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Financial statements and reports for the year ended  
30 June 2018

Blagg Super Fund

# Blagg Super Fund

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## Blagg Super Fund

# Statement of Financial Position

As at 30 June 2018

|  | Note | 2018              | 2017                |
|--|------|-------------------|---------------------|
|  |      | \$                | \$                  |
| <b>Assets</b>  |      |                   |                     |
| <b>Investments</b>   |      |                   |                     |
| Real Estate Properties ( Australian - Residential)                         | 2    | 0.00              | 320,000.00          |
| Real Estate Properties (Australian - Non Residential)                      | 3    | 0.00              | 195,000.00          |
| Shares in Listed Companies (Australian)                                    | 4    | 363,987.00        | 524,854.70          |
| Units in Listed Unit Trusts (Australian)                                   | 5    | 42,402.50         | 44,060.00           |
| <b>Total Investments</b>   |      | <u>406,389.50</u> | <u>1,083,914.70</u> |
| <b>Other Assets</b>  |      |                   |                     |
| CBA - Direct Investment Account - 7156                                     |      | 4.63              | 43.40               |
| CBA - Direct Investment Account - 2419                                     |      | 555,057.00        | 269,677.74          |
| Distributions Receivable   |      | 566.25            | 532.50              |
| Income Tax Refundable  |      | 8,055.05          | 11,441.70           |
| <b>Total Other Assets</b>  |      | <u>563,682.93</u> | <u>281,695.34</u>   |
| <b>Total Assets</b>  |      | <u>970,072.43</u> | <u>1,365,610.04</u> |
| <b>Net assets available to pay benefits</b>                                |      | <u>970,072.43</u> | <u>1,365,610.04</u> |
| Represented by:  |      |                   |                     |
| <b>Liability for accrued benefits allocated to members' accounts</b>       |      |                   |                     |
|  | 6, 7 |                   |                     |
| Blagg, Silvana - Pension (Pension)   |      | 874,067.98        | 880,650.00          |
| Blagg, Roland - Pension (Pension)  |      | 96,004.45         | 484,960.04          |
| <b>Total Liability for accrued benefits allocated to members' accounts</b> |      | <u>970,072.43</u> | <u>1,365,610.04</u> |

**Blagg Super Fund****Detailed Operating Statement**

For the year ended 30 June 2018

|   | 2018               | 2017              |
|---|--------------------|-------------------|
|   | \$                 | \$                |
| <b>Income</b>   |                    |                   |
| <b>Investment Income</b>  |                    |                   |
| Trust Distributions   |                    |                   |
| Folkestone Education Trust Unit                                       | 2,265.00           | 2,130.00          |
| Multiplex European Property Fund - Units Fully Paid                   | 0.00               | 2,987.25          |
|   | <u>2,265.00</u>    | <u>5,117.25</u>   |
| Dividends Received  |                    |                   |
| Australia and New Zealand Banking Group Limited - Ordinary Fully Paid | 8,000.00           | 11,428.58         |
| Bhp Billiton Limited - Ordinary Fully Paid                            | 3,088.36           | 2,560.65          |
| Estia Health Limited  | 746.72             | 1,280.00          |
| Japara Healthcare   | 1,072.50           | 1,767.86          |
| South 32 Ltd  | 433.28             | 152.12            |
| Wesfarmers Limited - Ordinary Fully Paid                              | 3,600.00           | 7,951.12          |
| Westpac Banking Corporation - Ordinary Fully Paid                     | 2,820.00           | 14,014.06         |
|   | <u>19,760.86</u>   | <u>39,154.39</u>  |
| Interest Received   |                    |                   |
| CBA - Direct Investment Account - 2419                                | 4,071.46           | 6,956.05          |
| CBA - Direct Investment Account - 7156                                | 5.42               | 3.86              |
|   | <u>4,076.88</u>    | <u>6,959.91</u>   |
| Property Income   |                    |                   |
| 18 Burcham Drive, Binningup   | 0.00               | 16,500.00         |
| Lot 812 Pingelly Wickepin Road, PINGELLY                              | 0.00               | 3,325.00          |
|   | <u>0.00</u>        | <u>19,825.00</u>  |
| <b>Investment Gains</b>   |                    |                   |
| Realised Movements in Market Value                                    |                    |                   |
| Real Estate Properties ( Australian - Residential)                    |                    |                   |
| 18 Burcham Drive, Binningup   | (20,433.49)        | 0.00              |
|   | <u>(20,433.49)</u> | <u>0.00</u>       |
| Real Estate Properties (Australian - Non Residential)                 |                    |                   |
| Lot 812 Pingelly Wickepin Road, PINGELLY                              | 2,046.36           | 0.00              |
|   | <u>2,046.36</u>    | <u>0.00</u>       |
| Shares in Listed Companies (Australian)                               |                    |                   |
| Estia Health Limited  | 4,783.32           | 0.00              |
| Ramelius Resources Limited - Ordinary Fully Paid                      | 30,253.18          | 0.00              |
| Tian An Australia Limited - Ordinary Fully Paid                       | (14,659.85)        | 0.00              |
| Wesfarmers Limited - Ordinary Fully Paid                              | (339.56)           | 46,189.76         |
| Westpac Banking Corporation - Ordinary Fully Paid                     | 0.00               | 52,717.80         |
|   | <u>20,037.09</u>   | <u>98,907.56</u>  |
| Units in Listed Unit Trusts (Australian)                              |                    |                   |
| Mirvac Development Fund - Meadow Springs                              | 0.00               | (9,265.60)        |
|   | <u>0.00</u>        | <u>(9,265.60)</u> |
| Unrealised Movements in Market Value                                  |                    |                   |
| Real Estate Properties ( Australian - Residential)                    |                    |                   |
| 18 Burcham Drive, Binningup   | 9,830.80           | (9,830.80)        |
|   | <u>9,830.80</u>    | <u>(9,830.80)</u> |
| Real Estate Properties (Australian - Non Residential)                 |                    |                   |

**Blagg Super Fund****Detailed Operating Statement**

For the year ended 30 June 2018

|   | 2018               | 2017               |
|---|--------------------|--------------------|
|   | \$                 | \$                 |
| Lot 812 Pingelly Wickepin Road, PINGELLY                              | (13,331.50)        | 0.00               |
|   | <u>(13,331.50)</u> | <u>0.00</u>        |
| Shares in Listed Companies (Australian)                               |                    |                    |
| Australia and New Zealand Banking Group Limited - Ordinary Fully Paid | (2,400.00)         | 23,000.00          |
| Bhp Billiton Limited - Ordinary Fully Paid                            | 26,575.00          | 11,575.00          |
| DirectMoney Limited - Ordinary Fully Paid                             | (144.00)           | (129.35)           |
| Estia Health Limited  | 962.65             | (962.65)           |
| Japara Healthcare   | (3,245.00)         | (139.95)           |
| Ramelius Resources Limited - Ordinary Fully Paid                      | (23,998.54)        | 1,050.00           |
| South 32 Ltd  | 2,325.00           | 2,850.00           |
| Telstra Corporation Limited.  | (309.95)           | 0.00               |
| Tian An Australia Limited - Ordinary Fully Paid                       | 17,099.85          | 7,100.00           |
| Wesfarmers Limited - Ordinary Fully Paid                              | 8,794.80           | (41,923.98)        |
| Westpac Banking Corporation - Ordinary Fully Paid                     | (3,630.00)         | (24,515.99)        |
|   | <u>22,029.81</u>   | <u>(22,096.92)</u> |
| Units in Listed Unit Trusts (Australian)                              |                    |                    |
| Folkestone Education Trust Unit                                       | (1,500.00)         | 1,800.00           |
| Mirvac Development Fund - Meadow Springs                              | 0.00               | (234.00)           |
| Multiplex European Property Fund - Units Fully Paid                   | 0.00               | (3,500.00)         |
| Real Estate Capital Partners Usa Property Trust - Units Fully Paid    | (157.50)           | (682.50)           |
|   | <u>(1,657.50)</u>  | <u>(2,616.50)</u>  |
| Other Investment Gains/Losses   | 0.00               | 9,786.31           |
| <b>Changes in Market Values</b>                                       | <u>18,521.57</u>   | <u>64,884.05</u>   |
| <b>Total Income</b>   | <u>44,624.31</u>   | <u>135,940.60</u>  |
| <b>Expenses</b>   |                    |                    |
| Accountancy Fees  | 1,650.00           | 1,650.00           |
| ATO Supervisory Levy  | 259.00             | 259.00             |
| Auditor's Remuneration  | 495.00             | 385.00             |
| Bank Charges  | 1.50               | 1.00               |
|   | <u>2,405.50</u>    | <u>2,295.00</u>    |
| Investment Expenses   |                    |                    |
| Lot 812 Pingelly Wickepin Road, PINGELLY                              | 0.00               | 1,145.08           |
|   | <u>0.00</u>        | <u>1,145.08</u>    |
| Property Expenses - Council Rates                                     |                    |                    |
| Lot 812 Pingelly Wickepin Road, PINGELLY                              | 1,070.47           | 0.00               |
|   | <u>1,070.47</u>    | <u>0.00</u>        |
| <b>Member Payments</b>  |                    |                    |
| Pensions Paid   |                    |                    |
| Blagg, Roland - Pension (Pension)                                     | 400,970.00         | 0.00               |
| Blagg, Silvana - Pension (Pension)                                    | 44,030.00          | 0.00               |
|   | <u>445,000.00</u>  | <u>0.00</u>        |
| <b>Total Expenses</b>   | <u>448,475.97</u>  | <u>3,440.08</u>    |

**Blagg Super Fund**

**Detailed Operating Statement**

For the year ended 30 June 2018

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|   | <b>2018</b>         | <b>2017</b>       |
|---|---------------------|-------------------|
|   | <b>\$</b>           | <b>\$</b>         |
| <b>Benefits accrued as a result of operations before income tax</b> | <u>(403,851.66)</u> | <u>132,500.52</u> |
| <b>Income Tax Expense</b>   |                     |                   |
| Income Tax Expense  | (8,314.05)          | 0.00              |
| <b>Total Income Tax</b>   | <u>(8,314.05)</u>   | <u>0.00</u>       |
| <b>Benefits accrued as a result of operations</b>                   | <u>(395,537.61)</u> | <u>132,500.52</u> |

## **Trustees Declaration**

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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.

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2018.

Specifically, the trustees declares that:

- in accordance with s120 of the Superannuation Industry (Supervision) Act 1993, no individual trustee has been or is a disqualified person;
- the fund has satisfactory title to all assets, all assets are unencumbered and free from charge as prescribed by s50 of the Superannuation Industry (Supervision) Act 1993 and reg13.14 of the Superannuation Industry (Supervision) Act 1994; and
- to the knowledge of the trustees, there have been no events or transactions subsequent to the balance date which could have a material impact on the fund. Where such events have occurred, the effect of such events has been accounted and noted in the fund's financial statements.

Signed in accordance with a resolution of the trustees by:

.....  
Roland Blagg

Trustee

.....  
Silvana Blagg

Trustee

24 November 2018

## **Blagg Super Fund**

# **Compilation Report**

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

### **The Responsibility of the Trustee**

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

### **Our Responsibility**

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

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

### **Assurance Disclaimer**

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

The special purpose financial statements were compiled exclusively for the benefit of the trustees 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.

Cosway Accounting

of

PO Box 1900, Midland Dc, Western Australia 6936

Signed:

Dated: 24/11/2018



## Blagg Super Fund

# Statement of Taxable Income

For the year ended 30 June 2018

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|  | <b>2018</b>             |
|--|-------------------------|
|  | <b>\$</b>               |
| Benefits accrued as a result of operations | (403,851.66)            |
| <b>Less</b>                                |                         |
| Increase in MV of investments              | 16,871.61               |
| Exempt current pension income              | 34,068.00               |
| Realised Accounting Capital Gains          | 1,649.96                |
| Accounting Trust Distributions             | 2,265.00                |
|  | <hr/> 54,854.57         |
| <b>Add</b>                                 |                         |
| SMSF non deductible expenses               | 3,475.00                |
| Pension Payments                           | 445,000.00              |
| Franking Credits                           | 8,314.05                |
| Taxable Trust Distributions                | 1,918.64                |
|  | <hr/> 458,707.69        |
| SMSF Annual Return Rounding                | (1.46)                  |
|  | <hr/> 0.00              |
| <b>Taxable Income or Loss</b>              | <hr/> 0.00              |
| Income Tax on Taxable Income or Loss       | 0.00                    |
| <b>Less</b>                                |                         |
| Franking Credits                           | 8,314.05                |
|  | <hr/>                   |
| <b>CURRENT TAX OR REFUND</b>               | <hr/> <b>(8,314.05)</b> |
| Supervisory Levy                           | 259.00                  |
|  | <hr/>                   |
| <b>AMOUNT DUE OR REFUNDABLE</b>            | <hr/> <b>(8,055.05)</b> |

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

held on 30 June 2018 at 5 Seawind Drive, Silver Sands, Western Australia 6210

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|   |   |
|---|---|
| <b>PRESENT:</b>                                     | Roland Blagg and Silvana Blagg  |
| <b>MINUTES:</b>                                     | The Chair reported that the minutes of the previous meeting had been signed as a true record.   |
| <b>FINANCIAL STATEMENTS OF SUPERANNUATION FUND:</b> | <p>It was resolved that the financial statements would be prepared as special purpose financial statements as, in the opinion of the trustee(s), the superannuation fund is a non-reporting entity and therefore is not required to comply with all Australian Accounting Standards.</p> <p>The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2018 and it was resolved that such statements be and are hereby adopted as tabled.</p>                |
| <b>TRUSTEE'S DECLARATION:</b>                       | It was resolved that the trustee's declaration of the superannuation fund be signed.  |
| <b>ANNUAL RETURN:</b>                               | Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2018, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.  |
| <b>TRUST DEED:</b>                                  | The Chair tabled advice received from the fund's legal adviser confirming that the fund's trust deed is consistent with all relevant superannuation and trust law.  |
| <b>INVESTMENT STRATEGY:</b>                         | The allocation of the fund's assets and the fund's investment performance over this financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required. |
| <b>INSURANCE COVER:</b>                             | The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.  |
| <b>ALLOCATION OF INCOME:</b>                        | It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).  |
| <b>INVESTMENT ACQUISITIONS:</b>                     | It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2018.   |
| <b>INVESTMENT DISPOSALS:</b>                        | It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2018.  |
| <b>AUDITORS:</b>                                    | <p>It was resolved that</p> <p>Tony Boys</p> <p>of</p> <p>Box 3376, Rundle Mall, South Australia 5000</p> <p>act as auditors of the Fund for the next financial year.</p>   |
| <b>TAX AGENTS:</b>                                  | It was resolved that  |

# Minutes of a meeting of the Trustee(s)

held on 30 June 2018 at 5 Seawind Drive, Silver Sands, Western Australia 6210

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Cosway Accounting

act as tax agents of the Fund for the next financial year.

**TRUSTEE STATUS:**

Each of the trustee(s) confirmed that they are qualified to act as trustee(s) of the fund and that they are not disqualified persons as defined by s 120 of the SISA.

**PAYMENT OF BENEFITS:**

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

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

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

**CLOSURE:**

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

There being no further business the meeting then closed.

Signed as a true record –

.....  
Roland Blagg

Chairperson

# Members Statement

Silvana Blagg  
 5 Seawind Drive  
 Silver Sands, Western Australia, 6210, Australia

### Your Details

Date of Birth : 31/07/1946  
 Age: 71  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2011  
 Service Period Start Date: 16/07/2002  
 Date Left Fund:  
 Member Code: BLASIL00001P  
 Account Start Date 01/07/2011  
 Account Phase: Retirement Phase  
 Account Description: Pension

Nominated Beneficiaries N/A  
 Vested Benefits 874,067.98  
 Total Death Benefit 874,067.98  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

Total Benefits 874,067.98

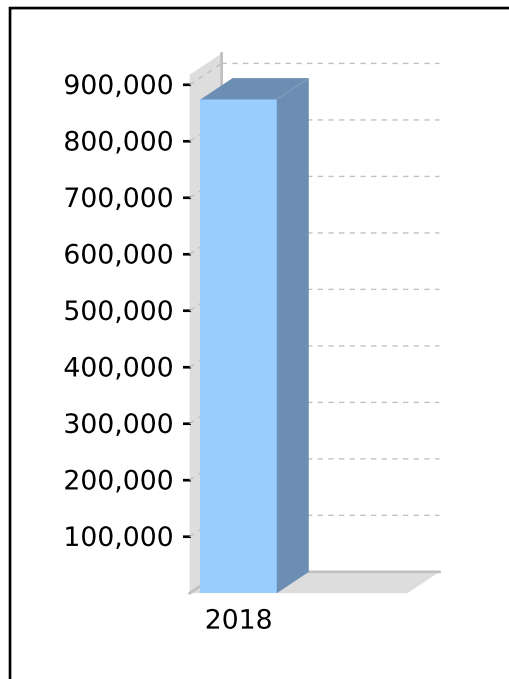
Preservation Components

Preserved

Unrestricted Non Preserved 874,067.98  
 Restricted Non Preserved

Tax Components

Tax Free (99.71%) 871,552.01  
 Taxable 2,515.97



### Your Detailed Account Summary

|  | This Year  |
|--|------------|
| Opening balance at 01/07/2017                        | 880,650.00 |
| <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   | 37,447.98  |
| Internal Transfer In                                 |            |
| <u>Decreases to Member account during the period</u> |            |
| Pensions Paid  | 44,030.00  |
| Contributions Tax                                    |            |
| Income Tax   |            |
| No TFN Excess Contributions Tax                      |            |
| Excess Contributions Tax                             |            |
| Refund Excess Contributions                          |            |
| Division 293 Tax                                     |            |
| Insurance Policy Premiums Paid                       |            |
| Management Fees                                      |            |
| Member Expenses                                      |            |
| Benefits Paid/Transfers Out                          |            |
| Superannuation Surcharge Tax                         |            |
| Internal Transfer Out                                |            |
| Closing balance at 30/06/2018                        | 874,067.98 |

# Members Statement

Roland Blagg  
 5 Seawind Drive  
 Silver Sands, Western Australia, 6210, Australia

### Your Details

Date of Birth : 13/03/1943  
 Age: 75  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2011  
 Service Period Start Date: 16/07/2002  
 Date Left Fund:  
 Member Code: BLAROL00001P  
 Account Start Date 01/07/2011  
 Account Phase: Retirement Phase  
 Account Description: Pension

Nominated Beneficiaries N/A  
 Vested Benefits 96,004.45  
 Total Death Benefit 96,004.45  
 Current Salary 0.00  
 Previous Salary 0.00  
 Disability Benefit 0.00

### Your Balance

Total Benefits 96,004.45

Preservation Components

Preserved

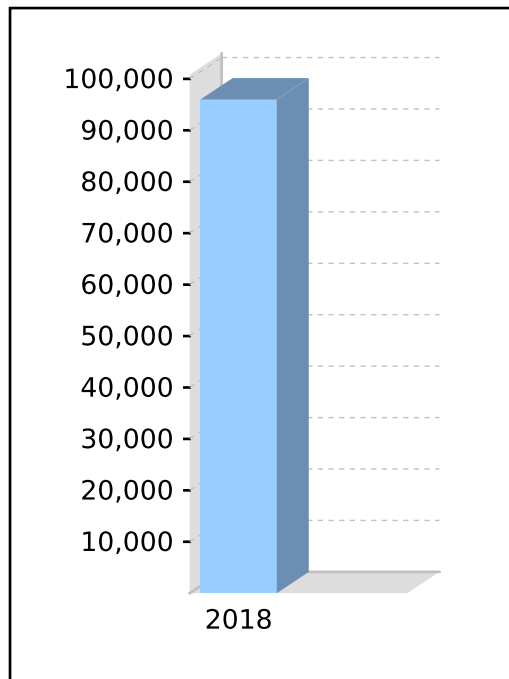
Unrestricted Non Preserved 96,004.45

Restricted Non Preserved

Tax Components

Tax Free (35.33%) 33,918.37

Taxable 62,086.08



### Your Detailed Account Summary

|  | This Year  |
|--|------------|
| Opening balance at 01/07/2017                        | 484,960.04 |
| <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   | 12,014.41  |
| Internal Transfer In                                 |            |
| <u>Decreases to Member account during the period</u> |            |
| Pensions Paid  | 400,970.00 |
| Contributions Tax                                    |            |
| Income Tax   |            |
| No TFN Excess Contributions Tax                      |            |
| Excess Contributions Tax                             |            |
| Refund Excess Contributions                          |            |
| Division 293 Tax                                     |            |
| Insurance Policy Premiums Paid                       |            |
| Management Fees                                      |            |
| Member Expenses                                      |            |
| Benefits Paid/Transfers Out                          |            |
| Superannuation Surcharge Tax                         |            |
| Internal Transfer Out                                |            |
| Closing balance at 30/06/2018                        | 96,004.45  |

# Blagg Super 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% |         |
|---|---|----------------|-------------------|--------------|---------------------|------------------------|------------------|-------------------|---------|
| <b>Cash/Bank Accounts</b>                       |   |                |                   |              |                     |                        |                  |                   |         |
| CBA - Direct Investment Account - 2419          |   | 555,057.000000 | 555,057.00        | 555,057.00   | 555,057.00          |                        |                  | 57.73 %           |         |
| CBA - Direct Investment Account - 7156          |   | 4.630000       | 4.63              | 4.63         | 4.63                |                        |                  | 0.00 %            |         |
|   |   |                | <b>555,061.63</b> |              | <b>555,061.63</b>   |                        | <b>0.00 %</b>    | <b>57.73 %</b>    |         |
| <b>Shares in Listed Companies (Australian)</b>  |   |                |                   |              |                     |                        |                  |                   |         |
| ANZ.AX  | Australia and New Zealand Banking Group Limited - Ordinary Fully Paid | 5,000.00       | 28.240000         | 141,200.00   | 33.84               | 169,202.80             | (28,002.80)      | (16.55) %         | 14.69 % |
| BHP.AX  | Bhp Billiton Limited - Ordinary Fully Paid                            | 2,500.00       | 33.910000         | 84,775.00    | 33.69               | 84,221.90              | 553.10           | 0.66 %            | 8.82 %  |
| DM1.AX  | DirectMoney Limited - Ordinary Fully Paid                             | 12,000.00      | 0.021000          | 252.00       | (0.02)              | (204.63)               | 456.63           | (223.15) %        | 0.03 %  |
| JHC.AX  | Japara Healthcare   | 11,000.00      | 1.805000          | 19,855.00    | 2.11                | 23,239.95              | (3,384.95)       | (14.57) %         | 2.07 %  |
| S32.AX  | South 32 Ltd  | 2,500.00       | 3.610000          | 9,025.00     | 2.57                | 6,436.76               | 2,588.24         | 40.21 %           | 0.94 %  |
| TLS.AX  | Telstra Corporation Limited.  | 7,000.00       | 2.620000          | 18,340.00    | 2.66                | 18,649.95              | (309.95)         | (1.66) %          | 1.91 %  |
| TIA.AX  | Tian An Australia Limited - Ordinary Fully Paid                       | 4,000.00       | 0.660000          | 2,640.00     | 1.00                | 4,000.00               | (1,360.00)       | (34.00) %         | 0.27 %  |
| WBC.AX  | Westpac Banking Corporation - Ordinary Fully Paid                     | 3,000.00       | 29.300000         | 87,900.00    | 31.04               | 93,111.60              | (5,211.60)       | (5.60) %          | 9.14 %  |
|   |   |                | <b>363,987.00</b> |              | <b>398,658.33</b>   | <b>(34,671.33)</b>     | <b>(8.70) %</b>  | <b>37.86 %</b>    |         |
| <b>Units in Listed Unit Trusts (Australian)</b> |   |                |                   |              |                     |                        |                  |                   |         |
| FET.AX  | Folkestone Education Trust Unit                                       | 15,000.00      | 2.690000          | 40,350.00    | 0.84                | 12,566.60              | 27,783.40        | 221.09 %          | 4.20 %  |
| MUE.AX  | Multiplex European Property Fund - Units Fully Paid                   | 50,000.00      | 0.040000          | 2,000.00     | 0.30                | 14,936.36              | (12,936.36)      | (86.61) %         | 0.21 %  |
| ATT.AX  | Real Estate Capital Partners Usa Property Trust - Units Fully Paid    | 17,500.00      | 0.003000          | 52.50        | 3.06                | 53,552.24              | (53,499.74)      | (99.90) %         | 0.01 %  |
|   |   |                | <b>42,402.50</b>  |              | <b>81,055.20</b>    | <b>(38,652.70)</b>     | <b>(47.69) %</b> | <b>4.41 %</b>     |         |
|   |   |                | <b>961,451.13</b> |              | <b>1,034,775.16</b> | <b>(73,324.03)</b>     | <b>(7.09) %</b>  | <b>100.00 %</b>   |         |



## Blagg Super Fund

# Investment Summary with Market Movement

As at 30 June 2018

| Investment   | Units     | Market Price   | Market Value      | Average Cost | Accounting Cost   | Unrealised         |                    | Realised Movement  |
|--|-----------|----------------|-------------------|--------------|-------------------|--------------------|--------------------|--------------------|
|  |           |                |                   |              |                   | Overall            | Current Year       |                    |
| <b>Cash/Bank Accounts</b>  |           |                |                   |              |                   |                    |                    |                    |
| CBA - Direct Investment Account - 2419                                       |           | 555,057.000000 | 555,057.00        | 555,057.00   | 555,057.00        |                    |                    |                    |
| CBA - Direct Investment Account - 7156                                       |           | 4.630000       | 4.63              | 4.63         | 4.63              |                    |                    |                    |
|  |           |                | <b>555,061.63</b> |              | <b>555,061.63</b> |                    |                    |                    |
| <b>Real Estate Properties ( Australian - Residential)</b>                    |           |                |                   |              |                   |                    |                    |                    |
| BING 18 Burcham Drive, Binningup   | 0.00      | 320,000.000000 | 0.00              | 0.00         | 0.00              | 0.00               | 9,830.80           | (20,433.49)        |
|  |           |                | <b>0.00</b>       |              | <b>0.00</b>       | <b>0.00</b>        | <b>9,830.80</b>    | <b>(20,433.49)</b> |
| <b>Real Estate Properties (Australian - Non Residential)</b>                 |           |                |                   |              |                   |                    |                    |                    |
| PINGELLY Lot 812 Pingelly Wickopin Road, PINGELLY                            | 0.00      | 195,000.000000 | 0.00              | 0.00         | 0.00              | 0.00               | (13,331.50)        | 2,046.36           |
|  |           |                | <b>0.00</b>       |              | <b>0.00</b>       | <b>0.00</b>        | <b>(13,331.50)</b> | <b>2,046.36</b>    |
| <b>Shares in Listed Companies (Australian)</b>                               |           |                |                   |              |                   |                    |                    |                    |
| ANZ.AX Australia and New Zealand Banking Group Limited - Ordinary Fully Paid | 5,000.00  | 28.240000      | 141,200.00        | 33.84        | 169,202.80        | (28,002.80)        | (2,400.00)         | 0.00               |
| BHP.AX Bhp Billiton Limited - Ordinary Fully Paid                            | 2,500.00  | 33.910000      | 84,775.00         | 33.69        | 84,221.90         | 553.10             | 26,575.00          | 0.00               |
| DM1.AX DirectMoney Limited - Ordinary Fully Paid                             | 12,000.00 | 0.021000       | 252.00            | (0.02)       | (204.63)          | 456.63             | (144.00)           | 0.00               |
| EHE.AX Estia Health Limited  | 0.00      | 3.290000       | 0.00              | 0.00         | 0.00              | 0.00               | 962.65             | 4,783.32           |
| JHC.AX Japara Healthcare   | 11,000.00 | 1.805000       | 19,855.00         | 2.11         | 23,239.95         | (3,384.95)         | (3,245.00)         | 0.00               |
| RMS.AX Ramelius Resources Limited - Ordinary Fully Paid                      | 0.00      | 0.580000       | 0.00              | 0.00         | 0.00              | 0.00               | (23,998.54)        | 30,253.18          |
| S32.AX South 32 Ltd  | 2,500.00  | 3.610000       | 9,025.00          | 2.57         | 6,436.76          | 2,588.24           | 2,325.00           | 0.00               |
| TLS.AX Telstra Corporation Limited.  | 7,000.00  | 2.620000       | 18,340.00         | 2.66         | 18,649.95         | (309.95)           | (309.95)           | 0.00               |
| TIA.AX Tian An Australia Limited - Ordinary Fully Paid                       | 4,000.00  | 0.660000       | 2,640.00          | 1.00         | 4,000.00          | (1,360.00)         | 17,099.85          | (14,659.85)        |
| WES.AX Wesfarmers Limited - Ordinary Fully Paid                              | 0.00      | 49.360000      | 0.00              | 0.00         | 52.14             | (52.14)            | 8,794.80           | (339.56)           |
| WBC.AX Westpac Banking Corporation - Ordinary Fully Paid                     | 3,000.00  | 29.300000      | 87,900.00         | 31.04        | 93,111.60         | (5,211.60)         | (3,630.00)         | 0.00               |
|  |           |                | <b>363,987.00</b> |              | <b>398,710.47</b> | <b>(34,723.47)</b> | <b>22,029.81</b>   | <b>20,037.09</b>   |
| <b>Units in Listed Unit Trusts (Australian)</b>                              |           |                |                   |              |                   |                    |                    |                    |
| FET.AX Folkestone Education Trust Unit                                       | 15,000.00 | 2.690000       | 40,350.00         | 0.84         | 12,566.60         | 27,783.40          | (1,500.00)         | 0.00               |
| MUE.AX Multiplex European Property Fund - Units Fully Paid                   | 50,000.00 | 0.040000       | 2,000.00          | 0.30         | 14,936.36         | (12,936.36)        | 0.00               | 0.00               |
| ATT.AX Real Estate Capital Partners Usa                                      | 17,500.00 | 0.003000       | 52.50             | 3.06         | 53,552.24         | (53,499.74)        | (157.50)           | 0.00               |



## Blagg Super Fund

# Investment Summary with Market Movement

As at 30 June 2018

| Investment                        | Units | Market Price | Market Value | Average Cost | Accounting Cost | Overall     | Unrealised Current Year | Realised Movement |
|-----------------------------------|-------|--------------|--------------|--------------|-----------------|-------------|-------------------------|-------------------|
| Property Trust - Units Fully Paid |       |              | 42,402.50    |              | 81,055.20       | (38,652.70) | (1,657.50)              | 0.00              |
|                                   |       |              | 961,451.13   |              | 1,034,827.30    | (73,376.17) | 16,871.61               | 1,649.96          |

# Blagg Super Fund

## Investment Income Report

As at 30 June 2018

| Investment   | Total Income     | Franked          | Unfranked     | Interest/<br>Other | Franking<br>Credits | Foreign<br>Income | Foreign<br>Credits * 1 | Assessable Income<br>(Excl. Capital<br>Gains) * 2 | TFN<br>Credits | Other<br>Deductions | Distributed<br>Capital<br>Gains | Non-<br>Assessable<br>Payments |
|--|------------------|------------------|---------------|--------------------|---------------------|-------------------|------------------------|---|----------------|---------------------|---------------------------------|--------------------------------|
| <b>Bank Accounts</b>   |                  |                  |               |                    |                     |                   |                        |   |                |                     |                                 |                                |
| CBA - Direct Investment Account<br>- 2419  | 4,071.46         |                  |               | 4,071.46           | 0.00                | 0.00              | 0.00                   | 4,071.46  |                |                     | 0.00                            | 0.00                           |
| CBA - Direct Investment Account<br>- 7156  | 5.42             |                  |               | 5.42               | 0.00                | 0.00              | 0.00                   | 5.42  |                |                     | 0.00                            | 0.00                           |
|  | <b>4,076.88</b>  |                  |               | <b>4,076.88</b>    | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>            | <b>4,076.88</b>                                   |                |                     | <b>0.00</b>                     | <b>0.00</b>                    |
| <b>Shares in Listed Companies (Australian)</b>                                     |                  |                  |               |                    |                     |                   |                        |   |                |                     |                                 |                                |
| ANZ.AX Australia and New Zealand<br>Banking Group Limited - Ordinary<br>Fully Paid | 8,000.00         | 8,000.00         | 0.00          |                    | 3,428.58            |                   |                        | 11,428.58   |                | 0.00                |                                 |                                |
| BHP.AX Bhp Billiton Limited - Ordinary<br>Fully Paid                               | 3,088.36         | 3,088.36         | 0.00          |                    | 1,323.58            |                   |                        | 4,411.94  |                | 0.00                |                                 |                                |
| EHE.AX Estia Health Limited  | 746.72           | 746.72           | 0.00          |                    | 320.02              |                   |                        | 1,066.74  |                | 0.00                |                                 |                                |
| JHC.AX Japara Healthcare   | 1,072.50         | 729.30           | 343.20        |                    | 312.56              |                   |                        | 1,385.06  |                | 0.00                |                                 |                                |
| S32.AX South 32 Ltd  | 433.28           | 415.04           | 18.24         |                    | 177.88              |                   |                        | 611.16  |                | 0.00                |                                 |                                |
| WES.AX Wesfarmers Limited - Ordinary<br>Fully Paid                                 | 3,600.00         | 3,600.00         | 0.00          |                    | 1,542.86            |                   |                        | 5,142.86  |                | 0.00                |                                 |                                |
| WBC.AX Westpac Banking Corporation -<br>Ordinary Fully Paid                        | 2,820.00         | 2,820.00         | 0.00          |                    | 1,208.57            |                   |                        | 4,028.57  |                | 0.00                |                                 |                                |
|  | <b>19,760.86</b> | <b>19,399.42</b> | <b>361.44</b> |                    | <b>8,314.05</b>     |                   |                        | <b>28,074.91</b>                                  |                | <b>0.00</b>         |                                 |                                |
| <b>Units in Listed Unit Trusts (Australian)</b>                                    |                  |                  |               |                    |                     |                   |                        |   |                |                     |                                 |                                |
| FET.AX Folkestone Education Trust Unit   | 2,265.00         | 0.00             | 0.00          | 1,918.64           | 0.00                | 0.00              | 0.00                   | 1,918.64  |                | 0.00                | 860.23                          | (943.96)                       |
|  | <b>2,265.00</b>  | <b>0.00</b>      | <b>0.00</b>   | <b>1,918.64</b>    | <b>0.00</b>         | <b>0.00</b>       | <b>0.00</b>            | <b>1,918.64</b>                                   |                | <b>0.00</b>         | <b>860.23</b>                   | <b>(943.96)</b>                |
|  | <b>26,102.74</b> | <b>19,399.42</b> | <b>361.44</b> | <b>5,995.52</b>    | <b>8,314.05</b>     | <b>0.00</b>       | <b>0.00</b>            | <b>34,070.43</b>                                  |                | <b>0.00</b>         | <b>860.23</b>                   | <b>(943.96)</b>                |

Assessable Income (Excl. Capital Gains) **34,070.43**

Net Capital Gain **860.23**

**Total Assessable Income 34,930.66**

\*

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.



# 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.

- 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        |
| <b>D1</b> \$         | Net foreign income | <b>D</b> \$ |

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

#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<br><b>C1 \$</b> |   |
| Rebates and tax offsets<br><b>C2 \$</b>   | Non-refundable non-carry forward tax offsets<br><b>C \$</b> |
|   | <i>(C1 plus C2)</i>   |

SUBTOTAL 1

**T2 \$**

*(B less C – cannot be less than zero)*

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

SUBTOTAL 2

**T3 \$**

*(T2 less D – cannot be less than zero)*

|   |                                       |
|---|---------------------------------------|
| Complying fund's franking credits tax offset<br><b>E1 \$</b>    |                                       |
| No-TFN tax offset<br><b>E2 \$</b>                               |                                       |
| National rental affordability scheme tax offset<br><b>E3 \$</b> | Refundable tax offsets<br><b>E \$</b> |
| Exploration credit tax offset<br><b>E4 \$</b>                   | <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                       |   |
| <b>H1 \$</b>   |   |
| Credit for tax withheld – foreign resident withholding (excluding capital gains) |   |
| <b>H2 \$</b>   |   |
| Credit for tax withheld – where ABN or TFN not quoted (non-individual)           |   |
| <b>H3 \$</b>   |   |
| Credit for TFN amounts withheld from payments from closely held trusts           |   |
| <b>H5 \$</b>   |   |
| Credit for interest on no-TFN tax offset   |   |
| <b>H6 \$</b>   |   |
| Credit for foreign resident capital gains withholding amounts                    |   |
| <b>H8 \$</b>   |   |
|  | <b>Eligible credits</b>                             |
|  | <b>H \$</b>   |
|  | <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i> |

|   |             |   |
|---|-------------|---|
| <b>#Tax offset refunds</b><br>(Remainder of refundable tax offsets) | <b>I \$</b> | <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 \$**

|   |             |  |
|---|-------------|--|
| <b>AMOUNT DUE OR REFUNDABLE</b><br>A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you. | <b>S \$</b> | <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<br/><b>S1</b> \$</p> <p>Retirement phase account balance – Non CDBIS<br/><b>S2</b> \$</p> <p>Retirement phase account balance – CDBIS<br/><b>S3</b> \$</p> <p>TRIS Count</p> | <p>Allocated earnings or losses <b>O</b> \$</p> <p>Inward rollovers and transfers <b>P</b> \$</p> <p>Outward rollovers and transfers <b>Q</b> \$</p> <p>Lump Sum payment <b>R1</b> \$</p> <p>Income stream payment <b>R2</b> \$</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  |                               |
| <b>V1 \$</b>  |                               |
| Permissible temporary borrowings  |                               |
| <b>V2 \$</b>  |                               |
| Other borrowings  |                               |
| <b>V3 \$</b>  | Borrowings <b>V \$</b>        |
| Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCE</b> s from Sections F and G) <b>W \$</b> |                               |
|   | Reserve accounts <b>X \$</b>  |
|   | Other liabilities <b>Y \$</b> |
| <b>TOTAL LIABILITIES Z \$</b>   |                               |

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**Section I: Taxation of financial arrangements**

**17 Taxation of financial arrangements (TOFA)**

Total TOFA gains **H \$**

Total TOFA losses **I \$**

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**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](http://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**