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Financial statements and reports for the year ended  
30 June 2019

**WARNER FAMILY SUPER FUND**

**WARNER FAMILY SUPER FUND**

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## WARNER FAMILY SUPER FUND

# Compilation Report

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We have compiled the accompanying special purpose financial statements of the WARNER FAMILY SUPER FUND which comprise the statement of financial position as at 30/06/2019 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 WARNER FAMILY 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 directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

Hfb Super Pty Ltd

of

146 Bloomfield Street, Cleveland, Queensland 4163

Signed:



Dated: 28 February 2020

**WARNER FAMILY SUPER FUND****Statement of Financial Position**

As at 30 June 2019

	Note	2019 \$
<b>Assets</b>		
<b>Investments</b>		
Shares in Listed Companies (Australian)	2	589,992.00
Units in Listed Unit Trusts (Australian)	3	214,419.00
<b>Total Investments</b>		<u>804,411.00</u>
<b>Other Assets</b>		
Distributions Receivable		998.93
Wilson's Portfolio Cash A/c		103,200.80
Income Tax Refundable		1,268.32
<b>Total Other Assets</b>		<u>105,468.05</u>
<b>Total Assets</b>		<u>909,879.05</u>
<b>Net assets available to pay benefits</b>		<u>909,879.05</u>
<b>Represented by:</b>		
<b>Liability for accrued benefits allocated to members' accounts</b>		
	5, 6	
Warner, Todd - Accumulation		605,564.78
Warner, Kym-Maree - Accumulation		304,314.27
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>909,879.05</u>

**WARNER FAMILY SUPER FUND****Operating Statement**

For the year ended 30 June 2019

	Note	2019 \$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions	9	1,118.93
Dividends Received	8	12,590.98
Interest Received		4,686.89
<b>Investment Gains</b>		
Changes in Market Values	10	73,770.93
<b>Contribution Income</b>		
Personal Non Concessional		1,659.30
Transfers In		825,000.00
<b>Total Income</b>		<u>918,827.03</u>
<b>Expenses</b>		
Advisor Fees		8,557.00
Bank Charges		9.30
General Expenses - Non Deductible		1,650.00
<b>Total Expenses</b>		<u>10,216.30</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>908,610.73</u>
Income Tax Expense	11	(1,268.32)
<b>Benefits accrued as a result of operations</b>		<u>909,879.05</u>

## WARNER FAMILY SUPER FUND

# Notes to the Financial Statements

For the year ended 30 June 2019

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### Note 1: Summary of Significant Accounting Policies

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

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

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

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

#### a. Measurement of Investments

The fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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

##### Interest revenue

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

## WARNER FAMILY SUPER FUND

# Notes to the Financial Statements

For the year ended 30 June 2019

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### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### d. Liability for Accrued Benefits

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

### e. Critical Accounting Estimates and Judgements

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

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

### Note 2: Shares in Listed Companies (Australian)

	2019 \$
Aristocrat Leisure Limited	30,720.00
Australia And New Zealand Banking Group Limited	28,210.00
Afterpay Limited	50,140.00
BHP Group Limited	65,856.00
Coles Group Limited.	13,350.00
CSL Limited	43,000.00
Envirosuite Limited	12,000.00
Hearts And Minds Investments Limited	29,500.00
Monadelphous Group Limited	18,810.00
Macquarie Group Limited	50,156.00

*Refer to compilation report*

## WARNER FAMILY SUPER FUND

# Notes to the Financial Statements

For the year ended 30 June 2019

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National Australia Bank Limited	40,080.00
Oncosil Medical Ltd	2,650.00
QBE Insurance Group Limited	47,320.00
Readytech Holdings Limited	20,020.00
Resmed Inc	34,340.00
Santos Limited	21,240.00
Westpac Banking Corporation	28,360.00
Wesfarmers Limited	54,240.00
	<hr/>
	589,992.00
	<hr/>

### Note 3: Units in Listed Unit Trusts (Australian)

	<b>2019</b> <b>\$</b>
Betashares Legg Mason Australian Bond Fund (managed Fund)	99,419.00
Lendlease Group	13,000.00
Mcp Master Income Trust	102,000.00
	<hr/>
	214,419.00
	<hr/>

### Note 5: Liability for Accrued Benefits

	<b>2019</b> <b>\$</b>
Liability for accrued benefits at beginning of year	0.00
Benefits accrued as a result of operations	909,879.05
Current year member movements	0.00
	<hr/>
Liability for accrued benefits at end of year	909,879.05
	<hr/>

### Note 6: Vested Benefits

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

	<b>2019</b> <b>\$</b>
Vested Benefits	<hr/>
	909,879.05
	<hr/>

## WARNER FAMILY SUPER FUND

# Notes to the Financial Statements

For the year ended 30 June 2019

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### Note 7: Guaranteed Benefits

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

### Note 8: Dividends

	<b>2019</b> <b>\$</b>
Aristocrat Leisure Limited	270.00
BHP Group Limited	3,509.68
CSL Limited	240.64
Macquarie Group Limited	430.00
Monadelphous Group Limited	250.00
National Australia Bank Limited	1,485.00
QBE Insurance Group Limited	1,120.00
Resmed Inc	147.06
Santos Limited	258.60
Wesfarmers Limited	3,000.00
Westpac Banking Corporation	1,880.00
	<hr/> 12,590.98 <hr/>

### Note 9: Trust Distributions

	<b>2019</b> <b>\$</b>
Betashares Legg Mason Australian Bond Fund (managed Fund)	298.97
Lendlease Group	324.96
Mcp Master Income Trust	495.00
	<hr/> 1,118.93 <hr/>

### Note 10: Unrealised Movements in Market Value

	<b>2019</b> <b>\$</b>
<b>Shares in Listed Companies (Australian)</b>	
Afterpay Limited	24,360.50
Aristocrat Leisure Limited	4,646.08
Australia And New Zealand Banking Group	(200.89)

*Refer to compilation report*

## WARNER FAMILY SUPER FUND

# Notes to the Financial Statements

For the year ended 30 June 2019

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Limited	
BHP Group Limited	13,534.00
CSL Limited	6,755.25
Coles Group Limited.	(374.72)
Envirosuite Limited	(6,524.75)
Hearts And Minds Investments Limited	4,500.00
Macquarie Group Limited	2,568.60
Monadelphous Group Limited	944.37
National Australia Bank Limited	2,330.64
Oncosil Medical Ltd	(6,374.75)
QBE Insurance Group Limited	1,330.50
Readytech Holdings Limited	390.00
Resmed Inc	8,345.25
Santos Limited	1,265.25
Wesfarmers Limited	2,766.00
Westpac Banking Corporation	1,395.25
	<hr/>
	61,656.58
	<hr/>
<b>Units in Listed Unit Trusts (Australian)</b>	
Betashares Legg Mason Australian Bond Fund (managed Fund)	498.60
Lendlease Group	(54.75)
Mcp Master Income Trust	2,000.00
	<hr/>
	2,443.85
	<hr/>
<b>Total Unrealised Movement</b>	64,100.43
	<hr/>
<b>Realised Movements in Market Value</b>	
	<b>2019</b>
	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>	
Bellamy's Australia Limited	9,670.50
	<hr/>
	9,670.50
	<hr/>
<b>Total Realised Movement</b>	9,670.50
	<hr/>

Refer to compilation report

## WARNER FAMILY SUPER FUND

# Notes to the Financial Statements

For the year ended 30 June 2019

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<b>Total Market Movement</b>	73,770.93
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### Note 11: Income Tax Expense

The components of tax expense comprise

**2019**  
**\$**

Current Tax	(1,268.32)
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Income Tax Expense	(1,268.32)
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The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	136,291.61
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Less:

Tax effect of:

Non Taxable Contributions	248.90
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Non Taxable Transfer In	123,750.00
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Increase in MV of Investments	9,615.06
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Realised Accounting Capital Gains	1,450.58
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Accounting Trust Distributions	167.84
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Add:

Tax effect of:

Other Non-Deductible Expenses	247.50
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Franking Credits	740.49
------------------	--------

Foreign Credits	0.11
-----------------	------

Net Capital Gains	1,497.90
-------------------	----------

Taxable Trust Distributions	124.04
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Distributed Foreign Income	0.28
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Rounding	(0.55)
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Income Tax on Taxable Income or Loss	3,669.00
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Less credits:

Franking Credits	4,936.62
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Foreign Credits	0.70
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**WARNER FAMILY SUPER FUND**

**Notes to the Financial Statements**

For the year ended 30 June 2019

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Current Tax or Refund

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(1,268.32)

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## **Trustees Declaration**

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The directors of the trustee company 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 directors of the trustee company declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2019 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 2019.

Signed in accordance with a resolution of the directors of the trustee company by:

.....  
Kym-Maree Warner  
Warner Family Pty Ltd  
Director

.....  
Todd Warner  
Warner Family Pty Ltd  
Director

Dated this ..... day of .....

# Memorandum of Resolutions of the Director(s) of

Warner Family Pty Ltd ACN: 141074535

ATF WARNER FAMILY SUPER FUND

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## FINANCIAL STATEMENTS OF SUPERANNUATION FUND:

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.

The Chair tabled the financial statements and notes to the financial statements of the superannuation fund in respect of the year ended 30 June 2019 and it was resolved that such statements be and are hereby adopted as tabled.

## TRUSTEE'S DECLARATION:

It was resolved that the trustee's declaration of the superannuation fund be signed.

## ANNUAL RETURN:

Being satisfied that the fund had complied with the requirements of the Superannuation Industry (Supervision) Act 1993 (SISA) and Regulations during the year ended 30 June 2019, it was resolved that the annual return be approved, signed and lodged with the Australian Taxation Office.

## INVESTMENT STRATEGY:

The allocation of the fund's assets and the fund's investment performance over the financial year were reviewed and found to be within the acceptable ranges outlined in the investment strategy. After considering the risk, rate of return and liquidity of the investments and the ability of the fund to discharge its existing liabilities, it was resolved that the investment strategy continues to reflect the purposes and circumstances of the fund and its members. Accordingly, no changes in the investment strategy were required.

## INSURANCE COVER:

The trustee(s) reviewed the current life and total and permanent disability insurance coverage on offer to the members and resolved that the current insurance arrangements were appropriate for the fund.

## ALLOCATION OF INCOME:

It was resolved that the income of the fund would be allocated to the members based on their average daily balance (an alternative allocation basis may be percentage of opening balance).

## INVESTMENT ACQUISITIONS:

It was resolved to ratify the investment acquisitions throughout the financial year ended 30 June 2019.

## INVESTMENT DISPOSALS:

It was resolved to ratify the investment disposals throughout the financial year ended 30 June 2019.

## AUDITORS:

It was resolved that

HFB Accounting Pty Ltd

of

146 Bloomfield Street, Cleveland, Queensland 4163

act as auditors of the Fund for the next financial year.

## TAX AGENTS:

It was resolved that

Hfb Super Pty Ltd

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

## TRUSTEE STATUS:

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

# Memorandum of Resolutions of the Director(s) of

Warner Family Pty Ltd ACN: 141074535

ATF WARNER FAMILY SUPER FUND

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**ACCEPTANCE OF ROLLOVERS:**

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

1. making rollover between Funds; and,
2. breaching the Fund or the member investment strategy.

The trustee has reviewed the rollover and received advice that the rollover is in accordance with the Trust Deed and the rules of the Fund and the superannuation laws. As such the trustee has resolved to accept the rollover on behalf of the member.

**CLOSURE:**

Signed as a true record –

.....  
Kym-Maree Warner

.....  
Todd Warner

**WARNER FAMILY SUPER FUND**

**Members Summary Report**

As at 30 June 2019

Opening Balance	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Todd Douglas Warner (Age: 50)</b>											
WARTOD00002A - Accumulation											
	829.65	545,000.00	62,368.74				2,633.61				605,564.78
	<b>829.65</b>	<b>545,000.00</b>	<b>62,368.74</b>				<b>2,633.61</b>				<b>605,564.78</b>
<b>Kym-Maree Warner (Age: 49)</b>											
WARKYM00001A - Accumulation											
	829.65	280,000.00	24,520.01				1,035.39				304,314.27
	<b>829.65</b>	<b>280,000.00</b>	<b>24,520.01</b>				<b>1,035.39</b>				<b>304,314.27</b>
	<b>1,659.30</b>	<b>825,000.00</b>	<b>86,888.75</b>				<b>3,669.00</b>				<b>909,879.05</b>

**WARNER FAMILY SUPER FUND**

# Contributions Summary Report

For The Period 01 July 2018 - 30 June 2019

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## Kym-Maree Warner

Date of Birth: 04/02/1970  
Age: 49 (at year end)  
Member Code: WARKYM00001A  
Total Super Balance \*1 as at 30/06/2018: 0.00

<b>Contributions Summary</b>	<b>2019</b>	<b>2018</b>
<b>Non-Concessional Contribution</b>		
Personal - Non-Concessional	829.65	0.00
	<hr/>	<hr/>
	829.65	0.00
<b>Total Contributions</b>	<hr/>	<hr/>
	829.65	0.00
	<hr/>	<hr/>

I, KYM-MAREE WARNER, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2018 to 30/06/2019.

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KYM-MAREE WARNER

\*1 Total Super Balance is per individual across funds within a firm.

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**WARNER FAMILY SUPER FUND**

**Contributions Summary Report**

For The Period 01 July 2018 - 30 June 2019

**Todd Warner**

Date of Birth: 07/11/1968  
Age: 50 (at year end)  
Member Code: WARTOD00002A  
Total Super Balance \*1 as at 30/06/2018: 0.00

<b>Contributions Summary</b>	<b>2019</b>	<b>2018</b>
<b>Non-Concessional Contribution</b>		
Personal - Non-Concessional	829.65	0.00
	<hr/>	<hr/>
	829.65	0.00
<b>Total Contributions</b>	<hr/>	<hr/>
	829.65	0.00
	<hr/>	<hr/>

I, TODD WARNER, confirm that the amounts reported above are the total contributions deposited to the fund with respect of my member balance for the period 01/07/2018 to 30/06/2019.

\_\_\_\_\_  
TODD WARNER

\*1 Total Super Balance is per individual across funds within a firm.

# Members Statement

Todd Douglas Warner  
 4 Christie Close  
 ORMISTON, Queensland, 4160, Australia

## Your Details

Date of Birth : 07/11/1968  
 Age: 50  
 Tax File Number: Provided  
 Date Joined Fund: 24/04/2018  
 Service Period Start Date: 01/12/1989  
 Date Left Fund:  
 Member Code: WARTOD00002A  
 Account Start Date 24/04/2018  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries Kym-Maree Warner  
 Vested Benefits 605,564.78  
 Total Death Benefit 605,564.78

## Your Balance

Total Benefits 605,564.78

Preservation Components  
 Preserved 599,295.91  
 Unrestricted Non Preserved 6,268.87  
 Restricted Non Preserved

Tax Components  
 Tax Free 7,700.08  
 Taxable 597,864.70

## Your Detailed Account Summary

	This Year
Opening balance at 01/07/2018	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	829.65
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	545,000.00
Net Earnings	62,368.74
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	2,633.61
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 30/06/2019	605,564.78

# Members Statement

Kym-Maree Warner  
 4 Christie Close  
 ORMISTON, Queensland, 4160, Australia

**Your Details**

Date of Birth : 04/02/1970  
 Age: 49  
 Tax File Number: Provided  
 Date Joined Fund: 24/04/2018  
 Service Period Start Date: 08/01/1990  
 Date Left Fund:  
 Member Code: WARKYM00001A  
 Account Start Date 24/04/2018  
 Account Phase: Accumulation Phase  
 Account Description: Accumulation

Nominated Beneficiaries Todd Douglas Warner  
 Vested Benefits 304,314.27  
 Total Death Benefit 304,314.27

**Your Balance**

Total Benefits 304,314.27

Preservation Components  
 Preserved 304,314.27  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free 851.13  
 Taxable 303,463.14

**Your Detailed Account Summary**

	This Year
Opening balance at 01/07/2018	
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	829.65
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	280,000.00
Net Earnings	24,520.01
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	
Income Tax	1,035.39
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 30/06/2019	304,314.27

# WARNER FAMILY SUPER FUND

## Investment Summary Report

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
<b>Cash/Bank Accounts</b>									
Wilsons Portfolio Cash A/c		103,200.800000	103,200.80	103,200.80	103,200.80			11.37 %	
			<b>103,200.80</b>		<b>103,200.80</b>		<b>0.00 %</b>	<b>11.37 %</b>	
<b>Shares in Listed Companies (Australian)</b>									
APT.AX	Afterpay Limited	2,000.00	25.070000	50,140.00	12.89	25,779.50	24,360.50	94.50 %	5.52 %
ALL.AX	Aristocrat Leisure Limited	1,000.00	30.720000	30,720.00	26.07	26,073.92	4,646.08	17.82 %	3.38 %
ANZ.AX	Australia And New Zealand Banking Group Limited	1,000.00	28.210000	28,210.00	28.41	28,410.89	(200.89)	(0.71) %	3.11 %
BHP.AX	BHP Group Limited	1,600.00	41.160000	65,856.00	32.70	52,322.00	13,534.00	25.87 %	7.26 %
COL.AX	Coles Group Limited.	1,000.00	13.350000	13,350.00	13.72	13,724.72	(374.72)	(2.73) %	1.47 %
CSL.AX	CSL Limited	200.00	215.000000	43,000.00	181.22	36,244.75	6,755.25	18.64 %	4.74 %
EVS.AX	Envirosuite Limited	100,000.00	0.120000	12,000.00	0.19	18,524.75	(6,524.75)	(35.22) %	1.32 %
HM1.AX	Hearts And Minds Investments Limited	10,000.00	2.950000	29,500.00	2.50	25,000.00	4,500.00	18.00 %	3.25 %
MQG.AX	Macquarie Group Limited	400.00	125.390000	50,156.00	118.97	47,587.40	2,568.60	5.40 %	5.53 %
MND.AX	Monadelphous Group Limited	1,000.00	18.810000	18,810.00	17.87	17,865.63	944.37	5.29 %	2.07 %
NAB.AX	National Australia Bank Limited	1,500.00	26.720000	40,080.00	25.17	37,749.36	2,330.64	6.17 %	4.42 %
OSL.AX	Oncosil Medical Ltd	50,000.00	0.053000	2,650.00	0.18	9,024.75	(6,374.75)	(70.64) %	0.29 %
QBE.AX	QBE Insurance Group Limited	4,000.00	11.830000	47,320.00	11.50	45,989.50	1,330.50	2.89 %	5.21 %
RDY.AX	Readytech Holdings Limited	13,000.00	1.540000	20,020.00	1.51	19,630.00	390.00	1.99 %	2.21 %
RMD.AX	Resmed Inc	2,000.00	17.170000	34,340.00	13.00	25,994.75	8,345.25	32.10 %	3.78 %
STO.AX	Santos Limited	3,000.00	7.080000	21,240.00	6.66	19,974.75	1,265.25	6.33 %	2.34 %
WES.AX	Wesfarmers Limited	1,500.00	36.160000	54,240.00	34.32	51,474.00	2,766.00	5.37 %	5.98 %
WBC.AX	Westpac Banking Corporation	1,000.00	28.360000	28,360.00	26.96	26,964.75	1,395.25	5.17 %	3.12 %
			<b>589,992.00</b>		<b>528,335.42</b>	<b>61,656.58</b>	<b>11.67 %</b>	<b>65.00 %</b>	
<b>Units in Listed Unit Trusts (Australian)</b>									
BNDS.AX	Betashares Legg Mason Australian Bond Fund (managed Fund)	3,700.00	26.870000	99,419.00	26.74	98,920.40	498.60	0.50 %	10.95 %

WARNER FAMILY SUPER FUND

# Investment Summary Report

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
LLC.AX	Lendlease Group	1,000.00	13.000000	13,000.00	13.05	13,054.75	(54.75)	(0.42) %	1.43 %
MXT.AX	Mcp Master Income Trust	50,000.00	2.040000	102,000.00	2.00	100,000.00	2,000.00	2.00 %	11.24 %
			<b>214,419.00</b>		<b>211,975.15</b>	<b>2,443.85</b>	<b>1.15 %</b>	<b>23.62 %</b>	
			<b>907,611.80</b>		<b>843,511.37</b>	<b>64,100.43</b>	<b>7.60 %</b>	<b>100.00 %</b>	

# WARNER FAMILY SUPER FUND

## Investment Income Report

As at 30 June 2019

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
<b>Bank Accounts</b>													
	Wilsons Portfolio Cash A/c	4,686.89			4,686.89	0.00	0.00	0.00	4,686.89			0.00	0.00
		<b>4,686.89</b>			<b>4,686.89</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,686.89</b>			<b>0.00</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>													
ALL.AX	Aristocrat Leisure Limited	270.00	270.00	0.00		115.71			385.71		0.00		
BHP.AX	BHP Group Limited	3,509.68	3,509.68	0.00		1,504.15			5,013.83		0.00		
CSL.AX	CSL Limited	240.64	0.00	240.64		0.00			240.64		0.00		
MQG.AX	Macquarie Group Limited	430.00	193.50	236.50		82.93			512.93		0.00		
MND.AX	Monadelphous Group Limited	250.00	250.00	0.00		107.14			357.14		0.00		
NAB.AX	National Australia Bank Limited	1,485.00	1,485.00	0.00		636.43			2,121.43		0.00		
QBE.AX	QBE Insurance Group Limited	1,120.00	672.00	448.00		288.00			1,408.00		0.00		
RMD.AX	Resmed Inc	147.06					147.06		147.06		0.00		
STO.AX	Santos Limited	258.60	258.60	0.00		110.83			369.43		0.00		
WES.AX	Wesfarmers Limited	3,000.00	3,000.00	0.00		1,285.71			4,285.71		0.00		
WBC.AX	Westpac Banking Corporation	1,880.00	1,880.00	0.00		805.72			2,685.72		0.00		
		<b>12,590.98</b>	<b>11,518.78</b>	<b>925.14</b>		<b>4,936.62</b>	<b>147.06</b>		<b>17,527.60</b>		<b>0.00</b>		
<b>Units in Listed Unit Trusts (Australian)</b>													
BNDS.AX	Betashares Legg Mason Australian Bond Fund (managed Fund)	298.97			298.97	0.00	0.00	0.00	298.97		0.00	0.00	0.00
LLC.AX	Lendlease Group	324.96	0.00	0.00	32.99	0.00	1.86	0.70	35.55		0.00	473.35	(183.24)
MXT.AX	Mcp Master Income Trust	495.00			495.00	0.00	0.00	0.00	495.00		0.00	0.00	0.00
		<b>1,118.93</b>	<b>0.00</b>	<b>0.00</b>	<b>826.96</b>	<b>0.00</b>	<b>1.86</b>	<b>0.70</b>	<b>829.52</b>		<b>0.00</b>	<b>473.35</b>	<b>(183.24)</b>

**WARNER FAMILY SUPER FUND**  
**Investment Income Report**

As at 30 June 2019

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				
	18,396.80	11,518.78	925.14	5,513.85	4,936.62	148.92	0.70	23,044.01		0.00	473.35	(183.24)

Assessable Income (Excl. Capital Gains) **23,044.01**

Net Capital Gain **315.57**

**Total Assessable Income 23,359.58**

\* 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 **2019**

## 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 2019* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2019* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

S	M	I	T	H		S	T				
---	---	---	---	---	--	---	---	--	--	--	--
- Place  in ALL applicable boxes.

- Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

**1 Tax file number (TFN)**

- To assist processing, write the fund's TFN at the top of pages 3, 5, 7 and 9.

- ❗ 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)**

WARNER FAMILY SUPER FUND

**3 Australian business number (ABN)** (if applicable)

**4 Current postal address**

PO Box 24

Suburb/town

Cleveland

State/territory

QLD

Postcode

4163

**5 Annual return status**

Is this an amendment to the SMSF's 2019 return?

**A** No  Yes

Is this the first required return for a newly registered SMSF?

**B** No  Yes

Tax File Number **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 A of the audit report qualified?

**B** No  Yes 

Was Part B of the audit report qualified?

**C** No  Yes 

If the audit report was qualified, have the reported issues been rectified?

**D** 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 Fund's financial institution account details**

This account is used for super contributions and rollovers. Do not provide a tax agent account here.

Fund BSB number

Fund account number

Fund account name

I would like my tax refunds made to this account.  Go to C.**B Financial institution account details for tax refunds**

This account is used for tax refunds. You can provide a tax agent account here.

BSB number

Account number

Account name

**C Electronic service address alias**Provide the electronic service address alias (ESA) issued by your SMSF messaging provider.  
(For example, SMSFdataESAAlias). See instructions for more information.

Tax File Number 

- 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 Amounts? **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  /  /  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.

Tax File Number **Provided**

**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 transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2019*.

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

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

Transfers from foreign funds **F** \$  Number

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

**Calculation of assessable contributions**  
Assessable employer contributions

**R1** \$

plus Assessable personal contributions **R2** \$

plus **R3** \$  \*\*No-TFN-quoted contributions (an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST **R6** \$

Gross distribution from partnerships **I** \$  Loss

\*Unfranked dividend amount **J** \$

\*Franked dividend amount **K** \$

\*Dividend franking credit **L** \$

\*Gross trust distributions **M** \$  Code

**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** \$  Code

\*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)

#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** \$  Loss   
(Sum of labels A to U)

Exempt current pension income **Y** \$

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

Tax File Number Provided

## 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> \$ <input style="width: 150px;" type="text"/>		<b>A2</b> \$ <input style="width: 150px;" type="text"/>
Interest expenses overseas	<b>B1</b> \$ <input style="width: 150px;" type="text"/>		<b>B2</b> \$ <input style="width: 150px;" type="text"/>
Capital works expenditure	<b>D1</b> \$ <input style="width: 150px;" type="text"/>		<b>D2</b> \$ <input style="width: 150px;" type="text"/>
Decline in value of depreciating assets	<b>E1</b> \$ <input style="width: 150px;" type="text"/>		<b>E2</b> \$ <input style="width: 150px;" type="text"/>
Insurance premiums – members	<b>F1</b> \$ <input style="width: 150px;" type="text"/>		<b>F2</b> \$ <input style="width: 150px;" type="text"/>
Death benefit increase	<b>G1</b> \$ <input style="width: 150px;" type="text"/>		
SMSF auditor fee	<b>H1</b> \$ <input style="width: 150px;" type="text"/>		<b>H2</b> \$ <input style="width: 150px;" type="text"/>
Investment expenses	<b>I1</b> \$ <input style="width: 150px;" type="text"/>		<b>I2</b> \$ <input style="width: 150px;" type="text"/>
Management and administration expenses	<b>J1</b> \$ <input style="width: 150px; text-align: right; value: 8,566;" type="text"/>		<b>J2</b> \$ <input style="width: 150px;" type="text"/>
Forestry managed investment scheme expense	<b>U1</b> \$ <input style="width: 150px;" type="text"/>		<b>U2</b> \$ <input style="width: 150px;" type="text"/>
Other amounts	<b>L1</b> \$ <input style="width: 150px;" type="text"/>	<input style="width: 20px; height: 20px;" type="text" value="Code"/>	<b>L2</b> \$ <input style="width: 150px;" type="text"/>
Tax losses deducted	<b>M1</b> \$ <input style="width: 150px;" type="text"/>		
<b>TOTAL DEDUCTIONS</b> <b>N</b> \$ <input style="width: 150px; text-align: right; value: 8,566;" type="text"/> <small>(Total <b>A1</b> to <b>M1</b>)</small>			<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y</b> \$ <input style="width: 150px;" type="text"/> <small>(Total <b>A2</b> to <b>L2</b>)</small>
<small>#This is a mandatory label.</small>	<b>#TAXABLE INCOME OR LOSS</b> <b>O</b> \$ <input style="width: 150px; text-align: right; value: 24,460;" type="text"/> <input style="width: 20px; height: 20px;" type="text" value="Loss"/> <small>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</small>		<b>TOTAL SMSF EXPENSES</b> <b>Z</b> \$ <input style="width: 150px; text-align: right; value: 8,566;" type="text"/> <small>(N plus Y)</small>

Tax File Number Provided**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 2019* on how to complete the calculation statement.

#Taxable income **A** \$ 24,460*(an amount must be included even if it is zero)*#Tax on taxable income **T1** \$ 3,669.00*(an amount must be included even if it is zero)*#Tax on no-TFN-quoted contributions **J** \$ 0.00*(an amount must be included even if it is zero)*Gross tax **B** \$ 3,669.00*(T1 plus J)*

Foreign income tax offset

**C1** \$ 0.70

Rebates and tax offsets

**C2** \$ 

Non-refundable non-carry forward tax offsets

**C** \$ 0.70*(C1 plus C2)*

SUBTOTAL 1

**T2** \$ 3,668.30*(B less C – cannot be less than zero)*

Early stage venture capital limited partnership tax offset

**D1** \$ 0.00

Early stage venture capital limited partnership tax offset carried forward from previous year

**D2** \$ 0.00

Early stage investor tax offset

**D3** \$ 0.00

Early stage investor tax offset carried forward from previous year

**D4** \$ 0.00

Non-refundable carry forward tax offsets

**D** \$ 0.00*(D1 plus D2 plus D3 plus D4)*

SUBTOTAL 2

**T3** \$ 3,668.30*(T2 less D – cannot be less than zero)*

Complying fund's franking credits tax offset

**E1** \$ 4,936.62

No-TFN tax offset

**E2** \$ 

National rental affordability scheme tax offset

**E3** \$ 

Exploration credit tax offset

**E4** \$ 0.00

Refundable tax offsets

**E** \$ 4,936.62*(E1 plus E2 plus E3 plus E4)*#TAX PAYABLE **T5** \$ 0.00*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge

**G** \$

Tax File Number Provided

<b>H1 \$</b>	Credit for interest on early payments – amount of interest	<input style="width: 95%;" type="text"/>
<b>H2 \$</b>	Credit for tax withheld – foreign resident withholding (excluding capital gains)	<input style="width: 95%;" type="text"/>
<b>H3 \$</b>	Credit for tax withheld – where ABN or TFN not quoted (non-individual)	<input style="width: 95%;" type="text"/>
<b>H5 \$</b>	Credit for TFN amounts withheld from payments from closely held trusts	0.00
<b>H6 \$</b>	Credit for interest on no-TFN tax offset	<input style="width: 95%;" type="text"/>
<b>H8 \$</b>	Credit for foreign resident capital gains withholding amounts	0.00
<b>Eligible credits</b>		<b>H \$</b> <input style="width: 95%;" type="text"/>
<small>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</small>		

<b>#Tax offset refunds</b> <small>(Remainder of refundable tax offsets)</small>	<b>I \$</b>	1,268.32
<small>(unused amount from label E – an amount must be included even if it is zero)</small>		

**PAYG instalments raised**

**K \$**

**Supervisory levy**

**L \$**  259.00

**Supervisory levy adjustment for wound up funds**

**M \$**

**Supervisory levy adjustment for new funds**

**N \$**  259.00

<b>AMOUNT DUE OR REFUNDABLE</b> <small>A positive amount at S is what you owe, while a negative amount is refundable to you.</small>	<b>S \$</b>	-750.32
<small>(T5 plus G less H less I less K plus L less M plus N)</small>		

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2019*.

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

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

Tax File Number

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**

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

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** \$

Proceeds from primary residence disposal **H** \$

Receipt date **H1** Day  / Month  / Year

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 Amounts) **M** \$

**TOTAL CONTRIBUTIONS N** \$   
(Sum of labels **A** to **M**)

**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** \$   Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$   Code

Income stream payments **R2** \$   Code

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Tax File Number

**MEMBER 2**

Title: Mr  Mrs  Miss  Ms  Other

Family name

First given name  Other given names

Member's TFN  Date of birth  /  /

**Contributions**

OPENING ACCOUNT BALANCE \$

**I** Refer to instructions for completing these labels.

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** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day  / Month  / Year

**H1**

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 Amounts)

**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Code

Income stream payments **R2** \$

Code

Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

Outstanding limited recourse borrowing arrangement amount **Y** \$

Tax File Number Provided

**Section H: Assets and liabilities**

**15 ASSETS**

**15a Australian managed investments**

Listed trusts **A** \$ 214,419

Unlisted trusts **B** \$

Insurance policy **C** \$

Other managed investments **D** \$

**15b Australian direct investments**

Cash and term deposits **E** \$ 103,200

<p><b>Limited recourse borrowing arrangements</b></p> <p>Australian residential real property <b>J1</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Australian non-residential real property <b>J2</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Overseas real property <b>J3</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Australian shares <b>J4</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Overseas shares <b>J5</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Other <b>J6</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p>	<p>Debt securities <b>F</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Loans <b>G</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Listed shares <b>H</b> \$ <span style="border: 1px solid black; padding: 2px;">589,992</span></p> <p>Unlisted shares <b>I</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Limited recourse borrowing arrangements <b>J</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Non-residential real property <b>K</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Residential real property <b>L</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Collectables and personal use assets <b>M</b> \$ <span style="border: 1px solid black; padding: 2px;"></span></p> <p>Other assets <b>O</b> \$ <span style="border: 1px solid black; padding: 2px;">2,267</span></p>
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**15c Other investments**

Crypto-Currency **N** \$

**15d 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** \$ 909,878  
(Sum of labels **A** to **T**)

**15e 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  \$

**15f 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

Tax File Number

**16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	<b>V1</b> \$ <input type="text"/>	
Permissible temporary borrowings	<b>V2</b> \$ <input type="text"/>	
Other borrowings	<b>V3</b> \$ <input type="text"/>	
		Borrowings <b>V</b> \$ <input type="text"/>
Total member closing account balances (total of all <b>CLOSING ACCOUNT BALANCES</b> from Sections F and G)		<b>W</b> \$ <input type="text" value="909,878"/>
Reserve accounts		<b>X</b> \$ <input type="text"/>
Other liabilities		<b>Y</b> \$ <input type="text"/>
<b>TOTAL LIABILITIES</b>		<b>Z</b> \$ <input type="text" value="909,878"/>

**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 2018–19 income year, write **2019**). **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 2019*. **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 2019* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2019*. **D**

Tax File Number **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, the current trustees and directors have authorised this annual return and it is documented as such in the SMSF's records. I have received a copy of the audit report (if required) and are aware of any matters raised therein. The information on this annual return, including any attached schedules and additional documentation is true and correct.

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

Date  /  /

**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 2019* 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  /  /

**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

# Capital gains tax (CGT) schedule

# 2019

### 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 2019* available on our website at [ato.gov.au](http://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**

WARNER FAMILY SUPER FUND

### 1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	<b>A \$</b> <input style="width: 150px;" type="text" value="9,670"/>	<b>K \$</b> <input style="width: 150px;" type="text"/>
Other shares	<b>B \$</b> <input style="width: 150px;" type="text"/>	<b>L \$</b> <input style="width: 150px;" type="text"/>
Units in unit trusts listed on an Australian securities exchange	<b>C \$</b> <input style="width: 150px;" type="text" value="473"/>	<b>M \$</b> <input style="width: 150px;" type="text"/>
Other units	<b>D \$</b> <input style="width: 150px;" type="text"/>	<b>N \$</b> <input style="width: 150px;" type="text"/>
Real estate situated in Australia	<b>E \$</b> <input style="width: 150px;" type="text"/>	<b>O \$</b> <input style="width: 150px;" type="text"/>
Other real estate	<b>F \$</b> <input style="width: 150px;" type="text"/>	<b>P \$</b> <input style="width: 150px;" type="text"/>
Amount of capital gains from a trust (including a managed fund)	<b>G \$</b> <input style="width: 150px;" type="text"/>	
Collectables	<b>H \$</b> <input style="width: 150px;" type="text"/>	<b>Q \$</b> <input style="width: 150px;" type="text"/>
Other CGT assets and any other CGT events	<b>I \$</b> <input style="width: 150px;" type="text"/>	<b>R \$</b> <input style="width: 150px;" type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	<b>S \$</b> <input style="width: 150px;" type="text" value="0"/>	
<b>Total current year capital gains</b>	<b>J \$</b> <input style="width: 150px;" type="text" value="10,143"/>	

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

Tax File Number **2 Capital losses**Total 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 forward**Net 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 discount**Total CGT discount applied **A \$** **5 CGT concessions for small business**Small business active asset reduction **A \$** Small business retirement exemption **B \$** Small business rollover **C \$** Total small business concessions applied **D \$** **6 Net capital gain**Net 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.

Tax File Number

**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** \$  /  <sup>LOSS</sup>

**!** **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** \$  /  <sup>LOSS</sup>

**8 Other CGT information required (if applicable)**

Small business 15 year exemption – exempt capital gains **A** \$  /  <sup>CODE</sup>

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** \$

Tax File Number 

## 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](http://ato.gov.au/privacy)

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

Signature

Date

Day	Month	Year
<input type="text"/>	<input type="text"/>	<input type="text"/>

Contact name

Daytime contact number (include area code)

**WARNER FAMILY SUPER FUND****Statement of Taxable Income**

For the year ended 30 June 2019

	<b>2019</b>
	<b>\$</b>
Benefits accrued as a result of operations	908,610.73
<b>Less</b>	
Non Taxable Transfer In	825,000.00
Increase in MV of investments	64,100.43
Realised Accounting Capital Gains	9,670.50
Accounting Trust Distributions	1,118.93
Non Taxable Contributions	1,659.30
	<u>901,549.16</u>
<b>Add</b>	
Other Non Deductible Expenses	1,650.00
Franking Credits	4,936.62
Foreign Credits	0.70
Net Capital Gains	9,986.00
Taxable Trust Distributions	826.96
Distributed Foreign income	1.86
	<u>17,402.14</u>
SMSF Annual Return Rounding	(3.71)
	<u>24,460.00</u>
<b>Taxable Income or Loss</b>	<u>24,460.00</u>
Income Tax on Taxable Income or Loss	3,669.00
<b>Less</b>	
Franking Credits	4,936.62
Foreign Credits	0.70
	<u>(1,268.32)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(1,268.32)</u>
Supervisory Levy	259.00
Supervisory Levy Adjustment for New Funds	259.00
	<u>(750.32)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(750.32)</u>