

SELF MANAGED SUPER FUNDS  
**COMPUTER FILE INDEX & JOURNALS**

CLIENT: **CALLOW SUPERANNUATION FUND**

CODE: **CAL15**  
 YEAR: **2018**

Superfund 


STS: NC  
 GST: NC

Prepared by:

Review by:

Please tick

INDUSTRY Super fund  
 e.g fishing, advertising, road freight haulage- please be specific

Schedule Reference	<b>INDEX</b>	Tick If Applicable
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**CALLOW SUPERANNUATION FUND**  
**ABN 74 659 776 148**  
**Comparative Trial Balance as at 30 June 2018**

	2018 \$ Dr	2018 \$ Cr	2017 \$ Dr	2017 \$ Cr
<b>Income</b>				
0567		4,091.73		3,318.00
0575				25.63
0601		23,384.17		
0940		1,991.83		10,836.60
0941	29,257.36			
0942	234.93			
<b>Expenses</b>				
1510	1,650.00		2,854.50	
1535	330.00			
1685	48.00		47.00	
1700	259.00		259.00	
1998.01	1,955.43		14.21	
1998.02	1,822.77		13.24	
<b>Current Assets</b>				
2000	14,996.97		52,402.05	
2001	0.20			
2100	4,091.73		3,318.00	
2101	2,275.55			
<b>Non Current Assets</b>				
2520	145,649.00		145,649.00	
2521		14,712.01		16,703.92
2641	30,487.52			
2642	404.16			
<b>Current Liabilities</b>				
3126		1,005.00		
3325		1,078.20	2,534.55	

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
 Compilation Report and Notes which form part of these financial statements.

**CALLOW SUPERANNUATION FUND**  
**ABN 74 659 776 148**  
**Comparative Trial Balance as at 30 June 2018**

	2018 \$ Dr	2018 \$ Cr	2017 \$ Dr	2017 \$ Cr
<b>Equity</b>				
4000.01		96,885.88		91,196.28
4000.02		90,313.40		85,010.72
4199		0.40		0.40
	233,462.62	233,462.62	207,091.55	207,091.55
<b>Net Loss</b>	<b>6,089.76</b>			<b>10,992.28</b>

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Detail Job

Discussion for Job : CALLOW SUPERANNUATION FUND

Email : farrell.m@dbaker.com.au

Client	Time	Status	Note	Edit	File
D Baker & Associates Chartered Accountants and Business Advisors	28/03/2019 12:07:11	New Job	Good afternoon,  Please prepare the tax return financial statements and member statements for this fund. Thank you.		

## JOURNAL ENTRY

ENTITY **CALLOW SUPERANNUATION FUND** JOURNAL NO  
 PERIOD COVERED FROM 01/07/2017 TO 30/06/2018 PERIOD NO

Date	Account	Code	Dr	Cr	Client Code	Narration
30/06/2018		2100	4,091.73			2018 Distribution receivables
30/06/2018		0567		4,091.73		2019 Distribution receivables
30/06/2018		2521	1,991.83			Change in MV of Manjimup Tavern Unit Tru
30/06/2018		0940		1,991.83		Change in MV of Manjimup Tavern Unit Tru
30/06/2018		1700	259.00			ATO Levy
30/06/2018		3325		259.00		ATO Levy
30/06/2018		1535	330.00			Audit fee
30/06/2018		3216		330.00		Audit fee
30/06/2018		2100		0.08		Adjustment 2017 distribution rounding
30/06/2018		2521	0.08			Adjustment 2017 distribution rounding
30/06/2018		3126		675.00		PAYGI Jun 2018
30/06/2018		3325	675.00			PAYGI Jun 2018
30/06/2018		0941	29,257.36			Change in MV of Bitcoin Market
30/06/2018		2641		29,257.36		Change in MV of Bitcoin Market
30/06/2018		0601		23,325.80		Capital Gains - XBT
30/06/2018		0601		6,111.29		Capital Gains - ETH
30/06/2018		0601		2,266.46		Capital Gains - BCH
30/06/2018		2641	35,703.55			Capital Gains
30/06/2018		0601	11,360.91			Total Gains/Losses from AxiCorp Financia
30/06/2018		2642		11,360.91		Total Gains/Losses from AxiCorp Financia
30/06/2018		1998.01	1,955.43			Income Tax on earning
30/06/2018		1998.02	1,822.77			Income Tax on earning
30/06/2018		3325		3,778.20		Income Tax on earning
30/06/2018		2101	2,275.55			Income Ta Refund FY2017
30/06/2018		3325		2,275.55		Income Ta Refund FY2018
30/06/2018		0942	234.93			Change in MV-AxiCorp Financial Services
30/06/2018		2642		234.93		Change in MV-AxiCorp Financial Services

## CALLOW SUPERANNUATION FUND

ABN 74 659 776 148

### Detailed Operating Statement For the year ended 30 June 2018

	Note	2018 \$	2017 \$
<b>Revenue</b>			
Distribution from trusts	<b>G-14</b>	4,091.73	3,318.00
Interest received		0.00	25.63
Total capital gains	<b>E-17</b>	23,384.17	0.00
Changes in NMV - Unit Trust	<b>E-1</b>	1,991.83	10,836.60
Change in MV - Bitcoin Market	<b>E-18</b>	(29,257.36)	0.00
Change in MV - AxiCorp Financial Service	<b>E-29</b>	(234.93)	0.00
Total revenue		(24.56)	14,180.23
<b>Expenses</b>			
Accountancy		1,650.00	2,854.50
Audit fees		330.00	0.00
Filing fees	<b>Q-1</b>	48.00	47.00
Supervisory levy		259.00	259.00
Total expenses		2,287.00	3,160.50
<b>Benefits Accrued as a Result of Operations Before Income Tax</b>			
		<b>(2,311.56)</b>	<b>11,019.73</b>
Income tax expense	6 <b>C-1</b>	3,778.20	27.45
<b>Benefits Accrued as a Result of Operations</b>	<b>7</b>	<b>(6,089.76)</b>	<b>10,992.28</b>

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Compilation Report and Notes which form part of these financial statements.

## CALLOW SUPERANNUATION FUND

ABN 74 659 776 148

### Detailed Statement of Financial Position as at 30 June 2018

	2018	2017
	\$	\$
<b>Investments</b>		
Unlisted units in trusts	145,649.00	145,649.00
Less: Trust revaluation	E-1 <span style="font-size: 2em; vertical-align: middle;">↑</span> (14,712.01)	(16,703.92)
Independent Reserve - Bitcoin Market	E-18 30,487.52	0.00
AxiCorp Financial Services Pty Ltd	E-29 404.16	0.00
Total Investments	161,828.67	128,945.08
<b>Other Assets</b>		
Cash at bank	D-14 14,996.97	52,402.05
Cash account - Independent Reserve	D-15 0.20	0.00
Distribution receivable	G-14 4,091.73	3,318.00
Sundry debtors	G-45 2,275.55	0.00
Total other assets	21,364.45	55,720.05
Total assets	183,193.12	184,665.13
<b>Liabilities</b>		
Sundry creditors	H-1 1,005.00	0.00
Taxation	C-2 1,078.20	(2,534.55)
Total liabilities	2,083.20	(2,534.55)
<b>Net Assets Available to Pay Benefits</b>	<b>181,109.92</b>	<b>187,199.68</b>
Represented by:		
<b>Liability for Accrued Members' Benefits</b>		
Allocated to members' accounts	B-3.4 181,109.52	187,199.28
Not yet allocated	0.40	0.40
	<b>181,109.92</b>	<b>187,199.68</b>

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**CALLOW SUPERANNUATION FUND**

ABN 74 659 776 148

**Member's Information Statement**

For the year ended 30 June 2018

	2018 \$	2017 \$
<b>Evan Callow</b>		
Opening balance - Members fund	96,885.88	91,196.28
Allocated earnings	(1,196.35)	5,703.81
Income tax expense - Earnings	(1,955.43)	(14.21)
Balance as at 30 June 2018	<u>93,734.10</u>	<u>96,885.88</u>
Withdrawal benefits at the beginning of the year	96,885.88	91,196.28
Withdrawal benefits at 30 June 2018	93,734.10	96,885.88

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf

and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Contact Details**

If you require further information on your withdrawal benefit please contact E Callow or write to The Trustee, CALLOW SUPERANNUATION FUND.



**CALLOW SUPERANNUATION FUND**

ABN 74 659 776 148

**Member's Information Statement**

For the year ended 30 June 2018

	2018 \$	2017 \$
<b>Melissa Callow</b>		
Opening balance - Members fund	90,313.40	85,010.72
Allocated earnings	(1,115.21)	5,315.92
Income tax expense - Earnings	(1,822.77)	(13.24)
Balance as at 30 June 2018	<u>87,375.42</u>	<u>90,313.40</u>
Withdrawal benefits at the beginning of the year	90,313.40	85,010.72
Withdrawal benefits at 30 June 2018	87,375.42	90,313.40

**Withdrawal Benefit**

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf

and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

**Contact Details**

If you require further information on your withdrawal benefit please contact E Callow or write to The Trustee, CALLOW SUPERANNUATION FUND.

**CALLOW SUPERANNUATION FUND**

ABN 74 659 776 148

**Member's Information Statement**

For the year ended 30 June 2018

	2018 \$	2017 \$
<b>Amounts Allocatable to Members</b>		
Yet to be allocated at the beginning of the year	0.40	0.40
Benefits accrued as a result of operations as per the operating statement	<u>(6,089.76)</u>	<u>10,992.28</u>
Amount allocatable to members	<u><u>(6,089.36)</u></u>	<u><u>10,992.68</u></u>
<b>Allocation to members</b>		
Evan Callow	(3,151.78)	5,689.60
Melissa Callow	<u>(2,937.98)</u>	<u>5,302.68</u>
Total allocation	(6,089.76)	10,992.28
Yet to be allocated	<u>0.40</u>	<u>0.40</u>
	<u><u>(6,089.36)</u></u>	<u><u>10,992.68</u></u>
<b>Members Balances</b>		
Evan Callow	93,734.10	96,885.88
Melissa Callow	<u>87,375.42</u>	<u>90,313.40</u>
Allocated to members accounts	181,109.52	187,199.28
Yet to be allocated	<u>0.40</u>	<u>0.40</u>
Liability for accrued members benefits	<u><u>181,109.92</u></u>	<u><u>187,199.68</u></u>

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KAV PARTNERS

## Member Movement Worksheet

Client	D. BAKERS & ASSOCIATED PTY LTD
End Client	Callow Superannuation Fund
Year	2018

Benefits accrued as a result of operations before income tax	(2,311.56)		<b>Ref</b>
Less: Contributions by Employer			<b>B-1</b>
Less: Contributions by Member			
Allocated Earnings	<b>(2,311.56)</b>		
Gross tax	3,778.20		<b>C-1</b>
Adjust Tax 2017			
W/off Foreign Tax Credit not used			
Less: Income Tax on Contributions	<b>3,778.20</b>		
	<b>Opening balance</b>		
<b>Evan Callow</b>	96,885.88	0.52	
<b>Melissa Callow</b>	90,313.40	0.48	
	<b>187,199.28</b>	<b>1.00</b>	

Member Account	Evan Callow	Melissa Callow	Total	Ref
Opening balance	96,885.88	90,313.40	187,199.28	
Contributions by Employer			-	
Contributions by Member			-	
Pension Paid			-	
Allocated Earnings	(1,196.36)	(1,115.20)	(2,311.56)	
Income Tax on Contribution			-	
Income Tax on Earnings	(1,955.43)	(1,822.77)	(3,778.20)	
			-	
	(3,151.78)	(2,937.98)	(6,089.76)	
<b>TOTAL</b>	<b>93,734.10</b>	<b>87,375.42</b>	<b>181,109.52</b>	



## Tax Reconciliation Worksheet

<b>Client</b>	<b>D. BAKERS &amp; ASSOCIATED PTY LTD</b>
<b>End Client</b>	Callow Superannuation Fund
<b>Year</b>	2018

	Amount	Ref
Benefits accrued as a result of operations before income tax	(2,312.00)	B-1
<i>Less:</i> Change in MV - Unit Trust	1,992.00	E-1
	1,992.00	
<i>Add:</i> Change in MV - Bitcoin market	29,257.00	E-18
Change in MV - AxiCopr	235.00	E-29
	29,492.00	
Taxable Income before exempt	25,188.00	
<i>Less:</i>		
<b>Taxable Income</b>	<b>25,188.00</b>	
Gross tax(15%)	3,778.20	
PAYG Instalments		
	675.00	
	675.00	
	675.00	
	675.00	
	2,700.00	C-6
<i>Add:</i> Supervisory Levy	259.00	
	259.00	
<b>Amount due for 2017-2018</b>	<b>1,337.20</b>	



## Income Tax Worksheet

Client	D. BAKERS & ASSOCIATED PTY LTD
End Client	Callow Superannuation Fund
Year	2018

		Ref
Opening balance	(2,534.55)	
2017 Tax refund	2,275.55	C-3
2017 ATO Levy	259.00	
	-	
<b>2018 Income Tax</b>	3,778.20	
PAYG Instalment	(675.00)	
	(675.00)	C-6
	(675.00)	
	(675.00)	
	1,078.20	
<b>Total provision for income tax</b>	<b>1,078.20</b>	



## Tax Agent Portal

User ID PAZMHSf

27 Mar 2019 17:17:10 (EDST)

<b>Current client</b>	<b>TFN</b>	<b>ABN</b>
THE TRUSTEE FOR CALLOW SUPERANNUATION FUND	940633799	74659776148
<b>Represented by</b>		
D BAKER & ASSOCIATES PTY LTD		
<b>Account name</b>	<b>Number</b>	<b>Description</b>
THE TRUSTEE FOR CALLOW SUPERANNUATION FUND	940633799/00551	Income Tax Account

### Itemised account - by Tax Office processed date

Transactions processed by the Tax Office during the period:

From 1 July 2017 to 27 March 2019

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2017		OPENING BALANCE			\$0.00
18 Jun 2018	18 Jun 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17		\$2,361.55	\$2,361.55 CR
19 Jun 2018	22 Jun 2018	Credit offset to integrated client account	\$86.00		\$2,275.55 CR
19 Jun 2018	22 Jun 2018	EFT refund for Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$2,275.55		\$0.00
27 Mar 2019		CLOSING BALANCE			\$0.00



## Tax Agent Portal

User ID PAZMHSf

27 Mar 2019 17:17:35 (EDST)

<b>Current client</b>	<b>TFN</b>	<b>ABN</b>
THE TRUSTEE FOR CALLOW SUPERANNUATION FUND	940633799	74659776148
<b>Represented by</b>		
D BAKER & ASSOCIATES PTY LTD		
<b>Account name</b>	<b>Number</b>	<b>Description</b>
THE TRUSTEE FOR CALLOW SUPERANNUATION FUND	74659776148	Integrated Client Account

### Itemised account - by Tax Office processed date

Opening balance	\$0.00
Closing balance	\$675.00 CR
Estimated general interest charge	\$0.00
<b>Total payable if paid on 27 March 2019</b>	<b>\$0.00</b>

Transactions processed by the Tax Office during the period:

From 1 July 2017 To 27 March 2019

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2017		Opening balance			\$0.00
30 Jul 2017		Self assessed amount(s) for the period ended 30 Jun 17	\$0.00		
	28 Jul 2017	- pay as you go income tax instalment	\$86.00		\$86.00
26 Aug 2017	28 Jul 2017	Amended general interest charge calculated from 01 Jul 17 to 28 Jul 17	\$0.02		\$86.02
26 Aug 2017	29 Jul 2017	Remission of general interest charge		\$0.02	\$86.00
26 Aug 2017	25 Aug 2017	General interest charge calculated from 29 Jul 17 to 25 Aug 17	\$0.57		\$86.57
26 Aug 2017	26 Aug 2017	Remission of general interest charge		\$0.57	\$86.00
23 Sep 2017	22 Sep 2017	General interest charge calculated from 26 Aug 17 to 22 Sep 17	\$0.57		\$86.57
23 Sep 2017	23 Sep 2017	Remission of general interest charge		\$0.57	\$86.00
28 Oct 2017	27 Oct 2017	General interest charge calculated from 23 Sep 17 to 27 Oct 17	\$0.71		\$86.71
28 Oct 2017	28 Oct 2017	Remission of general interest charge		\$0.71	\$86.00
05 Nov 2017		Self assessed amount(s) for the period ended 30 Sep 17	\$0.00		
	30 Oct 2017	- pay as you go income tax instalment	\$675.00		\$761.00
07 Nov 2017	06 Nov 2017	Payment received		\$675.00	\$86.00
25 Nov 2017	24 Nov 2017	General interest charge calculated from 28 Oct 17 to 24 Nov 17	\$1.70		\$87.70
25 Nov 2017	25 Nov 2017	Remission of general interest charge		\$1.70	\$86.00
02 Jan 2018	22 Dec 2017	Payment received		\$675.00	\$589.00 CR
06 Jan 2018	05 Jan 2018	General interest charge calculated from 25 Nov 17 to 05 Jan 18	\$0.55		\$588.45 CR

06 Jan 2018	06 Jan 2018	Remission of general interest charge	\$0.55	\$589.00	CR
04 Mar 2018		Self assessed amount(s) for the period ended 31 Dec 17	\$0.00		
	28 Feb 2018	- pay as you go income tax instalment	\$675.00	\$86.00	
24 Mar 2018	23 Mar 2018	General interest charge calculated from 24 Feb 18 to 23 Mar 18	\$0.49	\$86.49	
24 Mar 2018	24 Mar 2018	Remission of general interest charge	\$0.49	\$86.00	
04 Apr 2018	03 Apr 2018	Payment received	\$675.00	\$589.00	CR
28 Apr 2018	27 Apr 2018	General interest charge calculated from 24 Mar 18 to 27 Apr 18	\$0.20	\$588.80	CR
28 Apr 2018	28 Apr 2018	Remission of general interest charge	\$0.20	\$589.00	CR
06 May 2018		Self assessed amount(s) for the period ended 31 Mar 18	\$0.00		
	30 Apr 2018	- pay as you go income tax instalment	\$675.00	\$86.00	
26 May 2018	25 May 2018	General interest charge calculated from 28 Apr 18 to 25 May 18	\$0.53	\$86.53	
26 May 2018	26 May 2018	Remission of general interest charge	\$0.53	\$86.00	
16 Jun 2018	15 Jun 2018	General interest charge calculated from 26 May 18 to 15 Jun 18	\$0.43	\$86.43	
16 Jun 2018	16 Jun 2018	Remission of general interest charge	\$0.43	\$86.00	
19 Jun 2018	18 Jun 2018	General interest charge calculated from 16 Jun 18 to 18 Jun 18	\$0.06	\$86.06	
19 Jun 2018	19 Jun 2018	Remission of general interest charge	\$0.06	\$86.00	
19 Jun 2018	22 Jun 2018	Credit transferred in from another account	\$86.00	\$0.00	
28 Jul 2018	30 Jun 2018	General interest charge calculated from 19 Jun 18 to 30 Jun 18	\$0.06	\$0.06	
28 Jul 2018	01 Jul 2018	Remission of general interest charge	\$0.06	\$0.00	
05 Aug 2018		Self assessed amount(s) for the period ended 30 Jun 18	\$0.00		
	30 Jul 2018	- pay as you go income tax instalment	\$675.00	\$675.00	
23 Aug 2018	22 Aug 2018	Payment received	\$675.00	\$0.00	
25 Aug 2018	24 Aug 2018	General interest charge calculated from 28 Jul 18 to 24 Aug 18	\$3.82	\$3.82	
25 Aug 2018	25 Aug 2018	Remission of general interest charge	\$3.82	\$0.00	
08 Oct 2018	05 Oct 2018	Payment received	\$675.00	\$675.00	CR
27 Mar 2019		Closing balance		\$675.00	CR



**Tax Agent Portal****PAYG Instalments report 2018**

**Tax Agent** 74081009  
**Last Updated** 24/03/2019

<b>TFN</b>	<b>Client Name</b>	<b>Quarter 1 (\$)</b>	<b>Quarter 2 (\$)</b>	<b>Quarter 3 (\$)</b>	<b>Quarter 4 (\$)</b>	<b>Total Instalment (\$)</b>
940633799	THE TRUSTEE FOR CALLOW SUPERANNUATION FUND	675.00	675.00	675.00	675.00	2,700.00

**Total No of Clients: 1**

## Detailed Error Report

Client : CAL15 CALLOWSUPERANNUATIONFUND

Form Type : Self Managed Super

By: ADMINISTRATOR on 18/04/2019 (2018 v2.00)

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### FORM\_MS No 1

Error	GEN.430316	Invalid context. ABN must be present in the Intermediary context (identifier)
Error	GEN.500133	Address Line 1 must be present. (AddressDetails.Line1.Text)
Error	GEN.500134	Suburb/Town/City must be present in an address. (AddressDetails.LocalityName.Text)
Error		Error in Main form MS : Trust account details 'Y' for EFT and account details manually entered
Warning	1	Warning in Main form MS : Area code length > 2 characters - payload adjustment has been made where applicable

**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

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

**Privacy**

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

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

*The Australian Business Register*

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

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

*Electronic funds transfer - direct debit*

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

Tax file number

Year

Name of partnership, trust, fund or entity

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

**Important**

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

**Declaration: I declare that:**

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director

Date

**PART B Electronic funds transfer consent**

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

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

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

Agent's reference number

Account Name

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

Signature

Date

# 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.

### Section A: Fund information

#### 1 Tax file number (TFN)

The Tax Office 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)

#### 4 Current postal address






#### 5 Annual return status

Is this an amendment to the SMSF's 2018 return?

 A  N

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

 B  N

#### 6 SMSF auditor

Auditor's name

Title

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Use Agent address details?

Postal address





Date audit was completed  A  18/04/2019

Was Part B of the audit report qualified?  B  N

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

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) 306042 Fund account number 1144435

Fund account name (for example, J&Q Citizen ATF J&Q Family SF) Callow Superannuation Pty Ltd

C-23

B Financial institution details for tax refunds only

Use Agent Trust Account? Y

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.)

Fund BSB number (must be six digits) 066115 Account number 10334994

Fund account name (for example, J&Q Citizen ATF J&Q Family SF) D Baker & Associates Trust Acc

C Electronic service address alias

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

[Empty text box for electronic service address alias]

8 Status of SMSF

Australian superannuation fund

A Y

Fund benefit structure

B A

Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?

C Y

9 Was the fund wound up during the income year?

N Print Y for yes or N for no.

If yes, provide the date on which fund was wound up Day Month Year

Have all tax lodgment and payment obligations been met?

10 Exempt current pension income

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

N Print Y for yes or N for no.

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

If No, Go to Section B: Income

If 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 Print Y for yes

Did the fund have any other income that was assessable? E Print Y for yes or N for no. If Yes, go to Section B: Income

Choosing 'No' means that you do not have any assessable income, including no-TFN quoted contributions. If No - 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**  Y  N Print Y for yes or N for no.

Have you applied an exemption or rollover? **M**  Y  N Print Y for yes or N for no. Code

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

Net capital gain **A**  **C-19**

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**

Gross distribution from partnerships **I**  Loss

\* Unfranked dividend amount **J**

\* Franked dividend amount **K**

\* Dividend franking credit **L**

\* Gross trust distributions **M**  Code **F** **G-14**

**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 (R1 plus R2 plus R3 less R6) **R**

**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** (subject to 45% tax rate) **U**   
(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)

**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 type="text"/>	<b>A2</b> <input type="text"/>	
Interest expenses overseas	<b>B1</b> <input type="text"/>	<b>B2</b> <input type="text"/>	
Capital works expenditure	<b>D1</b> <input type="text"/>	<b>D2</b> <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> <input type="text"/>	<b>E2</b> <input type="text"/>	
Insurance premiums – members	<b>F1</b> <input type="text"/>	<b>F2</b> <input type="text"/>	
Death benefit increase	<b>G1</b> <input type="text"/>		
SMSF auditor fee	<b>H1</b> <input type="text" value="330"/>	<b>H2</b> <input type="text"/>	
Investment expenses	<b>I1</b> <input type="text"/>	<b>I2</b> <input type="text"/>	
Management and administration expenses	<b>J1</b> <input type="text" value="1,957"/>	<b>J2</b> <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> <input type="text"/>	<b>U2</b> <input type="text"/>	
Other amounts	<b>L1</b> <input type="text"/>	<b>L2</b> <input type="text"/>	<input type="text" value="Code"/>
Tax losses deducted	<b>M1</b> <input type="text"/>		
<b>TOTAL DEDUCTIONS</b>		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>	
<b>N</b> <input type="text" value="2,287"/>		<b>Y</b> <input type="text" value="0"/>	
(Total A1 to M1)		(Total A2 to L2)	
<b>#TAXABLE INCOME OR LOSS</b>		<b>TOTAL SMSF EXPENSES</b>	
<b>O</b> <input type="text" value="25,188"/> <input type="text" value="Loss"/>		<b>Z</b> <input type="text" value="2,287"/>	
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		(N plus Y)	

Q-1

Code

Loss

#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.

**13 Calculation statement**

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

#Taxable income	<b>A</b> <input type="text" value="25,188"/>	C-1
(an amount must be included even if it is zero)		
#Tax on taxable income	<b>T1</b> <input type="text" value="3,778.20"/>	
(an amount must be included even if it is zero)		
#Tax on no-TFN-quoted contributions	<b>J</b> <input type="text" value="0.00"/>	
(an amount must be included even if it is zero)		
Gross tax	<b>B</b> <input type="text" value="3,778.20"/>	
(T1 plus J)		

Foreign income tax offset	<b>C1</b> <input type="text"/>	<b>Non-refundable non-carry forward tax offsets</b>
Rebates and tax offsets	<b>C2</b> <input type="text"/>	
		<b>C</b> <input type="text" value="0.00"/> (C1 plus C2)

**SUBTOTAL 1**  
**T2**   
 (B less C –cannot be less than zero)

Early stage venture capital limited partnership tax offset	<b>D1</b> <input type="text"/>	<b>Non-refundable carry forward tax offsets</b>
Early stage venture capital limited partnership tax offset carried forward from previous year	<b>D2</b> <input type="text"/>	
Early stage investor tax offset	<b>D3</b> <input type="text"/>	
Early stage investor tax offset carried forward from previous year	<b>D4</b> <input type="text"/>	
		<b>D</b> <input type="text" value="0.00"/> (D1 plus D2 plus D3 plus D4)

**SUBTOTAL 2**  
**T3**   
 (T2 less D –cannot be less than zero)

Complying fund's franking credits tax offset	<b>E1</b> <input type="text"/>	<b>Refundable tax offsets</b>
No-TFN tax offset	<b>E2</b> <input type="text"/>	
National rental affordability scheme tax offset	<b>E3</b> <input type="text"/>	
Exploration credit tax offset	<b>E4</b> <input type="text"/>	
		<b>E</b> <input type="text" value="0.00"/> (E1 plus E2 plus E3 plus E4)

**#TAX PAYABLE T5**   
 (T3 less E - cannot be less than zero)

**Section 102AAM interest charge**  
**G**



Credit for interest on early payments – amount of interest

H1

Credit for tax withheld – foreign resident withholding (excluding capital gains)

H2

Credit for tax withheld – where ABN or TFN not quoted (non-individual)

H3

Credit for TFN amounts withheld from payments from closely held trusts

H5

Credit for interest on no-TFN tax offset

H6

Credit for foreign resident capital gains withholding amounts

H8

Eligible credits

H

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

#Tax offset refunds

(Remainder of refundable tax offsets).

I

(unused amount from label E- an amount must be included even if it is zero)

PAYG instalments raised

K

C-6

Supervisory levy

L

Supervisory levy adjustment for wound up funds

M

Supervisory levy adjustment for new funds

N

Total amount of tax payable

S

C-1

(T5 plus G less H less I less K plus L less M plus N)

#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

Net capital losses brought forward from prior years

Non-Collectables   
Collectables

Net capital losses carried forward to later income years

Section F / Section G: **Member Information**

In Section F / G report all current members in the fund at 30 June.  
Use Section F / G to report any former members or deceased members who held an interest in the fund at any time during the income year.

See the Privacy note in the Declaration.

Title	MR	Member'sTFN	153 514 586	MemberNumber	1
Familyname	CALLOW	Account status	0	Code	
First given name	EVAN				
Other given names	JAMES				
Date of birth	18/09/1970	If deceased, date of death			

**Contributions**

Refer to instructions for completing these labels.

OPENINGACCOUNT BALANCE	96,885.88
Employer contributions	<b>A</b>
ABN of principal employer	<b>A1</b>
Personal contributions	<b>B</b>
CGT small business retirement exemption	<b>C</b>
CGT small business 15-year exemption amount	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>

B-3.4

**Other transactions**

Accumulation phase account balance	<b>S1</b>	93,734.10	
Retirement phase account balance - Non CDBIS	<b>S2</b>		
Retirement phase account balance - CDBIS	<b>S3</b>		
TRISCount			
TOTAL CONTRIBUTIONS	<b>N</b>	0.00	
Allocated earnings or losses	<b>O</b>	3,151.78	Loss L
Inward rollovers and transfers	<b>P</b>		
Outward rollovers and transfers	<b>Q</b>		
Lump Sum payment	<b>R1</b>		Code
Income stream payment	<b>R2</b>		Code
CLOSING ACCOUNT BALANCE	<b>S</b>	93,734.10	S1 plus S2 plus S3
Accumulation phase value	<b>X1</b>		
Retirement phase value	<b>X2</b>		

See the Privacy note in the Declaration.

Title	MRS	Member'sTFN	203 782 022	MemberNumber	2
Familyname	CALLOW	Account status	0	Code	
First given name	MELISSA				
Other given names	JOY				
Date of birth	30/08/1973	If deceased, date of death			

**Contributions**

Refer to instructions for completing these labels.

OPENINGACCOUNTBALANCE	90,313.40
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

B-3.4

**Other transactions**

Accumulation phase account balance	S1	87,375.42
Retirement phase account balance - Non CDBIS	S2	
Retirement phase account balance - CDBIS	S3	
TRISCount		

TOTAL CONTRIBUTIONS	N	0.00
Allocated earnings or losses	O	2,937.98
Inward rollovers and transfers	P	
Outward rollovers and transfers	Q	
Lump Sum payment	R1	
Income stream payment	R2	
CLOSING ACCOUNT BALANCE	S	87,375.42
S1 plus S2 plus S3		
Accumulation phase value	X1	
Retirement phase value	X2	

Loss

L

Code

Code

**Section H: Assets and liabilities**

**15 ASSETS**

15a Australian managed investments

Listed trusts	A	
Unlisted trusts	B	130,937
Insurance policy	C	
Other managed investments	D	30,892

B-2

15b Australian direct investments

**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**

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**

B-2

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 **N**

15e Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A**  Print **Y** for yes or **N** for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B**  Print **Y** for yes or **N** for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements  
**V1**

Permissible temporary borrowings  
**V2**

Other borrowings  
**V3**

Borrowings **V**

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) **W**

Reserve accounts **X**

Other liabilities **Y**

**TOTAL LIABILITIES** **Z**

B-2

**Section I: Taxation of financial arrangements**

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

Total TOFA gains **H**

Total TOFA losses **I**

**Section J: Other information**

**Family trust election status**

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

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

**Interposed entity election status**

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

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

**Section K: Declarations**

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

**Important**

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

**Privacy**

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

Taxation law authorises the ATO to collect information and disclose it to other government agencies. For information about your privacy go to [ato.gov.au/privacy](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
18	04	2019

**Preferred trustee or director contact details:**

Title

Family name

First given name

Other given names

Phone number 

Area code	Number
<input type="text" value="08"/>	<input type="text" value="92746637"/>

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return 

Hrs
<input type="text"/>

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

18/04/2019

Title

MR

Family name

MOSBACH

First given name

FARRELL

Other given names

Tax agent's practice

D BAKES AND ASSOCIATES PTY LTD

Tax agent's phone number

Area code

08

Number

92746637

Tax agent number

00000000

Reference number

CAL15

# Capital gains tax (CGT) schedule

# 2018

Use in conjunction with company, trust, fund or self-managed superannuation fund annual return.  
For instructions on how to complete this schedule refer to the publication Guide to capital gains tax.

Tax file number (TFN) **940 633 799**

Taxpayer's name **CALLOW SUPERANNUATION FUND**

Australian Business Number (ABN) **74 659 776 148**

## 1 Current year capital gains and capital losses

	Capital gain
Shares in companies listed on an Australian securities exchange	A \$ <input type="text"/>
Other shares	B \$ <input type="text"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text"/>
Other units	D \$ <input type="text" value="34,745"/>
Real estate situated in Australia	E \$ <input type="text"/>
Other real estate	F \$ <input type="text"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text"/>
Collectables	H \$ <input type="text"/>
Other CGT assets and any other CGT events	I \$ <input type="text"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text"/>
<b>Total current year capital gains</b>	<b>J \$ <input type="text" value="34,745"/></b>

	Capital loss
	K \$ <input type="text"/>
	L \$ <input type="text"/>
	M \$ <input type="text"/>
	N \$ <input type="text" value="11,361"/> <b>E-17</b>
	O \$ <input type="text"/>
	P \$ <input type="text"/>
	Q \$ <input type="text"/>
	R \$ <input type="text"/>

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

## 2 Capital losses

Total current year capital losses	A \$ <input type="text" value="11,361"/>
Total current year net capital losses applied	B \$ <input type="text" value="11,361"/>
Total prior year net capital losses applied	C \$ <input type="text"/>
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)	D \$ <input type="text"/>
<b>Total capital losses applied</b>	<b>E \$ <input type="text" value="11,361"/></b>

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 \$ <input type="text"/>
Other net capital losses carried forward to later income years	B \$ <input type="text"/>

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.

## 6 Net capital gain

Net capital gain

A \$ <input type="text" value="23,384"/>
--

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.

**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**

Contact person

Daytime contact number (include area code)

--	--



**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

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

**Privacy**

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

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

*The Australian Business Register*

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

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

*Electronic funds transfer - direct debit*

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

Tax file number

Year

Name of partnership, trust, fund or entity

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

**Important**

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

**Declaration: I declare that:**

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director

Date

**PART B Electronic funds transfer consent**

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

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

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

Agent's reference number

Account Name

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

Signature

Date

# Self-managed superannuation fund annual return

# 2017

## 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 2017 (NAT 71287).

The Self-managed superannuation fund annual return instructions 2017 (NAT 71606) (the instructions) can assist you to complete this annual return.

## Section A: Fund information

### 1 Tax file number (TFN)

The Tax Office 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)

### 4 Current postal address






### 5 Annual return status

Is this an amendment to the SMSF's 2017 return?

 A  N

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

 B  N

### 6 SMSF auditor

Auditor's name

Title

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

 

Use Agent  
address details?

Postal address





Date audit was completed  A  N

Was Part B of the audit report qualified?  B  N

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

**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**

Use Agent Trust Account?  Y

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.)

Fund BSB number (must be six digits)  Account number

Fund 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  Y  
 C  Y

Fund benefit structure  B  A Code

Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super Contribution?

**9 Was the fund wound up during the income year?**

N Print Y for yes or N for no.

If yes, provide the date on which fund was wound up

Have all tax lodgment and payment obligations been met?

**10 Exempt current pension income**

Did the fund pay an income stream to one or more members in the income year?  N Print Y for yes or N for no.

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

If No, Go to Section B: Income

If 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  Print Y for yes

Did the fund have any other income that was assessable?  E  Print Y for yes or N for no. If Yes, go to Section B: Income

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

**Section B: Income**

Do not complete this section if your fund was in full pension phase for the entire year and there was no other income that was assessable. 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**  **Y** Print Y for yes or N for no. If the total capital loss or total capital gain is greater than \$10,000, complete and attach a Capital gains tax (CGT) schedule 2017.

Have you applied an exemption or rollover? **M**  **N** Print Y for yes or N for no. Code

Net capital gain **A**  Loss

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

Gross interest **C**  Loss

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**  Loss

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 (R1 plus R2 plus R3 less R6) **R**

**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**

**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 (subject to 47% tax rate) (U1 plus U2 plus U3) **U**

#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 (Sum of labels A to U) **W**  Loss

Exempt current pension income **Y**

TOTAL ASSESSABLE INCOME (W less Y) **V**  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> <input type="text"/>	<b>A2</b> <input type="text"/>	
Interest expenses overseas	<b>B1</b> <input type="text"/>	<b>B2</b> <input type="text"/>	
Capital works expenditure	<b>D1</b> <input type="text"/>	<b>D2</b> <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> <input type="text"/>	<b>E2</b> <input type="text"/>	
Insurance premiums – members	<b>F1</b> <input type="text"/>	<b>F2</b> <input type="text"/>	
Death benefit increase	<b>G1</b> <input type="text"/>		
SMSF auditor fee	<b>H1</b> <input type="text"/>	<b>H2</b> <input type="text"/>	
Investment expenses	<b>I1</b> <input type="text"/>	<b>I2</b> <input type="text"/>	
Management and administration expenses	<b>J1</b> <input type="text" value="47"/>	<b>J2</b> <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> <input type="text"/>	<b>U2</b> <input type="text"/>	
Other amounts	<b>L1</b> <input type="text" value="3,114"/> <small>Code <input type="text" value="0"/></small>	<b>L2</b> <input type="text"/>	<small>Code <input type="text"/></small>
Tax losses deducted	<b>M1</b> <input type="text"/>		

**TOTAL DEDUCTIONS**  
**N**   
 (Total A1 to M1)

**TOTAL NON-DEDUCTIBLE EXPENSES**  
**Y**   
 (Total A2 to L2)

**#TAXABLE INCOME OR LOSS** Loss  
**O**    
 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)

**TOTAL SMSF EXPENSES**  
**Z**   
 (N plus Y)

#This is a mandatory label.

**Section D: Income tax calculation statement**

#Important:

Section B label R3, Section C label O and Section D labels A, T1, J, T5 and I are mandatory.

**13 Calculation statement**

Please refer to the Self-managed superannuation fund annual return instructions 2017 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 <b>C1</b> <input type="text"/>	Non-refundable non-carry forward tax offsets <b>C</b> <input type="text" value="0.00"/> (C1 plus C2)
Rebates and tax offsets <b>C2</b> <input type="text"/>	

**SUBTOTAL 1**  
**T2**   
(B less C –cannot be less than zero)

Early stage venture capital limited partnership tax offset <b>D1</b> <input type="text"/>	Non-refundable carry forward tax offsets <b>D</b> <input type="text" value="0.00"/> (D1 plus D2)
Early stage investor tax offset <b>D2</b> <input type="text"/>	

**SUBTOTAL 2**  
**T3**   
(T2 less D –cannot be less than zero)

Complying fund's franking credits tax offset <b>E1</b> <input type="text"/>	Refundable tax offsets <b>E</b> <input type="text" value="0.00"/> (E1 plus E2 plus E3 plus E4)
No-TFN tax offset <b>E2</b> <input type="text"/>	
National rental affordability scheme tax offset <b>E3</b> <input type="text"/>	
Exploration credit tax offset <b>E4</b> <input type="text"/>	

**#TAX PAYABLE T5**   
(T3 less E - cannot be less than zero)

**Section 102AAM interest charge**  
**G**

Credit for interest on early payments – amount of interest

**H1**

Credit for tax withheld – foreign resident withholding (excluding capital gains)

**H2**

Credit for tax withheld – where ABN or TFN not quoted (non-individual)

**H3**

Credit for TFN amounts withheld from payments from closely held trusts

**H5**

Credit for interest on no-TFN tax offset

**H6**

Credit for foreign resident capital gains withholding amounts

**H8**

**Eligible credits**

**H**

(H1 plus H2 plus H3 plus H5 plus H6 plus H8)

**#Tax offset refunds**

(Remainder of refundable tax offsets).

**I**

(unused amount from label E- an amount must be included even if it is zero)

**PAYG instalments raised**

**K**

**Supervisory levy**

**L**

**Supervisory levy adjustment for wound up funds**

**M**

**Supervisory levy adjustment for new funds**

**N**

**Total amount of tax refundable**

**S**

(T5 plus G less H less I less K plus L less M plus N)

#This is a mandatory label.

**Section F / Section G: Member Information**

In Section F / G report all current members in the fund at 30 June.  
 Use Section F / G to report any former members or deceased members who held an interest in the fund at any time during the income year.

Title	MR	See the Privacy note in the Declaration. Member's TFN	153 514 586	Member Number	1
Family name	CALLOW			Account status	<input type="radio"/> Code
First given name	EVAN				
Other given names	JAMES				
Date of birth	18/09/1970	If deceased, date of death			

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE	91,196.00
Employer contributions	<b>A</b>
ABN of principal employer	<b>A1</b>
Personal contributions	<b>B</b>
CGT small business retirement exemption	<b>C</b>
CGT small business 15-year exemption amount	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>
<b>TOTAL CONTRIBUTIONS</b>	<b>N</b> 0.00

**Other transactions**

Allocated earnings or losses	<b>O</b> 5,690.00	Loss <input type="checkbox"/>
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
Lump Sum payment	<b>R1</b>	Code <input type="checkbox"/>
Income stream payment	<b>R2</b>	Code <input type="checkbox"/>
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b> 96,886.00	



Title	MRS	See the Privacy note in the Declaration. Member's TFN	203 782 022	Member Number	<input type="text" value="2"/>
Family name	CALLOW			Account status	<input type="radio"/> Code
First given name	MELISSA				
Other given names	JOY				
Date of birth	30/08/1973	If deceased, date of death	<input type="text"/>		

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE	<input type="text" value="85,011.00"/>
Employer contributions	<input type="text" value="A"/>
ABN of principal employer	<input type="text" value="A1"/>
Personal contributions	<input type="text" value="B"/>
CGT small business retirement exemption	<input type="text" value="C"/>
CGT small business 15-year exemption amount	<input type="text" value="D"/>
Personal injury election	<input type="text" value="E"/>
Spouse and child contributions	<input type="text" value="F"/>
Other third party contributions	<input type="text" value="G"/>
Assessable foreign superannuation fund amount	<input type="text" value="I"/>
Non-assessable foreign superannuation fund amount	<input type="text" value="J"/>
Transfer from reserve: assessable amount	<input type="text" value="K"/>
Transfer from reserve: non-assessable amount	<input type="text" value="L"/>
Contributions from non-complying funds and previously non-complying funds	<input type="text" value="T"/>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<input type="text" value="M"/>
<b>TOTAL CONTRIBUTIONS</b>	<input type="text" value="N 0.00"/>

**Other transactions**

Allocated earnings or losses	<input type="text" value="O 5,302.00"/>	Loss <input type="checkbox"/>
Inward rollovers and transfers	<input type="text" value="P"/>	
Outward rollovers and transfers	<input type="text" value="Q"/>	
Lump Sum payment	<input type="text" value="R1"/>	Code <input type="text"/>
Income stream payment	<input type="text" value="R2"/>	Code <input type="text"/>
<b>CLOSING ACCOUNT BALANCE</b>	<input type="text" value="S 90,313.00"/>	

**Section H: Assets and liabilities**

**15 ASSETS**

15a Australian managed investments

Listed trusts	<input type="text" value="A"/>
Unlisted trusts	<input type="text" value="B 128,945"/>
Insurance policy	<input type="text" value="C"/>
Other managed investments	<input type="text" value="D"/>

15b Australian direct investments

Cash and term deposits	<b>E</b>	<input type="text" value="52,402"/>
Debt securities	<b>F</b>	<input type="text"/>
Loans	<b>G</b>	<input type="text"/>
Listed shares	<b>H</b>	<input type="text"/>
Unlisted shares	<b>I</b>	<input type="text"/>

**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**

Limited recourse borrowing arrangements **J**

Non-residential real property **K**

Residential real property **L**

Collectables and personal use assets **M**

Other assets **O**

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

15e Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A**  Print Y for yes or N for no.

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B**  Print Y for yes or N for no.

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements

**V1**

Permissible temporary borrowings

**V2**

Other borrowings

**V3**

Borrowings **V**

Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) **W**

Reserve accounts **X**

Other liabilities **Y**

**TOTAL LIABILITIES** **Z**

**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**Total TOFA gains **H** Total TOFA losses **I** **Section J: Other information****Family trust election status**If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2016–17 income year, write 2017). **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 2017. **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 2017 for each election **C** If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2017. **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 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
09	02	2018

**Preferred trustee or director contact details:**Title Family name First given name Other given names Phone number 

Area code	Number
08	92746637

Email address Non-individual trustee name (if applicable) ABN of non-individual trustee Time taken to prepare and complete this annual return 

Hrs
<input type="text"/>

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, D BAKER & ASSOCIATES PTY LTD

declare that the Self-managed superannuation fund annual return 2017 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

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number   Area code Number

Tax agent number  Reference number



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
 (Bank,State,Branch)  
 Account Number 114443-5  
 From 27/05/2017  
 To 28/06/2017  
 Statement Number 54

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
27/05/2017	OPENING BALANCE			\$50,015.08
22/06/2017	WJT Accounting 3968	\$665.50		\$49,349.58
23/06/2017	MANJIMUP TAVERN MTUT Distribution		\$3,052.47	\$52,402.05
28/06/2017	CLOSING BALANCE			\$52,402.05

**Total Debits: -\$665.50**  
**Total Credits: \$3,052.47**



Bankwest, a division of Commonwealth Bank of Australia  
ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
(Bank,State,Branch)  
Account Number 114443-5  
From 29/06/2017  
To 28/07/2017  
Statement Number 55

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/06/2017	OPENING BALANCE			\$52,402.05
28/07/2017	CLOSING BALANCE			\$52,402.05

**Total Debits: \$0.00**

**Total Credits: \$0.00**



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
 (Bank,State,Branch)  
 Account Number 114443-5  
 From 29/07/2017  
 To 28/08/2017  
 Statement Number 56

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/07/2017	OPENING BALANCE			\$52,402.05
08/08/2017	AXiTrader	\$1,000.00		\$51,402.05
14/08/2017	Axitrader	\$4,000.00		\$47,402.05
21/08/2017	Independent Reserve Pty Ltd	\$5,000.00		\$42,402.05
22/08/2017	Independent Reserve	\$5,000.00		\$37,402.05
24/08/2017	Independent Reserve	\$5,000.00		\$32,402.05
28/08/2017	CLOSING BALANCE			\$32,402.05

**Total Debits: -\$20,000.00**  
**Total Credits: \$0.00**



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
 (Bank,State,Branch)  
 Account Number 114443-5  
 From 29/08/2017  
 To 28/09/2017  
 Statement Number 57

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/08/2017	OPENING BALANCE			\$32,402.05
19/09/2017	Axitrader Super	\$5,000.00		\$27,402.05
28/09/2017	CLOSING BALANCE			\$27,402.05

**Total Debits: -\$5,000.00**  
**Total Credits: \$0.00**





Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
 (Bank,State,Branch)  
 Account Number 114443-5  
 From 29/09/2017  
 To 27/10/2017  
 Statement Number 58

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/09/2017	OPENING BALANCE			\$27,402.05
12/10/2017	ASIC	\$48.00		\$27,354.05
16/10/2017	Independent Reserve	\$5,000.00		\$22,354.05
17/10/2017	Independent Reserve	\$5,000.00		\$17,354.05
27/10/2017	CLOSING BALANCE			\$17,354.05
		<b>Total Debits: -\$10,048.00</b>		
		<b>Total Credits: \$0.00</b>		



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
 (Bank,State,Branch)  
 Account Number 114443-5  
 From 28/10/2017  
 To 28/11/2017  
 Statement Number 59

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
28/10/2017	OPENING BALANCE			\$17,354.05
06/11/2017	ATO PAYG	\$675.00		\$16,679.05
28/11/2017	CLOSING BALANCE			\$16,679.05

**Total Debits: -\$675.00**  
**Total Credits: \$0.00**



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
 (Bank,State,Branch)  
 Account Number 114443-5  
 From 29/11/2017  
 To 28/12/2017  
 Statement Number 60

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/11/2017	OPENING BALANCE			\$16,679.05
22/12/2017	PAYG Dec 2017	\$675.00		\$16,004.05
28/12/2017	CLOSING BALANCE			\$16,004.05

**Total Debits: -\$675.00**  
**Total Credits: \$0.00**



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
 (Bank,State,Branch)  
 Account Number 114443-5  
 From 29/12/2017  
 To 25/01/2018  
 Statement Number 61

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/12/2017	OPENING BALANCE			\$16,004.05
08/01/2018	axitrader super	\$2,000.00		\$14,004.05
25/01/2018	CLOSING BALANCE			\$14,004.05

**Total Debits: -\$2,000.00**  
**Total Credits: \$0.00**



Bankwest, a division of Commonwealth Bank of Australia  
ABN 48 123 123 124 AFSL / Australian credit licence 234945

**BUSINESS ZERO TRAN ACCOUNT STATEMENT**

Account of CALLOW SUPERANNUATION FUND  
CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
(Bank,State,Branch)  
Account Number 114443-5  
From 26/01/2018  
To 28/02/2018  
Statement Number 62

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
26/01/2018	OPENING BALANCE			\$14,004.05
28/02/2018	CLOSING BALANCE			\$14,004.05

**Total Debits: \$0.00**

**Total Credits: \$0.00**



Bankwest, a division of Commonwealth Bank of Australia  
ABN 48 123 123 124 AFSL / Australian credit licence 234945

**BUSINESS ZERO TRAN ACCOUNT STATEMENT**

Account of CALLOW SUPERANNUATION FUND  
CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
(Bank,State,Branch)  
Account Number 114443-5  
From 01/03/2018  
To 28/03/2018  
Statement Number 63

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
01/03/2018	OPENING BALANCE			\$14,004.05
28/03/2018	CLOSING BALANCE			\$14,004.05

**Total Debits: \$0.00**

**Total Credits: \$0.00**



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
 (Bank,State,Branch)  
 Account Number 114443-5  
 From 29/03/2018  
 To 27/04/2018  
 Statement Number 64

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/03/2018	OPENING BALANCE			\$14,004.05
03/04/2018	ATO PAYG March	\$675.00		\$13,329.05
27/04/2018	CLOSING BALANCE			\$13,329.05

**Total Debits: -\$675.00**  
**Total Credits: \$0.00**



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
 (Bank,State,Branch)  
 Account Number 114443-5  
 From 28/04/2018  
 To 28/05/2018  
 Statement Number 65

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
28/04/2018	OPENING BALANCE			\$13,329.05
11/05/2018	D Baker accountants	\$1,650.00		\$11,679.05
28/05/2018	MANJIMUP TAVERN		\$3,317.92	\$14,996.97
28/05/2018	CLOSING BALANCE			\$14,996.97

**Total Debits: -\$1,650.00**

**Total Credits: \$3,317.92**





Bankwest, a division of Commonwealth Bank of Australia  
ABN 48 123 123 124 AFSL / Australian credit licence 234945

**BUSINESS ZERO TRAN ACCOUNT STATEMENT**

Account of CALLOW SUPERANNUATION FUND  
CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
(Bank,State,Branch)  
Account Number 114443-5  
From 29/05/2018  
To 28/06/2018  
Statement Number 66

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/05/2018	OPENING BALANCE			\$14,996.97
28/06/2018	CLOSING BALANCE			\$14,996.97

**Total Debits: \$0.00**

**Total Credits: \$0.00**



Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
 (Bank,State,Branch)  
 Account Number 114443-5  
 From 29/06/2018  
 To 27/07/2018  
 Statement Number 67

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/06/2018	OPENING BALANCE			\$14,996.97
13/07/2018	Super Audit	\$330.00		\$14,666.97
23/07/2018	D BAKER & ASSOC		\$2,275.55	\$16,942.52
27/07/2018	CLOSING BALANCE			\$16,942.52

**Total Debits: -\$330.00**  
**Total Credits: \$2,275.55**



## Independent - Cash Account

Client D. BAKERS & ASSOCIATED PTY LTD  
 End Client Callow Superannuation Fund  
 Year 2018

<b>Opening balance</b>				-
Buy	107,867.14			(107,867.14)
Sales		83,825.81	↑ E-18 ↓	(24,041.33)
Transfer from Bankwest		25,000.00	D1-D14	958.67
Brokerage fee	958.47	E-21		0.20
<b>Closing balance</b>				<b>0.20 E-21</b>

Date	Narration	Dr	Cr	Balance
Opening balance				
				-
21-Aug-17	Buy ETH	4,974.60		(4,974.60) ↑
21-Aug-17	Brokerage fee	24.87		(4,999.47)
21/08/2017	Independent Reserve Pty Ltd		5,000.00	0.53
22/08/2017	Independent Reserve Pty Ltd		5,000.00	5,000.53
23-Aug-17	Buy ETH	1,904.07		3,096.46
23-Aug-17	Buy ETH	3,068.11		28.36
23-Aug-17	Brokerage fee	9.52		18.84
23-Aug-17	Brokerage fee	15.34		3.50
24/08/2017	Independent Reserve Pty Ltd		5,000.00	5,003.50
25-Aug-17	Buy ETH	874.00		4,129.50
25-Aug-17	Buy ETH	602.43		3,527.07
25-Aug-17	Buy ETH	3,428.56		98.51
25-Aug-17	Buy ETH	69.51		29.00
25-Aug-17	Brokerage fee	4.37		24.63
25-Aug-17	Brokerage fee	3.01		21.62
25-Aug-17	Brokerage fee	17.14		4.48
25-Aug-17	Brokerage fee	0.34		4.14
16/10/2017	Independent Reserve Pty Ltd		5,000.00	5,004.14
17/10/2017	Independent Reserve Pty Ltd		5,000.00	10,004.14
20-Oct-17	Buy XBT	7,264.99		2,739.15
20-Oct-17	Brokerage fee	36.32		2,702.83
30-Oct-17	Buy XBT	694.00		2,008.83
30-Oct-17	Buy XBT	11,838.05		(9,829.22)
30-Oct-17	Sell ETH		1,979.46	(7,849.76)
30-Oct-17	Sell ETH		29.34	(7,820.42)
30-Oct-17	Sell ETH		8,035.20	214.78
30-Oct-17	Brokerage fee	3.46		211.32
30-Oct-17	Brokerage fee	59.19		152.13
30-Oct-17	Brokerage fee	9.89		142.24
30-Oct-17	Brokerage fee	0.14		142.10 ↓

D19 - D21



KAV PARTNERS

## Independent - Cash Account

Client	D. BAKERS & ASSOCIATED PTY LTD
End Client	Callow Superannuation Fund
Year	2018

<b>Opening balance</b>			-
Buy	107,867.14		(107,867.14)
Sales		83,825.81	(24,041.33)
Transfer from Bankwest		25,000.00	958.67
Brokerage fee	958.47		0.20
<b>Closing balance</b>			<b>0.20</b>

Date	Narration	Dr	Cr	Balance
30-Oct-17	Brokerage fee	40.17		101.93
03-Nov-17	Buy XBT	4,077.79		(3,975.86)
03-Nov-17	Sell ETH		4,016.38	40.53
03-Nov-17	Brokerage fee	20.38		20.15
03-Nov-17	Brokerage fee	20.08		0.07
06-Dec-17	Sell XBT		600.99	601.05
06-Dec-17	Sell XBT		2,399.23	3,000.28
06-Dec-17	Sell XBT		94.75	3,095.03
06-Dec-17	Sell XBT		18,571.00	21,666.03
06-Dec-17	Sell XBT		3,221.50	24,887.53
06-Dec-17	Sell XBT		93.50	24,981.03
06-Dec-17	Sell XBT		2,686.04	27,667.07
06-Dec-17	Brokerage fee	3.00		27,664.07
06-Dec-17	Brokerage fee	11.99		27,652.08
06-Dec-17	Brokerage fee	0.47		27,651.61
06-Dec-17	Brokerage fee	92.85		27,558.76
06-Dec-17	Brokerage fee	16.10		27,542.66
06-Dec-17	Brokerage fee	0.46		27,542.20
06-Dec-17	Brokerage fee	13.43		27,528.77
08-Dec-17	Buy ETH	9,453.00		18,075.77
08-Dec-17	Buy ETH	3,735.34		14,340.42
08-Dec-17	Buy ETH	3,678.89		10,661.53
08-Dec-17	Buy ETH	1,423.63		9,237.90
08-Dec-17	Buy ETH	98.14		9,139.76
08-Dec-17	Buy ETH	185.17		8,954.59
08-Dec-17	Brokerage fee	47.26		8,907.33
08-Dec-17	Brokerage fee	18.67		8,888.66
08-Dec-17	Brokerage fee	18.39		8,870.27
08-Dec-17	Brokerage fee	7.11		8,863.16
08-Dec-17	Brokerage fee	0.49		8,862.67
08-Dec-17	Brokerage fee	0.92		8,861.75



KAV PARTNERS

## Independent - Cash Account

Client	D. BAKERS & ASSOCIATED PTY LTD
End Client	Callow Superannuation Fund
Year	2018

<b>Opening balance</b>		-
Buy	107,867.14	(107,867.14)
Sales		83,825.81 (24,041.33)
Transfer from Bankwest		25,000.00 958.67
Brokerage fee	958.47	0.20
<b>Closing balance</b>		<b>0.20</b>

Date	Narration	Dr	Cr	Balance
10-Dec-17	Buy ETH	359.63		8,502.12
10-Dec-17	Brokerage fee	1.79		8,500.33
16-Dec-17	Buy BCH	7,356.00		1,144.33
16-Dec-17	Brokerage fee	36.78		1,107.55
19-Dec-17	Buy XBT	1,101.87		5.67
19-Dec-17	Brokerage fee	5.50		0.17
20-Dec-17	Sell ETH		2,411.58	2,411.76
20-Dec-17	Sell ETH		7,460.01	9,871.77
20-Dec-17	Sell ETH		992.25	10,864.02
20-Dec-17	Sell ETH		1,115.09	11,979.11
20-Dec-17	Sell ETH		4,750.00	16,729.11
20-Dec-17	Brokerage fee	12.05		16,717.06
20-Dec-17	Brokerage fee	37.30		16,679.76
20-Dec-17	Brokerage fee	4.96		16,674.80
20-Dec-17	Brokerage fee	5.57		16,669.23
20-Dec-17	Brokerage fee	23.74		16,645.49
21-Dec-17	Buy XBT	9,433.36		7,212.13
21-Dec-17	Buy XBT	1,003.20		6,208.93
21-Dec-17	Buy XBT	6,125.53		83.40
21-Dec-17	Brokerage fee	47.16		36.24
21-Dec-17	Brokerage fee	5.01		31.23
21-Dec-17	Brokerage fee	30.62		0.61
27-Dec-17	Buy BCH	5,821.25		(5,820.64)
27-Dec-17	Buy BCH	1,098.52		(6,919.16)
27-Dec-17	Buy BCH	4,357.57		(11,276.73)
27-Dec-17	Buy BCH	5,773.28		(17,050.02)
27-Dec-17	Sell XBT		8,246.78	(8,803.24)
27-Dec-17	Sell XBT		114.45	(8,688.79)
27-Dec-17	Sell XBT		436.00	(8,252.79)
27-Dec-17	Sell XBT		8,424.77	171.98
27-Dec-17	Brokerage fee	29.10		142.88



KAV PARTNERS

## Independent - Cash Account

Client	D. BAKERS & ASSOCIATED PTY LTD
End Client	Callow Superannuation Fund
Year	2018

<b>Opening balance</b>			-
Buy	107,867.14		(107,867.14)
Sales		83,825.81	(24,041.33)
Transfer from Bankwest		25,000.00	958.67
Brokerage fee	958.47		0.20
<b>Closing balance</b>			<b>0.20</b>

Date	Narration	Dr	Cr	Balance
27-Dec-17	Brokerage fee	5.49		137.39
27-Dec-17	Brokerage fee	21.78		115.61
27-Dec-17	Brokerage fee	28.86		86.75
27-Dec-17	Brokerage fee	41.23		45.52
27-Dec-17	Brokerage fee	0.57		44.95
27-Dec-17	Brokerage fee	2.18		42.77
27-Dec-17	Brokerage fee	42.12		0.65
06-Jan-18	Buy ETH	1,760.18		(1,759.52)
06-Jan-18	Buy ETH	193.90		(1,953.42)
06-Jan-18	Buy ETH	193.90		(2,147.32)
06-Jan-18	Buy ETH	401.65		(2,548.97)
06-Jan-18	Buy ETH	5,517.02		(8,065.99)
06-Jan-18	Sell BCH		8,147.49	81.50
06-Jan-18	Brokerage fee	8.80		72.70
06-Jan-18	Brokerage fee	0.96		71.74
06-Jan-18	Brokerage fee	0.96		70.78
06-Jan-18	Brokerage fee	2.00		68.78
06-Jan-18	Brokerage fee	27.58		41.20
06-Jan-18	Brokerage fee	40.73		<b>0.47</b>
	Rounding Brokerage fee			0.27
				<b>0.20</b>



Account Currency: **AUSTRALIAN DOLLAR (AUD)**

Statement Period: **21 Aug 2017 - 2 Nov 2017**

Account Name: Callow Superannuation Pty Ltd

Account Address: 85, Cotherstone Rd, Kalamunda, WA 6076, Australia

Settled Date	Transaction Type	Credit	Debit	Balance
30 Oct 2017 22:21	Brokerage		3.15	101.87
30 Oct 2017 22:21	GST		0.31	105.03
30 Oct 2017 22:21	Trade		693.99	105.34
30 Oct 2017 22:16	Brokerage		53.80	799.34
30 Oct 2017 22:16	GST		5.38	853.15
30 Oct 2017 22:16	Trade		11,838.05	858.53
30 Oct 2017 21:53	Brokerage		0.13	12,696.58
30 Oct 2017 21:53	GST		0.01	12,696.72
30 Oct 2017 21:53	Brokerage		8.99	12,696.73
30 Oct 2017 21:53	GST		0.89	12,705.73
30 Oct 2017 21:53	Trade	29.34		12,706.63

Independent Reserve Pty. Ltd.  
 ABN 46 164 257 069  
 Level 32, 101 Miller Street, North Sydney, 2060  
 New South Wales, Australia  
 Website: [www.independentreserve.com](http://www.independentreserve.com)



Settled Date	Transaction Type	Credit	Debit	Balance
30 Oct 2017 21:53	Trade	1,979.45		12,677.29
30 Oct 2017 21:43	Brokerage		36.52	10,697.83
30 Oct 2017 21:43	GST		3.65	10,734.35
30 Oct 2017 21:43	Trade	8,035.20		10,738.01
20 Oct 2017 20:02	Brokerage		33.02	2,702.81
20 Oct 2017 20:02	GST		3.30	2,735.83
20 Oct 2017 20:02	Trade		7,264.99	2,739.13
18 Oct 2017 04:58	Deposit	5,000.00		10,004.12
18 Oct 2017 04:58	Deposit	5,000.00		5,004.12
25 Aug 2017 18:47	Brokerage		0.31	4.12
25 Aug 2017 18:47	GST		0.03	4.44
25 Aug 2017 18:47	Brokerage		15.58	4.47
25 Aug 2017 18:47	GST		1.55	20.05
25 Aug 2017 18:47	Brokerage		2.73	21.61
25 Aug 2017 18:47	GST		0.27	24.35
25 Aug 2017 18:47	Brokerage		3.97	24.62
25 Aug 2017 18:47	GST		0.39	28.60
25 Aug 2017 18:46	Trade		69.50	28.99

Independent Reserve Pty. Ltd.  
 ABN 46 164 257 069  
 Level 32, 101 Miller Street, North Sydney, 2060  
 New South Wales, Australia  
 Website: [www.independentreserve.com](http://www.independentreserve.com)





Settled Date	Transaction Type	Credit	Debit	Balance
25 Aug 2017 18:46	Trade		3,428.55	98.50
25 Aug 2017 18:46	Trade		602.42	3,527.06
25 Aug 2017 18:46	Trade		874.00	4,129.49
25 Aug 2017 06:33	Deposit	5,000.00		5,003.49
24 Aug 2017 05:54	Brokerage		8.65	3.49
24 Aug 2017 05:54	GST		0.86	12.14
24 Aug 2017 05:54	Brokerage		13.94	13.01
24 Aug 2017 05:54	GST		1.39	26.95
24 Aug 2017 05:54	Trade		1,904.06	28.35
24 Aug 2017 05:54	Trade		3,068.10	1,932.41
23 Aug 2017 19:13	Deposit	5,000.00		5,000.52
22 Aug 2017 06:59	Brokerage		22.61	0.52
22 Aug 2017 06:59	GST		2.26	23.13
22 Aug 2017 06:58	Trade		4,974.60	25.39
22 Aug 2017 06:18	Deposit	5,000.00		5,000.00

## Manjimup Tavern Unit Trust 2018 Report

### 1. 2018 Results

- a. Financial Statements for the year ended 30 June 2018 (attached)
- b. 2018 Income Tax Return (attached)

### 2. Valuation of 88 Giblett Street, Manjimup

- a. Valuation from McGillivray Property Valuers – as at 30 June 2018 (attached)
- b. Valuation determined at \$1.5m (ex GST).
- c. Actual Cost to purchase and develop \$1,804,501 (to 30 June 2018), and depreciated to \$1,682,300.

### 3. Valuation of Manjimup Tavern Unit Trust

- a. Units on issue – 1,804,810.
- b. Net Assets of all assets of MTUT (at valuation) at 30 June 2018 - \$1,622,510.20.
- c. Valuation as at 30 June 2018, per \$1.00 unit = \$0.89899 (2017 = \$0.88531).

### 4. 2018 Distribution Payable

Valuation of Callow as at 30/06/2018: 145,649 \* \$0.89899 = \$130,936.99  
 Valuation of Callow as at 30/06/2017: 145,649 \* \$0.88531 = \$128,945.08  
 Change in MV: \$1,991.83

Subscribed Units	No. Units	% Ownership	2018 Distribution
Armstrong Family Trust	110,100	6.10%	\$ 3,092.88
Fallens Family Trust	251,700	13.95%	\$ 7,073.07
Armstrong Superannuation Fund	125,000	6.93%	\$ 3,508.65
MJD Superannuation Fund	55,000	3.05%	\$ 1,546.44
E & J Fallens Superannuation Fund	325,400	18.03%	\$ 9,141.75
Claian Superannuation Fund	122,677	6.80%	\$ 3,447.80
CJ Maddison Superannuation Fund	102,584	5.68%	\$ 2,879.93
Callow Superannuation Fund	145,649	8.07%	\$ 4,091.73
Hummerson Superannuation Fund	100,000	5.54%	\$ 2,808.95
Ciscidda Superannuation Fund	98,353	5.45%	\$ 2,763.31
J & J Murphy Superannuation Fund	115,000	6.37%	\$ 3,229.78
Peacock Superannuation Fund	153,347	8.50%	\$ 4,309.76
H Danskin	100,000	5.54%	\$ 2,808.95
	1,804,810	100.00%	\$ 50,703.00

## 5. Proposed Return of Capital

Subscribed Units	No. Units	% Ownership	Return of Capital 5c
Armstrong Family Trust	110,100	6.10%	\$ 5,505.00
Fallens Family Trust	251,700	13.95%	\$ 12,585.00
Armstrong Superannuation Fund	125,000	6.93%	\$ 6,250.00
MJD Superannuation Fund	55,000	3.05%	\$ 2,750.00
E & J Fallens Superannuation Fund	325,400	18.03%	\$ 16,270.00
Claian Superannuation Fund	122,677	6.80%	\$ 6,133.85
CJ Maddison Superannuation Fund	102,584	5.68%	\$ 5,129.20
Callow Superannuation Fund	145,649	8.07%	\$ 7,282.45
Hummerson Superannuation Fund	100,000	5.54%	\$ 5,000.00
Ciscidda Superannuation Fund	98,353	5.45%	\$ 4,917.65
J & J Murphy Superannatuion Fund	115,000	6.37%	\$ 5,750.00
Peacock Superannuation Fund	153,347	8.50%	\$ 7,667.35
H Danskin	100,000	5.54%	\$ 5,000.00
	<u>1,804,810</u>	<u>100.00%</u>	<u>\$ 90,240.50</u>

## 6. Residual Cash Position

Cash holding at 28 September 2018:	\$184,287.82
Less: 2018 Distribution	\$ 50,703.00
Less: Proposed Return of Capital	<u>\$ 90,240.50</u>
Residual Cash Reserves of MTUT	<u>\$ 43,344.32</u>

## 7. Rent Review

Lease Commencement:	24 August 2015 (5 years)	
Annual Lease Payments	\$95,000.00 per annum + outgoings.	
Rent Reviews to 2020 at 4% pa	24 August 2016 (rent relief)	\$ 98,800
	24 August 2017 (rent relief)	\$102,752
	24 August 2018	\$106,862

Valuation dated 30 June 2018, indicates market rental for the property is in the range of \$110,000 to \$140,000 – trading history dependent.

From 24 August 2018, it is proposed annual rent is taken to \$106,862, which is in line with lease agreement and assessed market valuation.

## Manjimup Tavern Unit Trust

### **Contents**

[Compilation Report](#)

[Trustee's Declaration](#)

[Detailed Balance Sheet](#)

[Detailed Profit and Loss Statement](#)

[Beneficiaries Profit Distribution Summary](#)

[Notes to the Financial Statements](#)

[Depreciation Schedule](#)

## **Manjimup Tavern Unit Trust**

### **Compilation Report to Manjimup Tavern Unit Trust**

---

We have compiled the accompanying special purpose financial statements of Manjimup Tavern Unit Trust, which comprise the balance sheet as at 30 June 2018, the profit and loss 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 to provide information relating to the performance and financial position of the trust that satisfies the information needs of the directors of the trustee company and of the beneficiaries.

#### The Responsibility of the Trustees

The directors of the trustee company 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 basis of accounting adopted is appropriate to meet their needs and for the purpose that the financial statements were prepared.

#### Our Responsibility

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

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

#### Assurance Disclaimer

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

The special purpose financial statements were compiled exclusively for the benefit of the directors of the trustee company who are responsible for the reliability, accuracy and completeness of the information used to compile them. We do not accept responsibility for the contents of the special purpose financial statements.

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UHY Haines Norton Perth Pty Ltd  
Level 2, 35 Havelock Street, West Perth WA 6005  
PO Box 458, West Perth WA 6872

1 October, 2018

## Manjimup Tavern Unit Trust Trustee's Declaration

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The directors of Manjimup Tavern Pty Ltd declare that the trust is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 1 to the financial statements

The directors of the trustee company declare that:

- (i) the financial statements and notes, present fairly the trust's financial position as at 30 June 2018 and its performance for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) in the directors' opinion there are reasonable grounds to believe that the trust will be able to pay its debts as and when they become due and payable.

The declaration is made in accordance with a resolution of the Board of Directors of the trustee company.

---

Ian Graeme Armstrong , (Director)

---

Edwin Patrick Fallens , (Director)

Date

**Manjimup Tavern Unit Trust**  
**Detailed Balance Sheet as at 30 June 2018**

	Note	2018	2017
		\$	\$
<b>Current Assets</b>			
<b>Cash Assets</b>			
Westpac Acct #46-9051		172,994	140,442
Westpac Acct #46-9078		17	17
		173,011	140,459
		173,011	140,459
Total Current Assets		173,011	140,459
<b>Non-Current Assets</b>			
<b>Property, Plant and Equipment</b>			
88 Giblett Street - at Cost		626,314	626,314
88 Giblett Street - Development Costs		1,016,705	999,469
88 Giblett Street - Development Design		27,287	27,287
88 Giblett Street - Holding Costs		12,121	12,121
88 Giblett Street - Valuation Fees		1,700	1,700
88 Giblett Street - Plant & Equipment		116,714	116,714
88 Giblett Street - Ineligible Cost		13,661	13,661
88 Giblett Street - Revaluation Adjust		(182,300)	(206,987)
88 Giblett Street - Less Acc Dep'n		(132,201)	(90,278)
		1,500,000	1,500,000
<b>Other</b>			
Formation Expenses		854	854
		854	854
Total Non-Current Assets		1,500,854	1,500,854
Total Assets		1,673,864	1,641,313

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
 Compilation Report and Notes which form part of these financial statements.

**Manjimup Tavern Unit Trust**  
**Detailed Balance Sheet as at 30 June 2018**

	Note	2018	2017
		\$	\$
<b>Current Liabilities</b>			
<b>Financial Liabilities</b>			
Unsecured:			
UPE: Fallens Family Trust		7,073	5,735
UPE: Armstrong Family Trust		3,093	2,508
UPE: Armstrong Superannuation Fund		3,509	2,845
UPE: MJD Superannuation Fund		1,546	1,254
UPE: E & J Fallens Superannuation Fund		9,142	7,413
UPE: Claian Superannuation Fund		3,448	2,796
UPE: CJ Maddison Superannuation Fund		2,880	2,335
UPE: Callow Superannuation Fund		4,092	3,318
UPE: Hummerson Superannuation Fund		2,809	2,278
UPE: Ciscidda Superannuation Fund		2,763	2,241
UPE: J & J Murphy Superannuation Fund		3,230	2,619
UPE: Peacock Superannuation Fund		4,310	3,495
UPE: H Danskin		2,809	2,278
		50,703	41,114
<b>Current Tax Liabilities</b>			
GST Payable Control Account		651	2,375
		651	2,375
Total Current Liabilities		51,354	43,489
Total Liabilities		51,354	43,489
Net Assets		1,622,510	1,597,823

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**



**Manjimup Tavern Unit Trust**  
**Detailed Balance Sheet as at 30 June 2018**

	Note	2018	2017
		\$	\$
<b>Equity</b>			
Subscribed Units: Armstrong Family Trust		110,100	110,100
Subscribed Units: Fallens Family Trust		251,700	251,700
Subscribed Units: Armstrong Super Fund		125,000	125,000
Subscribed Units: MJD Super Fund		55,000	55,000
Subscribed Units: Fallens Super Fund		325,400	325,400
Subscribed Units: Claian Super Fund		122,677	122,677
Subscribed Units: CJ Maddison Super Fund		102,584	102,584
Subscribed Units: Callow Super Fund		145,649	145,649
Subscribed Units: Hummerston Super Fund		100,000	100,000
Subscribed Units: Ciscidda Super Fund		98,353	98,353
Subscribed Units: J&J Murphy Super Fund		115,000	115,000
Subscribed Units: Peacock Super Fund		153,347	153,347
Subscribed Units: H Danskin		100,000	100,000
Revaluation Reserve		(182,300)	(206,987)
Total Equity		<u>1,622,510</u>	<u>1,597,823</u>

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
 Compilation Report and Notes which form part of these financial statements.**

**Manjimup Tavern Unit Trust**  
**Detailed Profit and Loss Statement**  
**For the year ended 30 June 2018**

	2018	2017
	\$	\$
<hr/>		
<b>Income</b>		
Rents received	95,000	95,000
Total income	95,000	95,000
<b>Expenses</b>		
Accountancy	2,000	2,500
Bank Fees and Charges	120	120
Depreciation	41,923	47,573
Filing Fees	254	249
Insurance	-	3,444
Total expenses	44,297	53,886
Net Profit from Ordinary Activities before income tax	50,703	41,114

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**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.**

**Manjimup Tavern Unit Trust**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2018**

	2018 \$	2017 \$
Beneficiaries Share of Profit		
- Fallens Family Trust	7,073	5,735
- Armstrong Family Trust	3,093	2,508
- Armstrong Superannuation Fund	3,509	2,845
- MJD Superannuation Fund	1,546	1,254
- E & J Fallens Superannuation Fund	9,142	7,413
- Claian Superannuation Fund	3,448	2,796
- CJ Maddison Superannuation Fund	2,880	2,335
- Callow Superannuation Fund	4,092	3,318
- Hummerson Superannuation Fund	2,809	2,278
- Ciscidda Superannuation Fund	2,763	2,241
- J & J Murphy Superannuation Fund	3,230	2,619
- Peacock Superannuation Fund	4,310	3,495
- H Danskin	2,809	2,278
Total Profit	50,703	41,114

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**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**Manjimup Tavern Unit Trust**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2018**

	2018	2017
	\$	\$
<hr/>		
Fallens Family Trust		
Opening Balance - Benefy	5,735	3,928
Profit distribution for year	7,073	5,735
	12,809	9,664
Less:		
Physical distribution	(5,735)	(3,928)
	7,073	5,735
Armstrong Family Trust		
Opening Balance - Benefy	2,508	1,718
Profit distribution for year	3,093	2,508
	5,601	4,226
Less:		
Physical distribution	(2,508)	(1,718)
	3,093	2,508
Armstrong Superannuation Fund		
Opening Balance - Benefy	2,845	1,171
Profit distribution for year	3,509	2,845
	6,354	4,017
Less:		
Physical distribution	(2,845)	(1,171)
	3,509	2,845
MJD Superannuation Fund		
Opening Balance - Benefy	1,254	811
Profit distribution for year	1,546	1,254
	2,800	2,065
Less:		
Physical distribution	(1,254)	(811)
	1,546	1,254

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**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**Manjimup Tavern Unit Trust**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2018**

	2018 \$	2017 \$
<b>E &amp; J Fallens Superannuation Fund</b>		
Opening Balance - Benefy	7,413	5,077
Profit distribution for year	9,142	7,413
	<u>16,555</u>	<u>12,490</u>
Less:		
Physical distribution	(7,413)	(5,077)
	<u>9,142</u>	<u>7,413</u>
<b>Claian Superannuation Fund</b>		
Opening Balance - Benefy	2,796	1,915
Profit distribution for year	3,448	2,796
	<u>6,244</u>	<u>4,711</u>
Less:		
Physical distribution	(2,796)	(1,915)
	<u>3,448</u>	<u>2,796</u>
<b>CJ Maddison Superannuation Fund</b>		
Opening Balance - Benefy	2,335	1,599
Profit distribution for year	2,880	2,335
	<u>5,215</u>	<u>3,935</u>
Less:		
Physical distribution	(2,335)	(1,599)
	<u>2,880</u>	<u>2,335</u>
<b>Callow Superannuation Fund</b>		
Opening Balance - Benefy	3,318	3,052
Profit distribution for year	4,092	3,318
	<u>7,410</u>	<u>6,370</u>
Less:		
Physical distribution	(3,318)	(3,052)
	<u>4,092</u>	<u>3,318</u>

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**Manjimup Tavern Unit Trust**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2018**

	2018 \$	2017 \$
<b>Hummerson Superannuation Fund</b>		
Opening Balance - Benefy	2,278	1,560
Profit distribution for year	2,809	2,278
	5,087	3,838
Less:		
Physical distribution	(2,278)	(1,560)
	2,809	2,278
<b>Ciscidda Superannuation Fund</b>		
Opening Balance - Benefy	2,241	1,535
Profit distribution for year	2,763	2,241
	5,004	3,775
Less:		
Physical distribution	(2,241)	(1,535)
	2,763	2,241
<b>J &amp; J Murphy Superannuation Fund</b>		
Opening Balance - Benefy	2,619	1,794
Profit distribution for year	3,230	2,619
	5,849	4,413
Less:		
Physical distribution	(2,619)	(1,794)
	3,230	2,619
<b>Peacock Superannuation Fund</b>		
Opening Balance - Benefy	3,495	2,394
Profit distribution for year	4,310	3,495
	7,804	5,888
Less:		
Physical distribution	(3,495)	(2,394)
	4,310	3,495

**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**Manjimup Tavern Unit Trust**  
**Beneficiaries Profit Distribution Summary**  
**For the year ended 30 June 2018**

	2018	2017
	\$	\$
<hr/>		
H Danskin		
Opening Balance - Benefy	2,278	1,605
Profit distribution for year	2,809	2,278
	5,087	3,883
Less:		
Physical distribution	(2,278)	(1,605)
	2,809	2,278
Total of Non-Equity based UPEs	50,703	41,114
Total Beneficiary Funds	50,703	41,114

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**These financial statements are unaudited. They must be read in conjunction with the attached Accountant's  
Compilation Report and Notes which form part of these financial statements.**

**Manjimup Tavern Unit Trust**  
**Notes to the Financial Statements**  
**For the year ended 30 June 2018**

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## **Note 1: Summary of Significant Accounting Policies**

The directors of the trustee company have prepared the financial statements of the trust on the basis that the trust is non-reporting entity because there are no users dependant 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 trust deed, the information needs of the stakeholders and for the basis of preparation of the income tax return.

The financial statements have been prepared in accordance with significant accounting policies disclosed below, which the directors have determined are appropriate to meet the purposes of preparation. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial statements have been prepared on an accruals basis and are based on historical costs unless otherwise stated in the notes. The accounting policies that have been adopted in the preparation of the statements are as follows:

### **Property, Plant and Equipment**

Property, plant and equipment are included at cost, independent of partners' valuation. All assets, excluding freehold land and buildings are depreciated over the useful lives of the assets to the entity.

### **Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities on the balance sheet.

### **Revenue**

All revenue is stated net of the amount of goods and services tax (GST).

### **Goods and Services Tax (GST)**

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Tax Office. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the balance sheet are shown inclusive of GST.

### **Trade and Other Payables**

Trade and other payables, including bank borrowings and distributions payable, are recognised at the nominal transaction value without taking into account the time value of money.





**CALLOW SUPERANNUATION FUND****ABN 74 659 776 148**

18/04/2019

13:38

**Ledger Entries Report for the year ending 30 June, 2018**

Date	Trans No	Chq/Rec	Description	Code	Debit	Credit	Total
<b>Account number 0601 - Total capital gains</b>							
30/06/2018	000000023	J	Brokerage fees		958.47	<b>E-21</b>	958.47
30/06/2018	000000025	J	Capital Gains - XBT			27,325.80	(26,367.33)
30/06/2018	000000025	J	Capital Gains - ETH			6,111.29	<b>E-20</b> (32,478.62)
30/06/2018	000000025	J	Capital Gains - BCH			2,266.46	(34,745.08)
30/06/2018	000000026	J	Total Gains/Losses from AxiCorp Financia		11,360.91	<b>E-29</b>	(23,384.17)
Total					<b>12,319.38</b>	<b>35,703.55</b>	



KAV PARTNERS

## Transaction Summary - Bitcoin Market

Client	D. BAKERS & ASSOCIATED PTY LTD
End Client	Callow Superannuation Fund
Year	2018

<b>Opening balance</b>		-
Buy	107,867.14	
Sales		83,825.81
Gains		
- XBT	27,325.80	
- ETH	6,111.29	↕ E-20
- BCH	2,266.46	↕
Total		<u>59,744.88</u>
<b>Closing balance</b>		
- XBT		12,806.16
- ETH		12,680.53
- BCH		5,000.83
		<u>30,487.52</u>
<b>Change in MV</b>		29,257.36

Date	Type	Code	Brokerage	GST	Net	Quantity	Price	Amount
06-Jan-18	Buy	ETH	\$8.80	\$0.80	\$8.00	1.27088515	1,385.00	1,760.18
06-Jan-18	Buy	ETH	\$0.96	\$0.09	\$0.87	0.14	1,385.00	193.90
06-Jan-18	Buy	ETH	\$0.96	\$0.09	\$0.87	0.14	1,385.00	193.90
06-Jan-18	Buy	ETH	\$2.00	\$0.18	\$1.82	0.29	1,385.00	401.65
06-Jan-18	Buy	ETH	\$27.58	\$2.51	\$25.07	3.98340817	1,385.00	5,517.02
27-Dec-17	Buy	BCH	\$29.10	\$2.65	\$26.45	1.49224491	3,901.00	5,821.25
27-Dec-17	Buy	BCH	\$5.49	\$0.50	\$4.99	0.28160052	3,901.00	1,098.52
27-Dec-17	Buy	BCH	\$21.78	\$1.98	\$19.80	1.11703951	3,901.00	4,357.57
27-Dec-17	Buy	BCH	\$28.86	\$2.62	\$26.24	1.47994939	3,901.00	5,773.28
21-Dec-17	Buy	XBT	\$47.16	\$4.29	\$42.87	0.41374402	22,800.00	9,433.36
21-Dec-17	Buy	XBT	\$5.01	\$0.46	\$4.55	0.044	22,800.00	1,003.20
21-Dec-17	Buy	XBT	\$30.62	\$2.78	\$27.84	0.2686636	22,800.00	6,125.53
19-Dec-17	Buy	XBT	\$5.50	\$0.50	\$5.00	0.0442306	24,912.00	1,101.87
16-Dec-17	Buy	BCH	\$36.78	\$3.34	\$33.44	3	2,452.00	7,356.00
10-Dec-17	Buy	ETH	\$1.79	\$0.16	\$1.63	0.57065994	630.20	359.63
08-Dec-17	Buy	ETH	\$47.26	\$4.30	\$42.96	15	630.20	9,453.00
08-Dec-17	Buy	ETH	\$18.67	\$1.70	\$16.97	5.92723616	630.20	3,735.34
08-Dec-17	Buy	ETH	\$18.39	\$1.67	\$16.72	5.79352515	635.00	3,678.89
08-Dec-17	Buy	ETH	\$7.11	\$0.65	\$6.46	2.25902054	630.20	1,423.63
08-Dec-17	Buy	ETH	\$0.49	\$0.04	\$0.45	0.15573073	630.20	98.14
08-Dec-17	Buy	ETH	\$0.92	\$0.08	\$0.84	0.29382748	630.20	185.17
03-Nov-17	Buy	XBT	\$20.38	\$1.85	\$18.53	0.415	9,826.00	4,077.79
30-Oct-17	Buy	XBT	\$3.46	\$0.31	\$3.15	0.08685823	7,990.00	694.00
30-Oct-17	Buy	XBT	\$59.19	\$5.38	\$53.81	1.48160851	7,990.00	11,838.05
20-Oct-17	Buy	XBT	\$36.32	\$3.30	\$33.02	1	7,264.99	7,264.99
25-Aug-17	Buy	ETH	\$4.37	\$0.40	\$3.97	2	437.00	874.00
25-Aug-17	Buy	ETH	\$3.01	\$0.27	\$2.74	1.37540708	438.00	602.43
25-Aug-17	Buy	ETH	\$17.14	\$1.56	\$15.58	7.83867639	437.39	3,428.56
25-Aug-17	Buy	ETH	\$0.34	\$0.03	\$0.31	0.15833439	438.99	69.51

E22-E24



KAV PARTNERS

## Transaction Summary - Bitcoin Market

Client D. BAKERS & ASSOCIATED PTY LTD  
 End Client Callow Superannuation Fund  
 Year 2018

23-Aug-17 Buy	ETH	\$9.52	\$0.87	\$8.65	4.51960679	421.29	1,904.07
23-Aug-17 Buy	ETH	\$15.34	\$1.39	\$13.95	7.28281798	421.28	3,068.11
21-Aug-17 Buy	ETH	\$24.87	\$2.26	\$22.61	11.84457674	419.99	4,974.60
		<b><u>\$539.17</u></b>	<b><u>\$49.02</u></b>	<b><u>\$490.15</u></b>		<b>Total Buy</b>	<b><u>\$107,867.14</u></b>
06-Jan-18 Sell	BCH	\$40.73	\$3.70	\$37.03	2.37	3,437.76	8,147.49
27-Dec-17 Sell	XBT	\$41.23	\$3.75	\$37.48	0.37829263	21,800.00	8,246.78
27-Dec-17 Sell	XBT	\$0.57	\$0.05	\$0.52	0.00525	21,800.00	114.45
27-Dec-17 Sell	XBT	\$2.18	\$0.20	\$1.98	0.02	21,800.00	436.00
27-Dec-17 Sell	XBT	\$42.12	\$3.83	\$38.29	0.38645737	21,800.00	8,424.77
20-Dec-17 Sell	ETH	\$12.05	\$1.10	\$10.95	2.16384295	1,114.49	2,411.58
20-Dec-17 Sell	ETH	\$37.30	\$3.39	\$33.91	6.69365705	1,114.49	7,460.01
20-Dec-17 Sell	ETH	\$4.96	\$0.45	\$4.51	0.89	1,114.89	992.25
20-Dec-17 Sell	ETH	\$5.57	\$0.51	\$5.06	1	1,115.09	1,115.09
20-Dec-17 Sell	ETH	\$23.74	\$2.16	\$21.58	4.2525	1,116.99	4,750.00
06-Dec-17 Sell	XBT	\$3.00	\$0.27	\$2.73	0.03171432	18,950.00	600.99
06-Dec-17 Sell	XBT	\$11.99	\$1.09	\$10.90	0.12660832	18,950.00	2,399.23
06-Dec-17 Sell	XBT	\$0.47	\$0.04	\$0.43	0.005	18,950.00	94.75
06-Dec-17 Sell	XBT	\$92.85	\$8.44	\$84.41	0.98	18,950.00	18,571.00
06-Dec-17 Sell	XBT	\$16.10	\$1.46	\$14.64	0.17	18,950.00	3,221.50
06-Dec-17 Sell	XBT	\$0.46	\$0.04	\$0.42	0.004934	18,950.00	93.50
06-Dec-17 Sell	XBT	\$13.43	\$1.22	\$12.21	0.14174336	18,950.00	2,686.04
03-Nov-17 Sell	ETH	\$20.08	\$1.83	\$18.25	10.01941937	400.86	4,016.38
30-Oct-17 Sell	ETH	\$9.89	\$0.90	\$8.99	4.92696727	401.76	1,979.46
30-Oct-17 Sell	ETH	\$0.14	\$0.01	\$0.13	0.07303273	401.75	29.34
30-Oct-17 Sell	ETH	\$40.17	\$3.65	\$36.52	20	401.76	8,035.20
		<b><u>\$419.03</u></b>	<b><u>\$38.09</u></b>	<b><u>\$380.94</u></b>		<b>Total Sell</b>	<b><u>83,825.81</u></b>

E22-E24

Brokerage fee: \$539.17 + \$419.03 = \$958.20



## Tax Summary 2018

Statement Date: **03 Feb 2019**

Account Name: **Callow Superannuation Pty Ltd**

Account Address: **85, Cotherstone Rd, Kalamunda, WA 6076, Australia**

### Your Estimated Taxable Gain or Loss



Currency	Gain or Loss	Amount (AUD)	Unprocessed Volume	Date
XBT	Gain	\$27,325.80	0.00000000	30 Jun 2018
ETH	Gain	\$6,111.29	0.00000000	30 Jun 2018
BCH	Gain	\$2,266.46	0.00000000	30 Jun 2018
<b>Total</b>	<b>Gain</b>	<b>\$35,703.55</b>		

This Estimator provides an indication of the amount of capital gains tax (CGT) you may be required to pay for the year ended 30 Jun 2018. Please refer to the General Disclaimer below. See section on "Cryptocurrency as an investment" for information on the CGT discount. "Unprocessed Volume" refers to cryptocurrency volume for which there is no corresponding bid, and therefore not included in the Estimator calculation.



## End of Year Balances as at 30 Jun 2018

Currency	Amount	Value (AUD)
AUD	0.20	\$0.20
USD	0.00	\$0.00
NZD	0.00	\$0.00
XBT	1.50410496	\$12,806.16
XRP	0.000000	\$0.00
ETH	20.82429332	\$12,680.53
BCH	5.00083433	\$5,000.83
LTC	0.00000000	\$0.00
PLA	0.00000000	\$0.00
OMG	0.00000000	\$0.00
ZRX	0.00000000	\$0.00
<b>Total</b>		<b>\$30,487.73</b>

## Fees and Earnings

Type	Net (AUD)	GST (AUD)	Gross (AUD)
Deposit Fees	\$0.00	\$0.00	\$0.00
Withdrawal Fees	\$0.00	\$0.00	\$0.00
Statement Fees	\$0.00	\$0.00	\$0.00
Brokerage Fees	\$871.33	\$87.13	\$958.46
<b>Total</b>	<b>\$871.33</b>	<b>\$87.13</b>	<b>\$958.46</b>
Referrals Earned	\$0.00	\$0.00	\$0.00



## Transaction Details

\* Indicates an external trade.

All trades in USD and NZD are converted to AUD at the FX rate at the time of the trade.

Date	Type	Currency	Brokerage (AUD)	Quantity	Price (AUD)
06 Jan 2018	Limit Buy	ETH	\$8.80	1.27088515	\$1,385.00
06 Jan 2018	Limit Buy	ETH	\$0.96	0.14000000	\$1,385.00
06 Jan 2018	Limit Buy	ETH	\$0.96	0.14000000	\$1,385.00
06 Jan 2018	Limit Buy	ETH	\$2.00	0.29000000	\$1,385.00
06 Jan 2018	Limit Buy	ETH	\$27.58	3.98340817	\$1,385.00
06 Jan 2018	Limit Sell	BCH	\$40.73	2.37000000	\$3,437.76
27 Dec 2017	Limit Buy	BCH	\$29.10	1.49224491	\$3,901.00
27 Dec 2017	Limit Buy	BCH	\$5.49	0.28160052	\$3,901.00
27 Dec 2017	Limit Buy	BCH	\$21.78	1.11703951	\$3,901.00
27 Dec 2017	Limit Buy	BCH	\$28.86	1.47994939	\$3,901.00
27 Dec 2017	Limit Sell	XBT	\$41.23	0.37829263	\$21,800.00
27 Dec 2017	Limit Sell	XBT	\$0.57	0.00525000	\$21,800.00
27 Dec 2017	Limit Sell	XBT	\$2.18	0.02000000	\$21,800.00
27 Dec 2017	Limit Sell	XBT	\$42.12	0.38645737	\$21,800.00
21 Dec 2017	Limit Buy	XBT	\$47.16	0.41374402	\$22,800.00
21 Dec 2017	Limit Buy	XBT	\$5.01	0.04400000	\$22,800.00
21 Dec 2017	Limit Buy	XBT	\$30.62	0.26866360	\$22,800.00
20 Dec 2017	Limit Sell	ETH	\$12.05	2.16384295	\$1,114.49
20 Dec 2017	Limit Sell	ETH	\$37.30	6.69365705	\$1,114.49
20 Dec 2017	Limit Sell	ETH	\$4.96	0.89000000	\$1,114.89
20 Dec 2017	Limit Sell	ETH	\$5.57	1.00000000	\$1,115.09
20 Dec 2017	Limit Sell	ETH	\$23.74	4.25250000	\$1,116.99
19 Dec 2017	Limit Buy	XBT	\$5.50	0.04423060	\$24,912.00



**Independent  
Reserve**

*The Cryptocurrency Exchange*

Date	Type	Currency	Brokerage (AUD)	Quantity	Price (AUD)
16 Dec 2017	Limit Buy	BCH	\$36.78	3.00000000	\$2,452.00
10 Dec 2017	Limit Buy	ETH	\$1.79	0.57065994	\$630.20
08 Dec 2017	Limit Buy	ETH	\$47.26	15.00000000	\$630.20
08 Dec 2017	Limit Buy	ETH	\$18.67	5.92723616	\$630.20
08 Dec 2017	Limit Buy	ETH	\$18.39	5.79352515	\$635.00
08 Dec 2017	Limit Buy	ETH	\$7.11	2.25902054	\$630.20
08 Dec 2017	Limit Buy	ETH	\$0.49	0.15573073	\$630.20
08 Dec 2017	Limit Buy	ETH	\$0.92	0.29382748	\$630.20
06 Dec 2017	Limit Sell	XBT	\$3.00	0.03171432	\$18,950.00
06 Dec 2017	Limit Sell	XBT	\$11.99	0.12660832	\$18,950.00
06 Dec 2017	Limit Sell	XBT	\$0.47	0.00500000	\$18,950.00
06 Dec 2017	Limit Sell	XBT	\$92.85	0.98000000	\$18,950.00
06 Dec 2017	Limit Sell	XBT	\$16.10	0.17000000	\$18,950.00
06 Dec 2017	Limit Sell	XBT	\$0.46	0.00493400	\$18,950.00
06 Dec 2017	Limit Sell	XBT	\$13.43	0.14174336	\$18,950.00
03 Nov 2017	Limit Buy	XBT	\$20.38	0.41500000	\$9,826.00
03 Nov 2017	Limit Sell	ETH	\$20.08	10.01941937	\$400.86
30 Oct 2017	Limit Buy	XBT	\$3.46	0.08685823	\$7,990.00
30 Oct 2017	Limit Buy	XBT	\$59.19	1.48160851	\$7,990.00
30 Oct 2017	Market Sell	ETH	\$9.89	4.92696727	\$401.76
30 Oct 2017	Market Sell	ETH	\$0.14	0.07303273	\$401.75
30 Oct 2017	Market Sell	ETH	\$40.17	20.00000000	\$401.76
20 Oct 2017	Limit Buy	XBT	\$36.32	1.00000000	\$7,264.99
25 Aug 2017	Market Buy	ETH	\$4.37	2.00000000	\$437.00
25 Aug 2017	Market Buy	ETH	\$3.01	1.37540708	\$438.00
25 Aug 2017	Market Buy	ETH	\$17.14	7.83867639	\$437.39
25 Aug 2017	Market Buy	ETH	\$0.34	0.15833439	\$438.99
23 Aug 2017	Market Buy	ETH	\$9.52	4.51960679	\$421.29
23 Aug 2017	Market Buy	ETH	\$15.34	7.28281798	\$421.28

Independent Reserve Pty. Ltd.

ABN 46 164 257 069

Level 26, 44 Market Street, Sydney, 2000

New South Wales, Australia

**Website:** [www.independentreserve.com](http://www.independentreserve.com)





**Independent  
Reserve**  
*The Cryptocurrency Exchange*

Date	Type	Currency	Brokerage (AUD)	Quantity	Price (AUD)
21 Aug 2017	Market Buy	ETH	\$24.87	11.84457674	\$419.99



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### Tax treatment of cryptocurrencies

The term cryptocurrency is generally used to describe a digital asset in which encryption techniques are used to regulate the generation of additional units and verify transactions on the blockchain. Cryptocurrency generally operates independently of a central bank, central authority or government.

The creation, trade and use of cryptocurrency is rapidly evolving. This information represents the ATO's current view of the income tax implications of common transactions involving cryptocurrency. Any reference to 'cryptocurrency' in this guidance refers to Bitcoin, or other crypto or digital currencies that have the same characteristics as Bitcoin.

If you are involved in acquiring or disposing of cryptocurrency, you need to be aware of the tax consequences. These vary depending on the nature of your circumstances. Everybody involved in acquiring or disposing of

cryptocurrency needs to keep records in relation to their cryptocurrency transactions.

One example of cryptocurrency is Bitcoin. The ATO's view is that Bitcoin is neither money nor Australian or foreign currency. Rather, it is property and is an asset for capital gains tax (CGT) purposes. Other cryptocurrencies that have the same characteristics as Bitcoin will also be assets for CGT purposes and will be treated similarly for tax purposes.

The guidance below is general in nature and focusses on the tax consequences for taxpayers transacting with cryptocurrencies. For example, statements about deductibility assume the ordinary conditions for a deduction are satisfied

### Transacting with cryptocurrency

A CGT event occurs when you dispose of your cryptocurrency. Examples include when you sell, trade or exchange your cryptocurrency, convert it to a fiat currency like Australian dollars, or use it to obtain goods or services. If you make a capital gain on the disposal of a cryptocurrency, some or all of the gain may be taxed. Certain capital gains or losses that arise from the disposal of cryptocurrency that is a personal use asset may be disregarded.

For the purposes of the Tax Summary, the gain or loss is calculated based on the first-in first-out (FIFO) method.

If the disposal is part of a business you carry on, the profits you make on disposal will be assessable as ordinary income and not as a capital gain.

### Cryptocurrency as an investment

If you acquire cryptocurrency as an investment, you may have to pay tax on any capital gain you make on disposal of the cryptocurrency.

You will make a capital gain if the capital proceeds from the disposal of the cryptocurrency are more than its cost base.

If you acquire cryptocurrency as an investment, you will not be entitled to the personal use asset exemption. However, if you held the cryptocurrency for 12 months or more, you may be entitled to the CGT discount. Individuals and Trusts may be eligible for the CGT discount of 50%, and complying superannuation funds and self-managed superannuation funds (SMSFs) may be eligible for the CGT discount at 33.33%.

If the capital proceeds from the disposal of the cryptocurrency are less than its cost base, you will make a capital loss. A capital loss can be used to reduce capital gains made in the same year or a later year. Net capital losses cannot be offset against other income.

### Example: cryptocurrency investment

Terry has been a long term investor in shares and has a range of holdings in various public companies in a balanced portfolio of high and low risk investments. Some of his holdings are income producing and some not, and he adjusts his portfolio frequently at the advice of his adviser.

Recently, Terry's adviser told him that he should invest in cryptocurrency. On that advice Terry purchased a range of cryptocurrency which he has added to his portfolio. Terry doesn't know much about cryptocurrency but, as with all of his investments, he adjusts his portfolio from time to time in accordance with appropriate investment weightings.

If Terry sells some of his cryptocurrency the proceeds would be subject to CGT. He has acquired and held his cryptocurrency as an investment.

### Personal use asset

Some capital gains or losses that arise from the disposal of cryptocurrency that is a personal use asset may be disregarded. Cryptocurrency may be a personal use asset if it is acquired and kept or used mainly to purchase items for personal use or consumption.

Cryptocurrency is not a personal use asset if it is acquired, kept or used:

- as an investment
- in a profit-making scheme
- in the course of carrying on a business

Only capital gains you make from personal use assets acquired for less than \$10,000 are disregarded for CGT purposes. However, all capital losses you make on personal use assets are disregarded.

### *Example: a personal use asset*

Michael wants to attend a concert. The concert provider offers discounted ticket prices for payments made in cryptocurrency.



Michael pays \$270 to acquire cryptocurrency and uses the cryptocurrency to pay for the tickets on the same day. Having regard to the circumstances in which Michael acquired and used the cryptocurrency, the cryptocurrency is a personal use asset.

*Example: not a personal use asset*

Peter has been regularly acquiring cryptocurrency for over six months with the intention of selling at a favourable exchange rate. He has decided to buy some goods and services directly with some of his cryptocurrency. Because Peter acquired the cryptocurrency as an investment, the cryptocurrency is not a personal use asset.

### Record keeping

You need to keep the following records in relation to your cryptocurrency transactions:

- the date of the transactions
- the value of the cryptocurrency in Australian dollars at the time of the transaction (which can be taken from a reputable online exchange)
- what the transaction was for and who the other party was (even if it's just their cryptocurrency address).

### Carrying on a business

In the context of carrying on a business, funds or property you receive through the acquisition and disposal of cryptocurrency are likely to be ordinary assessable income where you:

- receive money or property in the ordinary course of your business.

- If these gains or profits are ordinary income, you may be able to claim deductions, and any capital gains you make are reduced to the extent that they are also ordinary income.

Proceeds from the sale of cryptocurrency held as trading stock in a business are ordinary income. Examples of businesses that involve cryptocurrency include:

- cryptocurrency traders
- cryptocurrency mining businesses
- cryptocurrency exchange businesses (including ATMs).

Not all people acquiring and disposing of cryptocurrency will be carrying on businesses. To carry on business, you need to:

- carry on your activity for commercial reasons and in a commercially viable way
- undertake activities in a business-like manner. This would typically include preparing a business plan and acquiring capital assets or inventory in line with the business plan
- prepare accounting records and market a business name or product
- intend to make a profit or genuinely believe you will make a profit, even if you are unlikely to do so in the short term.
- There's usually repetition and regularity to your business activities, although one-off transactions can amount to a business in some cases.

Whether you are carrying on a business and when the business commences are important pieces of information. If you're still setting up or preparing to go into business, you might



not yet have started the business.

Money received (or property received) prior to a business being carried on is not generally assessable income. Likewise, you cannot claim deductions incurred prior to the business being carried on.

#### Using cryptocurrency for business transactions

If you receive cryptocurrency for goods or services you provide as part of your business, you need to include the value of the cryptocurrency in Australian dollars as part of your ordinary income. This is the same process as receiving any other non-cash consideration under a barter transaction.

One way of determining the value in Australian dollars is the fair market value which can be obtained from a reputable cryptocurrency exchange.

Where you purchase business items using cryptocurrency (including trading stock) you are entitled to a deduction based on the arm's length value of the item acquired.

#### Exchanging a cryptocurrency for another cryptocurrency

Where you exchange one cryptocurrency for another cryptocurrency, you dispose of one CGT asset and acquire another CGT asset.

Where you receive property instead of cash as part of a transaction, you are usually taken to have the market value in Australian dollars of the property received.

*Example: exchanging a cryptocurrency for another cryptocurrency*

Katrina exchanges one coin of Cryptocurrency A for five coins of a Cryptocurrency B. The market value in Australian dollars for both the one coin of Cryptocurrency A and the five coins of Cryptocurrency B is \$5,000.

When working out whether or not she has made a capital gain or loss on the disposal of Cryptocurrency A, Katrina's capital proceeds are \$5,000.

#### Paying salary or wages in cryptocurrency

Where an employee has a valid salary sacrifice arrangement with their employer to receive cryptocurrency as remuneration instead of Australian dollars, the payment of the cryptocurrency is a fringe benefit and the employer is subject to the provisions of the Fringe Benefits Tax Assessment Act 1986.

In the absence of a valid salary sacrifice agreement (for example, where the employee requests that salary or wages they have already earned be paid as cryptocurrency instead), the employee is considered to have derived their normal salary or wages and the employer will need to meet their pay as you go obligations on the Australian dollar value of the cryptocurrency it pays to the employee.



KAV PARTNERS

## AxiCorp Financial Services Pty Ltd

Client D. BAKERS & ASSOCIATED PTY LTD  
 End Client Callow Superannuation Fund  
 Year 2018

Period	Closed P/L	Floating P/L	Deposited/Withdrawal	Balance	Gain/Loss	Holding Equity	Ref
31/08/2017	446.23	(777.13)	5,000.00	5,446.23	446.23	4,669.10	E30-E50
30/09/2017	(771.62)	(3,795.14)	5,000.00	9,674.61	(771.62)	5,879.47	
31/10/2017	(3,359.90)	(3,317.21)	-	6,314.71	(3,359.90)	2,997.50	
30/11/2017	(4,132.02)	(203.54)	-	2,182.69	(4,132.02)	1,979.15	
31/12/2017	(1,707.93)	(334.20)	-	474.76	(1,707.93)	140.56	
31/01/2018	(408.36)	-	2,000.00	2,066.40	(408.36)	2,066.40	
28/02/2018	524.60	(602.42)	-	2,591.00	524.60	1,988.58	
31/03/2018	155.38	2.88	-	2,746.38	155.38	2,749.26	
30/04/2018	-	(1,031.97)	-	2,746.38	-	1,714.41	
31/05/2018	(2,107.29)	(210.12)	-	639.09	(2,107.29)	428.97	
30/06/2018	-	(234.93)	-	<b>639.09</b>	-	404.16	
<b>Total</b>					<b>(11,360.91)</b>	<b>404.16</b>	

## AxiCorp Financial Services Pty Ltd

Account ID:  
Name: Callow Superannuation Pty Ltd  
Login ID: 469715

2017 August 31, 23:59

### Closed Transactions

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commission	R/O Swap	Trade P/L
44653818	2017.08.09 02:58:01	balance		Deposit Bpay								1 000.00
44657982	2017.08.09 08:12:13	sell	0.3	spi200.fs	5706	5750	5500	2017.08.09 23:07:09	5697	0	0	67.5
44672532	2017.08.09 23:53:27	sell	0.1	spi200.fs	5705	5750	5650	2017.08.10 18:04:57	5679	0	0	65
44688591	2017.08.09 23:53:27	sell	0.1	spi200.fs	5705	5750	5650	2017.08.10 22:12:18	5650	0	0	137.5
44720606	2017.08.14 15:54:01	sell	0.1	s&p.fs	2452.85	2490	0	2017.08.23 18:02:07	2444.9	0	0	50.34
44725967	2017.08.15 03:01:10	balance		Deposit Bpay								4 000.00
44755470	2017.08.16 17:08:50	sell	0.1	s&p.fs	2470.1	2490	2450	2017.08.17 17:20:46	2450.15	0	0	125.89
<b>Totals:</b>										<b>0</b>	<b>0</b>	<b>446.23</b>

Deposits/Withdrawals: 5 000.00  
Credit Facility: 0  
Closed P/L: 446.23

### Open Trades

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commission	R/O Swap	Trade P/L	
44702394	2017.08.11 15:34:17	sell	0.2	s&p.fs	2438.85	2490	0	2470.65	0	0	-400.25	
44755629	2017.08.16 17:22:29	sell	0.1	spi200.fs	5764	0	0	5696	0	0	170	
44791736	2017.08.18 17:06:14	sell	0.1	s&p.fs	2423.85	0	0	2470.65	0	0	-294.52	
44865829	2017.08.25 18:29:03	sell	0.1	s&p.fs	2442.85	0	0	2470.65	0	0	-174.95	
44925057	2017.08.30 20:58:52	sell	0.1	s&p.fs	2458.35	0	0	2470.65	0	0	-77.41	
<b>Totals:</b>										<b>0</b>	<b>0</b>	<b>-777.13</b>

Floating P/L: -777.13

### Working Orders

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
44739389	2017.08.15 16:22:41	sell limit	0.2	s&p.fs	2477	2490	2460	2470.1

### Account Summary

Closed Trade P/L:	446.23	Total Credit Facility:	0
Floating P/L:	-777.13	Equity:	4 669.10
Deposit/Withdrawal:	5 000.00	Margin Requirement:	915.73
Balance:	<span style="background-color: #FFD700;">5 446.23</span>	Available Margin:	3 753.37

Best Regards,

#### AxiTrader Client Services

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Phone (Int): +61 2 9965 5830  
[Email: service@axitrader.com](mailto:service@axitrader.com)  
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## AxiCorp Financial Services Pty Ltd

Account ID:

2017 September 30, 23:59

Name: Callow Superannuation Pty Ltd

Login ID: 469715

### Closed Transactions

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commission	R/O Swap	Trade P/L
44702394	2017.08.11 15:34:17	sell	0.2	s&p.fs	2438.85	0	0	2017.09.12 16:35:32	2492.65	0	-34.25	-670.57
44739389	2017.09.01 15:33:30	sell	0.2	s&p.fs	2476.85	2490	2460	2017.09.05 19:06:57	2458.65	0	0	227.28
44755629	2017.08.16 17:22:29	sell	0.1	spi200.fs	5764	0	0	2017.09.12 04:39:13	5745	0	0	47.5
45051100	2017.09.11 01:33:17	sell	0.2	s&p.fs	2471.1	0	2450	2017.09.12 16:35:17	2492.4	0	-34.25	-265.52
45051112	2017.09.11 01:35:41	buy	0.1	xauusd	1337.62	0	0	2017.09.12 07:47:13	1323.75	0	-1	-173.17
45160449	2017.09.20 02:31:00	balance Deposit Bpay										5 000.00
45194198	2017.09.22 05:09:36	buy	0.1	xauusd	1295.88	1285	1312	2017.09.25 21:02:05	1308.11	0	-1.01	153.91
45194326	2017.09.22 05:25:51	sell	0.1	audjpy	88.641	89.4	87.65	2017.09.25 01:33:48	89.4	0	-0.81	-84.9
45220177	2017.09.25 17:21:06	buy	0.1	usdjpy	112.296	110.8	113.5	2017.09.26 04:21:34	111.645	0	0.32	-73.46
45227594	2017.09.26 04:21:56	sell	0.1	usdjpy	111.653	112.8	110.2	2017.09.27 10:24:49	112.801	0	-0.75	-129.64
45256563	2017.09.27 14:27:44	buy	0.4	s&p.fs	2500.4	0	0	2017.09.29 01:21:53	2505.85	0	0	138.83
45258391	2017.09.27 16:19:54	sell	0.2	xauusd	1284.07	0	1280	2017.09.29 22:59:28	1279.96	0	3.09	104.82
45282929	2017.09.29 01:33:13	buy	0.1	usdjpy	112.377	112.15	113.1	2017.09.29 03:31:32	112.571	0	0	21.96
<b>Totals:</b>										<b>0</b>	<b>-68.66</b>	<b>-702.96</b>

Deposits/Withdrawals:	5 000.00
Credit Facility:	0
Closed P/L:	-771.62

### Open Trades

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commission	R/O Swap	Trade P/L
44791736	2017.08.18 17:06:14	sell	0.1	s&p.fs	2423.85	0	0	2517.9	0	-17.12	-600.61
44865829	2017.08.25 18:29:03	sell	0.1	s&p.fs	2442.85	0	0	2517.9	0	-17.12	-479.28
44925057	2017.08.30 20:58:52	sell	0.1	s&p.fs	2458.35	0	0	2517.9	0	-17.12	-380.29
44948290	2017.09.01 08:42:17	sell	0.1	s&p.fs	2470.85	0	0	2517.9	0	-17.12	-300.47
45069626	2017.09.11 01:35:41	buy	0.1	xauusd	1337.62	0	0	1278.86	0	-21.21	-750.49
45079305	2017.09.12 17:08:51	sell	0.2	s&p.fs	2490.1	0	0	2517.9	0	0	-355.07
45079306	2017.09.12 17:09:01	sell	0.2	s&p.fs	2490.35	0	2500	2517.9	0	0	-351.87
45110322	2017.09.14 16:57:20	buy	0.1	xauusd	1325.27	0	0	1278.86	0	-16.19	-592.75
45169425	2017.09.20 16:36:42	buy	0.1	xauusd	1312.46	0	0	1278.86	0	-12.17	-429.14
45224354	2017.09.26 15:36:32	buy	0.1	xauusd	1299.99	0	0	1278.86	0	-6.14	-269.87
45255813	2017.09.27 13:53:53	buy	0.4	s&p.fs	2499.15	0	0	2517.35	0	0	464.91
45258282	2017.09.27 16:12:47	buy	0.2	s&p.fs	2501.9	0	0	2517.35	0	0	197.33



45258714	2017.09.27 16:35:38	buy	0.2	s&p.fs	2504.9	0	0	2517.35	0	0	159.01
45283708	2017.09.29 01:33:13	buy	0.1	usdjpy	112.377	112.15	113.1	112.487	0	0.36	12.49
45283710	2017.09.29 10:33:36	buy	0.1	usdjpy	112.448	112.15	113.1	112.487	0	0.36	4.43
<b>Totals:</b>									<b>0</b>	<b>-123.47</b>	<b>-3 671.67</b>
Floating P/L:			<b>-3 795.14</b>								

**Working Orders**

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
45282906	2017.09.29 01:23:47	buy limit	0.4	s&p.fs	2500	0	0	2517.9

**Account Summary**

Closed Trade P/L:	-771.62	Total Credit Facility:	0
Floating P/L:	-3 795.14	Equity:	5 879.47
Deposit/Withdrawal:	5 000.00	Margin Requirement:	915.83
Balance:	<b>9 674.61</b>	Available Margin:	4 963.64

Best Regards,

**AxiTrader Client Services**

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----- Original Message -----

**From:**

"AxiCorp Financial Services Pty Ltd" &lt;support@axitrader.com.au&gt;

**To:**

"Callow Superannuation Pty Ltd" &lt;dundascivil@westnet.com.au&gt;

**Cc:****Sent:**

Wed, 01 Nov 2017 00:01:13, +0300

**Subject:**

Monthly Statement

**AxiCorp Financial Services Pty Ltd****Account ID:**

2017 October 31, 23:59

**Name:** Callow Superannuation Pty Ltd**Login ID:** 469715**Closed Transactions**

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commission	R/O Swap	Trade P/L
45069626	2017.09.11 01:35:41	buy	0.1	xauusd	1337.62	0	0	2017.10.02 02:50:47	1277.54	0	-21.21	-766.32
45079305	2017.09.12 17:08:51	sell	0.2	s&p.fs	2490.1	0	0	2017.10.02 02:51:16	2520.65	0	0	-389.66
45079306	2017.09.12 17:09:01	sell	0.2	s&p.fs	2490.35	0	0	2017.10.30 15:48:43	2572.65	0	0	-1 073.94
45110322	2017.09.14 16:57:20	buy	0.1	xauusd	1325.27	0	0	2017.10.02 02:50:39	1277.54	0	-16.19	-608.65
45169425	2017.09.20 16:36:42	buy	0.1	xauusd	1312.46	0	0	2017.10.02 02:50:35	1277.54	0	-12.17	-445.29
45224354	2017.09.26 15:36:32	buy	0.1	xauusd	1299.99	0	0	2017.10.02 02:50:10	1277.66	0	-6.14	-284.75
45255813	2017.09.27 13:53:53	buy	0.4	s&p.fs	2499.15	0	0	2017.10.02 14:23:39	2519.35	0	0	516.77
45258282	2017.09.27 16:12:47	buy	0.2	s&p.fs	2501.9	0	0	2017.10.02 14:23:13	2519.35	0	0	223.22
45258714	2017.09.27 16:35:38	buy	0.2	s&p.fs	2504.9	0	0	2017.10.02 14:23:47	2519.35	0	0	184.83
45282906	2017.09.29 01:23:47	buy limit	0.4	s&p.fs	2510	2495	2520	2017.10.02 17:57:22	2522.9			cancelled
45283708	2017.09.29 01:33:13	buy	0.1	usdjpy	112.377	112.25	113.5	2017.10.02 17:59:10	112.679	0	0.36	34.25
45283710	2017.09.29 10:33:36	buy	0.1	usdjpy	112.448	112.8	113.5	2017.10.06 17:55:10	112.805	0	2.16	40.78
45298990	2017.10.02 02:49:40	sell	0.2	xauusd	1277.67	0	0	2017.10.02 17:32:59	1276.62	0	0	26.8
45309912	2017.10.02 17:16:53	sell	0.2	s&p.fs	2524.35	0	0	2017.10.30 15:48:33	2572.65	0	0	-630.28
45310411	2017.10.02 17:54:00	buy	0.05	xagaud	21.274	0	0	2017.10.02 17:56:25	21.229	0	0	-11.25
45310449	2017.10.02 17:54:00	buy	0.05	xagaud	21.274	0	0	2017.10.05 17:05:56	21.391	0	-2.15	29.25
45343382	2017.10.05 01:27:51	sell	0.2	s&p.fs	2534.85	2540	2520	2017.10.05 16:42:27	2540.15	0	0	-67.89
45355615	2017.10.05 16:47:38	sell	0.2	audusd	0.78053	0.785	0.776	2017.10.06 06:04:48	0.776	0	0	116.75
45355621	2017.10.05 16:48:14	buy	0.2	usdjpy	112.611	112.8	113.5	2017.10.06 17:55:10	112.805	0	0	44.32
45355979	2017.10.06 16:36:13	buy	0.05	xagaud	21.25	21	21.5	2017.10.06 17:42:05	21.374	0	0	31
45372562	2017.10.06 17:57:31	buy	0.2	eurusd	1.1739	1.168	1.179	2017.10.09 15:32:45	1.17434	0	-2.01	11.35
45383187	2017.10.09 14:30:12	sell	0.1	gbpusd	1.31751	1.324	1.305	2017.10.12 02:51:32	1.32404	0	1.95	-83.72
45383360	2017.10.09 14:44:16	buy	0.1	xauusd	1283.15	0	0	2017.10.11 01:30:48	1288.71	0	-2.07	71.49

45412749	2017.10.11 13:42:13	sell	0.1	gbpusd	1.31934	1.322	1.305	2017.10.11 20:59:51	1.32206	0	0	-34.96
45439959	2017.10.13 05:53:35	sell	0.2	gbpusd	1.32777	1.3325	1.31	2017.10.13 15:30:22	1.32984	0	0	-52.78
45448396	2017.10.13 15:30:53	buy	0.1	xauusd	1296.32	1290	1310	2017.10.17 09:24:06	1290.08	0	-2.04	-79.6
45448558	2017.10.13 15:31:49	buy	0.1	eurusd	1.18525	1.178	1.199	2017.10.16 10:01:12	1.178	0	-1.03	-92.08
45502902	2017.10.18 13:40:19	buy	0.1	eurjpy	132.507	131.5	133.5	2017.10.18 17:04:01	132.89	0	0	43.33
45598473	2017.10.25 15:07:55	sell	0.1	gbpusd	1.32652	1.332	1.314	2017.10.27 01:52:01	1.31401	0	1.58	163.34
45598516	2017.10.25 15:12:48	sell	0.1	gbpaud	1.7194	1.724	1.71	2017.10.26 02:22:55	1.72403	0	1.21	-46.3
45637763	2017.10.27 15:30:35	sell	0.1	eurusd	1.15919	1.1645	1.154	2017.10.30 19:47:36	1.16451	0	0.54	-69.25
45637810	2017.10.27 15:30:51	sell	0.1	audusd	0.76264	0.7675	0.757	2017.10.27 22:28:43	0.76751	0	0	-63.45
45638564	2017.10.27 15:51:41	sell	0.1	audusd	0.76444	0.7675	0.761	2017.10.27 22:28:43	0.76751	0	0	-40
<b>Totals:</b>										<b>0</b>	<b>-57.21</b>	<b>-3 302.69</b>

Deposits/Withdrawals: 0  
 Credit Facility: 0  
 Closed P/L: -3 359.90

#### Open Trades

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commission	R/O Swap	Trade P/L	
44791736	2017.08.18 17:06:14	sell	0.1	s&p.fs	2423.85	0	0	2572.9	0	-17.12	-973.5	
44865829	2017.08.25 18:29:03	sell	0.1	s&p.fs	2442.85	0	0	2572.9	0	-17.12	-849.4	
44925057	2017.08.30 20:58:52	sell	0.1	s&p.fs	2458.35	0	0	2572.9	0	-17.12	-748.16	
44948290	2017.09.01 08:42:17	sell	0.1	s&p.fs	2470.85	0	0	2572.9	0	-17.12	-666.52	
45652857	2017.10.30 15:55:46	buy	0.1	audjpy	87.092	86.4	88.2	86.993	0	0.23	-11.38	
<b>Totals:</b>										<b>0</b>	<b>-68.25</b>	<b>-3 248.96</b>

Floating P/L: -3 317.21

#### Working Orders

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
45371977	2017.10.06 17:44:21	buy limit	0.05	xagaud	21.2	0	0	21.854

#### Account Summary

Closed Trade P/L:	-3 359.90	Total Credit Facility:	0
Floating P/L:	-3 317.21	Equity:	2 997.50
Deposit/Withdrawal:	0	Margin Requirement:	718.38
Balance:	<b>6 314.71</b>	Available Margin:	2 279.12

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## AxiCorp Financial Services Pty Ltd

Account ID:

2017 November 30, 23:59

Name: Callow Superannuation Pty Ltd

Login ID: 469715

### Closed Transactions

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commission	R/O Swap	Trade P/L
44791736	2017.08.18 17:06:14	sell	0.1	s&p.fs	2423.85	2605	0	2017.11.27 16:44:54	2605.15	0	-17.12	-1 190.37
44865829	2017.08.25 18:29:03	sell	0.1	s&p.fs	2442.85	2605	0	2017.11.27 16:44:54	2605.15	0	-17.12	-1 065.62
44925057	2017.08.30 20:58:52	sell	0.1	s&p.fs	2458.35	2605	0	2017.11.27 16:44:54	2605.15	0	-17.12	-963.85
44948290	2017.09.01 08:42:17	sell	0.1	s&p.fs	2470.85	2605	0	2017.11.27 16:44:54	2605.15	0	-17.12	-881.78
45371977	2017.10.06 17:44:21	buy limit	0.05	xagaud	21.2	0	0	2017.11.03 15:25:18	22.31			cancelled
45652857	2017.10.30 15:55:46	buy	0.1	audjpy	87.092	86.4	88.2	2017.11.02 17:12:36	87.807	0	1.14	81.43
45714133	2017.11.03 15:24:28	buy stop	0.2	eurusd	1.17	0	0	2017.11.03 15:32:13	1.16751			cancelled
45714181	2017.11.03 15:30:01	buy	0.1	xauusd	1280.39	1261	1300	2017.11.23 15:07:12	1291.81	0	-21.09	149.67
45715011	2017.11.03 15:32:22	buy	0.2	eurusd	1.16742	1.155	1.18	2017.11.14 20:09:38	1.18	0	-17.97	329.85
45851637	2017.11.15 15:30:11	sell stop	0.4	s&p.fs	2565	0	0	2017.11.15 15:31:41	2568.35			cancelled
45852263	2017.11.15 15:40:12	sell	0.2	s&p.fs	2566.1	2605	0	2017.11.27 16:44:54	2605.15	0	0	-512.78
45878354	2017.11.17 08:15:33	buy	0.2	eurusd	1.18107	0	0	2017.11.23 03:19:54	1.18224	0	-11.96	30.74
45946610	2017.11.23 11:43:08	buy	0.1	gbpusd	1.33041	0	0	2017.11.23 15:08:18	1.3311	0	0	9.05
<b>Totals:</b>										<b>0</b>	<b>-118.36</b>	<b>-4 013.66</b>

Deposits/Withdrawals:	0
Credit Facility:	0
Closed P/L:	-4 132.02

**Open Trades**

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commission	R/O Swap	Trade P/L
45949215	2017.11.03 15:30:01	buy	0.1	xauusd	1280.39	1261	1300	1274.66	0	-28.51	-75.75
46014498	2017.11.30 08:10:49	buy	0.1	xauusd	1282.17	0	0	1274.66	0	0	-99.28
<b>Totals:</b>									<b>0</b>	<b>-28.51</b>	<b>-175.03</b>

Floating P/L: -203.54

**Working Orders**

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
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No transactions

**Account Summary**

Closed Trade P/L: -4 132.02  
 Floating P/L: -203.54  
 Deposit/Withdrawal: 0  
 Balance: 2 182.69

Total Credit Facility: 0  
 Equity: 1 979.15  
 Margin Requirement: 336.83  
 Available Margin: 1 642.32

Best Regards,

**AxiTrader Client Services**

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## AxiCorp Financial Services Pty Ltd

Account ID:

2017 December 31, 23:59

Name: Callow Superannuation Pty Ltd

Login ID: 469715

### Closed Transactions

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commissior	R/O Swap	Trade P/L
45949215	2017.11.03 15:30:01	buy	0.1	xauusd	1280.39	1261	1300	2017.12.05 18:51:31	1261.07	0	-31.69	-254.17
46014498	2017.11.30 08:10:49	buy	0.1	xauusd	1282.17	1260	0	2017.12.07 07:58:34	1260.43	0	-7.43	-288.18
46072019	2017.12.01 18:50:29	sell	0.1	s&p.fs	2614.35	0	0	2017.12.06 16:58:17	2630.4	0	0	-106.01
46072481	2017.12.01 19:03:07	sell	0.1	s&p.fs	2628.1	0	2613.01	2017.12.05 14:02:01	2640.65	0	0	-82.11
46080933	2017.12.04 09:28:30	buy	0.3	s&p.fs	2660.65	0	0	2017.12.05 13:01:12	2636.1	0	0	-481.71
46109447	2017.12.05 13:01:01	buy	0.1	gbpjpy	150.961	0	0	2017.12.08 15:19:31	152.217	0	-0.13	147.21
46109457	2017.12.05 13:01:35	buy	0.1	xauusd	1276.11	0	0	2017.12.13 12:13:21	1241.13	0	-8.52	-462.89
46178932	2017.12.08 15:31:23	buy	0.1	xauusd	1249.27	1235	0	2017.12.13 12:13:17	1241.15	0	-3.2	-107.45
46236059	2017.12.13 17:04:52	sell	0.1	audusd	0.76043	0.762	0.756	2017.12.13 21:00:02	0.76208	0	0	-21.65
<b>Totals:</b>										<b>0</b>	<b>-50.97</b>	<b>-1 656.96</b>

Deposits/Withdrawals: 0  
 Credit Facility: 0  
 Closed P/L: -1 707.93

### Open Trades

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commissior	R/O Swap	Trade P/L	
46229584	2017.12.13 12:13:34	sell	0.1	audusd	0.75569	0	0	0.78142	0	-4.93	-329.27	
<b>Totals:</b>										<b>0</b>	<b>-4.93</b>	<b>-329.27</b>

Floating P/L: -334.2

### Working Orders

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
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No transactions  
**Account Summary**

Closed Trade P/L:	-1 707.93
Floating P/L:	-334.2
Deposit/Withdrawal:	0
Balance:	<b>474.76</b>

Total Credit Facility:	0
Equity:	140.56
Margin Requirement:	100
Available Margin:	40.56

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**AxiTrader Client Services**

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## AxiCorp Financial Services Pty Ltd

Account ID:

2018 January 31, 23:59

Name: Callow Superannuation Pty Ltd

Login ID: 469715

### Closed Transactions

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commission	R/O Swap	Trade P/L
46229584	2017.12.13 12:13:34	sell	0.1	audusd	0.75569	0	0	2018.01.03 15:36:46	0.7842	0	-5.08	-363.56
46519586	2018.01.03 15:38:06	buy	0.05	gbpau	1.72909	0	1.736	2018.01.17 20:36:50	1.73601	0	-6.54	34.6
46602284	2018.01.09 03:15:52	balance Deposit Bpay										2 000.00
46657784	2018.01.10 13:02:26	sell stop	0.1	s&p.fs	2735	2770	2700	2018.01.15 05:49:06	2794.6			cancelled
46858797	2018.01.19 14:55:40	buy	0.05	gbpau	1.72942	0	1.736	2018.01.22 00:05:04	1.73602	0	-0.53	33
46882141	2018.01.19 11:25:22	sell	0.05	s&p.fs	2803.1	2815	2785	2018.01.19 23:01:56	2815.15	0	0	-37.69
46882186	2018.01.19 06:06:42	buy limit	0.05	euraud	1.523	1.513	1.57	2018.01.26 22:55:40	1.53068			cancelled
46897431	2018.01.19 16:12:33	buy	0.05	wti.fs	63.11	0	64	2018.01.22 12:56:03	63.27	0	0	9.98
46922063	2018.01.23 08:33:33	sell	0.1	s&p.fs	2840.1	2860	2820	2018.01.26 20:20:38	2859.9	0	0	-122.01
47045714	2018.01.26 22:54:53	buy	0.05	euraud	1.53069	1.521	1.541	2018.01.31 02:30:11	1.54101	0	-2.13	51.6
<b>Totals:</b>										<b>0</b>	<b>-14.28</b>	<b>-394.08</b>

Deposits/Withdrawals: 2 000.00  
 Credit Facility: 0  
 Closed P/L: -408.36

### Open Trades

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commission	R/O Swap	Trade P/L	
No transactions												
<b>Totals:</b>										<b>0</b>	<b>0</b>	<b>0</b>

Floating P/L: 0

## Working Orders

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
46793778	2018.01.16 15:48:44	buy limit	0.1	eurusd	1.215	1.1885	1.25	1.24145
46922161	2018.01.22 13:04:18	buy limit	0.05	gbpaud	1.67	1.61	1.8	1.76183
46958743	2018.01.23 14:41:03	buy limit	0.05	audusd	0.787	0.775	0.82	0.80576

## Account Summary

Closed Trade P/L:	-408.36	Total Credit Facility:	0
Floating P/L:	0	Equity:	2 066.40
Deposit/Withdrawal:	2 000.00	Margin Requirement:	0
Balance:	<b>2 066.40</b>	Available Margin:	2 066.40

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## AxiCorp Financial Services Pty Ltd

Account ID:

2018 February 28, 23:59

Name: Callow Superannuation Pty Ltd

Login ID: 469715

### Closed Transactions

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commission	R/O Swap	Trade P/L
46958743	2018.01.23 14:41:03	buy limit	0.05	audusd	0.787	0.775	0.82	2018.02.05 07:29:19	0.79337			cancelled
47286723	2018.02.06 15:13:49	buy	0.05	xauusd	1335.06	0	0	2018.02.16 13:46:13	1358.01	0	-7.79	144.29
47286778	2018.02.06 15:15:08	sell	0.05	audjpy	85.804	0	0	2018.02.16 13:42:25	84.434	0	-5.11	81.13
47390115	2018.02.09 12:35:18	buy	0.05	xauusd	1315.53	0	0	2018.02.15 12:45:24	1354.14	0	-4.52	242.89
47550484	2018.02.16 14:04:54	buy	0.05	usdjpy	106.246	0	0	2018.02.21 15:59:58	107.477	0	0.67	73.04
<b>Totals:</b>										<b>0</b>	<b>-16.75</b>	<b>541.35</b>

Deposits/Withdrawals: 0

Credit Facility: 0

Closed P/L: 524.6

### Open Trades

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commission	R/O Swap	Trade P/L	
47286736	2018.02.06 15:14:10	sell	0.05	s&p.fs	2596.35	0	0	2719.25	0	0	-395.88	
47527749	2018.02.15 13:46:46	sell	0.05	s&p.fs	2710.45	0	0	2719.25	0	0	-28.35	
47701251	2018.02.27 20:31:52	buy	0.05	eurusd	1.2251	0	0	1.21933	0	-0.82	-37.18	
47701252	2018.02.27 20:32:14	buy	0.05	gbpusd	1.39351	0	0	1.37588	0	-0.59	-113.58	
47717776	2018.02.28 15:43:10	buy	0.1	eurusd	1.22135	0	0	1.21933	0	0	-26.02	
<b>Totals:</b>										<b>0</b>	<b>-1.41</b>	<b>-601.01</b>

Floating P/L: -602.42

**Working Orders**

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
46793778	2018.01.16 15:48:44	buy limit	0.1	eurusd	1.215	1.1885	1.25	1.2195
46922161	2018.01.22 13:04:18	buy limit	0.05	gbpaud	1.67	1.61	1.8	1.77313

**Account Summary**

Closed Trade P/L:	524.6	Total Credit Facility:	0
Floating P/L:	-602.42	Equity:	1 988.58
Deposit/Withdrawal:	0	Margin Requirement:	492.36
Balance:	<b>2 591.00</b>	Available Margin:	1 496.22

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## AxiCorp Financial Services Pty Ltd

Account ID:

2018 March 31, 23:59

Name: Callow Superannuation Pty Ltd

Login ID: 469715

### Closed Transactions

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commission	R/O Swap	Trade P/L
46793778	2018.01.16 15:48:44	buy limit	0.1	eurusd	1.215	1.1885	1.25	2018.03.26 23:35:08	1.24528			cancelled
46922161	2018.01.22 13:04:18	buy limit	0.05	gbpau	1.67	1.61	1.8	2018.03.26 23:33:37	1.83705			cancelled
47527749	2018.02.15 13:46:46	sell	0.03	s&p.fs	2710.45	0	0	2018.03.02 15:57:29	2663.18	0	0	91.41
47717776	2018.02.28 15:43:10	buy	0.05	eurusd	1.22135	0	0	2018.03.02 15:57:15	1.2305	0	-2.48	58.99
47877547	2018.03.08 12:27:25	buy	0.03	eurusd	1.23866	0	1.2406	2018.03.08 14:46:16	1.2406	0	0	7.46
<b>Totals:</b>										<b>0</b>	<b>-2.48</b>	<b>157.86</b>

Deposits/Withdrawals: 0  
 Credit Facility: 0  
 Closed P/L: 155.38

### Open Trades

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commission	R/O Swap	Trade P/L	
47286736	2018.02.06 15:14:10	sell	0.05	s&p.fs	2596.35	0	0	2637.65	0	17.49	-134.48	
47701251	2018.02.27 20:31:52	buy	0.05	eurusd	1.2251	0	0	1.23146	0	-20.5	41.42	
47701252	2018.02.27 20:32:14	buy	0.05	gbpusd	1.39351	0	0	1.40173	0	-12.92	53.52	
47770318	2018.02.28 15:43:10	buy	0.05	eurusd	1.22135	0	0	1.23146	0	-19.67	65.84	
47770326	2018.02.15 13:46:46	sell	0.02	s&p.fs	2710.45	0	0	2637.65	0	7	94.82	
48145579	2018.03.26 23:32:17	sell	0.03	s&p.fs	2659.35	0	0	2637.65	0	0	42.39	
48145584	2018.03.27 15:11:06	buy	0.05	eurusd	1.23749	0	0	1.23146	0	-3.76	-39.26	
48145587	2018.03.27 11:40:35	buy	0.05	gbpusd	1.41501	0	0	1.40173	0	-2.53	-86.48	
<b>Totals:</b>										<b>0</b>	<b>-34.89</b>	<b>37.77</b>

Floating P/L: 2.88

## Working Orders

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
--------	-----------	------	------	------	-------	-------	-------	--------------

No transactions

## Account Summary

Closed Trade P/L:	155.38	Total Credit Facility:	0
Floating P/L:	2.88	Equity:	2 749.26
Deposit/Withdrawal:	0	Margin Requirement:	588.06
Balance:	<b>2 746.38</b>	Available Margin:	2 161.20

Best Regards,

**AxiTrader Client Services**

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# AxiCorp Financial Services Pty Ltd

Account ID:

2018 April 30, 23:59

Name: Callow Superannuation Pty Ltd

Login ID: 469715

## Closed Transactions

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commissior	R/O Swap	Trade P/L
No transactions												
<b>Totals:</b>										<b>0</b>	<b>0</b>	<b>0</b>

Deposits/Withdrawals:

0

Credit Facility:

0

Closed P/L:

0

## Open Trades

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commissior	R/O Swap	Trade P/L	
47286736	2018.02.06 15:14:10	sell	0.05	s&p.fs	2596.35	0	0	2645.65	0	17.49	-163.7	
47701251	2018.02.27 20:31:52	buy	0.05	eurusd	1.2251	0	0	1.20798	0	-39	-113.69	
47701252	2018.02.27 20:32:14	buy	0.05	gbpusd	1.39351	0	0	1.37646	0	-26.59	-113.23	
47770318	2018.02.28 15:43:10	buy	0.05	eurusd	1.22135	0	0	1.20798	0	-38.17	-88.79	
47770326	2018.02.15 13:46:46	sell	0.02	s&p.fs	2710.45	0	0	2645.65	0	7	86.06	
48145579	2018.03.26 23:32:17	sell	0.03	s&p.fs	2659.35	0	0	2645.65	0	0	27.29	
48145584	2018.03.27 15:11:06	buy	0.05	eurusd	1.23749	0	0	1.20798	0	-22.26	-195.97	
48145587	2018.03.27 11:40:35	buy	0.05	gbpusd	1.41501	0	0	1.37646	0	-16.2	-256.01	
48365307	2018.04.04 22:51:24	sell	0.05	s&p.fs	2648.1	0	0	2645.65	0	0	8.13	
48365318	2018.04.03 06:01:34	sell	0.03	audusd	0.76799	0	0	0.75305	0	-2.05	59.52	
48512873	2018.04.12 00:12:27	sell	0.05	usdjpy	106.797	0	0	109.333	0	-7.79	-154.01	
<b>Totals:</b>										<b>0</b>	<b>-127.57</b>	<b>-904.4</b>

Floating P/L:

-1 031.97

## Working Orders

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
--------	-----------	------	------	------	-------	-------	-------	--------------

No transactions  
**Account Summary**

Closed Trade P/L:	0
Floating P/L:	-1 031.97
Deposit/Withdrawal:	0
Balance:	<b>2 746.38</b>

Total Credit Facility:	0
Equity:	1 714.41
Margin Requirement:	768.27
Available Margin:	946.14

Best Regards,

**AxiTrader Client Services**

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[Web: www.axitrader.com](http://www.axitrader.com)



## AxiCorp Financial Services Pty Ltd

Account ID:

2018 May 31, 23:59

Name: Callow Superannuation Pty Ltd

Login ID: 469715

### Closed Transactions

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commissior	R/O Swap	Trade P/L
47286736	2018.02.06 15:14:10	sell	0.02	s&p.fs	2596.35	0	0	2018.05.11 13:16:27	2724.15	0	7	-169.09
47701251	2018.02.27 20:31:52	buy	0.05	eurusd	1.2251	0	0	2018.05.10 00:33:35	1.18515	0	-46.32	-267.77
47701252	2018.02.27 20:32:14	buy	0.05	gbpusd	1.39351	0	0	2018.05.14 13:13:39	1.35824	0	-33.64	-233.67
47770318	2018.02.28 15:43:10	buy	0.05	eurusd	1.22135	0	0	2018.05.14 13:13:31	1.19765	0	-46.77	-157.01
47770326	2018.02.15 13:46:46	sell	0.02	s&p.fs	2710.45	0	0	2018.05.09 14:33:31	2682.65	0	7	37.27
48145579	2018.03.26 23:32:17	sell	0.03	s&p.fs	2659.35	0	0	2018.05.14 01:31:54	2735.65	0	0	-151.71
48145584	2018.03.27 15:11:06	buy	0.05	eurusd	1.23749	0	0	2018.05.10 00:33:59	1.18515	0	-29.58	-350.82
48145587	2018.03.27 11:40:35	buy	0.05	gbpusd	1.41501	0	0	2018.05.10 00:34:10	1.35473	0	-22.33	-404.05
48365307	2018.04.04 22:51:24	sell	0.05	s&p.fs	2648.1	0	0	2018.05.11 12:58:59	2721.9	0	0	-244.21
48365318	2018.04.03 06:01:34	sell	0.03	audusd	0.76799	0	0	2018.05.09 00:07:17	0.74532	0	-2.33	91.25
48512873	2018.04.12 00:12:27	sell	0.05	usdjpy	106.797	0	0	2018.05.10 00:35:03	109.715	0	-14.33	-178.24
48973309	2018.05.14 13:14:13	buy	0.03	usdcad	1.27701	0	0	2018.05.15 16:18:45	1.29041	0	0.01	41.76
48973317	2018.05.14 13:15:00	sell	0.03	audusd	0.75478	0	0	2018.05.15 16:18:19	0.74616	0	-0.03	34.66
48973332	2018.05.14 13:15:45	buy	0.03	usdjpy	109.575	0	0	2018.05.15 16:18:33	110.274	0	0.17	25.49
<b>Totals:</b>										<b>0</b>	<b>-181.15</b>	<b>-1 926.14</b>

Deposits/Withdrawals: 0

Credit Facility: 0

Closed P/L: -2 107.29

### Open Trades

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commissior	R/O Swap	Trade P/L	
48956108	2018.02.06 15:14:10	sell	0.03	s&p.fs	2596.35	0	0	2707.65	0	10.49	-220.61	
<b>Totals:</b>										<b>0</b>	<b>10.49</b>	<b>-220.61</b>

Floating P/L: -210.12

### Working Orders

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
--------	-----------	------	------	------	-------	-------	-------	--------------

No transactions  
**Account Summary**

Closed Trade P/L: -2 107.29  
Floating P/L: -210.12

Deposit/Withdrawal: 0  
Balance: **639.09**

Total Credit Facility: 0  
Equity: 428.97

Margin Requirement: 51.52  
Available Margin: 377.45

Best Regards,

**AxiTrader Client Services**

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Web: [www.axitrader.com](http://www.axitrader.com)

# AxiCorp Financial Services Pty Ltd

**Account ID:**

2018 June 30, 23:59

**Name:** Callow Superannuation Pty Ltd

**Login ID:** 469715

## Closed Transactions

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Close Time	Price	Commissior	R/O Swap	Trade P/L
No transactions												
<b>Totals:</b>										<b>0</b>	<b>0</b>	<b>0</b>

Deposits/Withdrawal

S: 0  
 Credit Facility: 0  
 Closed P/L: 0

## Open Trades

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Price	Commissior	R/O Swap	Trade P/L	
4895610816	15:14:10	sell	0.03	s&p.fs	2596.35	0	0	2721.2	0	17.92	-252.85	
<b>Totals:</b>										<b>0</b>	<b>17.92</b>	<b>-252.85</b>

Floating P/L: -234.93

## Working Orders

Ticket	Open Time	Type	Size	Item	Price	S / L	T / P	Market Price
No transactions								

No transactions

## Account Summary

Closed Trade P/L: 0  
 Floating P/L: -234.93  
 Deposit/Withdrawal: 0  
 Balance: **639.09**

Total Credit Facility:	0
Equity:	404.16
Margin Requirement:	51.52
Available Margin:	352.64

Best Regards,

**AxiTrader Client Services**

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**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

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

**Privacy**

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

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

*The Australian Business Register*

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

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

*Electronic funds transfer - direct debit*

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

Tax file number Year Name of partnership, trust, fund or entity 

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

**Important**

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

**Declaration: I declare that:**

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner, trustee or director Date **PART D Tax agent's certificate (shared facilities only)**

I declare that:

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

Agent's signature Date Client reference Contact name Agent's phone number Agent's reference number

# Trust tax return

# 2018

Day Month Year to Day Month Year

	to	
--	----	--

or specify period if part year or approved substitute period

Notes to help you prepare this tax return are provided in the Trust tax return instructions 2018 (the instructions), available from the website [www.ato.gov.au](http://www.ato.gov.au)

**Tax file number (TFN)**

Have you attached any 'other attachments'?

No

See the Privacy note in the Taxpayer's declaration.

**Name of trust**

Manjimup Tavern Unit Trust

**Australian business number (ABN)**

**Current postal address**

If the address has not changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

C/-UHY HAINES NORTON PERTH

PO Box 458

WEST PERTH

WA

6872

**Postal address on previous tax return**

If the address has changed, print your previous address exactly as shown on the last notice of assessment or the last tax return lodged.


**Full name of the trustee to whom notices should be sent**

• If the trustee is an individual, print details here.

Title-for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

• If the trustee is a company, print details here including ABN.

Name



ABN

**Daytime contact phone number**

Area code

Telephone number

**Family trust election status**

If the trustee 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).

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.

**Interposed entity election status**

If the trustee has an existing election, write the earliest income year specified. If the trustee 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.

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

**Type of trust**

Print the code representing the type of trust.

Print X if also a charity

If code D, write the date of death.

Day Month Year

**Managed Investment trusts**

If the trust is a managed investment trust, has the trustee made an election into capital account treatment?

Print Y for yes or N for no.

**Is any tax payable by the trustee?**

Print Y for yes or N for no.

**Final tax return**

**Electronic funds transfer (EFT)**

Use Agent Trust Account?

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.

Write the BSB number, account number and account name below.

(See relevant instructions.)

BSB number must be six digits

Account number

Account name

**1 Description of main business activity**

Industry code **A**

**6 Tax withheld**

Tax withheld where ABN not quoted **T**

Credit for tax withheld - foreign resident withholding (excluding capital gains) **U**

**8 Partnerships and trusts**

**Primary production**

Distribution from partnerships **A**  /

Share of net income from trusts **Z**  /

Deductions relating to amounts shown **A** and **Z** **S**

Net primary production amount  /

**Non-primary production**

Distribution from partnerships, less foreign income **B**  /

Share of net income from trusts, less capital gains, foreign income and franked distributions **R**  /

Deductions relating to amounts shown at **B** and **R** **T**

Franked distributions from trusts **F**

Deductions relating to franked distributions from trusts in label **F** **G**

Net non-primary production amount  /

Capital gains from another trust and net foreign capital gains need to be included at item 21.  
Amounts of foreign income must be included at item 22 or 23.

**Share of credits from income**

Share of credit for tax withheld where ABN not quoted **C**

Share of franking credit from franked distributions **D**

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions **E**

Credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **U**

**9 Rent**

Gross rent **F**

Interest deductions **G**

Capital works deductions **X**

Other rental deductions **H**

Net rent  /

**15 Total of items 5 to 14**

Add the  boxes

Deductions relating to franked distributions should not include deductions included at G item 8

Franked distributions **R**

**19 Total of items 16 to 18**

**20 Net Australian income or loss - other than capital gains**

Subtract item 19 from item 15 **\$**  /



**21 Capital gains**

Do you need to complete a *Capital gains tax (CGT) Schedule 2018*?

Did you have a CGT event during the year? **G**  **N**  Answer yes at **G** if the trust had an amount of capital gains from another trust.

Have you applied an exemption or rollover? **M**  Type **Y** for yes or **N** for no. Code

Net capital gain **A**

Credit for foreign resident capital gains withholding amounts **B**

Net capital losses brought forward from prior years Net capital losses carried forward to later income years

Non-Collectables   
Collectables

**24 Total of items 20 to 23**

Add the **I** boxes  /

**26 Total net income or loss**

Subtract item 25 from item 24.  /

**Overseas transactions / thin capitalisation**

**29 Overseas transactions**

Was the aggregate amount of your transactions or dealings with international related parties (including the value of any property/service transferred or the balance of any loans) greater than \$2 million?

**W**  **N**  Print **Y** for yes or **N** for no.

Did the thin capitalisation provisions affect you? **O**  **N**  Print **Y** for yes or **N** for no.

Interest expenses overseas **D**

Royalty expenses overseas **E**

If you answered Yes at label **W** or **O** or completed **D** or **E**, complete and attach the International dealings schedule 2018

Was any beneficiary who was not a resident of Australia at any time during the income year 'presently entitled' to a share of the income of the trust?

**A**  **N**  Print **Y** for yes or **N** for no.

If you answered Yes at label **A**, attach the information requested in the instructions.

**Transactions with specified countries**

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property or

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries?

**C**  **N**  Print **Y** for yes or **N** for no.

**30 Personal services income**

Does your income include an individual's personal services income? **N**  **N**  Print **Y** for yes or **N** for no.

Total amount of PSI included at item 5 income labels **A**

Total amount of deductions against PSI included at item 5 expense labels **B**

Did you satisfy the results test in respect of any individual? **C**  Print **Y** for yes or **N** for no.

Do you hold a personal services business (PSB) determination in respect of any individual? **D**  Print **Y** for yes or **N** for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print **X** in the appropriate box(es).

Unrelated clients test **E1**  Employment test **E2**  Business premises test **E3**

**Key financial information**

32 All current assets	<b>F</b>	173,011
33 Total assets	<b>G</b>	1,673,864
34 All current liabilities	<b>I</b>	51,354
35 Total liabilities	<b>J</b>	51,354
54 Income of the trust estate	<b>A</b>	50,703

---

**55 Statement of distribution****Distribution details**

Complete the distribution details on the following pages for BENEFICIARY 1 to 5 if required, and for Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted, if it applies.

If there are more than five beneficiaries see the instructions for more information.

**Note:** It is not an offence not to quote a TFN for a beneficiary. However, TFNs help the Tax ATO to correctly identify each beneficiary's tax records. The ATO is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information in this tax return. We need this information to help administer the tax laws. To make a correct Trustee Beneficiary (TB) statement you must quote the TFN of a resident trustee beneficiary of a closely held trust.

**Note:** If the trust needs to provide annual reports under the Trustee Beneficiary Rules or the TFN withholding rules you will be able to do so by completing the information in the statement of distribution

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  6.10 %

Tax file number  Entity code **U**  T Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  T Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Share of credit for foreign resident capital gains withholding amounts **Z**

Australian franking credits from a New Zealand franking company **N**  Attributed foreign income **G**

Primary production **A**  /  Other assessable foreign source income **H**  /

Share of income

Non-primary production **B**  /  Foreign income tax offsets **I**

Invest  /  Share of National rental affordability scheme tax offset **R**

Other  /  Exploration credits distributed **M**

Credit for tax withheld where ABN not quoted **C**  Early stage venture capital limited partnership tax offset **T**

Franked distributions **U**  Early stage investor tax offset **J**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

55 Statement of distribution (continued)

Beneficiary's name and tax file number or postal address

Distribution Fraction 13.95%

Tax file number Entity code U T Date of birth

See the Privacy note in the Taxpayer's declaration.

Name Fallens Family Trust

Address 36 Mount Henry Road SALTER POINT WA 6152

Assessment calculation code V 35 Entity code U T Share of credit for TFN amounts withheld from payments from closely held trusts O

Share of income of the trust estate W 7,073 Capital gains F

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) L Share of credit for foreign resident capital gains withholding amounts Z

Australian franking credits from a New Zealand franking company N Attributed foreign income G

Primary production A Non-primary production B 7,073 Other assessable foreign source income H

Share of income Invest Other I Foreign income tax offsets

Invest Other 7,073 Share of National rental affordability scheme tax offset R

Credit for tax withheld where ABN not quoted C Exploration credits distributed M

Franked distributions U Early stage venture capital limited partnership tax offset T

Invest Other Early stage investor tax offset J

Franking credit D

TFN amounts withheld E

Small business income tax offset information

Share of net small business income Y

Non-resident beneficiary additional information

s98(3) assessable amount J

s98(4) assessable amount K

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts P

Untaxed part of share of net income Q

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year S

Total TFN amounts withheld from payments T

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  6.92 %

Tax file number  Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Share of credit for foreign resident capital gains withholding amounts **Z**

Australian franking credits from a New Zealand franking company **N**  Attributed foreign income **G**

Primary production **A**  Other assessable foreign source income **H**

Share of income

Non-primary production **B**  Foreign income tax offsets **I**

Invest  Share of National rental affordability scheme tax offset **R**

Other  Exploration credits distributed **M**

Credit for tax withheld where ABN not quoted **C**  Early stage venture capital limited partnership tax offset **T**

Franked distributions **U**  Early stage investor tax offset **J**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  3.05 %

Tax file number  Entity code **U**  **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Share of credit for foreign resident capital gains withholding amounts **Z**

Australian franking credits from a New Zealand franking company **N**  Attributed foreign income **G**

Primary production **A**  /  Other assessable foreign source income **H**  /

Share of income

Non-primary production **B**  /  Foreign income tax offsets **I**

Invest  /  Share of National rental affordability scheme tax offset **R**

Other  /  Exploration credits distributed **M**

Credit for tax withheld where ABN not quoted **C**  Early stage venture capital limited partnership tax offset **T**

Franked distributions **U**  Early stage investor tax offset **J**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

**Beneficiary's name and tax file number or postal address**

Distribution Fraction  18.03 %

Tax file number  Entity code **U**  **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Share of credit for foreign resident capital gains withholding amounts **Z**

Australian franking credits from a New Zealand franking company **N**  Attributed foreign income **G**

Primary production **A**  /  Other assessable foreign source income **H**  /

Share of income

Non-primary production **B**  /  Foreign income tax offsets **I**

Invest  /  Share of National rental affordability scheme tax offset **R**

Other  /  Exploration credits distributed **M**

Credit for tax withheld where ABN not quoted **C**  Early stage venture capital limited partnership tax offset **T**

Franked distributions **U**  Early stage investor tax offset **J**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  6.80 %

Tax file number  Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Share of credit for foreign resident capital gains withholding amounts **Z**

Australian franking credits from a New Zealand franking company **N**  Attributed foreign income **G**

Primary production **A**  Other assessable foreign source income **H**

Share of income

Non-primary production **B**  Foreign income tax offsets **I**

Invest  Share of National rental affordability scheme tax offset **R**

Other  Exploration credits distributed **M**

Credit for tax withheld where ABN not quoted **C**  Early stage venture capital limited partnership tax offset **T**

Franked distributions **U**  Early stage investor tax offset **J**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**



**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  5.68 %

Tax file number  Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U** **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Share of credit for foreign resident capital gains withholding amounts **Z**

Australian franking credits from a New Zealand franking company **N**  Attributed foreign income **G**

Primary production **A**  /  Other assessable foreign source income **H**  /

Share of income

Non-primary production **B**  /  Foreign income tax offsets **I**

Invest  /  Share of National rental affordability scheme tax offset **R**

Other  /  Exploration credits distributed **M**

Credit for tax withheld where ABN not quoted **C**  Early stage venture capital limited partnership tax offset **T**

Franked distributions **U**  Early stage investor tax offset **J**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

55 Statement of distribution (continued)

Beneficiary's name and tax file number or postal address

Distribution Fraction 8.07%

Tax file number Entity code US Date of birth

See the Privacy note in the Taxpayer's declaration.

Name Callow Superannuation Fund

Address 85 Cotherstone Road Kalamunda WA 6076

Assessment calculation code V 35 Entity code US Share of credit for TFN amounts withheld from payments from closely held trusts O

Share of income of the trust estate W 4,092 Capital gains F

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) L Share of credit for foreign resident capital gains withholding amounts Z

Australian franking credits from a New Zealand franking company N Attributed foreign income G

Share of income Primary production A Non-primary production B 4,092 Invest Other C 4,092 Other assessable foreign source income H Foreign income tax offsets I

Credit for tax withheld where ABN not quoted C Share of National rental affordability scheme tax offset R

Franked distributions U Exploration credits distributed M

Invest Other T Early stage venture capital limited partnership tax offset

Franking credit D Early stage investor tax offset J

TFN amounts withheld E

Small business income tax offset information

Share of net small business income Y

Non-resident beneficiary additional information

s98(3) assessable amount J s98(4) assessable amount K

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts P

Untaxed part of share of net income Q

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year S

Total TFN amounts withheld from payments T

55 Statement of distribution (continued)

Beneficiary's name and tax file number or postal address

Distribution Fraction 5.54 %

Tax file number Entity code US Date of birth

See the Privacy note in the Taxpayer's declaration.

Name Hummerson Superannuation Fund

Address 18 Zantho Place Bullsbrook WA 6084

Assessment calculation code V 35 Entity code US Share of credit for TFN amounts withheld from payments from closely held trusts O

Share of income of the trust estate W 2,809 Capital gains F

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) L Share of credit for foreign resident capital gains withholding amounts Z

Australian franking credits from a New Zealand franking company N Attributed foreign income G

Primary production A Non-primary production B 2,809 Other assessable foreign source income H

Share of income Invest Other I Foreign income tax offsets

Invest Other R Share of National rental affordability scheme tax offset

Other M Exploration credits distributed

Credit for tax withheld where ABN not quoted C Early stage venture capital limited partnership tax offset T

Franked distributions U Early stage investor tax offset J

Invest

Other

Franking credit D

TFN amounts withheld E

Small business income tax offset information

Share of net small business income Y

Non-resident beneficiary additional information

s98(3) assessable amount J

s98(4) assessable amount K

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts P

Untaxed part of share of net income Q

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year S

Total TFN amounts withheld from payments T

55 Statement of distribution (continued)

Beneficiary's name and tax file number or postal address

Distribution Fraction 5.45 %

Tax file number Entity code US Date of birth

See the Privacy note in the Taxpayer's declaration.

Name Ciscidda Superannuation Fund

Address 5 Lugano Terrace Beeliar WA 6164

Assessment calculation code V 35 Entity code US Share of credit for TFN amounts withheld from payments from closely held trusts O

Share of income of the trust estate W 2,763 Capital gains F

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) L Share of credit for foreign resident capital gains withholding amounts Z

Australian franking credits from a New Zealand franking company N Attributed foreign income G

Primary production A Non-primary production B 2,763 Other assessable foreign source income H

Share of income Invest Other I Foreign income tax offsets

Invest Other R Share of National rental affordability scheme tax offset

Other M Exploration credits distributed

Credit for tax withheld where ABN not quoted C Early stage venture capital limited partnership tax offset T

Franked distributions U Early stage investor tax offset J

Invest Other

Franking credit D

TFN amounts withheld E

Small business income tax offset information

Share of net small business income Y

Non-resident beneficiary additional information

s98(3) assessable amount J

s98(4) assessable amount K

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts P

Untaxed part of share of net income Q

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year S

Total TFN amounts withheld from payments T

55 Statement of distribution (continued)

Beneficiary's name and tax file number or postal address

Distribution Fraction 6.37%

Tax file number Entity code US Date of birth

See the Privacy note in the Taxpayer's declaration.

Name J And J Murphy Superannuation Fund

Address 11 Amalfi Crest

Yangebup WA 6164

Assessment calculation code V 35 Entity code US Share of credit for TFN amounts withheld from payments from closely held trusts O

Share of income of the trust estate W 3,230

Capital gains F

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) L

Share of credit for foreign resident capital gains withholding amounts Z

Australian franking credits from a New Zealand franking company N

Attributed foreign income G

Primary production A

Other assessable foreign source income H

Non-primary production B 3,230

Foreign income tax offsets I

Invest

Share of National rental affordability scheme tax offset R

Other 3,230

Exploration credits distributed M

Credit for tax withheld where ABN not quoted C

Early stage venture capital limited partnership tax offset T

Franked distributions U

Early stage investor tax offset J

Invest

Other

Franking credit D

TFN amounts withheld E

Small business income tax offset information

Share of net small business income Y

Non-resident beneficiary additional information

s98(3) assessable amount J

s98(4) assessable amount K

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts P

Untaxed part of share of net income Q

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year S

Total TFN amounts withheld from payments T

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  8.50 %

Tax file number  Entity code **U**  **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  **S** Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Share of credit for foreign resident capital gains withholding amounts **Z**

Australian franking credits from a New Zealand franking company **N**  Attributed foreign income **G**

Primary production **A**  /  Other assessable foreign source income **H**  /

Share of income

Non-primary production **B**  /  Foreign income tax offsets **I**

Invest  /  Share of National rental affordability scheme tax offset **R**

Other  /  Exploration credits distributed **M**

Credit for tax withheld where ABN not quoted **C**  Early stage venture capital limited partnership tax offset **T**

Franked distributions **U**  Early stage investor tax offset **J**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction   %

Tax file number   Entity code **U**  Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of income of the trust estate **W**  Capital gains **F**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Share of credit for foreign resident capital gains withholding amounts **Z**

Australian franking credits from a New Zealand franking company **N**  Attributed foreign income **G**

Primary production **A**   Other assessable foreign source income **H**

Share of income

Non-primary production **B**   Foreign income tax offsets **I**

Invest   Share of National rental affordability scheme tax offset **R**

Other   Exploration credits distributed **M**

Credit for tax withheld where ABN not quoted **C**  Early stage venture capital limited partnership tax offset **T**

Franked distributions **U**  Early stage investor tax offset **J**

Invest

Other

Franking credit **D**

TFN amounts withheld **E**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

**Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted.**

Assessment calculation code	<b>V</b> <input type="text"/>	Capital gains	<b>F</b> <input type="text"/>
Share of income of the trust estate	<b>W</b> <input type="text"/>	Share of credit for foreign resident capital gains withholding amounts	<b>Z</b> <input type="text"/>
Share of credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>L</b> <input type="text"/>	Attributed foreign income	<b>G</b> <input type="text"/>
Australian franking credits from a New Zealand franking company	<b>N</b> <input type="text"/>	Other assessable foreign source income	<b>H</b> <input type="text"/>
Share of income	Primary production	Foreign income tax offset	<b>I</b> <input type="text"/>
	Non-primary production	Share of National rental affordability scheme tax offset	<b>R</b> <input type="text"/>
Credit for tax withheld where ABN not quoted	<b>C</b> <input type="text"/>	Share of other refundable tax offsets	<b>X</b> <input type="text"/>
Franked distributions	<b>U</b> <input type="text"/>	Early stage venture capital limited partnership tax offset	<b>T</b> <input type="text"/>
Franking credit	<b>D</b> <input type="text"/>	Early stage venture capital limited partnership tax offset carried forward from previous year	<b>K</b> <input type="text"/>
TFN amounts withheld	<b>E</b> <input type="text"/>	Early stage investor tax offset	<b>J</b> <input type="text"/>
Share of credit for TFN amounts withheld from payments from closely held trusts	<b>O</b> <input type="text"/>	Early stage investor tax offset carried forward from previous year	<b>M</b> <input type="text"/>

If you completed labels T, K, J or M, attach the information requested in the instructions.

**56 Choice for resident trustee to be assessed to capital gains on behalf of beneficiaries**

Assessment calculation code **X**

Amount of capital gains on which the trustee has chosen to be assessed on behalf of beneficiaries **Y**

**Items 57 and 58 must be answered for all trusts** - if you answer yes to any of these questions, answer Yes to the 'other attachments' question on page 1 of this tax return.

**57 Beneficiary under legal disability who is presently entitled to income from another trust**

Was any beneficiary in this trust, who was under a legal disability on 30 June 2018, also presently entitled to a share of the income of another trust?  N  Y Print Y for yes or N for no.

If yes, or the answer is not known, furnish the information requested in the instructions.

**58 Non-resident trust**

Is the trust a non-resident trust?  N  Y Print Y for yes or N for no. If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled.  Print NIL if applicable.

**DECLARATIONS**

**TAXPAYER'S DECLARATION**

**Important**

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are 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 in tax returns. **This declaration must be signed by a trustee or public officer.**

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiary in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each beneficiary's assessment.

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**DECLARATION:**

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature

Date

Hours taken to prepare and complete this tax return



**TAX AGENT'S DECLARATION**

I, UHY HAINES NORTON PERTH

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Client's reference

Contact name

Date Day Month Year

Agent's phone number (include area code)

Area code

Telephonenumber

Agent's reference number

Office use only

# Rental Property Schedule 2018

Trust

Address of Rental Property	88 Giblett Street		
	Manjimup	WA	6258
Date property first earned rental income	13/10/2015		
Number of weeks property was rented this year	52		
Private Use %	0.00		
Number of weeks property was available for rent this year	52		
What is the entity's % ownership of the property?	100		
Date property was purchased	01/08/2013		
Purchase price of property	626,314		
Date property was sold (if property disposed of during year)			
Sale price of property			
Capital gain/loss on sale of this property			
Value of capital allowances (depreciation on plant) recouped on the sale			
Value of capital works deductions (special building write-off) recouped			
Has the loan for the property been renegotiated this year?	N		

## Ownership

% owned

Manjimup Tavern Unit Trust		FALL100C	100.00
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## Income

Return

Gross rental income	95,000	95,000
Other rental related income		
<b>Gross Rent</b>	<b>95,000</b>	<b>95,000</b>

## Expenses

Total

Prv %

Return

V Accounting Fees	2,000		2,000
V Bank Fees	120		120
I Depreciation	41,923		41,923
V Filing Fees	254		254

<b>Total expenses</b>	<b>44,297</b>		<b>44,297</b>
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## Net Rent

	50,703		50,703
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**PART A Electronic lodgment declaration (Form P, T, F, SMSF or EX)**

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

**Privacy**

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

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

*The Australian Business Register*

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

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

*Electronic funds transfer - direct debit*

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

Tax file number

Year

2017

Name of partnership,  
trust, fund or entity

Manjimup Tavern Unit Trust

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

**Important**

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

**Declaration: I declare that:**

- the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct, and
- the agent is authorised to lodge this tax return.

Signature of partner,  
trustee or director

Date

**PART D Tax agent's certificate (shared facilities only)**

SOTHERTONS

I declare that:

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

Agent's  
signature

Date

Client reference

FALL100C

Contact  
name

Matthew Peacock

Agent's phone number

08 93226280

Agent's reference number

18470025

# Trust tax return

# 2017

Day Month Year to Day Month Year

	to	
--	----	--

or specify period if part year or approved substitute period

Notes to help you prepare this tax return are provided in the Trust tax return instructions 2017 (the instructions), available from the website [www.ato.gov.au](http://www.ato.gov.au)

**Tax file number (TFN)**

Have you attached any 'other attachments'?

See the Privacy note in the Taxpayer's declaration.

**Name of trust**

Manjimup Tavern Unit Trust

**Australian business number (ABN)**

**Current postal address**

If the address has not changed, print it exactly as shown on the last notice of assessment or the last tax return lodged.

C/-SOTHERTONS		
PO Box 458		
WEST PERTH	WA	6872

**Postal address on previous tax return**

If the address has changed, print your previous address exactly as shown on the last notice of assessment or the last tax return lodged.


**Full name of the trustee to whom notices should be sent**

• If the trustee is an individual, print details here.

Title-for example, Mr, Mrs, Ms, Miss

Surname or family name

Given names

• If the trustee is a company, print details here including ABN.

Name



ABN

**Daytime contact phone number**

Area code

Telephone number

**Family trust election status**

If the trustee has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2016-17 income year write 2017).

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 2017.

**Interposed entity election status**

If the trustee has an existing election, write the earliest income year specified. If the trustee is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2017 for each election.

If revoking an interposed entity election, print **R** and complete and attach the Interposed entity election or revocation 2017.

**Type of trust**

Print the code representing the type of trust.

Print X if also a charity

If code D, write the date of death.

Day Month Year

**Managed Investment trusts**

If the trust is a managed investment trust, has the trustee made an election into capital account treatment?

Print Y for yes or N for no.

**Is any tax payable by the trustee?**

Print Y for yes or N for no.

**Final tax return**

**Electronic funds transfer (EFT)**

Use Agent Trust Account?

We need your financial institution details to pay any refund owing to you, even if you have provided them to us before.

Write the BSB number, account number and account name below.

(See relevant instructions.)

BSB number must be six digits

Account number

Account name

**1 Description of main business activity**

Industry code **A**

**6 Tax withheld**

Tax withheld where ABN not quoted **T**

Credit for tax withheld - foreign resident withholding (excluding capital gains) **U**

**8 Partnerships and trusts**

**Primary production**

Distribution from partnerships **A**  /

Share of net income from trusts **Z**  /

Deductions relating to amounts shown **A** and **Z** **S**

Net primary production amount  /

**Non-primary production**

Distribution from partnerships, less foreign income **B**  /

Share of net income from trusts, less capital gains, foreign income and franked distributions **R**  /

Deductions relating to amounts shown at **B** and **R** **T**

Franked distributions from trusts **F**

Deductions relating to franked distributions from trusts in label **F** **G**

Net non-primary production amount  /

Capital gains from another trust and net foreign capital gains need to be included at item 21.  
Amounts of foreign income must be included at item 22 or 23.

**Share of credits from income**

Share of credit for tax withheld where ABN not quoted **C**

Share of franking credit from franked distributions **D**

Share of credit for TFN amounts withheld from interest, dividends and unit trust distributions **E**

Credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) **U**

**9 Rent**

Gross rent **F**

Interest deductions **G**

Capital works deductions **X**

Other rental deductions **H**

Net rent  /

**15 Total of items 5 to 14**

Add the  boxes

Deductions relating to franked distributions should not include deductions included at G item 8

Franked distributions **R**

**19 Total of items 16 to 18**

**20 Net Australian income or loss - other than capital gains**

Subtract item 19 from item 15 **\$**  /

21 Capital gains

Do you need to complete a Capital gains tax (CGT) Schedule 2017?

Did you have a CGT event during the year? G N Answer yes at G if the trust had an amount of capital gains from another trust.

Have you applied an exemption or rollover? M Type Y for yes or N for no. Code

Net capital gain A

Credit for foreign resident capital gains withholding amounts B

Net capital losses brought forward from prior years Net capital losses carried forward to later income years

Non-Collectables Collectables

24 Total of items 20 to 23

Add the boxes 41,114

26 Total net income or loss

Subtract item 25 from item 24. 41,114

Overseas transactions / thin capitalisation

29 Overseas transactions

Was the aggregate amount of your transactions or dealings with international related parties... greater than \$2 million? W N Print Y for yes or N for no.

Did the thin capitalisation provisions affect you? O N Print Y for yes or N for no.

Interest expenses overseas D

Royalty expenses overseas E

If you answered Yes at label W or O or completed D or E, complete and attach the International dealings schedule 2017

Was any beneficiary who was not a resident of Australia at any time during the income year 'presently entitled' to a share of the income of the trust? A N Print Y for yes or N for no.

If you answered Yes at label A, attach the information requested in the instructions.

Transactions with specified countries

Did you directly or indirectly send to, or receive from, one of the countries specified in the instructions, any funds or property or

Do you have the ability or expectation to control, whether directly or indirectly, the disposition of any funds, property, assets or investments located in, or located elsewhere but controlled or managed from one of those countries? C N Print Y for yes or N for no.

30 Personal services income

Does your income include an individual's personal services income? N N Print Y for yes or N for no.

Total amount of PSI included at item 5 income labels A

Total amount of deductions against PSI included at item 5 expense labels B

Did you satisfy the results test in respect of any individual? C Print Y for yes or N for no.

Do you hold a personal services business (PSB) determination in respect of any individual? D Print Y for yes or N for no.

For any individual for whom you did not satisfy the results test or hold a PSB determination, and each source of their PSI income yielded less than 80% of their total PSI, indicate if you satisfied any of the following personal services business tests - print X in the appropriate box(es).

Unrelated clients test E1 Employment test E2 Business premises test E3

**Key financial information**32 All current assets **F** 140,45933 Total assets **G** 1,641,31334 All current liabilities **I** 43,48935 Total liabilities **J** 43,48952 Non-refundable carry forward tax offsets **H**54 Income of the trust estate **A** 41,114**55 Statement of distribution****Distribution details**

Complete the distribution details on the following pages for BENEFICIARY 1 to 5 if required, and for Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted, if it applies.

If there are more than five beneficiaries see the instructions for more information.

**Note:** It is not an offence not to quote a TFN for a beneficiary. However, TFNs help the Tax ATO to correctly identify each beneficiary's tax records. The ATO is authorised by the Income Tax Assessment Act 1936 and the Income Tax Assessment Act 1997 to ask for information in this tax return. We need this information to help administer the tax laws. To make a correct Trustee Beneficiary (TB) statement you must quote the TFN of a resident trustee beneficiary of a closely held trust.

**Note:** If the trust needs to provide annual reports under the Trustee Beneficiary Rules or the TFN withholding rules you will be able to do so by completing the information in the statement of distribution



**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  6.10 %

Tax file number  Entity code **U**  T Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  T TFN amounts withheld **E**

Share of income of the trust estate **W**  Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Capital gains **F**

Australian franking credits from a New Zealand franking company **N**  Share of credit for foreign resident capital gains withholding amounts **Z**

Primary production **A**  /  Attributed foreign income **G**

Share of income Non-primary production **B**  /  Other assessable foreign source income **H**  /

Invest  /  Foreign income tax offsets **I**

Other  /  Share of National rental affordability scheme tax offset **R**

Credit for tax withheld where ABN not quoted **C**  Exploration credits distributed **M**

Franked distributions **U**  Share of non-refundable carry forward tax offsets **T**  CODE

Invest

Other

Franking credit **D**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

55 Statement of distribution (continued)

Beneficiary's name and tax file number or postal address

Distribution Fraction 13.95 %

Tax file number Entity code U T Date of birth

See the Privacy note in the Taxpayer's declaration.

Name Fallens Family Trust

Address 36 Mount Henry Road SALTER POINT WA 6152

Assessment calculation code V 35 Entity code U T TFN amounts withheld E

Share of income of the trust estate W 5,735 Share of credit for TFN amounts withheld from payments from closely held trusts O

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) L Capital gains F

Australian franking credits from a New Zealand franking company N Share of credit for foreign resident capital gains withholding amounts Z

Primary production A Non-primary production B 5,735 Attributed foreign income G

Share of income Invest Other 5,735 Other assessable foreign source income H

Credit for tax withheld where ABN not quoted C Foreign income tax offsets I

Franked distributions U Share of National rental affordability scheme tax offset R

Invest Other Exploration credits distributed M

Franking credit D Share of non-refundable carry forward tax offsets T CODE

Small business income tax offset information

Share of net small business income Y

Non-resident beneficiary additional information

s98(3) assessable amount J

s98(4) assessable amount K

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts P

Untaxed part of share of net income Q

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year S

Total TFN amounts withheld from payments T

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  6.92 %

Tax file number  Entity code **U**  **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  **S** TFN amounts withheld **E**

Share of income of the trust estate **W**  Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Capital gains **F**

Australian franking credits from a New Zealand franking company **N**  Share of credit for foreign resident capital gains withholding amounts **Z**

Primary production **A**  /  Attributed foreign income **G**

Share of income

Non-primary production **B**  /  Other assessable foreign source income **H**  /

Invest  /  Foreign income tax offsets **I**

Other  /  Share of National rental affordability scheme tax offset **R**

Credit for tax withheld where ABN not quoted **C**  Exploration credits distributed **M**

Franked distributions **U**  Share of non-refundable carry forward tax offsets **T**  /

Invest

Other

Franking credit **D**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  3.05 %

Tax file number  Entity code **U**  **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  **S** TFN amounts withheld **E**

Share of income of the trust estate **W**  Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Capital gains **F**

Australian franking credits from a New Zealand franking company **N**  Share of credit for foreign resident capital gains withholding amounts **Z**

Primary production **A**  /  Attributed foreign income **G**

Share of income

Non-primary production **B**  /  Other assessable foreign source income **H**  /

Invest  /  Foreign income tax offsets **I**

Other  /  Share of National rental affordability scheme tax offset **R**

Credit for tax withheld where ABN not quoted **C**  Exploration credits distributed **M**

Franked distributions **U**  Share of non-refundable carry forward tax offsets **T**  /

Invest   
Other

Franking credit **D**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  18.03 %

Tax file number  Entity code **U**  **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  **S** TFN amounts withheld **E**

Share of income of the trust estate **W**  Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Capital gains **F**

Australian franking credits from a New Zealand franking company **N**  Share of credit for foreign resident capital gains withholding amounts **Z**

Primary production **A**  /  Attributed foreign income **G**

Share of income Non-primary production **B**  /  Other assessable foreign source income **H**  /

Invest  /  Foreign income tax offsets **I**

Other  /  Share of National rental affordability scheme tax offset **R**

Credit for tax withheld where ABN not quoted **C**  Exploration credits distributed **M**

Franked distributions **U**  Share of non-refundable carry forward tax offsets **T**  /

Invest

Other

Franking credit **D**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  6.80 %

Tax file number  Entity code **U**  **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  **S** TFN amounts withheld **E**

Share of income of the trust estate **W**  Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Capital gains **F**

Australian franking credits from a New Zealand franking company **N**  Share of credit for foreign resident capital gains withholding amounts **Z**

Primary production **A**  /  Attributed foreign income **G**

Share of income

Non-primary production **B**  /  Other assessable foreign source income **H**  /

Invest  /  Foreign income tax offsets **I**

Other  /  Share of National rental affordability scheme tax offset **R**

Credit for tax withheld where ABN not quoted **C**  Exploration credits distributed **M**

Franked distributions **U**  Share of non-refundable carry forward tax offsets **T**  /

Invest   
Other

Franking credit **D**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  5.68 %

Tax file number  Entity code **U**  **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  **S** TFN amounts withheld **E**

Share of income of the trust estate **W**  Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Capital gains **F**

Australian franking credits from a New Zealand franking company **N**  Share of credit for foreign resident capital gains withholding amounts **Z**

Primary production **A**  /  Attributed foreign income **G**

Share of income Non-primary production **B**  /  Other assessable foreign source income **H**  /

Invest  /  Foreign income tax offsets **I**

Other  /  Share of National rental affordability scheme tax offset **R**

Credit for tax withheld where ABN not quoted **C**  Exploration credits distributed **M**

Franked distributions **U**  Share of non-refundable carry forward tax offsets **T**  /

Invest

Other

Franking credit **D**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  8.07 %

Tax file number  Entity code **U**  **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  **S** TFN amounts withheld **E**

Share of income of the trust estate **W**  Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Capital gains **F**

Australian franking credits from a New Zealand franking company **N**  Share of credit for foreign resident capital gains withholding amounts **Z**

Primary production **A**  /  Attributed foreign income **G**

Share of income Non-primary production **B**  /  Other assessable foreign source income **H**  /

Invest  /  Foreign income tax offsets **I**

Other  /  Share of National rental affordability scheme tax offset **R**

Credit for tax withheld where ABN not quoted **C**  Exploration credits distributed **M**

Franked distributions **U**  Share of non-refundable carry forward tax offsets **T**  /

Invest

Other

Franking credit **D**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**



55 Statement of distribution (continued)

Beneficiary's name and tax file number or postal address

Distribution Fraction 5.54 %

Tax file number Entity code US Date of birth

See the Privacy note in the Taxpayer's declaration.

Name Hummerson Superannuation Fund

Address 18 Zantho Place Bullsbrook WA 6084

Assessment calculation code V 35 Entity code US TFN amounts withheld E

Share of income of the trust estate W 2,278 Share of credit for TFN amounts withheld from payments from closely held trusts O

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) L Capital gains F

Australian franking credits from a New Zealand franking company N Share of credit for foreign resident capital gains withholding amounts Z

Primary production A Non-primary production B 2,278 Attributed foreign income G

Share of income Invest Other 2,278 Other assessable foreign source income H

Foreign income tax offsets I

Share of National rental affordability scheme tax offset R

Credit for tax withheld where ABN not quoted C Exploration credits distributed M

Franked distributions U Share of non-refundable carry forward tax offsets T CODE

Invest Other

Franking credit D

Small business income tax offset information

Share of net small business income Y

Non-resident beneficiary additional information

s98(3) assessable amount J

s98(4) assessable amount K

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts P

Untaxed part of share of net income Q

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year S

Total TFN amounts withheld from payments T

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  5.45 %

Tax file number  Entity code **U**  **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  **S** TFN amounts withheld **E**

Share of income of the trust estate **W**  Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Capital gains **F**

Australian franking credits from a New Zealand franking company **N**  Share of credit for foreign resident capital gains withholding amounts **Z**

Primary production **A**  /  Attributed foreign income **G**

Share of income Non-primary production **B**  /  Other assessable foreign source income **H**  /

Invest  /  Foreign income tax offsets **I**

Other  /  Share of National rental affordability scheme tax offset **R**

Credit for tax withheld where ABN not quoted **C**  Exploration credits distributed **M**

Franked distributions **U**  Share of non-refundable carry forward tax offsets **T**  /

Invest

Other

Franking credit **D**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  6.37 %

Tax file number  Entity code **U** **S** Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U** **S** TFN amounts withheld **E**

Share of income of the trust estate **W**  Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Capital gains **F**

Australian franking credits from a New Zealand franking company **N**  Share of credit for foreign resident capital gains withholding amounts **Z**

Primary production **A**  /  Attributed foreign income **G**

Non-primary production **B**  /  Other assessable foreign source income **H**  /

Invest  /  Foreign income tax offsets **I**

Other  /  Share of National rental affordability scheme tax offset **R**

Credit for tax withheld where ABN not quoted **C**  Exploration credits distributed **M**

Franked distributions **U**  Share of non-refundable carry forward tax offsets **T**  /

Invest

Other

Franking credit **D**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

55 Statement of distribution (continued)

Beneficiary's name and tax file number or postal address

Distribution Fraction 8.50 %

Tax file number Entity code US Date of birth

See the Privacy note in the Taxpayer's declaration.

Name Peacock Superannuation Fund

Address 20 Success Crescent SALTER POINT WA 6152

Assessment calculation code V 35 Entity code US TFN amounts withheld E

Share of income of the trust estate W 3,495 Share of credit for TFN amounts withheld from payments from closely held trusts O

Share of credit for tax withheld - foreign resident withholding (excluding capital gains) L Capital gains F

Australian franking credits from a New Zealand franking company N Share of credit for foreign resident capital gains withholding amounts Z

Primary production A Non-primary production B 3,495 Attributed foreign income G

Share of income Invest Other 3,495 Other assessable foreign source income H

Credit for tax withheld where ABN not quoted C Foreign income tax offsets I

Franked distributions U Share of National rental affordability scheme tax offset R

Invest Other Exploration credits distributed M

Franking credit D Share of non-refundable carry forward tax offsets T CODE

Small business income tax offset information

Share of net small business income Y

Non-resident beneficiary additional information

s98(3) assessable amount J

s98(4) assessable amount K

TB statement information

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement? Print Y for yes or N for no.

Tax preferred amounts P

Untaxed part of share of net income Q

Annual Trustee Payment report information

Distribution from ordinary or statutory income during income year S

Total TFN amounts withheld from payments T

**55 Statement of distribution (continued)**

Beneficiary's name and tax file number or postal address

Distribution Fraction  %

Tax file number  Entity code **U**  Date of birth

See the Privacy note in the Taxpayer's declaration.

Name

Address

Assessment calculation code **V**  Entity code **U**  TFN amounts withheld **E**

Share of income of the trust estate **W**  Share of credit for TFN amounts withheld from payments from closely held trusts **O**

Share of credit for tax withheld – foreign resident withholding (excluding capital gains) **L**  Capital gains **F**

Australian franking credits from a New Zealand franking company **N**  Share of credit for foreign resident capital gains withholding amounts **Z**

Primary production **A**  /  Attributed foreign income **G**

Share of income

Non-primary production **B**  /  Other assessable foreign source income **H**  /

Invest  /  Foreign income tax offsets **I**

Other  /  Share of National rental affordability scheme tax offset **R**

Credit for tax withheld where ABN not quoted **C**  Exploration credits distributed **M**

Franked distributions **U**  Share of non-refundable carry forward tax offsets **T**  CODE

Invest

Other

Franking credit **D**

**Small business income tax offset information**

Share of net small business income **Y**

**Non-resident beneficiary additional information**

s98(3) assessable amount **J**

s98(4) assessable amount **K**

**TB statement information**

For each trustee beneficiary, indicate whether you will be making a TB statement:

TB statement?  Print Y for yes or N for no.

Tax preferred amounts **P**

Untaxed part of share of net income **Q**

**Annual Trustee Payment report information**

Distribution from ordinary or statutory income during income year **S**

Total TFN amounts withheld from payments **T**

**55 Statement of distribution (continued)**

**Income to which no beneficiary is presently entitled and in which no beneficiary has an indefeasible vested interest, and the trustee's share of credit for tax deducted.**

Assessment calculation code	<b>V</b> <input type="text"/>	TFN amounts withheld	<b>E</b> <input type="text"/>
Share of income of the trust estate	<b>W</b> <input type="text"/>	Share of credit for TFN amounts withheld from payments from closely held trusts	<b>O</b> <input type="text"/>
Share of credit for tax withheld – foreign resident withholding (excluding capital gains)	<b>L</b> <input type="text"/>	Capital gains	<b>F</b> <input type="text"/>
Australian franking credits from a New Zealand franking company	<b>N</b> <input type="text"/>	Share of credit for foreign resident capital gains withholding amounts	<b>Z</b> <input type="text"/>
Share of income {	Primary production	Attributed foreign income	<b>G</b> <input type="text"/>
	Non-primary production	Other assessable foreign source income	<b>H</b> <input type="text"/>
	Credit for tax withheld where ABN not quoted	Foreign income tax offset	<b>I</b> <input type="text"/>
	Franked distributions	Share of National rental affordability scheme tax offset	<b>R</b> <input type="text"/>
	Franking credit	Share of other refundable tax offsets	<b>X</b> <input type="text"/>
		Share of non-refundable carry forward tax offsets	<b>T</b> <input type="text"/> <small>CODE</small>

**56 Choice for resident trustee to be assessed to capital gains on behalf of beneficiaries**

Assessment calculation code **X**

Amount of capital gains on which the trustee has chosen to be assessed on behalf of beneficiaries **Y**

**Items 57 and 58 must be answered for all trusts** - if you answer yes to any of these questions, answer Yes to the 'other attachments' question on page 1 of this tax return.

**57 Beneficiary under legal disability who is presently entitled to income from another trust**

Was any beneficiary in this trust, who was under a legal disability on 30 June 2017, also presently entitled to a share of the income of another trust?

N  Y Print Y for yes or N for no.

If yes, or the answer is not known, furnish the information requested in the instructions.

**58 Non-resident trust**

Is the trust a non-resident trust?  N  Y Print Y for yes or N for no.

If yes, state the amount of income derived outside Australia to which no beneficiary is presently entitled. Print NIL if applicable.

**DECLARATIONS**

**TAXPAYER'S DECLARATION**

**Important:**

Before making this declaration check to ensure that all income has been disclosed and the tax return, all attached schedules and any additional documents are 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 in tax returns.

**This declaration must be signed by a trustee or public officer.**

**Privacy**

The ATO is authorised by the Taxation Administration Act 1953 to request the provision of tax file numbers (TFNs). The ATO will use the TFNs to identify each beneficiary in our records. It is not an offence not to provide the TFNs. However, if the TFNs are not provided, it could increase the chance of delay or error in each beneficiary's assessment.

Taxation law authorises the ATO to collect information including personal information about the person authorised to sign the declaration. For information about your privacy go to [ato.gov.au/privacy](http://ato.gov.au/privacy)

**DECLARATION**

I declare that the information on this tax return, including any attached schedules and additional documentation is true and correct.

Signature

Date

Hours taken to prepare and complete this tax return

**TAX AGENT'S DECLARATION**

I,

declare that this tax return has been prepared in accordance with information supplied by the taxpayer, that the taxpayer has given me a declaration stating that the information provided to me is true and correct and that the taxpayer has authorised me to lodge the tax return.

Agent's signature

Client's reference

Contact name

Date

Agent's phone number (include area code)

Area code

Telephonenumber

Agent's reference number

Office use only

# 2017 Rental Property Schedule

Trust

Address of Rental Property	88 Giblett Street		
	Manjimup	WA	6258
Date property first earned rental income	13/10/2015		
Number of weeks property was rented this year	52		
Private Use %	0.00		
Number of weeks property was available for rent this year	52		
What is the entity's % ownership of the property?	100		
Date property was purchased	01/08/2013		
Purchase price of property	626,314		
Date property was sold (if property disposed of during year)			
Sale price of property			
Capital gain/loss on sale of this property			
Value of capital allowances (depreciation on plant) recouped on the sale			
Value of capital works deductions (special building write-off) recouped			
Has the loan for the property been renegotiated this year?	N		

## Ownership

% owned

Manjimup Tavern Unit Trust		FALL100C	100.00
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## Income

Return

Gross rental income	95,000	95,000
Other rental related income		
<b>Gross Rent</b>	<b>95,000</b>	<b>95,000</b>

## Expenses

Total

Prv %

Return

V Accounting Fees	2,500		2,500
V Bank Fees	120		120
I Depreciation	47,573		47,573
V Filing Fees	249		249
K Insurance	3,444		3,444
<b>Total expenses</b>	<b>53,886</b>		<b>53,886</b>

## Net Rent

41,114	/	41,114	/
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Bankwest, a division of Commonwealth Bank of Australia  
 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

BSB: 306-042  
 (Bank,State,Branch)  
 Account Number 114443-5  
 From 29/06/2018  
 To 27/07/2018  
 Statement Number 67

DATE	PARTICULARS	DEBIT	CREDIT	BALANCE
29/06/2018	OPENING BALANCE			\$14,996.97
13/07/2018	Super Audit	\$330.00		\$14,666.97
23/07/2018	D BAKER & ASSOC		\$2,275.55	\$16,942.52
27/07/2018	CLOSING BALANCE			\$16,942.52

**Total Debits: -\$330.00**

**Total Credits: \$2,275.55**

**CALLOW SUPERANNUATION FUND****ABN 74 659 776 148****Ledger Entries Report for the year ending 30 June, 2018**

10/04/2019

19:20

<u>Date</u>	<u>Trans No</u>	<u>Chq/Rec</u>	<u>Description</u>	<u>Code</u>	<u>Debit</u>	<u>Credit</u>	<u>Total</u>
<b>Account number 3126 - Sundry creditors</b>							
30/06/2018	000000020	J	Audit fee			330.00 <b>H-2</b>	(330.00)
30/06/2018	000000022	J	PAYGI Jun 2018			675.00 <b>H-3</b>	(1,005.00)
Total						<u>1,005.00</u>	



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 ABN 48 123 123 124 AFSL / Australian credit licence 234945

### BUSINESS ZERO TRAN ACCOUNT STATEMENT

Account of CALLOW SUPERANNUATION FUND  
 CALLOW SUPERANNUATION PTY LTD

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27/07/2018	CLOSING BALANCE			\$16,942.52

**Total Debits: -\$330.00**

**Total Credits: \$2,275.55**

06 Jan 2018	06 Jan 2018	Remission of general interest charge	\$0.55	\$589.00	CR
04 Mar 2018		Self assessed amount(s) for the period ended 31 Dec 17	\$0.00		
	28 Feb 2018	- pay as you go income tax instalment	\$675.00	\$86.00	
24 Mar 2018	23 Mar 2018	General interest charge calculated from 24 Feb 18 to 23 Mar 18	\$0.49	\$86.49	
24 Mar 2018	24 Mar 2018	Remission of general interest charge	\$0.49	\$86.00	
04 Apr 2018	03 Apr 2018	Payment received	\$675.00	\$589.00	CR
28 Apr 2018	27 Apr 2018	General interest charge calculated from 24 Mar 18 to 27 Apr 18	\$0.20	\$588.80	CR
28 Apr 2018	28 Apr 2018	Remission of general interest charge	\$0.20	\$589.00	CR
06 May 2018		Self assessed amount(s) for the period ended 31 Mar 18	\$0.00		
	30 Apr 2018	- pay as you go income tax instalment	\$675.00	\$86.00	
26 May 2018	25 May 2018	General interest charge calculated from 28 Apr 18 to 25 May 18	\$0.53	\$86.53	
26 May 2018	26 May 2018	Remission of general interest charge	\$0.53	\$86.00	
16 Jun 2018	15 Jun 2018	General interest charge calculated from 26 May 18 to 15 Jun 18	\$0.43	\$86.43	
16 Jun 2018	16 Jun 2018	Remission of general interest charge	\$0.43	\$86.00	
19 Jun 2018	18 Jun 2018	General interest charge calculated from 16 Jun 18 to 18 Jun 18	\$0.06	\$86.06	
19 Jun 2018	19 Jun 2018	Remission of general interest charge	\$0.06	\$86.00	
19 Jun 2018	22 Jun 2018	Credit transferred in from another account	\$86.00	\$0.00	
28 Jul 2018	30 Jun 2018	General interest charge calculated from 19 Jun 18 to 30 Jun 18	\$0.06	\$0.06	
28 Jul 2018	01 Jul 2018	Remission of general interest charge	\$0.06	\$0.00	
05 Aug 2018		Self assessed amount(s) for the period ended 30 Jun 18	\$0.00		
	30 Jul 2018	- pay as you go income tax instalment	\$675.00	\$675.00	
23 Aug 2018	22 Aug 2018	Payment received	\$675.00	\$0.00	
25 Aug 2018	24 Aug 2018	General interest charge calculated from 28 Jul 18 to 24 Aug 18	\$3.82	\$3.82	
25 Aug 2018	25 Aug 2018	Remission of general interest charge	\$3.82	\$0.00	
08 Oct 2018	05 Oct 2018	Payment received	\$675.00	\$675.00	CR
27 Mar 2019		Closing balance		\$675.00	CR

**CALLOW SUPERANNUATION FUND**

Page 1 of 1

**ABN 74 659 776 148****Ledger Entries Report for the year ending 30 June, 2018**18/04/2019  
14:00

<b>Date</b>	<b>Trans No</b>	<b>Chq/Rec</b>	<b>Description</b>	<b>Code</b>	<b>Debit</b>	<b>Credit</b>	<b>Total</b>
<b>Account number 1510 - Accountancy</b>							
11/05/2018	000000015	P 002000	Dbaker accountants		1,650.00	<b>Q-2</b>	1,650.00
Total					<b>1,650.00</b>		
<b>Account number 1535 - Audit fees</b>							
30/06/2018	000000020	J	Audit fee		330.00	<b>Q-3</b>	330.00
Total					<b>330.00</b>		
<b>Account number 1685 - Filing fees</b>							
12/10/2017	000000008	P 002000	ASIC		48.00	<b>D-5</b>	48.00
Total					<b>48.00</b>		
<b>Account number 1700 - Supervisory levy</b>							
30/06/2018	000000019	J	ATOLevy		259.00		259.00
Total					<b>259.00</b>		

# D. BAKER & ASSOCIATES PTY LTD

Chartered Accountants

A.B.N. 96 099 535 065  
 PO BOX 310  
 MIDLAND, WA 6936  
 Unit 1, 4 Farrall Road, Midvale, WA  
 Phone (08) 9274 6637

MR EVAN CALLOW  
 CALLOW SUPERANNUATION FUND  
 85 COTHERSTONE ROAD  
 KALAMUNDA WA 6076

**Tax Invoice**  
**024192**  
 Ref: CAL15  
 24 April, 2018

Description	Amount
PROFESSIONAL SERVICES RENDERED RE: <b>CALLOW SUPERANNUATION FUND</b> FOR THE YEAR ENDING <b>30 JUNE 2017</b> PROCESSING OF BANK STATEMENTS AND ACCOUNTING RECORDS PREPARATION OF FINANCIAL STATEMENTS CONSISTING OF BALANCE SHEET, PROFIT AND LOSS, NOTES AND MEMBERS LOAN ACCOUNTS PREPARATION OF THE INCOME TAX RETURN FOR THE FUND FOR THE YEAR ENDED <b>30 JUNE 2017</b> ELECTRONIC LODGEMENT OF INCOME TAX RETURN. ATTENDANCE TO THE STATUTORY REQUIREMENTS OF THE FUND IN WAY OF TRUSTEE MINUTES, RESOLUTIONS AND MEMBER STATEMENTS. LIAISON WITH TRUSTEES IN REGARDS TO COMPLIANCE ISSUES. <b>LIASONS WITH THE AUDITOR REGARDING YEAR END AUDIT.</b> LIABILITY LIMITED BY A SCHEME APPROVED UNDER PROFESSIONAL STANDARDS LEGISLATION *	1,650.00
<b>Terms: Seven Days From</b> <b>Date Of Invoice</b> The amount includes GST of \$150.00 * indicates taxable supply	<b>Amount Due: \$ 1,650.00</b>

*Please detach the portion below and forward with your payment*

Remittance Advice		
CALLOW SUPERANNUATION FUND		Invoice: 024192 Ref: CAL15 24 April, 2018
Cheque <input type="checkbox"/> Mastercard <input type="checkbox"/> Visa <input type="checkbox"/>	Amount Due: \$ 1,650.00	
Card Number	<input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/> <input type="text"/>	
Cardholder .....	Signature .....	Expiry Date .....
<b>PAYMENT CAN BE MADE DIRECTLY TO OUR BANK</b> BSB 06 6115    Account 1038 7658    D.Baker & Associates Pty Ltd		

**SUPER AUDITS****TAX INVOICE**

**Supplier:** Super Audits

**Auditor:** A.W. Boys  
SMSF Auditor Number (SAN) 100014140  
Registered Company Auditor (67793)

**Address:** Box 3376  
Rundle Mall 5000

**ABN:** 20 461 503 652

**Services:** Auditing

**Date:** 16 June 2018

**Recipient:** Callow Superannuation Fund

**Address:** C/- PO Box 310, MIDLAND WA 6936

**Description of Services**

Statutory audit of the Callow Superannuation Fund for the financial year ending 30 June 2017.

**Fee:** \$300.00

**GST:** \$30.00

**Total:** \$330.00

Payment can be made with a cheque payable to Super Audits postal address being Box 3376 Rundle Mall 5000 or alternatively an EFT can be made BSB 015-056 Account No. 387392386.

AUDITING  
DUE DILIGENCE  
FORENSIC ACCOUNTING

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