3,346.93 DR
09/04/2018	Insurance		237.80		3,584.73 DR
29/06/2018	E-Z Projects Rent			1,500.00	2,084.73 DR
30/06/2018	Accrue June 2018 BAS		1,500.00		3,584.73 DR
			<b>3,826.76</b>	<b>1,500.00</b>	<b>3,584.73 DR</b>
	<b><u>Income Tax Payable/Refundable (85000)</u></b>				
	<u>Income Tax Payable/Refundable (85000)</u>				
01/07/2017	Opening Balance				2,840.85 CR
30/06/2018	Accrue June 2018 BAS		645.00		2,195.85 CR
30/06/2018	Accrue 2017 Tax		2,840.85		645.00 DR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018			2,544.30	1,899.30 CR
			<b>3,485.85</b>	<b>2,544.30</b>	<b>1,899.30 CR</b>
	<b><u>Sundry Creditors (88000)</u></b>				
	<u>Sundry Creditors (88000)</u>				
01/07/2017	Opening Balance				1,246.82 CR
25/09/2017	ATO Payment for June 2017 BAS		387.00		859.82 CR
30/06/2018	Accrue June 2018 BAS			2,145.00	3,004.82 CR
30/06/2018	Accrue 2017 Tax			3,099.85	6,104.67 CR
			<b>387.00</b>	<b>5,244.85</b>	<b>6,104.67 CR</b>
<b>Total Debits:</b>	<b>124,844.68</b>				
<b>Total Credits:</b>	<b>124,844.68</b>				

## The Evans Superannuation Fund

# Create Entries Report

For the period 01 July 2017 to 30 June 2018

### Create Entries Financial Year Summary 01 July 2017 - 30 June 2018

<b>Total Profit</b>	<b>Amount</b>
Income	35,149.46
Less Expense	14,879.70
<b>Total Profit</b>	<b>20,269.76</b>
<b>Tax Summary</b>	<b>Amount</b>
Fund Tax Rate	15.00 %
Total Profit	20,269.76
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	3,307.50
Less LIC Deductions	0.00
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add SMSF Annual Return Rounding	(0.26)
<b>Taxable Income</b>	<b>16,962.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>2,544.30</b>
<b>Profit/(Loss) Available for Allocation</b>	<b>Amount</b>
Total Available Profit	10,163.31
Franking Credits	0.00
TFN Credits	0.00
Foreign Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>10,163.31</b>
<b>Income Tax Expense Available for Allocation</b>	<b>Amount</b>
Income Tax on Taxable Income or Loss	2,544.30
Member Specific Income Tax	(1,019.83)
<b>Total Income Tax Expense Allocation</b>	<b>1,524.47</b>

## Final Segment 1 from 01 July 2017 to 30 June 2018

### Pool Name Unsegregated Pool

Total Profit	Amount
Income	35,149.46
Less Expense	14,879.70
<b>Total Profit</b>	<b>20,269.76</b>

Create Entries Summary	Amount
Fund Tax Rate	15.00 %
Total Profit	20,269.76
Less Permanent Differences	0.00
Less Timing Differences	0.00
Less Exempt Pension Income	0.00
Less Other Non Taxable Income	3,307.50
Add SMSF Non Deductible Expenses	0.00
Add Other Non Deductible Expenses	0.00
Add Total Franking/Foreign/TFN/FRW Credits	0.00
Less Realised Accounting Capital Gains	0.00
Less Tax Losses Deducted	0.00
Add Taxable Income Adjustment	(0.26)
<b>Taxable Income</b>	<b>16,962.00</b>
<b>Income Tax on Taxable Income or Loss</b>	<b>2,544.30</b>

Member Weighted Balance Summary	Weighting%	Amount
Roger Ernest Evans(EVAROG00001A)	100.00	816,374.60

Profit/(Loss) Available for Allocation	
Total Available Profit	10,163.31
Franking Credits	0.00
TFN Credits	0.00
FRW Credits	0.00
<b>Total</b>	<b>10,163.31</b>

Allocation to Members	Weighting%	Amount
Roger Ernest Evans(EVAROG00001A)	100.00	10,163.31

Accumulation Weighted Balance Summary	Weighting%	Amount
Roger Ernest Evans(EVAROG00001A)	100.00	816,374.60

Income Tax Expense Available for Allocation	Amount
Income Tax on Taxable Income or Loss	2,544.30
Member Specific Income Tax	(1,019.83)
<b>Total Income Tax Expense Allocation</b>	<b>1,524.47</b>

Allocation to Members	Weighting%	Amount
Roger Ernest Evans(EVAROG00001A)	100.00	1,524.47

### Calculation of daily member weighted balances



**Calculation of daily member weighted balances****Roger Ernest Evans (EVAROG00001A)**Member Balance

01/07/2017	50010	Opening Balance	811,447.51	811,447.51
01/07/2017	52420	Contributions	22.50	22.50
06/07/2017	52420	Contributions	451.61	445.42
06/07/2017	53800	Contributions Tax	(67.74)	(66.81)
14/07/2017	52420	Contributions	451.61	435.53
14/07/2017	53800	Contributions Tax	(67.74)	(65.33)
21/07/2017	52420	Contributions	451.61	426.86
21/07/2017	53800	Contributions Tax	(67.74)	(64.03)
27/07/2017	52420	Contributions	451.61	419.44
27/07/2017	53800	Contributions Tax	(67.74)	(62.91)
04/08/2017	52420	Contributions	480.84	436.05
04/08/2017	53800	Contributions Tax	(72.13)	(65.41)
10/08/2017	52420	Contributions	451.61	402.12
10/08/2017	53800	Contributions Tax	(67.74)	(60.32)
16/08/2017	52420	Contributions	451.61	394.69
16/08/2017	53800	Contributions Tax	(67.74)	(59.20)
22/08/2017	52420	Contributions	451.61	387.27
22/08/2017	53800	Contributions Tax	(67.74)	(58.09)
30/08/2017	52420	Contributions	87.69	73.28
30/08/2017	53800	Contributions Tax	(13.15)	(10.99)
25/09/2017	52420	Contributions	387.00	295.82
10/10/2017	52420	Contributions	350.76	253.70
10/10/2017	53800	Contributions Tax	(52.61)	(38.05)
07/11/2017	52420	Contributions	20.00	12.93
07/11/2017	52420	Contributions	29.23	18.90
07/11/2017	52420	Contributions	350.76	226.79
07/11/2017	53800	Contributions Tax	(3.00)	(1.94)
07/11/2017	53800	Contributions Tax	(4.38)	(2.83)
07/11/2017	53800	Contributions Tax	(52.61)	(34.02)
15/01/2018	52420	Contributions	798.44	365.31
15/01/2018	53800	Contributions Tax	(119.77)	(54.80)
05/03/2018	52420	Contributions	701.52	226.79
05/03/2018	53800	Contributions Tax	(105.23)	(34.02)
21/03/2018	52420	Contributions	48.00	13.41
09/04/2018	52420	Contributions	2,850.00	648.08
20/04/2018	52420	Contributions	438.45	86.49
20/04/2018	53800	Contributions Tax	(65.77)	(12.97)
31/05/2018	52420	Contributions	379.99	32.27
31/05/2018	53800	Contributions Tax	(57.00)	(4.84)
<b>Total Amount (Weighted)</b>				<b>816,374.60</b>

**Calculation of Net Capital Gains**

Capital gains from Unsegregated Pool	0.00
Capital gains from Unsegregated Pool - Collectables	0.00
Capital Gain Adjustment from prior segments	0.00
Realised Notional gains	0.00
Carried forward losses from prior years	167,835.00
Current year capital losses from Unsegregated Pool	0.00
Current year capital losses from Unsegregated Pool - Collectables	0.00
Total CGT Discount Applied	0.00
<b>Capital Gain /(Losses carried forward)</b>	<b>0.00</b>
<b>CGT allocated in prior segments</b>	<b>0.00</b>
<b>Allocations of Net Capital Gains to Pools</b>	
Capital Gain Proportion - Unsegregated Pool (0/0)=100.00%	0.00

#### Foreign Tax Offset Calculations

##### Segment 01 July 2017 to 30 June 2018

Claimable FTO - Unsegregated Pool	0.00
<b>Claimable FTO</b>	<b>0.00</b>

**Total Claimable Foreign Credits for the Year** **0.00**

**Foreign Tax Offset (Label C1)** 0.00

**Applied/Claimed FTO** 0.00

##### Allocations of Foreign Tax Offset to Members

Roger Ernest Evans(EVAROG00001A) - 100.00 %	0.00
<b>Total Foreign Tax Offset Allocated to Members</b>	<b>0.00</b>

The Evans Superannuation Fund

# Statement of Taxable Income

For the year ended 30 June 2018

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	2018
	\$
Benefits accrued as a result of operations	20,269.76
<b>Less</b>	
Non Taxable Contributions	3,307.50
	<hr/> 3,307.50
SMSF Annual Return Rounding	(0.26)
	<hr/> (0.26)
<b>Taxable Income or Loss</b>	<hr/> 16,962.00
Income Tax on Taxable Income or Loss	<hr/> 2,544.30
<b>CURRENT TAX OR REFUND</b>	<hr/> 2,544.30
Supervisory Levy	259.00
Income Tax Instalments Paid	(645.00)
	<hr/> (645.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<hr/> 2,158.30