
Financial statements and reports for the year ended
30 June 2017

CHOW'S FAMILY SUPERANNUATION FUND

Prepared for: Chow's Family Super Pty Ltd

CHOW'S FAMILY SUPERANNUATION FUND

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CHOW'S FAMILY SUPERANNUATION FUND
Statement of Financial Position

As at 30 June 2017

	Note	2017 \$	2016 \$
Assets			
Investments			
Real Estate Properties (Australian - Residential)	2	270,500.00	261,000.00
Shares in Listed Companies (Australian)	3	346,133.30	287,022.56
Units in Listed Unit Trusts (Australian)	4	66,630.44	67,606.34
Total Investments		<u>683,263.74</u>	<u>615,628.90</u>
Other Assets			
Sundry Debtors		81.71	0.00
Distributions Receivable		1,098.25	892.32
WBC Cash Mgt Acct: 034-109 119270		25,268.38	40,515.71
WBC Reward Saver Acct: 034-109 266238		271,826.45	220,624.80
Real Estate Agent - Withheld for Permanent Hold		1,500.00	996.97
Total Other Assets		<u>299,774.79</u>	<u>263,029.80</u>
Total Assets		<u>983,038.53</u>	<u>878,658.70</u>
Less:			
Liabilities			
Income Tax Payable		200.33	960.76
Sundry Creditors		3,015.00	4,975.43
Total Liabilities		<u>3,215.33</u>	<u>5,936.19</u>
Net assets available to pay benefits		<u>979,823.20</u>	<u>872,722.51</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Chow, Chui Yi - Accumulation		979,823.20	872,722.51
Total Liability for accrued benefits allocated to members' accounts		<u>979,823.20</u>	<u>872,722.51</u>

CHOW'S FAMILY SUPERANNUATION FUND**Operating Statement**

For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Income			
Investment Income			
Trust Distributions	9	2,895.79	2,530.98
Dividends Received	8	15,998.54	16,836.26
Interest Received		4,206.77	4,483.86
Other Investment Income		12.44	76.01
Property Income	10	15,320.00	14,820.00
Investment Gains			
Changes in Market Values	11	49,493.58	(61,791.66)
Contribution Income			
Personal Concessional		35,000.00	34,829.65
Personal Non Concessional		2,000.00	0.00
Total Income		<u>124,927.12</u>	<u>11,785.10</u>
Expenses			
Accountancy Fees		1,485.00	1,595.00
Administration Costs		209.00	46.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		1,045.00	759.00
ASIC Fees		47.00	0.00
Body Corporate Expenses		0.00	2,599.95
Investment Expenses		0.00	2,372.17
Property Expenses - Agents Management Fees		1,333.59	0.00
Property Expenses - Council Rates		3,146.61	0.00
Property Expenses - Repairs Maintenance		993.90	0.00
Property Expenses - Strata Levy Fees		2,342.00	0.00
Rates & Water Charges		0.00	3,211.08
Member Payments			
Division 293 Tax		3,750.00	0.00
Total Expenses		<u>14,611.10</u>	<u>10,842.20</u>
Benefits accrued as a result of operations before income tax			
		<u>110,316.02</u>	<u>942.90</u>
Income Tax Expense	12	3,215.33	3,015.76
Benefits accrued as a result of operations		<u>107,100.69</u>	<u>(2,072.86)</u>

CHOW'S FAMILY SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2017

Note 1: Summary of Significant Accounting Policies

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because there are no users dependent on general purpose financial statements. The financial statements are therefore special purpose financial statements that have been prepared in order to meet the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations, the trust deed of the fund and the needs of members.

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

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

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

a. Measurement of Investments

The fund initially recognises:

- (i) an investment when it controls the future economic benefits expected to flow from the asset. For financial assets, the trade date is considered to be the date on which control of the future economic benefits attributable to the asset passes to the fund; and
- (ii) a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Investments of the fund have been measured at market value, which refers to the amount that a willing buyer could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

- that the buyer and the seller deal with each other at arm's length in relation to the sale;
- that the sale occurred after proper marketing of the asset; and
- that the buyer and the seller acted knowledgeably and prudentially in relation to the sale.

Market value has been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at the trustees' assessment of the market value or where necessary a qualified independent valuer's opinion at the end of reporting period.

Financial liabilities, such as trade creditors and other payables, are measured at the gross value of the outstanding balance at the end of the reporting period. The trustees have determined that the gross values of the fund's financial liabilities is equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and subject to an insignificant risk of change in value.

c. Revenue

Revenue is recognised at the fair value of the consideration received or receivable.

Interest revenue

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

CHOW'S FAMILY SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2017

Dividend revenue

Dividend revenue is recognised when the dividend has been paid or, in the case of dividend reinvestment schemes, when the dividend is credited to the benefit of the fund.

Rental revenue

Rental revenue arising from operating leases on investment properties is recognised upon receipt.

Distribution revenue

Distributions from unit trusts and managed funds are recognised as at the date the unit value is quoted ex-distribution and if not received at the end of the reporting period, are reflected in the statement of financial position as a receivable at market value.

Remeasurement changes in market values

Remeasurement changes in the market values of assets are recognised as income and determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if acquired during the period).

d. Liability for Accrued Benefits

The liability for accrued benefits represents the fund's present obligation to pay benefits to members and beneficiaries, and has been calculated as the difference between the carrying amount of the assets and the carrying amount of the other payables and income tax liabilities as at the end of the reporting period.

e. Critical Accounting Estimates and Judgements

The preparation of financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future period affected.

Note 2: Real Estate Properties (Australian - Residential)

	2017 \$	2016 \$
18 Trevanna Avenue, Russell Island	22,500.00	16,000.00
51 Aquamarine Avenue, Russell Island	28,000.00	25,000.00
14/7-9 Loder Street Biggera Waters	220,000.00	220,000.00
	270,500.00	261,000.00

Note 3: Shares in Listed Companies (Australian)

	2017 \$	2016 \$
Australia And New Zealand Banking Group Limited	48,536.80	38,399.04
Billabong International Limited - Ordinary Fully Paid	255.30	417.45
BHP Billiton Limited	76,567.92	61,339.85

CHOW'S FAMILY SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2017

Bank of Queensland Limited. - Ordinary Fully Paid	36,113.30	31,166.37
Commonwealth Bank Of Australia.	118,335.49	100,771.35
Infomedia Ltd - Ordinary Fully Paid	2,321.45	1,791.04
South32 Limited	8,814.52	5,065.06
Suncorp Group Limited	45,289.92	35,273.28
Telstra Corporation Limited.	9,898.60	12,799.12
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	346,133.30	287,022.56
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Note 4: Units in Listed Unit Trusts (Australian)

	2017	2016
	\$	\$
Scentre Group - Stapled Securities Deferred Settlement	5,244.75	6,371.40
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	56,583.75	54,866.24
Westfield Corporation	4,801.94	6,368.70
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	66,630.44	67,606.34
	<hr/>	<hr/>

Note 5: Liability for Accrued Benefits

	2017	2016
	\$	\$
Liability for accrued benefits at beginning of year	872,722.51	874,795.37
Benefits accrued as a result of operations	107,100.69	(2,072.86)
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	979,823.20	872,722.51
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Note 6: Vested Benefits

Vested benefits are benefits that are not conditional upon continued membership of the fund (or any factor other than resignation from the plan) and include benefits which members were entitled to receive had they terminated their fund membership as at the end of the reporting period.

	2017	2016
	\$	\$
Vested Benefits	<hr/> 979,823.20	<hr/> 872,722.51
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CHOW'S FAMILY SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2017

Note 7: Guaranteed Benefits

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

Note 8: Dividends

	2017 \$	2016 \$
Australia And New Zealand Banking Group Limited	2,588.00	2,748.52
BHP Billiton Limited	2,358.15	3,589.90
Bank of Queensland Limited. - Ordinary Fully Paid	2,278.86	2,132.56
Commonwealth Bank Of Australia.	5,786.14	5,337.78
Infomedia Ltd - Ordinary Fully Paid	84.12	108.00
South32 Limited	105.13	0.00
Suncorp Group Limited	2,084.54	2,205.90
Telstra Corporation Limited.	713.60	713.60
	15,998.54	16,836.26

Note 9: Trust Distributions

	2017 \$	2016 \$
Scentre Group - Stapled Securities Deferred Settlement	275.81	270.64
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	2,424.41	2,053.13
Westfield Corporation	195.57	207.21
	2,895.79	2,530.98

Note 10: Rental Income

	2017 \$	2016 \$
14/7-9 Loder Street Biggera Waters	15,320.00	14,820.00
	15,320.00	14,820.00

Note 11: Unrealised Movements in Market Value

	2017 \$	2016 \$
Real Estate Properties (Australian - Residential)		
18 Trevanna Avenue, Russell Island	4,949.44	(3,470.01)
51 Aquamarine Avenue, Russell Island	1,449.44	(5,470.01)

CHOW'S FAMILY SUPERANNUATION FUND

Notes to the Financial Statements

For the year ended 30 June 2017

	6,398.88	(8,940.02)
Shares in Listed Companies (Australian)		
Australia And New Zealand Banking Group Limited	7,549.76	(12,552.88)
BHP Billiton Limited	15,228.07	(27,627.60)
Bank of Queensland Limited. - Ordinary Fully Paid	2,668.07	(6,288.01)
Billabong International Limited - Ordinary Fully Paid	(162.15)	(574.42)
Commonwealth Bank Of Australia.	11,778.00	(12,967.07)
Infomedia Ltd - Ordinary Fully Paid	446.29	(1,858.46)
South32 Limited	3,749.46	(822.25)
Suncorp Group Limited	7,932.10	(3,435.36)
Telstra Corporation Limited.	(2,900.52)	(1,335.16)
	46,289.08	(67,461.21)
Units in Listed Unit Trusts (Australian)		
Scentre Group - Stapled Securities Deferred Settlement	(1,126.65)	1,515.15
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	(500.97)	12,179.48
Westfield Corporation	(1,566.76)	914.94
	(3,194.38)	14,609.57
Total Unrealised Movement	49,493.58	(61,791.66)
Realised Movements in Market Value		
	2017	2016
	\$	\$
Total Realised Movement	0.00	0.00
Total Market Movement	49,493.58	(61,791.66)
Note 12: Income Tax Expense		
The components of tax expense comprise	2017	2016
	\$	\$
Current Tax	3,215.33	3,015.76

Refer to compilation report

CHOW'S FAMILY SUPERANNUATION FUND**Notes to the Financial Statements**

For the year ended 30 June 2017

Income Tax Expense	3,215.33	3,015.76
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The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	16,547.40	141.45
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Less:

Tax effect of:

Non Taxable Contributions	300.00	0.00
Increase in MV of Investments	7,424.04	0.00
Accounting Trust Distributions	434.37	19.35
Tax Adjustment – Investment Expenses (I1)	0.00	0.00
Other Non-Taxable Income	0.00	140.70

Add:

Tax effect of:

Other Non-Deductible Expenses	562.50	0.00
Decrease in MV of Investments	0.00	9,268.80
Franking Credits	1,044.91	1,099.05
Foreign Credits	1.84	3.45
Net Capital Gains	1.95	12.90
TFN Credits	14.25	0.00
Taxable Trust Distributions	245.30	0.00
Distributed Foreign Income	29.48	0.00
Rounding	(0.57)	0.00

Income Tax on Taxable Income or Loss	10,288.65	10,365.60
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Less credits:

Franking Credits	6,966.06	7,327.27
Foreign Credits	12.26	22.57
TFN Credits	95.00	0.00
Other Adjustments		2,055.00

Current Tax or Refund	3,215.33	3,015.76
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CHOW'S FAMILY SUPERANNUATION FUND

Members Summary Report

As at 30 June 2017

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
Chui Yi Chow (Age: 59)											
CHOCHU00001A - No 2											
872,722.51	37,000.00	0.00	84,139.34	0.00	0.00	9,000.00	5,038.65	0.00	0.00	0.00	979,823.20
872,722.51	37,000.00	0.00	84,139.34	0.00	0.00	9,000.00	5,038.65	0.00	0.00	0.00	979,823.20
872,722.51	37,000.00	0.00	84,139.34	0.00	0.00	9,000.00	5,038.65	0.00	0.00	0.00	979,823.20

Members Statement

Chui Yi Chow
 25 Pinelands Road
 Sunnybank Hills, Queensland, 4109, Australia

Your Details

Date of Birth : 19/02/1958
 Age: 59
 Tax File Number: Provided
 Date Joined Fund: 27/06/1995
 Service Period Start Date:
 Date Left Fund:
 Member Code: CHOCHU00001A
 Account Start Date 27/06/1995
 Account Type: Accumulation
 Account Description: No 2

Nominated Beneficiaries N/A
 Vested Benefits 979,823.20
 Total Death Benefit 979,823.20
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 979,823.20

Preservation Components

Preserved 979,300.48
 Unrestricted Non Preserved 522.72
 Restricted Non Preserved

Tax Components

Tax Free 50,782.15
 Taxable 929,041.05

Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	872,722.51
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	35,000.00
Personal Contributions (Non Concessional)	2,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	84,139.34
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	5,250.00
Income Tax	5,038.65
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	3,750.00
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	979,823.20

CHOW'S FAMILY SUPERANNUATION FUND

Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
Cash/Bank Accounts									
	WBC Cash Mgt Acct: 034-109 119270	25,268.380000	25,268.38	25,268.38	25,268.38			2.58 %	
	WBC Reward Saver Acct: 034- 109 266238	271,826.450000	271,826.45	271,826.45	271,826.45			27.73 %	
			297,094.83		297,094.83		0.00 %	30.30 %	
Real Estate Properties (Australian - Residential)									
LODGER	14/7-9 Loder Street Biggera Waters	1.00	220,000.000000	220,000.00	181,331.83	38,668.17	21.32 %	22.44 %	
CHOW0001	18 Trevanna Avenue, Russell Island	1.00	22,500.000000	22,500.00	41,368.57	(18,868.57)	(45.61) %	2.30 %	
CHOW0002	51 Aquamarine Avenue, Russell Island	1.00	28,000.000000	28,000.00	54,199.14	(26,199.14)	(48.34) %	2.86 %	
			270,500.00		276,899.54	(6,399.54)	(2.31) %	27.59 %	
Shares in Listed Companies (Australian)									
ANZ.AX	Australia And New Zealand Banking Group Limited	1,690.00	28.720000	48,536.80	20.81	35,166.32	13,370.48	38.02 %	4.95 %
BOQ.AX	Bank of Queensland Limited. - Ordinary Fully Paid	3,154.00	11.450000	36,113.30	12.28	38,731.61	(2,618.31)	(6.76) %	3.68 %
BHP.AX	BHP Billiton Limited	3,289.00	23.280000	76,567.92	30.09	98,980.30	(22,412.38)	(22.64) %	7.81 %
BBG.AX	Billabong International Limited - Ordinary Fully Paid	345.00	0.740000	255.30	61.87	21,344.07	(21,088.77)	(98.80) %	0.03 %
CBA.AX	Commonwealth Bank Of Australia.	1,429.00	82.810000	118,335.49	37.87	54,118.71	64,216.78	118.66 %	12.07 %
IFM.AX	Infomedia Ltd - Ordinary Fully Paid	3,202.00	0.725000	2,321.45	0.37	1,183.62	1,137.83	96.13 %	0.24 %
S32.AX	South32 Limited	3,289.00	2.680000	8,814.52	2.30	7,564.70	1,249.82	16.52 %	0.90 %
SUN.AX	Suncorp Group Limited	3,056.00	14.820000	45,289.92	10.76	32,890.65	12,399.27	37.70 %	4.62 %
TLS.AX	Telstra Corporation Limited.	2,302.00	4.300000	9,898.60	7.17	16,503.96	(6,605.36)	(40.02) %	1.01 %
			346,133.30		306,483.94	39,649.36	12.94 %	35.31 %	
Units in Listed Unit Trusts (Australian)									
SCG.AX	Scentre Group - Stapled Securities Deferred Settlement	1,295.00	4.050000	5,244.75	(0.17)	(222.30)	5,467.05	(2,459.31) %	0.53 %
TCL.AX	Transurban Group - Ordinary Shares/Units Fully	4,775.00	11.850000	56,583.75	7.09	33,855.35	22,728.40	67.13 %	5.77 %

CHOW'S FAMILY SUPERANNUATION FUND
Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Paid Triple Stapled								
WFD.AX Westfield Corporation	598.00	8.030000	4,801.94	21.22	12,687.44	(7,885.50)	(62.15) %	0.49 %
			66,630.44		46,320.49	20,309.95	43.85 %	6.80 %
			980,358.57		926,798.80	53,559.77	5.78 %	100.00 %

CHOW'S FAMILY SUPERANNUATION FUND

Investment Income Report

As at 30 June 2017

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
Bank Accounts												
WBC Reward Saver Acct: 034-109 266238	4,206.77			4,206.77	0.00	0.00	0.00	4,206.77			0.00	0.00
	4,206.77			4,206.77	0.00	0.00	0.00	4,206.77			0.00	0.00
Other Assets												
CHOW_SUN Sundry Income - Assessable DRYINCOME -AS	12.44							12.44				
	12.44							12.44				
Real Estate Properties (Australian - Residential)												
LODGER 14/7-9 Loder Street Biggera Waters	15,320.00							15,320.00				
	15,320.00							15,320.00				
Shares in Listed Companies (Australian)												
ANZ.AX Australia And New Zealand Banking Group Limited	2,588.00	2,588.00	0.00		1,109.14			3,697.14		0.00		
BHP.AX BHP Billiton Limited	2,358.15	2,358.15	0.00		1,010.63			3,368.78		0.00		
BOQ.AX Bank of Queensland Limited. - Ordinary Fully Paid	2,278.86	2,278.86	0.00		976.66			3,255.52		0.00		
CBA.AX Commonwealth Bank Of Australia.	5,786.14	5,786.14	0.00		2,479.78			8,265.92		0.00		
IFM.AX Infomedia Ltd - Ordinary Fully Paid	84.12	84.12	0.00		36.05			120.17		0.00		
S32.AX South32 Limited	105.13	0.00	200.13		0.00			200.13	95.00	0.00		
SUN.AX Suncorp Group Limited	2,084.54	2,084.54	0.00		893.38			2,977.92		0.00		
TLS.AX Telstra Corporation Limited.	713.60	713.60	0.00		305.84			1,019.44		0.00		
	15,998.54	15,893.41	200.13		6,811.48			22,905.02	95.00	0.00		
Units in Listed Unit Trusts (Australian)												
SCG.AX Scentre Group - Stapled Securities Deferred Settlement	275.81	37.28	0.00	138.71	15.98	58.43	0.00	250.40		0.00	34.87	6.52
TCL.AX Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	2,424.41	323.40		1,116.44	138.60	0.00	0.00	1,578.44		0.00	0.00	984.57
WFD.AX Westfield Corporation	195.57	0.00	0.00	19.49	0.00	138.12	12.26	169.87		0.00	0.99	36.87

CHOW'S FAMILY SUPERANNUATION FUND
Investment Income Report

As at 30 June 2017

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
	2,895.79	360.68	0.00	1,274.64	154.58	196.55	12.26	1,998.71		0.00	35.86	1,027.96
	38,433.54	16,254.09	200.13	5,481.41	6,966.06	196.55	12.26	44,442.94	95.00	0.00	35.86	1,027.96

Assessable Income (Excl. Capital Gains) **44,442.94**

Net Capital Gain **13.31**

Total Assessable Income 44,456.25

* 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.