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SAMPLE REPORTS

FULL REPORT PACKAGE



ACCOUNTING

Training Superannuation Fund Trial Balance

Network205Changes in value of investments71,500.00215Distributions from trusts32,200.00220Dividends received58,520.00240Interest received - investments23,756.68 EVENUE 305Accountancy fees2,100.00309ATO supervisory levy258.00301Audit fees470.00305Bank charges250.00306Interest expenses - Australia36.70307Norme tax expenses4,616.83408Income tax expense4,616.83490Norme tax expense4,816.83490Opening balance2,339,123.01501Opening balance2,339,123.01503Personal - Concessional18,000.01604Personal - Concessional1,285.01610Personal - Concessional1,285.01625Share of profit/loss3,240.01626Nardo of fulcons1,285.01627Share of profit/loss3,240.01628Personal - Concessional1,285.01629Share of profit/loss3,240.01620Share of profit/loss3,240.01621Personal - Concessional1,285.01625Share of profit/loss3,240.01626Share of profit/loss3,240.01627Share of profit/loss3,240.01628Share of profit/loss3,240.01629Share of profit/loss3,240.0163	CODE		ACCOUNT NAME	DEBITS	CREDITS
215 Distributions from trusts 32,200.00 Dividends received investments 23,756.68 240 Interest received investments 23,756.68 240 EXPENSE 305 Accountancy fees 2,100.00 309 ATO supervisory levy 259.00 310 Audit fees 470.00 315 Bank charges 250.00 Interest expenses - Australia 36.70 TAXIALLOCATION 44,457.81 44,457.81 44,457.81 505 Opening balance 2,395,123.90 510 Contributions ELSGREA1 Personal - Concessional 18,000.00 ELSGREA1 Personal - Concessional 18,000.00 ELSGREA1 Personal - Concessional 1,285.00 525 Share of profit/loss 39,840.38 560 Contributions tax 7,500.00 ELSGREA1 Personal - Non-Concessional 1,285.00 53,9840.38 560 Contributions tax 7,500.00 570 Insurance premiums 2,800.00 ASSET Total concestional 1,600.000.00 640 540 540 540 540 540 540 540 540 540 540	REVENUE	:			
220 Interest received - investments 23,766.88 EXPENSE Accountancy fees 2,100.00 305 Accountancy fees 2,100.00 309 ATO supervisory levy 259.00 310 Audit fees 4,400.00 310 Audit fees 4,000 1,000 4,000 1,000,000,00	205	*	Changes in value of investments	71,500.00	
240 • Interest received - investments 23,756.68 EXPENSE 305 • Accountancy fees 2,100.00 309 • ATO supervisory levy 259.00 310 • Audit fees 470.00 310 • Audit fees 470.00 311 • Bank charges 250.00 315 • Bank charges 250.00 316 • Interest expenses - Australia 250.00 315 • Interest expenses - Australia 260.00 316 • Interest expenses - Australia 260.00 317 TAXALLOCATION 44.457.81 480 • Income tax expense 4.616.83 499 PorfulLoss allocation 44.457.81 505 Opening balance 2.395,123.90 510 • Contributions 18.000.00 BARGREA1 Personal - Concessional 18.000.00 ELSGREA1 Personal - Concessional 1.285.00 525 Share of proffl/loss 39.400.80 526 • Nerouri Auno-Concessional 1.285.00	215	*	Distributions from trusts		32,200.00
EXPENSE 2,100.00 305 Accountancy fees 2,100.00 309 ATO supervisory levy 259.00 310 Audit fees 470.00 315 Bank charges 260.00 350 Interest expenses - Australia 56.70 7XXLLOCTTO 44,457.81 44,616.83 499 Profit/Loss allocation 44,457.81 700 Profit/Loss allocation 44,457.81 700 Opening balance 2,395,123.90 510 Contributions 2,395,123.90 510 Contributions 18,000.00 BARGREA1 Personal - Concessional 18,000.00 ELSGREA1 Personal - Concessional 7,000.00 ELSGREA1 Personal - Non-Concessional 1,285.00 525 Share of profit/loss 39,840.93 550 Contributions tax 7,500.00 550 Contributions tax 7,500.00 550 Contributions tax 3,800.00 550 Contributions tax 2,800.00	220	*	Dividends received		58,520.00
305 Accountancy fees 2,100.00 309 ATO supervisory levy 259.00 310 Audit fees 470.00 315 Bank charges 260.00 350 Interest expenses - Australia 56.70 AXALLOCATION 480 Income tax expense 4.4.616.83 499 Profit/Loss allocation 44.4.57.81 MEMBER Solo Opening balance 2.395,123.90 510 Personal - Concessional 48.000.00 BARGREA1 Personal - Concessional 18.000.00 ELSGREA1 Personal - Concessional 1.285.00 ELSGREA1 Personal - Concessional 1.285.00 ELSGREA1 Personal - Non-Concessional 1.285.00 525 Share of profit/loss 39.840.93 550 Contributions tax 7,500.00 550 Contributions tax 3,600.00 550 Nenore premiums 2,800.00 570 Income tax allocated 4,616.83 570<	240	*	Interest received - investments		23,756.68
309 ATO supervisory levy 259.00 310 Audit fees 470.00 315 Bank charges 250.00 350 Interest expenses - Australia 56.70 TAX/ALLOCATION TAX/ALLOCATION 480 Income tax expense 4,616.83 499 Profit/Loss allocation 44,457.81 TAXIMENCE TAXIMENCE MEMBER 60 Opening balance 2,395,123.90 510 Opening balance 2,395,123.90 510 Contributions 2,395,123.90 510 Contributions 18,000.00 BARGREA1 Personal - Concessional 18,000.00 ELSGREA1 Personal - Concessional 1,285.00 ELSGREA1 Personal - Concessional 1,285.00 ELSGREA1 Personal - Concessional 1,285.00 ELSGREA1 Personal - Non-Concessional 1,285.00 525 Share of profit/loss 3,9840.93 550 Contributions tax	EXPENSE				
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MEMBER505Opening balance2,395,123.90510* Contributions2,395,123.90BARGREA1Personal - Concessional18,000.00BARGREA1Personal - Concessional7,000.00ELSGREA1Personal - Concessional18,000.00ELSGREA1Personal - Concessional1,285.00BARGREA1Personal - Non-Concessional1,285.00BARGREA1Personal - Non-Concessional1,285.00ELSGREA1Personal - Non-Concessional1,285.00525Share of profit/loss39,840.98550* Contributions tax7,500.00575Income tax allocated4,616.83575Insurance premiums2,800.00ASSET610Fixed interest1,000,000.00	480	*	Income tax expense		4,616.83
505Opening balance2,395,123.90510* ContributionsBARGREA1Personal - ConcessionalBARGREA1Personal - ConcessionalBARGREA1Personal - ConcessionalELSGREA1Personal - ConcessionalELSGREA1Personal - ConcessionalBARGREA1Personal - ConcessionalBARGREA1Personal - ConcessionalELSGREA1Personal - ConcessionalBARGREA1Personal - ConcessionalBARGREA1Personal - Non-ConcessionalStore1,285.00ELSGREA1Personal - Non-ConcessionalStoreShare of profit/lossStoreShare of profit/lossStoreNon-ConcessionalStoreNone tax allocatedStore2,800.00Assert610Fixed interest1,000,000.00	499		Profit/Loss allocation	44,457.81	
510* ContributionsBARGREA1Personal - Concessional18,000.00BARGREA1Personal - Concessional7,000.00ELSGREA1Personal - Concessional18,000.00ELSGREA1Personal - Concessional7,000.00BARGREA1Personal - Concessional1,285.00ELSGREA1Personal - Non-Concessional1,285.00ELSGREA1Personal - Non-Concessional1,285.00525Share of profit/loss39,840.98550* Contributions tax7,500.00570Income tax allocated4,616.83575Insurance premiums2,800.00ASSET610Fixed interest1,000,000.00	MEMBER				
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ELSGREA1Personal - Concessional18,000.00ELSGREA1Personal - Concessional7,000.00BARGREA1Personal - Non-Concessional1,285.00ELSGREA1Personal - Non-Concessional1,285.00525Share of profit/loss39,840.98550* Contributions tax7,500.00570Income tax allocated4,616.83575Insurance premiums2,800.00ASSET610Fixed interest1,000,000.00	BARGREA1		Personal - Concessional		18,000.00
ELSGREA1Personal - Concessional7,000.00BARGREA1Personal - Non-Concessional1,285.00ELSGREA1Personal - Non-Concessional1,285.00525Share of profit/loss39,840.98550* Contributions tax7,500.00570Income tax allocated4,616.83575Insurance premiums2,800.00ASSET610Fixed interest1,000,000.00	BARGREA1		Personal - Concessional		7,000.00
BARGREA1Personal - Non-Concessional1,285.00ELSGREA1Personal - Non-Concessional1,285.00525Share of profit/loss39,840.98550* Contributions tax7,500.00570Income tax allocated4,616.83575Insurance premiums2,800.00ASSET610Fixed interest1,000,000.00	ELSGREA1		Personal - Concessional		18,000.00
ELSGREA1Personal - Non-Concessional1,285.00525Share of profit/loss39,840.98550* Contributions tax7,500.00570Income tax allocated4,616.83575Insurance premiums2,800.00ASSET610Fixed interest1,000,000.00	ELSGREA1		Personal - Concessional		7,000.00
525Share of profit/loss39,840.98550*Contributions tax7,500.00570Income tax allocated4,616.83575Insurance premiums2,800.00ASSET610Fixed interest1,000,000.00	BARGREA1		Personal - Non-Concessional		1,285.00
550* Contributions tax7,500.00570Income tax allocated4,616.83575Insurance premiums2,800.00ASSET610Fixed interest1,000,000.00	ELSGREA1		Personal - Non-Concessional		1,285.00
570 Income tax allocated 4,616.83 575 Insurance premiums 2,800.00 ASSET 610 Fixed interest	525		Share of profit/loss		39,840.98
575Insurance premiums2,800.00ASSET1,000,000.00	550	*	Contributions tax	7,500.00	
ASSET 1,000,000.00 610 Fixed interest 1,000,000.00	570		Income tax allocated		4,616.83
610 Fixed interest 1,000,000.00	575		Insurance premiums	2,800.00	
	ASSET				
690 Shares - listed 849,900.00	610		Fixed interest	1,000,000.00	
	690		Shares - listed	849,900.00	



Training Superannuation Fund Trial Balance

CODE	ACCOUNT NAME	DEBITS	CREDITS
695	Trusts - listed	528,600.00	
700	CBA Bank	100,553.20	
755	Accrued interest receivable	5,681.68	
LIABILIT	Ŷ		
825	Income tax payable		2,883.17
TOTAL		2,614,128.39	2,614,128.39
* NET PR	OFIT AFTER TAX		89,527.81



Training Superannuation Fund Transaction List

For the Period: 01/07/2017 - 30/06/2018 Banks: 700 CBA Bank

DATE	BANK	REF	DESCRIPTION	DEBITS	CREDITS	\checkmark
31/07/2017	700	EFT	A1 Insurance Co Ltd	2,800.00		\checkmark
575 Insurai	nce premiu	ms	Renewal	2,800.00		
15/08/2017	700	Врау	Australian Taxation Office	2,537.35		\checkmark
825 Income 350 Interes 309 ATO se	t expenses	- Australia	2017 assessment Interest on 2017 assessment Levy 2017	2,221.65 56.70 259.00		
30/09/2017	700	DC	СВА		5,625.00	\checkmark
		- investments - investments			2,812.50 2,812.50	
02/10/2017	700	DC	Westpac		4,750.00	\checkmark
220 Divider	nds receive	d			4,750.00	
03/10/2017	700	DC	Woolworths		3,780.00	\checkmark
220 Divider	nds receive	d			3,780.00	
03/10/2017	700	DC	ВНР		3,000.00	\checkmark
220 Divider	nds receive	d			3,000.00	
03/10/2017	700	BS	СВА		8,750.00	\checkmark
220 Divider	nds receive	d			8,750.00	
05/10/2017	700	DC	Telstra		8,920.00	\checkmark
220 Divider	nds receive	d			8,920.00	
18/10/2017	Journal	J1	Accounting fees paid by members			
305 Accour 310 Audit fe 510 Contrik 510 Contrik	ees outions		PS Accounting Pty Ltd K Accounting Pty Ltd B Green E Green	2,100.00 470.00	1,285.00 1,285.00	
18/12/2017	700	DC	B & E Green		36,000.00	\checkmark
510 Contrik 510 Contrik					18,000.00 18,000.00	
19/12/2017	700	DD	СВА	100,000.00		\checkmark
610 Fixed i	nterest			100,1000.00		
20/12/2017	700	DC	GPT		12,500.00	\checkmark
215 Distrib	utions from	trusts			12,500.00	
02/01/2018	700	DC	СВА		5,625.00	\checkmark
		- investments - investments	CBA#1 CBA#2		2,812.50 2,812.50	
19/03/2018	700	DC	СВА		600.00	\checkmark
240 Interes	t received	- investments	CBA#3		600.00	
01/04/2018	700	DC	СВА		5,625.00	\checkmark
		- investments - investments	cba#1		2,812.50 2,812.50	



Training Superannuation Fund General Ledger

For the period: 01/07/2017 - 30/06/2018 Date Printed: 01/04/2019

TRANSACTION DATE	REFERENCE	DESCRIPTION	QTY	DEBITS	CREDITS	BALANCE
205 CHANGES I	N VALUE OF I	NVESTMENTS				
30/06/2018		Period End Entries / Investment Revaluations		71,500.00		71,500.00 DR
				71,500.00		71,500.00 DR
215 DISTRIBUTI	ONS FROM TR	USTS				
20/12/2017	DC	GPT / GPT			12,500.00	12,500.00 CR
29/05/2018	DC	GPT / GPT			15,000.00	27,500.00 CR
31/05/2018	DC	NEW / Newcom Property Trust			4,700.00	32,200.00 CR
					32,200.00	32,200.00 CR
220 DIVIDENDS	RECEIVED					
02/10/2017	DC	WBC / Westpac			4,750.00	4,750.00 CR
03/10/2017	DC	BHP / BHP			3,000.00	7,750.00 CR
03/10/2017	DC	WOW / Woolworths			3,780.00	11,530.00 CR
03/10/2017	BS	CBA / CBA			8,750.00	20,280.00 CR
05/10/2017	DC	TLS / Telstra			8,920.00	29,200.00 CR
02/04/2018	DC	WBC / Westpac			4,750.00	33,950.00 CR
04/04/2018	DC	BHP / BHP			4,100.00	38,050.00 CR
04/04/2018	DC	WOW / Woolworths			2,800.00	40,850.00 CR
04/04/2018	BS	CBA / CBA			8,750.00	49,600.00 CR
05/04/2018	DC	TLS / Telstra			8,920.00	58,520.00 CR
					58,520.00	58,520.00 CR
240 INTEREST F	RECEIVED - IN	VESTMENTS				
30/09/2017	DC	CBA#1 / CBA			2,812.50	2,812.50 CR
30/09/2017	DC	CBA#2 / CBA			2,812.50	5,625.00 CR
02/01/2018	DC	CBA#1 / CBA / CBA#1			2,812.50	8,437.50 CR
02/01/2018	DC	CBA#2 / CBA / CBA#2			2,812.50	11,250.00 CR
19/03/2018	DC	CBA#3 / CBA / CBA#3			600.00	11,850.00 CR
01/04/2018	DC	CBA#1 / CBA / cba#1			2,812.50	14,662.50 CR
01/04/2018	DC	CBA#2 / CBA			2,812.50	17,475.00 CR
19/06/2018	DC	CBA#3 / CBA / CBA#3			600.00	18,075.00 CR
30/06/2018		CBA#1 / Period End Entries / Accrued Interest: CBA#1			2,804.77	20,879.77 CR



Period End Summary

Close Off Details		Tax Losses	
Year:	2018	BROUGHT FORWARD Capital Losses - Non Collectables:	20,019.00
Period From:	01/07/2017	Capital Losses - Collectables: Tax Losses:	0.00
Period To:	30/06/2018	CARRIED FORWARD	
Actuarial Certificate:	No	Capital Losses - Non Collectables: Capital Losses - Collectables:	20,019.00
Rollover.	Yes	Tax Losses:	0.00
Created:	01/04/2019		
Created By:	Bob Locke		

Income Allocation

Year to Date (01/07/2017 - 30/06/2018)

MEMBER	MEMBER ACCOUNT	TAXABLE	ALLOCATION (%)	RETURN (%)	AMOUNT
Barry Green	BARGREA1	~	49.90%	1.84%	19,880.65
Elsie Green	ELSGREA1	~	50.10%	1.84%	19,960.33
Total		100.00%	100.00%	1.84%	39,840.98

Income Tax

Year to Date (01/07/2017 - 30/06/2018)

ITEM	AMOUNT
Income Tax Payable (Calculated)	-4,616.83
Direct Tax Adjustment Entries	0.00
Tax Deferred (Calculated)	0.00
Total	-4,616.83

Income Tax Allocation

Year to Date (01/07/2017 - 30/06/2018)

MEMBER	MEMBER ACCOUNT	TAXED	ALLOCATION (%)	AMOUNT
Barry Green	BARGREA1	~	49.90%	-2,303.80
Elsie Green	ELSGREA1	~	50.10%	-2,313.03
Total				-4,616.83

Contributions Tax

Year to Date (01/07/2017 - 30/06/2018)

MEMBER	MEMBER	AMOUNT
Barry Green	BARGREA1	3,750.00
Elsie Green	ELSGREA1	3,750.00



FINANCIAL STATEMENTS

Training Superannuation Fund ABN 51-824-753-556

Financial Statements

For the year ended 30 June 2018

Training Superannuation Fund Operating Statement

Income -71,500.00 0.00 Distributions from trusts 32,200.00 0.00 Dividends received 58,520.00 50,000.00 Interest received - investments 23,756.68 25,000.00 Member Income 50,000.00 Personal - Concessional 50,000.00 Personal - Concessional 50,000.00 2,570.00 Total Income 95,546.68 125,000.00 Expenses 2,100.00 2,59.00 Accountancy fees 2,100.00 259.00 Audit fees 250.00 259.00 Bank charges 250.00 0.00 Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Income tax expense 2,833.17 5,221.05 Benefits accrued as a result of operations before income tax 92,410.98 122,301.00 Income tax expense 2,833.17 5,221.65 89,527.81		2018	2017
Distributions from trusts 32,200.00 0.00 Dividends received 58,520.00 50,000.00 Interest received - investments 23,756.68 25,000.00 Member Income 50,000.00 50,000.00 Contributions 50,000.00 50,000.00 Personal - Concessional 50,000.00 50,000.00 Personal - Non-Concessional 2,570.00 50,000.00 Total Income 95,546.68 125,000.00 Accountancy fees 2,100.00 2,590.00 Acto untancy fees 2,100.00 259.00 Audit fees 470.00 440.00 Bank charges 250.00 0.00 Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Benefits accrued as a result of operations before income tax 92,410.98 122,301.00 Income tax expense 2,883.17 5,221.65	Income		
Dividends received 58,520.00 50,000.00 Interest received - investments 23,756.68 25,000.00 Member Income 50,000.00 23,756.68 25,000.00 Contributions 50,000.00 2,570.00 50,000.00 Personal - Non-Concessional 2,570.00 2,570.00 50,000.00 Total Income 95,546.68 125,000.00 2,500.00 Accountancy fees 2,100.00 2,000.00 2,590.00 259.00 259.00 259.00 259.00 259.00 259.00 250.00 0.00 140.00 440.00 Bank charges 250.00 0.00 100 166.70 0.00 100 122,301.00 2,699.00 250.00 2,699.00 250.00 2,699.00 250.00 0.00 100 122,301.00 2,883.17 5,221.65 2,883.17 5,221.65	Changes in value of investments	-71,500.00	0.00
Interest received - investments 23,756.68 25,000.00 Member Income 50,000.00 50,000.00 Personal - Concessional 50,000.00 2,570.00 Total Income 95,546.68 125,000.00 Expenses 2,100.00 2,000.00 Accountancy fees 2,100.00 2,000.00 Audit fees 470.00 440.00 Bank charges 250.00 0.00 Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Income tax expense 2,2883.17 5,221.65	Distributions from trusts	32,200.00	0.00
Member Income 50,000.00 Personal - Concessional 50,000.00 Personal - Non-Concessional 50,000.00 Total Income 95,546.68 125,000.00 Expenses 2,100.00 2,500 Accountancy fees 2,100.00 2,500 At TO supervisory levy 259.00 259.00 Audit fees 470.00 440.00 Bank charges 250.00 0.00 Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Lincome 2,883.17 5,221.65	Dividends received	58,520.00	50,000.00
Contributions 50,000.00 Personal - Concessional 50,000.00 Personal - Non-Concessional 2,570.00 Total Income 95,546.68 125,000.00 Expenses 2,100.00 2,000.00 Accountancy fees 2,100.00 2,000.00 Attraction of the set	Interest received - investments	23,756.68	25,000.00
Personal - Concessional 50,000.00 Personal - Non-Concessional 2,570.00 Total Income 95,546.68 125,000.00 Expenses 2,100.00 2,000.00 Accountancy fees 2,100.00 2,000.00 ATO supervisory levy 259.00 259.00 Audit fees 470.00 440.00 Bank charges 250.00 0.00 Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Income tax expense 2,883.17 5,221.65	Member Income		
Personal - Non-Concessional 2,570.00 Total Income 95,546.68 125,000.00 Expenses 2,100.00 2,000.00 Accountancy fees 2,100.00 2,000.00 ATO supervisory levy 259.00 259.00 Audit fees 470.00 440.00 Bank charges 250.00 0.00 Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Income tax expense 2,883.17 5,221.65	Contributions		50,000.00
Total Income 95,546.68 125,000.00 Expenses 2,100.00 2,000.00 Accountancy fees 2,100.00 2,000.00 ATO supervisory levy 259.00 259.00 Audit fees 470.00 440.00 Bank charges 250.00 0.00 Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Benefits accrued as a result of operations before income tax 92,410.98 122,301.00 Income tax expense 2,883.17 5,221.65	Personal - Concessional	50,000.00	
Expenses 2,100.00 2,000.00 ATO supervisory levy 259.00 259.00 Audit fees 470.00 440.00 Bank charges 250.00 0.00 Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Benefits accrued as a result of operations before income tax 92,410.98 122,301.00 Income tax expense 2,883.17 5,221.65	Personal - Non-Concessional	2,570.00	
Accountancy fees 2,100.00 2,000.00 ATO supervisory levy 259.00 259.00 Audit fees 470.00 440.00 Bank charges 250.00 0.00 Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Benefits accrued as a result of operations before income tax 92,410.98 122,301.00 Income tax expense 2,883.17 5,221.65	Total Income	95,546.68	125,000.00
ATO supervisory levy 259.00 259.00 Audit fees 470.00 440.00 Bank charges 250.00 0.00 Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Benefits accrued as a result of operations before income tax 92,410.98 122,301.00 Income tax expense 2,883.17 5,221.65	Expenses		
Audit fees 470.00 440.00 Bank charges 250.00 0.00 Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Benefits accrued as a result of operations before income tax 92,410.98 122,301.00 Income tax expense 2,883.17 5,221.65	Accountancy fees	2,100.00	2,000.00
Bank charges Interest expenses - Australia 250.00 0.00 Total Expenses 3,135.70 2,699.00 Benefits accrued as a result of operations before income tax Income tax expense 92,410.98 122,301.00 2,883.17 5,221.65		259.00	259.00
Interest expenses - Australia 56.70 0.00 Total Expenses 3,135.70 2,699.00 Benefits accrued as a result of operations before income tax 92,410.98 122,301.00 Income tax expense 2,883.17 5,221.65	Audit fees		
Total Expenses 3,135.70 2,699.00 Benefits accrued as a result of operations before income tax 92,410.98 122,301.00 Income tax expense 2,883.17 5,221.65	Bank charges	250.00	0.00
Benefits accrued as a result of operations before income tax92,410.98122,301.00Income tax expense2,883.175,221.65	Interest expenses - Australia	56.70	0.00
Income tax expense 2,883.17 5,221.65	Total Expenses	3,135.70	2,699.00
	Benefits accrued as a result of operations before income tax	92,410.98	122,301.00
Benefits accrued as a result of operations89,527.81117,079.35	Income tax expense	2,883.17	5,221.65
	Benefits accrued as a result of operations	89,527.81	117,079.35

Training Superannuation Fund

Balance Sheet

As At: 30/06/2018

	2018	2017
Investments		
Fixed interest	1,000,000.00	900,000.00
Shares - listed	849,900.00	950,000.00
Trusts - listed	528,600.00	500,000.00
CBA Bank	100,553.20	47,345.55
	2,479,053.20	2,397,345.55
Other Assets	·	
Accrued interest receivable	5,681.68	0.00
	5,681.68	0.00
Total Assets	2,484,734.88	2,397,345.55
Less Liabilities		
Income tax payable	2,883.17	2,221.65
	2,883.17	2,221.65
Net Assets Available to Pay benefits	2,481,851.71	2,395,123.90
Represented By:		
Liability for Accrued Benefits		
Barry Green: Accumulation	1,238,423.30	1,196,503.85
Elsie Green: Accumulation	1,243,428.41	1,198,620.05
	2,481,851.71	2,395,123.90

Training Superannuation Fund Member Statement Barry Green

41 Greens Place, Uralla, NSW, 2358, Australia For the period: 01/07/2017 to 30/06/2018

Member Details		Balance Components		
Date of Birth: Tax File Number: Joined Fund: Service Commenced: Nominated Beneficiaries: Total Death Benefit:	17/09/1956 Provided 15/03/2015 15/03/2015 Bill smith 260,000.00	Tax Components Taxable: Tax Free: Preservation Components Preserved: Restricted Non-preserved: Unrestricted Non-preserved:	59.52% 40.48% 100.00% 0.00% 0.00%	737,138.30 501,285.00 1,238,423.30 0.00 0.00
Account Summary		Investment Earnings Rate:	1.84%	
Member Account Code: Account Date: Account Type:	BARGREA1 15/03/2015 Accumulation			
Opening balance at 01/07/2 Increases to Member Acco Contributions Personal - Concessional				This Period 1,196,503.85 25,000.00
Personal - Non-Concessi Share of profit/loss Income tax allocated	onal			1,285.00 19,880.65 2,303.80
Reductions to Member Acc Contributions tax Insurance premiums	count during the period			3,750.00 2,800.00
Closing Balance at 30/06/2	018			1,238,423.30

Training Superannuation Fund Member Statement Elsie Green

41 Greens Place, Uralla, NSW, 2358, Australia For the period: 01/07/2017 to 30/06/2018

Member Details		Balance Components				
Date of Birth: Tax File Number: Joined Fund: Service Commenced:	21/10/1959 Provided 15/03/2015 15/03/2015	Tax Components Taxable: Tax Free:	43.71% 56.29%	543,523.36 699,905.05		
		Preservation Components Preserved: Restricted Non-preserved: Unrestricted Non-preserved:	100.00% 0.00% 0.00%	1,243,428.41 0.00 0.00		
A constant Output		Investment Earnings Rate:	1.84%			
Account Summary						
Member Account Code: Account Date: Account Type:	ELSGREA1 15/03/2015 Accumulation					
				This Period		
Opening balance at 01/07/2017 Increases to Member Account during the period Contributions				1,198,620.05		
Personal - Concessional Personal - Non-Concess				25,000.00 1,285.00		
Share of profit/loss Income tax allocated				19,960.33 2,313.03		
Reductions to Member Ac	count during the period			3 750 00		
Contributions tax				3,750.00		
Closing Balance at 30/06/2	2018			1,243,428.41		

ABN 51-824-753-556

Note 1: Statement of Significant Accounting Policies

These financial statements are a special purpose financial report prepared for distribution to members to satisfy the accountability requirements of the Superannuation Industry (Supervision) Act 1993 and the trust deed. The Trustees have determined that the Fund is not a reporting entity.

The financial statements are prepared on an accruals basis. They are based on historical costs except for investments which are measured at market values.

The following specific accounting policies, which are consistent with the previous period unless otherwise stated, have been adopted in the preparation of these financial statements:

Measurement of Assets

Investments of the Fund have been measured at market values after allowing for costs of realisation. Changes in the market value of assets are brought to account in the income statement in the periods in which they occur.

Market values have been determined as follows:

- (i) shares and other securities listed on the Australian Stock Exchange by reference to the relevant market quotations at the reporting date;
- (ii) mortgage loans by reference to the outstanding principal of the loans;
- (iii) units in managed funds by reference to the unit redemption price at the reporting date;
- (iv) insurance policies by reference to the surrender value of the policy; and
- (v) property, plant and equipment at trustees' assessment of their realisable value.

Liability for Accrued Benefits

The liability for accrued benefits is the Fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amounts of the assets and the carrying amounts of the liabilities and income tax owing as at reporting date.

Income Tax Expense

The Fund has not adopted tax effect accounting principles.

Training Superannuation Fund Trustee's Declaration

ABN 51-824-753-556

The directors of Green Super Pty Ltd 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 board of directors of the trustee company:

(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 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; and

(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 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 board of directors of the trustee company by:

Barry Green Director

Elsie Green Director

01/04/2019

Training Superannuation Fund Compilation Report ABN 51-824-753-556

We have compiled the accompanying special purpose financial statements of Training Superannuation Fund, which comprise the balance sheet as at 30 June 2018, the income statement for the year then ended, a summary of significant accounting policies, notes to the financial statements and trustee's declaration. 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

The directors of the trustee company of Training 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 directors of the trustee company, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework 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.

Practical Systems Super Pty Ltd 121 Allingham Street, Armidale, NSW, 2350

01/04/2019



INVESTMENTS

Training Superannuation Fund

Investment Register

As at: 30/06/2018

CODE	NAME	UNITS	COST BASE	BOOK VALUE		
Bank						
700	CBA Bank		100,553.20	100,553.20		
		Sub-total	100,553.20	100,553.20		
Fixed Interest						
CBA#1	CBA Fixed Deposit	1	450,000.00	450,000.00		
CBA#2	CBA Fixed Deposit	1	450,000.00	450,000.00		
CBA#3	CBA Fixed Deposit	1	100,000.00	100,000.00		
		Sub-total	1,000,000.00	1,000,000.00		
Listed Equities						
BHP	BHP Limited	5,000	150,000.00	169,550.00		
CBA	CBA Limited	5,000	356,250.00	364,350.00		
TLS	Telstra Limited	40,000	154,000.00	104,800.00		
WBC	Westpac Banking Corporation	2,000	60,000.00	58,600.00		
WOW	Woolworths Limted	5,000	160,000.00	152,600.00		
		Sub-total	880,250.00	849,900.00		
Listed Trusts						
GPT	GPT Group	60,000	229,800.00	303,600.00		
NEW	NewCom Property Trust	50,000	75,000.00	225,000.00		
		Sub-total	304,800.00	528,600.00		
		Total	2,285,603.20	2,479,053.20		

Training Superannuation Fund Investment Transactions

DATE	INVESTMENT	ТҮРЕ	DESCRIPTION	UNITS	UNIT COST	AMOUNT	PROFIT	F/CREDITS	WH TAX
30/06/2017	BHP BHP Limited	Opening Balance		5,000		190,000.00			
03/10/2017	BHP BHP Limited	Dividend	BHP				3,000.00	1,285.71	
04/04/2018	BHP BHP Limited	Dividend	BHP				4,100.00	1,757.14	
30/06/2018	BHP BHP Limited	Revaluation	Investment Revaluation:			(20,450.00)			
			Total	5,000		169,550.00	7,100.00	3,042.85	0.00
30/06/2017	CBA CBA Limited	Opening Balance		5,000		375,000.00			
03/10/2017	CBA CBA Limited	Dividend	CBA				8,750.00	3,750.00	
04/04/2018	CBA CBA Limited	Dividend	CBA				8,750.00	3,750.00	
30/06/2018	CBA CBA Limited	Revaluation	Investment Revaluation:			(10,650.00)			
			Total	5,000		364,350.00	17,500.00	7,500.00	0.00
30/06/2017	CBA#1 CBA Fixed Deposit	Opening Balance		1		450,000.00			
30/09/2017	CBA#1 CBA Fixed Deposit	Interest Income	CBA				2,812.50		
02/01/2018	CBA#1 CBA Fixed Deposit	Interest Income	CBA#1				2,812.50		
01/04/2018	CBA#1 CBA Fixed Deposit	Interest Income	cba#1				2,812.50		
			Total	1		450,000.00	8,437.50	0.00	0.00
30/06/2017	CBA#2 CBA Fixed Deposit	Opening Balance		1		450,000.00			
30/09/2017	CBA#2 CBA Fixed Deposit	Interest Income	CBA				2,812.50		
02/01/2018	CBA#2 CBA Fixed Deposit	Interest Income	CBA#2				2,812.50		
01/04/2018	CBA#2 CBA Fixed Deposit	Interest Income	CBA				2,812.50		
			Total	1		450,000.00	8,437.50	0.00	0.00
30/06/2017	CBA#3 CBA Fixed Deposit	Opening Balance				0.00			
19/12/2017	CBA#3 CBA Fixed Deposit	Purchase	CBA	1		100,000.00			
19/03/2018	CBA#3 CBA Fixed Deposit	Interest Income	CBA#3				600.00		

