

Jodesa Superannuation Fund
Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Managed Investments (Australian)	2	677,674.86	680,048.48
Total Investments		<u>677,674.86</u>	<u>680,048.48</u>
Other Assets			
Formation Expenses		1,180.00	1,180.00
Distributions Receivable		41,728.81	1,741.64
Cash at Bank		27,055.54	18,013.21
Income Tax Refundable		4,347.19	6,643.07
Total Other Assets		<u>74,311.54</u>	<u>27,577.92</u>
Total Assets		<u>751,986.40</u>	<u>707,626.40</u>
Net assets available to pay benefits		<u>751,986.40</u>	<u>707,626.40</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
	4, 5		
Sawyer, John Edward - Accumulation		47,479.48	45,054.48
Sawyer, John Edward - Pension (Account Based Pension)		342,865.85	322,441.39
Sawyer, Deborah Lexly - Accumulation		49,682.48	46,598.35
Sawyer, Deborah Lexly - Pension (Account Based Pension)		311,958.59	293,532.18
Total Liability for accrued benefits allocated to members' accounts		<u>751,986.40</u>	<u>707,626.40</u>

The accompanying notes form part of these financial statements.

Jodesa Superannuation Fund
Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Trust Distributions	7	51,765.76	35,613.30
Interest Received		297.15	1,216.65
Investment Gains			
Changes in Market Values	8	31,876.43	21,084.80
Contribution Income			
Transfers In		1,191.07	0.00
Personal Non Concessional		0.00	100,000.00
Total Income		<u>85,130.41</u>	<u>157,914.75</u>
Expenses			
Accountancy Fees		2,552.00	0.00
Administration Costs		275.00	0.00
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		495.00	0.00
Investment Expenses		10,490.69	11,143.69
Member Payments			
Life Insurance Premiums		4,953.91	8,422.52
Pensions Paid		25,000.00	24,000.00
Total Expenses		<u>44,025.60</u>	<u>43,825.21</u>
Benefits accrued as a result of operations before income tax			
		<u>41,104.81</u>	<u>114,089.54</u>
Income Tax Expense	9	(3,255.19)	(3,721.22)
Benefits accrued as a result of operations		<u>44,360.00</u>	<u>117,810.76</u>

The accompanying notes form part of these financial statements.

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 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 their market values, 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 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 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 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 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: Managed Investments (Australian)

	2018 \$	2017 \$
APN AREIT Fund	29,585.62	27,080.19
Pendal Wholesale Property Securities	27,215.34	27,089.71
Bentham Ws Global Income Fund	24,921.66	0.00
Pimco Aust Bond Fund - Wholesale	24,943.16	24,658.42
Pimco Global Bond Fund - Wholesale	36,732.39	36,186.42
SGH Ice	42,925.89	39,338.14
Fidelity Aust Equities Fund	67,501.40	59,194.57
Franklin Global Growth Fund-CI W	33,450.77	28,001.28
UBS Clarion Global Property Secs Fund	30,176.80	29,553.49
IFP Global Franchise	46,576.38	46,958.88

Jodesa Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Magellan Global Fund	48,678.76	44,839.79
Perpetual's Wholesale - Industrial Fund	0.00	32,418.81
Perpetual's Wholesale Australian Share Fund	58,141.66	54,274.86
Platinum - International Fund	68,942.60	67,474.81
Platinum - Asia Fund	41,843.98	44,211.84
Antares Prof Select Elite Opportunities	0.00	31,825.69
BT Smaller Companies	34,276.85	31,324.52
Schroder Wholesale Aust Equity Fund	61,761.60	55,617.06
	<hr/>	<hr/>
	677,674.86	680,048.48
	<hr/>	<hr/>

Note 4: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	707,626.40	589,815.64
Benefits accrued as a result of operations	44,360.00	117,810.76
Current year member movements	0.00	0.00
	<hr/>	<hr/>
Liability for accrued benefits at end of year	751,986.40	707,626.40
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Note 5: Vested Benefits

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

	2018 \$	2017 \$
Vested Benefits	<hr/> 751,986.40	<hr/> 707,626.40
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Note 6: Guaranteed Benefits

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

Jodesa Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 7: Trust Distributions

	2018 \$	2017 \$
Franklin Global Growth Fund-CI W	1,004.46	1,452.93
Bentham Ws Global Income Fund	1,211.47	0.00
Pimco Aust Bond Fund - Wholesale	649.85	147.76
Fidelity Aust Equities Fund	1,819.21	1,646.31
Pimco Global Bond Fund - Wholesale	793.35	1,139.37
SGH Ice	2,274.97	272.51
Magellan Global Fund	3,740.67	1,097.93
UBS Clarion Global Property Secs Fund	1,033.21	16.20
Perpetual's Wholesale Australian Share Fund	2,071.30	3,193.73
Platinum - Asia Fund	9,707.81	4,604.47
Platinum - International Fund	8,157.29	5,847.93
Pendal Wholesale Property Securities	4,927.64	2,727.83
APN AREIT Fund	1,782.68	1,677.57
Schroder Wholesale Aust Equity Fund	1,920.18	1,840.65
Antares Prof Select Elite Opportunities	1,314.58	2,840.16
BT Smaller Companies	4,813.66	2,818.17
IFP Global Franchise	4,543.43	2,672.55
Perpetual's Wholesale - Industrial Fund	0.00	1,617.23
	51,765.76	35,613.30

Note 8: Unrealised Movements in Market Value

	2018 \$	2017 \$
Fixed Interest Securities (Australian) - Unitised		
Woolworths Series II Notes	0.00	(125.00)
	0.00	(125.00)
Managed Investments (Australian)		
APN AREIT Fund	1,177.31	(3,166.72)
Antares Prof Select Elite Opportunities	275.43	1,882.53
BT Smaller Companies	2,814.87	(1,351.59)
Bentham Ws Global Income Fund	(78.34)	0.00
Fidelity Aust Equities Fund	7,148.03	3,628.66
Franklin Global Growth Fund-CI W	5,449.49	(1,998.72)

Jodesa Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

IFP Global Franchise	(382.50)	1,930.36
Magellan Global Fund	3,838.97	4,874.07
Pendal Wholesale Property Securities	(1,647.48)	(4,084.24)
Perpetual's Wholesale - Industrial Fund	9,607.16	2,304.87
Perpetual's Wholesale Australian Share Fund	2,973.27	2,103.46
Pimco Aust Bond Fund - Wholesale	21.12	(5.52)
Pimco Global Bond Fund - Wholesale	48.16	48.77
Platinum - Asia Fund	(2,367.86)	2,667.91
Platinum - International Fund	1,467.79	6,020.84
SGH Ice	3,587.75	(661.86)
Schroder Wholesale Aust Equity Fund	5,199.19	7,463.49
UBS Clarion Global Property Secs Fund	623.31	(446.51)
	<hr/>	<hr/>
	39,755.67	21,209.80
	<hr/>	<hr/>
Total Unrealised Movement	39,755.67	21,084.80
	<hr/>	<hr/>
Realised Movements in Market Value		
	2018	2017
	\$	\$
Managed Investments (Australian)		
Antares Prof Select Elite Opportunities	1,637.52	0.00
Perpetual's Wholesale - Industrial Fund	(9,516.76)	0.00
	<hr/>	<hr/>
	(7,879.24)	0.00
	<hr/>	<hr/>
Total Realised Movement	(7,879.24)	0.00
	<hr/>	<hr/>
Total Market Movement	31,876.43	21,084.80
	<hr/>	<hr/>
Note 9: Income Tax Expense		
	2018	2017
The components of tax expense comprise	\$	\$
Current Tax	(3,255.19)	(3,721.22)
	<hr/>	<hr/>
Income Tax Expense	(3,255.19)	(3,721.22)
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Jodesa Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

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%	6,165.72	17,113.43
Less:		
Tax effect of:		
Non Taxable Contributions	0.00	15,000.00
Non Taxable Transfer In	178.66	0.00
Increase in MV of Investments	5,963.35	3,162.72
Exempt Pension Income	5,346.75	4,589.10
Realised Accounting Capital Gains	(1,181.89)	0.00
Accounting Trust Distributions	7,764.86	5,342.00
Add:		
Tax effect of:		
Pension non deductible expenses	1,796.55	1,670.85
Pension Payments	3,750.00	3,600.00
Franking Credits	488.28	558.18
Foreign Credits	98.48	67.46
Net Capital Gains	3,329.25	2,015.10
Taxable Trust Distributions	1,313.51	1,272.56
Distributed Foreign Income	849.51	495.43
Tax Losses	280.20	1,300.95
Rounding	0.23	(0.14)
Less credits:		
Franking Credits	3,255.19	3,721.22
Current Tax or Refund	<u>(3,255.19)</u>	<u>(3,721.22)</u>

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:

.....
John Edward Sawyer

Trustee

.....
Deborah Lexly Sawyer

Trustee

Dated this day of2019

Members Statement

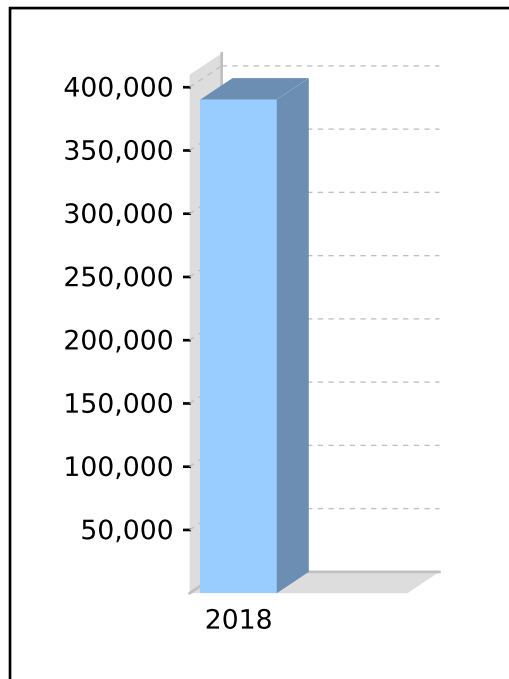
John Edward Sawyer
 5 Olivine Gardens
 WATTLE GROVE, Western Australia, 6107, Australia

Your Details

Date of Birth :	11/09/1954	Vested Benefits	390,345.33
Age:	63	Total Death Benefit	390,345.33
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	08/04/2010	Previous Salary	0.00
Service Period Start Date:	01/07/1980	Disability Benefit	0.00
Date Left Fund:		Nominated Beneficiaries	Deborah Lexly Sawyer
Member Code:	Consolidated		
Account Start Date	08/04/2010		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	390,345.33
<u>Preservation Components</u>	
Preserved	343,668.96
Unrestricted Non Preserved	46,676.37
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	102,399.65
Taxable	287,945.68



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	367,495.87
<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	1,191.07
Net Earnings	37,943.45
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	13,000.00
Contributions Tax	
Income Tax	(153.45)
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	3,438.51
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	390,345.33

Members Statement

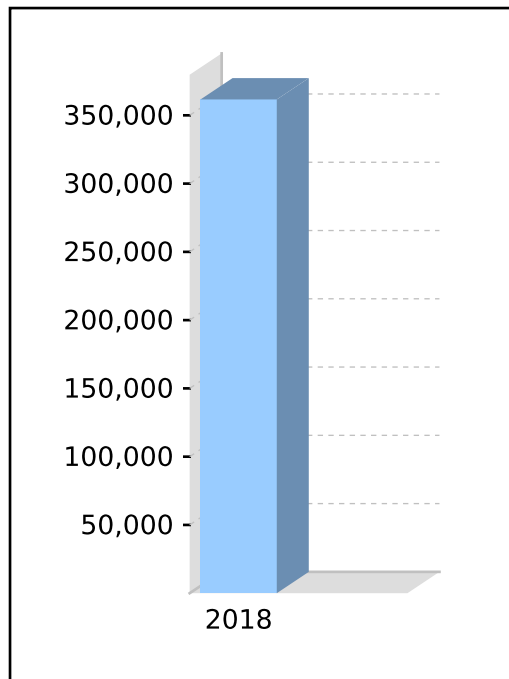
Deborah Lexly Sawyer
 5 Olivine Gardens
 WATTLE GROVE, Western Australia, 6107, Australia

Your Details

Date of Birth :	27/01/1956	Vested Benefits	361,641.07
Age:	62	Total Death Benefit	361,641.07
Tax File Number:	Provided	Current Salary	0.00
Date Joined Fund:	08/04/2010	Previous Salary	0.00
Service Period Start Date:	01/05/1992	Disability Benefit	0.00
Date Left Fund:		Nominated Beneficiaries	John Edward Sawyer
Member Code:	Consolidated		
Account Start Date	08/04/2010		
Account Type:	Consolidated		
Account Description:	Consolidated		

Your Balance

Total Benefits	361,641.07
<u>Preservation Components</u>	
Preserved	319,308.64
Unrestricted Non Preserved	42,332.43
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	82,159.26
Taxable	279,481.81



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2017	340,130.53
<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	35,179.39
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	12,000.00
Contributions Tax	
Income Tax	153.45
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	1,515.40
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2018	361,641.07

Jodesa Superannuation Fund

Statement of Taxable Income

For the year ended 30 June 2018

	2018
	\$
Benefits accrued as a result of operations	41,104.81
Less	
Non Taxable Transfer In	1,191.07
Increase in MV of investments	39,755.67
Exempt current pension income	35,645.00
Realised Accounting Capital Gains	(7,879.24)
Accounting Trust Distributions	51,765.76
	<hr/> 120,478.26
Add	
SMSF non deductible expenses	11,977.00
Pension Payments	25,000.00
Franking Credits	3,255.19
Foreign Credits	656.50
Net Capital Gains	22,195.00
Taxable Trust Distributions	8,756.71
Distributed Foreign income	5,663.38
	<hr/> 77,503.78
SMSF Annual Return Rounding	1.67
	<hr/> (1,868.00)
Taxable Income or Loss	
Income Tax on Taxable Income or Loss	0.00
Less	
Franking Credits	3,255.19
	<hr/>
CURRENT TAX OR REFUND	<hr/> (3,255.19)
Supervisory Levy	259.00
Income Tax Instalments Paid	(1,092.00)
	<hr/>
AMOUNT DUE OR REFUNDABLE	<hr/> (4,088.19)

Jodesa 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								
Cash at Bank		27,055.540000	27,055.54	27,055.54	27,055.54			3.84 %
			27,055.54		27,055.54		0.00 %	3.84 %
Managed Investments (Australian)								
APN0008AU APN AREIT Fund	17,427.85	1.697606	29,585.62	1.50	26,083.59	3,502.03	13.43 %	4.20 %
CSA0038AU Bentham Ws Global Income Fund	23,041.47	1.081600	24,921.66	1.08	25,000.00	(78.34)	(0.31) %	3.54 %
RFA0012AU BT Smaller Companies	18,398.74	1.863000	34,276.85	1.80	33,096.70	1,180.15	3.57 %	4.86 %
FID0008AU Fidelity Aust Equities Fund	2,008.51	33.607700	67,501.40	27.90	56,040.53	11,460.87	20.45 %	9.58 %
FRT0009AU Franklin Global Growth Fund-CI W	21,353.83	1.566500	33,450.77	1.40	30,000.00	3,450.77	11.50 %	4.75 %
MAQ0404AU IFP Global Franchise	21,132.66	2.204000	46,576.38	1.89	40,019.46	6,556.92	16.38 %	6.61 %
MGE0001AU Magellan Global Fund	23,168.23	2.101100	48,678.76	1.67	38,734.58	9,944.18	25.67 %	6.91 %
BTA0061AU Pental Wholesale Property Securities	38,363.89	0.709400	27,215.34	0.68	26,222.85	992.49	3.78 %	3.86 %
PER0049AU Perpetual's Wholesale Australian Share Fund	44,712.70	1.300339	58,141.66	1.62	72,234.47	(14,092.81)	(19.51) %	8.25 %
ETL0015AU Pimco Aust Bond Fund - Wholesale	24,854.68	1.003560	24,943.16	1.00	24,960.11	(16.95)	(0.07) %	3.54 %
ETL0018AU Pimco Global Bond Fund - Wholesale	37,035.34	0.991820	36,732.39	0.99	36,784.40	(52.01)	(0.14) %	5.21 %
PLA0004AU Platinum - Asia Fund	16,162.84	2.588900	41,843.98	2.53	40,909.22	934.76	2.28 %	5.94 %
PLA0002AU Platinum - International Fund	33,434.82	2.062000	68,942.60	1.97	65,789.24	3,153.36	4.79 %	9.78 %
SCH0101AU Schroder Wholesale Aust Equity Fund	48,516.58	1.273000	61,761.60	1.17	56,591.52	5,170.08	9.14 %	8.76 %
ETL0062AU SGH Ice	20,178.58	2.127300	42,925.89	1.98	40,000.00	2,925.89	7.31 %	6.09 %
HML0016AU UBS Clarion Global Property Secs Fund	20,356.92	1.482385	30,176.80	1.47	30,000.00	176.80	0.59 %	4.28 %
			677,674.86		642,466.67	35,208.19	5.48 %	96.16 %
			704,730.40		669,522.21	35,208.19	5.26 %	100.00 %

Jodesa 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	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Accounts												
Cash at Bank	297.00			297.00	0.00	0.00	0.00	297.00			0.00	0.00
	297.00			297.00	0.00	0.00	0.00	297.00			0.00	0.00
Interest Received												
ATO Interest	0.15			0.15	0.00	0.00	0.00	0.15			0.00	0.00
	0.15			0.15	0.00	0.00	0.00	0.15			0.00	0.00
Managed Investments (Australian)												
PPL0115AU Antares Prof Select Elite Opportunities	1,314.58	280.49	39.24	4.85	154.98	1.11	0.34	481.01		0.00	988.89	0.00
APN0008AU APN AREIT Fund	1,782.68		6.06	703.27	0.00	85.21	0.00	794.54		0.00	1,358.76	(370.62)
CSA0038AU Bentham Ws Global Income Fund	1,211.47			367.56	0.00	840.52	2.91	1,210.99		0.00	0.00	3.39
RFA0012AU BT Smaller Companies	4,813.66	275.34	5.29	18.78	355.25	10.11	5.78	670.55		0.00	4,493.56	10.59
FID0008AU Fidelity Aust Equities Fund	1,819.21	1,436.25	214.45	44.80	807.18	60.22	0.17	2,563.07		0.00	0.00	63.49
FRT0009AU Franklin Global Growth Fund-CI W	1,004.46			3.45	0.00	102.16	30.38	135.99		0.00	898.86	0.00
MAQ0404AU IFP Global Franchise	4,543.43			15.57	0.00	907.76	112.49	1,035.82		0.00	3,620.10	0.00
MGE0001AU Magellan Global Fund	3,740.67			0.63	0.00	223.34	98.92	322.89		0.00	3,516.70	0.00
BTA0061AU Pandal Wholesale Property Securities	4,927.64	33.02	25.13	595.75	29.57	85.25	24.64	793.36		0.00	3,595.22	593.29
PER0049AU Perpetual's Wholesale Australian Share Fund	2,071.30	1,565.68	75.26	98.30	797.49	165.46	13.92	2,716.11		0.00	166.60	0.00
ETL0015AU Pimco Aust Bond Fund - Wholesale	649.85			515.15	0.00	134.70	0.00	649.85		0.00	0.00	0.00
ETL0018AU Pimco Global Bond Fund - Wholesale	793.35			11.26	0.00	782.09	0.23	793.58		0.00	0.00	0.00
PLA0004AU Platinum - Asia Fund	9,707.81			5.72	0.00	629.54	123.72	704.03		0.00	9,127.50	0.00
PLA0002AU Platinum - International Fund	8,157.29	0.00			0.50	482.63	160.24	616.33		0.00	7,701.70	0.00
SCH0101AU Schroder Wholesale Aust Equity Fund	1,920.18	1,591.89	205.10	111.16	878.84	90.00	13.49	2,890.48		0.00	4,009.22	(4,087.19)
ETL0062AU SGH Ice	2,274.97	287.16	98.65	88.74	230.12	67.16	8.38	780.21		0.00	1,681.61	51.65
HML0016AU UBS Clarion Global Property Secs Fund	1,033.21	2.18		30.53	1.26	996.12	142.88	1,172.97		0.00	0.00	4.38

Jodesa 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	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
								(Excl. Capital Gains) * 2				
	51,765.76	5,472.01	669.18	2,615.52	3,255.19	5,663.38	738.49	18,331.78		0.00	41,158.72	(3,731.02)
	52,062.91	5,472.01	669.18	2,912.67	3,255.19	5,663.38	738.49	18,628.93		0.00	41,158.72	(3,731.02)

Assessable Income (Excl. Capital Gains) **18,628.93**

Net Capital Gain **28,816.76**

Total Assessable Income 47,445.69

* 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.

Jodesa 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
Managed Investments (Australian)												
APN AREIT Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,358.40	0.36	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,358.40	0.36	0.00
Antares Prof Select Elite Opportunities												
29/03/2018	04/05/2018	247.32	316.54	334.15	17.61	316.54	316.54	0.00	0.00	0.00	17.61	0.00
29/12/2017	04/05/2018	423.48	572.55	572.16	(0.39)	572.55	572.55	0.00	0.00	0.00	0.00	(0.39)
28/09/2017	04/05/2018	337.50	425.49	456.00	30.51	425.49	425.49	0.00	0.00	0.00	30.51	0.00
30/06/2017	04/05/2018	1,190.28	1,521.54	1,608.19	86.65	1,521.41	1,521.41	0.00	0.00	0.00	86.78	0.00
31/03/2017	04/05/2018	325.30	439.32	439.51	0.19	439.29	439.29	0.00	0.00	0.23	0.00	0.00
30/12/2016	04/05/2018	428.23	556.65	578.58	21.93	556.60	556.60	0.00	0.00	21.98	0.00	0.00
29/09/2016	04/05/2018	256.58	322.65	346.67	24.02	322.62	322.62	0.00	0.00	24.04	0.00	0.00
30/06/2016	04/05/2018	161.49	192.80	218.19	25.39	192.76	192.76	0.00	0.00	25.43	0.00	0.00
31/03/2016	04/05/2018	121.55	143.74	164.23	20.49	143.71	143.71	0.00	0.00	20.51	0.00	0.00
31/12/2015	04/05/2018	137.01	163.58	185.11	21.53	163.55	163.55	0.00	0.00	21.57	0.00	0.00
21/09/2015	04/05/2018	303.20	342.92	409.65	66.73	342.85	342.85	0.00	0.00	66.80	0.00	0.00
30/06/2015	04/05/2018	1,556.00	1,861.60	2,102.31	240.71	1,861.23	1,861.23	0.00	0.00	241.08	0.00	0.00
31/03/2015	04/05/2018	255.07	354.98	344.63	(10.35)	354.92	354.92	0.00	0.00	0.00	0.00	(10.29)
31/12/2014	04/05/2018	40.83	51.81	55.17	3.36	51.80	51.80	0.00	0.00	3.37	0.00	0.00
20/10/2014	04/05/2018	478.02	589.78	645.85	56.07	589.67	589.67	0.00	0.00	56.19	0.00	0.00
30/09/2014	04/05/2018	176.21	223.24	238.08	14.84	223.20	223.20	0.00	0.00	14.88	0.00	0.00
11/08/2014	04/05/2018	19,506.13	25,336.51	26,354.74	1,018.23	25,331.93	25,331.93	0.00	0.00	1,022.82	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	908.10	80.79	0.00

Jodesa 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
Managed Investments (Australian)												
		25,944.20	33,415.70	35,053.22	1,637.52	33,410.12	33,410.12	0.00	0.00	2,427.00	215.69	(10.68)
	BT Smaller Companies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,182.12	311.44	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,182.12	311.44	0.00
	Franklin Global Growth Fund-CI W	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	898.86	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	898.86	0.00	0.00
	IFP Global Franchise	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,614.02	6.05	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,614.02	6.05	0.00
	Magellan Global Fund	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,520.60	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,520.60	0.00	0.00
	Pendal Wholesale Property Securities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,595.22	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,595.22	0.00	0.00
	Perpetual's Wholesale - Industrial Fund											
30/06/2017	17/07/2017	737.44	961.57	964.25	2.68	961.57	961.57	0.00	0.00	0.00	2.68	0.00
01/04/2017	17/07/2017	124.61	169.86	162.94	(6.92)	169.86	169.86	0.00	0.00	0.00	0.00	(6.92)

Jodesa 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
Managed Investments (Australian)												
01/01/2017	17/07/2017	241.92	318.92	316.33	(2.59)	318.92	318.92	0.00	0.00	0.00	0.00	(2.59)
01/10/2016	17/07/2017	131.43	166.88	171.85	4.97	166.88	166.88	0.00	0.00	0.00	4.97	0.00
30/06/2016	17/07/2017	1,431.84	1,726.95	1,872.22	145.27	1,726.70	1,726.70	0.00	0.00	145.52	0.00	0.00
31/03/2016	17/07/2017	114.79	148.08	150.09	2.01	148.06	148.06	0.00	0.00	2.04	0.00	0.00
31/12/2015	17/07/2017	285.81	388.35	373.71	(14.64)	388.30	388.30	0.00	0.00	0.00	0.00	(14.59)
01/10/2015	17/07/2017	115.40	147.43	150.89	3.46	147.41	147.41	0.00	0.00	3.48	0.00	0.00
30/06/2015	17/07/2017	3,927.39	5,247.15	5,135.30	(111.85)	5,246.46	5,246.46	0.00	0.00	0.00	0.00	(111.16)
31/03/2015	17/07/2017	143.90	254.82	188.16	(66.66)	254.79	254.79	0.00	0.00	0.00	0.00	(66.64)
31/12/2014	17/07/2017	180.08	288.96	235.47	(53.49)	288.93	288.93	0.00	0.00	0.00	0.00	(53.46)
30/09/2014	17/07/2017	182.77	283.30	238.98	(44.32)	283.27	283.27	0.00	0.00	0.00	0.00	(44.28)
30/06/2014	17/07/2017	4,297.24	6,713.04	5,618.90	(1,094.14)	6,712.29	6,712.29	0.00	0.00	0.00	0.00	(1,093.38)
31/03/2014	17/07/2017	103.33	210.66	135.11	(75.55)	210.64	210.64	0.00	0.00	0.00	0.00	(75.53)
22/01/2014	17/07/2017	12,844.52	25,000.00	16,795.00	(8,205.00)	24,997.74	24,997.74	0.00	0.00	0.00	0.00	(8,202.75)
		24,862.48	42,025.97	32,509.20	(9,516.77)	42,021.82	42,021.82	0.00	0.00	151.04	7.65	(9,671.30)
Perpetual's Wholesale Australian Share Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166.60	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	166.60	0.00	0.00
Platinum - Asia Fund												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,511.82	3,598.58	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,511.82	3,598.58	0.00
Platinum - International Fund												

Jodesa 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
Managed Investments (Australian)												
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,590.50	89.07	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,590.50	89.07	0.00
SGH Ice		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,681.40	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,681.40	0.00	0.00
Schroder Wholesale Aust Equity Fund		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,009.22	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,009.22	0.00	0.00
		50,806.68	75,441.67	67,562.42	(7,879.25)	75,431.94	75,431.94	0.00	0.00	38,706.80	4,228.84	(9,681.98)
		50,806.68	75,441.67	67,562.42	(7,879.25)	75,431.94	75,431.94	0.00	0.00	38,706.80	4,228.84	(9,681.98)

Self-managed superannuation fund annual return

2018

Who should complete this annual return?

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

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

To complete this annual return

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

S	M	/	T	#		S	T					
---	---	---	---	---	--	---	---	--	--	--	--	--

- Place in ALL applicable boxes.

Section A: Fund information

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

1 Tax file number (TFN)

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

Is this an amendment to the SMSF's 2018 return? **A** No Yes

Is this the first required return for a newly registered SMSF? **B** No Yes

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

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

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

7 Electronic funds transfer (EFT)

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

A Financial institution details for super payments and tax refunds

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

Fund BSB number (must be six digits)

Fund account number

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

B Financial institution details for tax refunds only

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

BSB number (must be six digits)

Account number

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

C Electronic service address alias

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

8 Status of SMSF Australian superannuation fund **A** No Yes Fund benefit structure **B** Code
Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution? **C** No Yes

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

10 Exempt current pension income

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

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

No Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E **Yes** Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

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

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

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income		Loss
D1 \$	Net foreign income	D \$

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus *No-TFN-quoted contributions

R3 \$

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

less Transfer of liability to life insurance company or PST

R6 \$

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

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

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

Code

*This is a mandatory label.

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

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

Loss

Exempt current pension income **Y** \$

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

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

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

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

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

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

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

Gross tax **B \$**

(T1 plus J)

Foreign income tax offset C1 \$	
Rebates and tax offsets C2 \$	Non-refundable non-carry forward tax offsets C \$
	<i>(C1 plus C2)</i>

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year D2 \$	Non-refundable carry forward tax offsets D \$
Early stage investor tax offset D3 \$	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year D4 \$	

SUBTOTAL 2

T3 \$

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset E1 \$	
No-TFN tax offset E2 \$	
National rental affordability scheme tax offset E3 \$	Refundable tax offsets E \$
Exploration credit tax offset E4 \$	<i>(E1 plus E2 plus E3 plus E4)</i>

#TAX PAYABLE **T5 \$**

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

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

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

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

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

#This is a mandatory label.

Section E: Losses

14 Losses

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

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

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$
 ABN of principal employer **A1**
 Personal contributions **B** \$
 CGT small business retirement exemption **C** \$
 CGT small business 15-year exemption amount **D** \$
 Personal injury election **E** \$
 Spouse and child contributions **F** \$
 Other third party contributions **G** \$
 Assessable foreign superannuation fund amount **I** \$
 Non-assessable foreign superannuation fund amount **J** \$
 Transfer from reserve: assessable amount **K** \$
 Transfer from reserve: non-assessable amount **L** \$
 Contributions from non-complying funds and previously non-complying funds **T** \$
 Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$

TOTAL CONTRIBUTIONS N \$

Other transactions

<p>Accumulation phase account balance S1 \$</p> <p>Retirement phase account balance – Non CDBIS S2 \$</p> <p>Retirement phase account balance – CDBIS S3 \$</p> <p>TRIS Count</p>	<p>Allocated earnings or losses O \$</p> <p>Inward rollovers and transfers P \$</p> <p>Outward rollovers and transfers Q \$</p> <p>Lump Sum payment R1 \$</p> <p>Income stream payment R2 \$</p>	<p>Loss</p> <p>Code</p> <p>Code</p>
--	---	-------------------------------------

CLOSING ACCOUNT BALANCE S \$

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

- Employer contributions **A \$**
- ABN of principal employer **A1**
- Personal contributions **B \$**
- CGT small business retirement exemption **C \$**
- CGT small business 15-year exemption amount **D \$**
- Personal injury election **E \$**
- Spouse and child contributions **F \$**
- Other third party contributions **G \$**
- Assessable foreign superannuation fund amount **I \$**
- Non-assessable foreign superannuation fund amount **J \$**
- Transfer from reserve: assessable amount **K \$**
- Transfer from reserve: non-assessable amount **L \$**
- Contributions from non-complying funds and previously non-complying funds **T \$**
- Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M \$**

TOTAL CONTRIBUTIONS N \$

Other transactions

Accumulation phase account balance **S1 \$**

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

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

TRIS Count

- Allocated earnings or losses **O \$**
- Inward rollovers and transfers **P \$**
- Outward rollovers and transfers **Q \$**
- Lump Sum payment **R1 \$**
- Income stream payment **R2 \$**

Loss

Code

Code

CLOSING ACCOUNT BALANCE S \$
(S1 plus S2 plus S3)

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

Cash and term deposits **E \$**

Debt securities **F \$**

Loans **G \$**

Listed shares **H \$**

Unlisted shares **I \$**

Limited recourse borrowing arrangements **J \$**

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

Residential real property **L \$**

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

Other assets **O \$**

Limited recourse borrowing arrangements

Australian residential real property **J1 \$**

Australian non-residential real property **J2 \$**

Overseas real property **J3 \$**

Australian shares **J4 \$**

Overseas shares **J5 \$**

Other **J6 \$**

15c Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$
(Sum of labels **A** to **T**)

15d In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes **\$**

15e Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	
V1 \$	
Permissible temporary borrowings	
V2 \$	
Other borrowings	
V3 \$	Borrowings V \$
Total member closing account balances (total of all CLOSING ACCOUNT BALANCE s from Sections F and G) W \$	
	Reserve accounts X \$
	Other liabilities Y \$
TOTAL LIABILITIES Z \$	

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Section K: Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names


Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name


Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

.....**Electronic Lodgment Declaration (SMSF)**

This declaration is to be completed where the tax return is to be lodged via an approved ATO electronic channel. It is the responsibility of the taxpayer to retain this declaration for a period of five years after the declaration is made, penalties may apply for failure to do so.

Privacy

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each partner or beneficiary or entity in our records. It is not an offence not to provide the TFNs. However, you cannot lodge your tax return electronically if you do not quote your TFN.

Taxation law authorises the ATO to collect information and disclose it to other government agencies, including personal information about the person authorised to sign the declaration. For information about privacy go to ato.gov.au/privacy

The Australian Business Register

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

Please refer to the privacy statement on the Australian Business Register (ABR) website (www.abr.gov.au) for further information - it outlines our commitment to safeguarding your details.

Electronic funds transfer - direct debit

Where you have requested an EFT direct debit some of your details will be provided to your financial institution and the Tax Office's sponsor bank to facilitate the payment of your taxation liability from your nominated account.

Tax File Number	Name of Fund	Year
-----------------	--------------	------

I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

Important

Before making this declaration please check to ensure that all income has been disclosed and the tax return is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the Tax Office. The tax law provides heavy penalties for false or misleading statements on tax returns.

Declaration:

I declare that:

- ■ All the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

Date

/ /

ELECTRONIC FUNDS TRANSFER CONSENT

This declaration is to be completed when an electronic funds transfer (EFT) of a refund is requested and the tax return is being lodged through an approved ATO electronic channel.

This declaration must be signed by the partner, trustee, director or public officer prior to the EFT details being transmitted to the Tax Office. If you elect for an EFT, all details below must be completed.

Important: Care should be taken when completing EFT details as the payment of any refund will be made to the account specified.

5 Wt i bhBUa Y.....

.....

I authorise the refund to be deposited directly to the specified account

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

I declare that:

- I have prepared this tax return in accordance with the information supplied by the partner, trustee, director or public officer
- I have received a declaration made by the entity that the information provided to me for the preparation of this tax return is true and correct; and
- I am authorised by the partner, trustee, director or public officer to lodge this tax return, including any applicable schedules.

Agent's signature

Date

Contact name

Client Reference

Agent's Phone Number

.....HU '5 [YbhBi a VYf



Capital gains tax (CGT) schedule

2018

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S	M	I	T	H		S	T												
---	---	---	---	---	--	---	---	--	--	--	--	--	--	--	--	--	--	--	--

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2018* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

- ❗ We are authorised by law to request your TFN. You do not have to quote your TFN. However, if you don't it could increase the chance of delay or error in processing your form.

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain		Capital loss
Shares in companies listed on an Australian securities exchange	A \$		K \$
Other shares	B \$		L \$
Units in unit trusts listed on an Australian securities exchange	C \$		M \$
Other units	D \$		N \$
Real estate situated in Australia	E \$		O \$
Other real estate	F \$		P \$
Amount of capital gains from a trust (including a managed fund)	G \$		
Collectables	H \$		Q \$
Other CGT assets and any other CGT events	I \$		R \$
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$		
Total current year capital gains	J \$		

Add the amounts at labels **K** to **R** and write the total in item 2 label **A – Total current year capital losses**.

2 Capital lossesTotal current year capital losses **A \$**Total current year capital losses applied **B \$**Total prior year net capital losses applied **C \$**Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$**Total capital losses applied **E \$**Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forwardNet capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward
to later income years** on your tax return.

4 CGT discountTotal CGT discount applied **A \$**

5 CGT concessions for small businessSmall business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$**

6 Net capital gainNet capital gain **A \$****1J less 2E less 4A less 5D** (cannot be less than
zero). Transfer the amount at **A** to label **A – Net
capital gain** on your tax return.

7 Earnout arrangements

Are you a party to an earnout arrangement? **A** Yes, as a buyer **Yes, as a seller** **No**
(Print in the appropriate box.)

! If you are a party to more than one earnout arrangement, copy and attach a separate sheet to this schedule providing the details requested here for each additional earnout arrangement.

How many years does the earnout arrangement run for? **B**

What year of that arrangement are you in? **C**

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ / ^{LOSS}

! **Request for amendment**

If you received or provided a financial benefit under a look-through earnout right created in an earlier income year and you wish to seek an amendment to that earlier income year, complete the following:

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$

Capital gains disregarded as a result of an inter-company asset rollover **D** \$

Capital gains disregarded by a demerging entity **E** \$

Taxpayer's declaration

! If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

Taxation law authorises the ATO to collect information and disclose it to other government agencies. This includes personal information of the person authorised to sign the declaration. For information about your privacy go to ato.gov.au/privacy

I declare that the information on this form is true and correct.

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

Losses schedule

2018

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2018 tax return. Superannuation funds should complete and attach this schedule to their 2018 tax return.

Print neatly in BLOCK LETTERS with a black or blue ballpoint pen only. Print one letter or number in each box. Do not use correction fluid or tape.

Place in all applicable boxes.

Refer to *Losses schedule instructions 2018*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 2018–19 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2017–18	B
2016–17	C
2015–16	D
2014–15	E
2013–14	F
2012–13 and earlier income years	G
Total	U

Transfer the amount at **U** to the **Tax losses carried forward to later income years** label on your tax return.

2 Net capital losses carried forward to later income years

Year of loss	
2017–18	H
2016–17	I
2015–16	J
2014–15	K
2013–14	L
2012–13 and earlier income years	M
Total	V

Transfer the amount at **V** to the **Net capital losses carried forward to later income years** label on your tax return.

Part B – Ownership and business continuity test – company and listed widely held trust only

Complete item 3 of **Part B** if a loss is being carried forward to later income years and the business continuity test has to be satisfied in relation to that loss.

Do not complete items 1 or 2 of **Part B** if, in the 2017–18 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2017–18 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss	Yes	No
2017–18	A	
2016–17	B	
2015–16	C	
2014–15	D	
2013–14	E	
2012–13 and earlier income years	F	

2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied – excludes film losses

Tax losses	G
Net capital losses	H

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses	I
Net capital losses	J

4 Do current year loss provisions apply?

Is the company required to calculate its taxable income or tax loss for the year under Subdivision 165-B or its net capital gain or net capital loss for the year under Subdivision 165-CB of the *Income Tax Assessment Act 1997* (ITAA 1997)?

K Yes No

Part C – Unrealised losses – company only

Note: These questions relate to the operation of Subdivision 165-CC of ITAA 1997.

Has a changeover time occurred in relation to the company after 1.00pm by legal time in the Australian Capital Territory on 11 November 1999?

L Yes No

If you printed **X** in the **No** box at **L**, do not complete **M**, **N** or **O**.

At the changeover time did the company satisfy the maximum net asset value test under section 152-15 of ITAA 1997?

M Yes No

If you printed **X** in the **No** box at **M**, has the company determined it had an unrealised net loss at the changeover time?

N Yes No

If you printed **X** in the **Yes** box at **N**, what was the amount of unrealised net loss calculated under section 165-115E of ITAA 1997?

O

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P**

Complying superannuation net capital losses carried forward to later income years **Q**

Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A**

ADD Uplift of tax losses of designated infrastructure project entities **B**

SUBTRACT Net forgiven amount of debt **C**

ADD Tax loss incurred (if any) during current year **D**

ADD Tax loss amount from conversion of excess franking offsets **E**

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

SUBTRACT Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I**

Total tax losses carried forward to later income years **J**

Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided is true and correct in every detail. If you are in doubt about any aspect of the tax return, place all the facts before the ATO. The income tax law imposes heavy penalties for false or misleading statements.

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Taxpayer's declaration

I declare that the information on this form is true and correct.

Signature

Date Day / Month / Year

Contact person

Daytime contact number (include area code)