

Financial statements and reports for the year ended
30 June 2018

Dr Sam Superannuation Fund

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Dr Sam Superannuation Fund
Operating Statement

For the year ended 30 June 2018



	Note	2018 \$	2017 \$
Income			
Investment Income			
Dividends Received	5	212	248
Interest Received		4,421	8,204
Contribution Income			
Employer Contributions		0	59,530
Personal Non Concessional		0	3,474
Other Income			
Foreign Exchange Profits/ Losses		3	0
Total Income		<u>4,636</u>	<u>71,456</u>
Expenses			
Accountancy Fees		1,881	1,716
ATO Supervisory Levy		259	259
Auditor's Remuneration		814	814
Bank Charges		0	100
Legal Fees		550	0
Member Payments			
Life Insurance Premiums		429	11,418
Investment Losses			
Changes in Market Values	6	3,326	64,342
Total Expenses		<u>7,259</u>	<u>78,649</u>
Benefits accrued as a result of operations before income tax		<u>(2,624)</u>	<u>(7,192)</u>
Income Tax Expense		28	7,961
Benefits accrued as a result of operations		<u>(2,652)</u>	<u>(15,153)</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Dr Sam Superannuation Fund
Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Fixed Interest Securities (Australian) - Unitised	2	0	88,469
Shares in Listed Companies (Australian)	3	2,096	3,440
Total Investments		<u>2,096</u>	<u>91,909</u>
Other Assets			
Sundry Debtors		47	47
NAB Cash Management #8075		144,496	48,822
Commonwealth CDIA #3509		15,278	15,240
Citi Ultimate Business Saver # 7640		0	22,360
St. George Term Deposit #1046		52,227	50,000
Citibank Overnight Multi Currency #5512		70	67
Income Tax Refundable		5,866	0
Total Other Assets		<u>217,984</u>	<u>136,536</u>
Total Assets		<u>220,080</u>	<u>228,445</u>
Less:			
Liabilities			
Income Tax Payable		0	5,713
Total Liabilities		<u>0</u>	<u>5,713</u>
Net assets available to pay benefits		<u>220,080</u>	<u>222,732</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Jayawardana, Sarath - Accumulation		126,504	127,819
Jayawardana, Luckmalie - Accumulation		93,576	94,913
Total Liability for accrued benefits allocated to members' accounts		<u>220,080</u>	<u>222,732</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Notes to the Financial Statements

For the year ended 30 June 2018

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 accompanying Regulations, the trust deed of the fund and the needs of members.

The financial statements have also been prepared on a cash basis and are based on historical costs, except for investments, which have been measured at market values.

The following significant accounting policies, which are consistent with the policies applied in the previous period unless otherwise stated, have been adopted in the preparation of the financial statements.

The financial statements were authorised for issue by the Trustee(s).

a. Measurement of Investments

The fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered 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 their market values, which is the amount that a willing buyer of the asset 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 values have 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 trustees' assessment of 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 reporting date. The trustees have determined that the gross values of the fund's financial liabilities are 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 are 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 are 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 the investment was 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 \$
UBS CG Series 31 AUD	0	44,234
UBS CG Series 30 AUD	0	44,234
	0	88,468

Note 3: Shares in Listed Companies (Australian)

	2018 \$	2017 \$
Telstra Corporation Limited.	2,096	3,440
	2,096	3,440

Notes to the Financial Statements

For the year ended 30 June 2018

Note 5: Dividends

	2018 \$	2017 \$
Telstra Corporation Limited	212	248
	212	248

Note 6: Unrealised Movements in Market Value

	2018 \$	2017 \$
Fixed Interest Securities (Australian) - Unitised		
UBS CG Series 30 AUD	10,766	0
UBS CG Series 31 AUD	10,766	0
	21,531	0
Other Revaluations		
Other Revaluations	0	(64,342)
	0	(64,342)
Shares in Listed Companies (Australian)		
Telstra Corporation Limited.	(1,344)	0
	(1,344)	0
Total Unrealised Movement	20,187	(64,342)
Realised Movements in Market Value		
	2018 \$	2017 \$
Fixed Interest Securities (Australian) - Unitised		
UBS CG Series 31 AUD	(23,513)	0
	(23,513)	0
Total Realised Movement	(23,513)	0
Total Market Movement	(3,326)	(64,342)

Trustees Declaration

The trustees 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.

In the opinion of the trustees:

- (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 then ended 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.

Signed in accordance with a resolution of the trustees by:

.....
Sarath Jayawardana

Trustee

.....
Luckmalie Jayawardana

Trustee

Dated this day of

Dr Sam Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2018

	2018
	\$
Benefits accrued as a result of operations	(2,624.00)
Less	
Increase in MV of investments	20,187.00
Realised Accounting Capital Gains	(23,513.00)
	<u>(3,326.00)</u>
Add	
Franking Credits	91.00
	<u>91.00</u>
SMSF Annual Return Rounding	(2.00)
	<u>791.00</u>
Taxable Income or Loss	<u>791.00</u>
Income Tax on Taxable Income or Loss	118.65
Less	
Franking Credits	90.85
	<u>27.80</u>
CURRENT TAX OR REFUND	<u>27.80</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(5,894.00)
	<u>(5,607.20)</u>
AMOUNT DUE OR REFUNDABLE	<u>(5,607.20)</u>

Members Statement

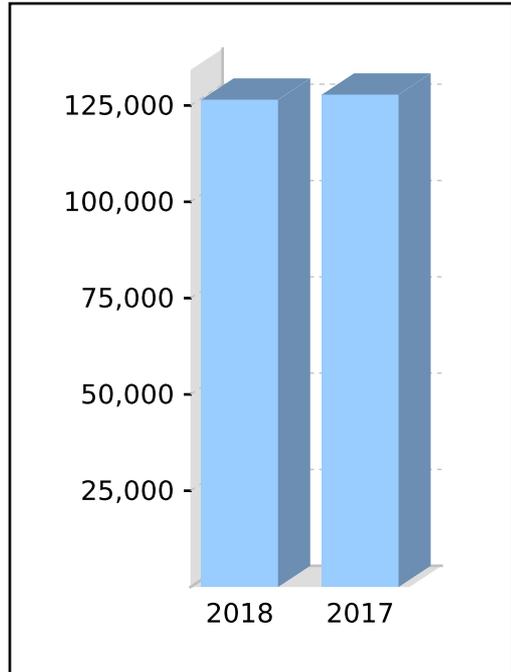
Sarath Gunaseela Jayawardana
 421 Riverton Drive East
 SHELLEY, Western Australia, 149,

Your Details

Date of Birth :	21/10/1956	Nominated Beneficiaries	N/A
Age:	61	Vested Benefits	126,503
Tax File Number:	Provided	Total Death Benefit	126,503
Date Joined Fund:	01/07/2016		
Service Period Start Date:			
Date Left Fund:			
Member Code:	JAYSAR00001A		
Account Start Date	01/07/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	126,503
<u>Preservation Components</u>	
Preserved	126,503
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	16,604
Taxable	109,899
Investment Earnings Rate	-1%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	127,818	127,818
<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	(1,210)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	105	
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	126,503	127,818

Members Statement

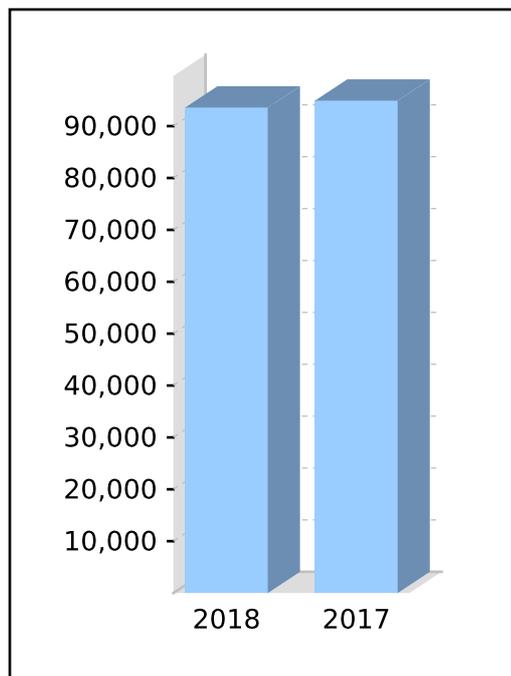
Luckmalie Jayawardana
 421 Riverton Drive East
 SHELLEY, Western Australia, 149,

Your Details

Date of Birth :	21/10/1961	Nominated Beneficiaries	N/A
Age:	56	Vested Benefits	93,576
Tax File Number:	Provided	Total Death Benefit	93,576
Date Joined Fund:	01/07/2016		
Service Period Start Date:			
Date Left Fund:			
Member Code:	JAYLUC00001A		
Account Start Date	01/07/2016		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

Your Balance

Total Benefits	93,576
<u>Preservation Components</u>	
Preserved	93,576
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	12,760
Taxable	80,816
Investment Earnings Rate	-1%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	94,913	94,913
<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	(895)	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	13	
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid	429	
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2018	93,576	94,913

Dr Sam 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								
Citibank Overnight Multi Currency #5512		69.980000	69.98	69.98	69.98			0.03 %
Commonwealth CDIA #3509		15,277.930000	15,277.93	15,277.93	15,277.93			7.13 %
NAB Cash Management #8075		144,496.080000	144,496.08	144,496.08	144,496.08			67.47 %
St. George Term Deposit #1046		52,226.600000	52,226.60	52,226.60	52,226.60			24.39 %
			212,070.59		212,070.59		0.00 %	99.02 %
Shares in Listed Companies (Australian)								
TLS.AX Telstra Corporation Limited.	800.00	2.620000	2,096.00	3.70	2,960.00	(864.00)	(29.19) %	0.98 %
			2,096.00		2,960.00	(864.00)	(29.19) %	0.98 %
			214,166.59		215,030.59	(864.00)	(0.40) %	100.00 %

Dr Sam Superannuation Fund
Market Movement Report

As at 30 June 2018

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Telstra Corporation Limited.										
	01/07/2017	Opening Balance	800.00	0.00	0.00	0.00	3,440.00	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(1,344.00)	0.00	2,096.00	0.00	0.00	0.00
	30/06/2018		800.00	0.00	(1,344.00)	0.00	2,096.00	0.00	0.00	0.00
UBS CG Series 30 AUD										
	01/07/2017	Opening Balance	1.00	0.00	0.00	0.00	44,234.42	0.00	0.00	0.00
	05/09/2017	Disposal	(1.00)	(55,000.00)	0.00	0.00	(10,765.58)	55,000.00	55,000.00	0.00
	05/09/2017	Writeback	0.00	0.00	10,765.58	0.00	0.00	0.00	0.00	0.00
	30/06/2018		0.00	(55,000.00)	10,765.58	0.00	0.00	55,000.00	55,000.00	0.00
UBS CG Series 31 AUD										
	01/07/2017	Opening Balance	1.00	0.00	0.00	0.00	44,234.42	0.00	0.00	0.00
	05/09/2017	Disposal	(1.00)	(55,000.00)	0.00	0.00	(10,765.58)	31,486.52	55,000.00	(23,513.48)
	05/09/2017	Writeback	0.00	0.00	10,765.58	0.00	0.00	0.00	0.00	0.00
	30/06/2018		0.00	(55,000.00)	10,765.58	0.00	0.00	31,486.52	55,000.00	(23,513.48)
Total Market Movement					20,187.16				(23,513.48)	(3,326.32)

Dr Sam Superannuation Fund
CGT Register Report



As at 30 June 2018

Investment	Transaction Date	Contract Date	CGT Transaction Type	Units	Cost Base	Cost Base Adj Tax Def	Cost Base Adj Tax Free	Reduced Cost Base	Adjusted Cost Base	Net Other Capital Gain	Net Indexed Gain	Gross Discounted Gain	CGT Loss
Fixed Interest Securities (Australian) - Unitised													
UBS CG Series 30 AUD													
	05/09/2017	05/09/2017	Disposal	(1.00)		0.00		55,000.00	55,000.00	0.00			
UBS CG Series 31 AUD													
	05/09/2017	29/08/2017	Disposal	(1.00)		0.00		55,000.00	55,000.00				(23,513.48)

Dr Sam 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
Fixed Interest Securities (Australian) - Unitised												
JAYAS040_UUBS CG Series 30 AUD	962.50			962.50	0.00	0.00	0.00	962.50			0.00	0.00
JAYAS040_0 UBS CG Series 31 AUD 2	962.50			962.50	0.00	0.00	0.00	962.50			0.00	0.00
	1,925.00			1,925.00	0.00	0.00	0.00	1,925.00			0.00	0.00
Macquarie account 8594												
Citi Ultimate Business Saver # 7640	173.64			173.64	0.00	0.00	0.00	173.64			0.00	0.00
Commonwealth CDIA #3509	38.14			38.14	0.00	0.00	0.00	38.14			0.00	0.00
NAB Cash Management #8075	57.55			57.55	0.00	0.00	0.00	57.55			0.00	0.00
St. George Term Deposit #1046	2,226.60			2,226.60	0.00	0.00	0.00	2,226.60			0.00	0.00
	2,495.93			2,495.93	0.00	0.00	0.00	2,495.93			0.00	0.00
Shares in Listed Companies (Australian)												
TLS.AX Telstra Corporation Limited	212.00	212.00	0.00		90.85			302.85		0.00		
	212.00	212.00	0.00		90.85			302.85		0.00		
	4,632.93	212.00	0.00	4,420.93	90.85	0.00	0.00	4,723.78		0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **4,723.78**

Net Capital Gain **0.00**

Total Assessable Income 4,723.78

* 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.

Dr Sam 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
Fixed Interest Securities (Australian) - Unitised												
UBS CG Series 30 AUD												
30/06/2017	05/09/2017	1.00	55,000.00	55,000.00	0.00	55,000.00	55,000.00	0.00	0.00	0.00	0.00	0.00
		1.00	55,000.00	55,000.00	0.00	55,000.00	55,000.00	0.00	0.00	0.00	0.00	0.00
UBS CG Series 31 AUD												
30/06/2017	29/08/2017	1.00	55,000.00	31,486.52	(23,513.48)	55,000.00	55,000.00	0.00	0.00	0.00	0.00	(23,513.48)
		1.00	55,000.00	31,486.52	(23,513.48)	55,000.00	55,000.00	0.00	0.00	0.00	0.00	(23,513.48)
		2.00	110,000.00	86,486.52	(23,513.48)	110,000.00	110,000.00	0.00	0.00	0.00	0.00	(23,513.48)
		2.00	110,000.00	86,486.52	(23,513.48)	110,000.00	110,000.00	0.00	0.00	0.00	0.00	(23,513.48)

Unrealised Capital Gains Report

As at 30 June 2018

Investment	Units	Cost	Tax Deferred /Depreciation	CGT Cost Base	Market Value	Projected Profit /Loss	Taxable Profit Indexation	Taxable Profit Discounted	Taxable Profit Notional
Shares in Listed Companies (Australian)									
Telstra Corporation Limited.	800.00	2,960.00	0.00	2,960.00	2,096.0000	(864.00)	0.00	0.00	0.00
		2,960.00	0.00	2,960.00	2,096.0000	(864.00)	0.00	0.00	0.00
		2,960.00	0.00	2,960.00	2,096.0000	(864.00)	0.00	0.00	0.00

Minutes of a meeting of the Trustee(s)

held on 30 June 2018 at 421 Riverton Drive East, SHELLEY, Western Australia 149

PRESENT:	Sarath Jayawardana and Luckmalie Jayawardana
APOLOGIES:	
MINUTES:	The Chair reported that the minutes of the previous meeting had been signed as a true record.
FINANCIAL STATEMENTS OF SUPERANNUATION FUND:	<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>
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.
TRUST DEED:	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.
INVESTMENT STRATEGY:	The allocation of the fund's assets and the fund's investment performance over this 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	<p>It was resolved that</p> <p>Super Audits Pty Ltd</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>

Minutes of a meeting of the Trustee(s)

held on 30 June 2018 at 421 Riverton Drive East, SHELLEY, Western Australia 149

TAX AGENTS

It was resolved that

Mora Wealth Accountants Pty Ltd

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.

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 –

.....

Sarath Jayawardana

.....

Luckmalie Jayawardana

Chairperson

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	23900	Dividends Received			
(248.00)	23900/TLS.AX	Telstra Corporation Limited			212.00
	24200	Contributions			
(31,267.04)	24200/JAYLUC00001A	(Contributions) Jayawardana, Luckmalie - Accumulation			
(31,737.04)	24200/JAYSAR00001A	(Contributions) Jayawardana, Sarath - Accumulation			
64,341.84	24700	Changes in Market Values of Investments		3,326.32	
	24950	Foreign Exchange Profits/ Losses			2.64
	25000	Interest Received			
(38.07)	25000/CBA11583509	Commonwealth CDIA #3509			38.14
(133.73)	25000/CTI471277640	Citi Ultimate Business Saver # 7640			173.64
(3,850.00)	25000/JAYAS	CG Series 31 AUD			
	25000/JAYAS040_02	UBS CG Series 31 AUD			962.50
(3,850.00)	25000/JAYAS040_U	UBS CG Series 30 AUD			962.50
(0.36)	25000/NAB457798075	NAB Cash Management #8075			57.55
(332.31)	25000/NAB733681165	NAB Term Deposit #1165			
	25000/STG035529104 6	St. George Term Deposit #1046			2,226.60
1,716.00	30100	Accountancy Fees		1,881.00	
259.00	30400	ATO Supervisory Levy		259.00	
814.00	30700	Auditor's Remuneration		814.00	
100.00	31500	Bank Charges			
	38700	Legal Fees		550.00	
	39000	Life Insurance Premiums			
5,091.13	39000/JAYLUC00001A	(Life Insurance Premiums) Jayawardana, Luckmalie - Accumulation		429.39	
6,326.37	39000/JAYSAR00001A	(Life Insurance Premiums) Jayawardana, Sarath - Accumulation			
7,961.02	48500	Income Tax Expense		27.80	
(15,152.81)	49000	Profit/Loss Allocation Account			2,651.94
	50010	Opening Balance			
(94,913.45)	50010/JAYLUC00001A	(Opening Balance) Jayawardana, Luckmalie - Accumulation			94,913.45

Dr Sam Superannuation Fund

Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(127,818.23)	50010/JAYSAR00001A	(Opening Balance) Jayawardana, Sarath - Accumulation			127,818.23
	53100	Share of Profit/(Loss)			
	53100/JAYLUC00001A	(Share of Profit/(Loss)) Jayawardana, Luckmalie - Accumulation		894.37	
	53100/JAYSAR00001A	(Share of Profit/(Loss)) Jayawardana, Sarath - Accumulation		1,209.53	
	53330	Income Tax			
	53330/JAYLUC00001A	(Income Tax) Jayawardana, Luckmalie - Accumulation		13.41	
	53330/JAYSAR00001A	(Income Tax) Jayawardana, Sarath - Accumulation		105.24	
	53920	Life Insurance Premiums			
	53920/JAYLUC00001A	(Life Insurance Premiums) Jayawardana, Luckmalie - Accumulation		429.39	
	60400	Macquarie account 8594			
15,239.79	60400/CBA11583509	Commonwealth CDIA #3509		15,277.93	
67.34	60400/CITI9035185512	Citibank Overnight Multi Currency #5512		69.98	
22,360.12	60400/CTI471277640	Citi Ultimate Business Saver # 7640			0.00
48,821.66	60400/NAB457798075	NAB Cash Management #8075		144,496.08	
50,000.00	60400/STG035529104 6	St. George Term Deposit #1046		52,226.60	
46.95	68000	Sundry Debtors		46.95	
	72450	Fixed Interest Securities (Australian) - Unitised			
44,234.42	72450/JAYAS040_02	UBS CG Series 31 AUD	0.0000		0.00
44,234.42	72450/JAYAS040_U	UBS CG Series 30 AUD	0.0000		0.00
	77600	Shares in Listed Companies (Australian)			
3,440.00	77600/TLS.AX	Telstra Corporation Limited.	800.0000	2,096.00	
(5,713.02)	85000	Income Tax Payable/Refundable		5,866.20	
				230,019.19	230,019.19

Current Year Profit/(Loss): (2,624.14)