

A & C Hickey Pty Ltd Superannuation Fund

ABN 15 639 352 635
Trustees: Valy Pty Limited

Financial Statement
For the year ended 30 June 2019

A & C Hickey Pty Ltd Superannuation Fund

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A & C Hickey Pty Ltd Superannuation Fund
Statement of Financial Position
as at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Cash and Cash Equivalents	6A	4,855,634	4,727,258
Direct Property	6B	825,000	935,000
Other Fixed Interest Securities	6C	36,390	136,170
Shares in Listed Companies	6D	2,555,639	2,572,502
Stapled Securities	6E	832,001	690,911
Other Assets			
Cash At Bank		514,634	400,545
Receivables		3,556	1,491
Accrued Income		64,435	59,540
Current Tax Assets		23,431	9,585
Total Assets		<u>9,710,719</u>	<u>9,533,002</u>
Liabilities			
Total Liabilities		<u>-</u>	<u>-</u>
Net Assets Available to Pay Benefits		<u>9,710,719</u>	<u>9,533,002</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Dr Andrew Hickey		4,857,187	4,768,273
Dr Camille Hickey		4,853,533	4,764,729
Total Liability for Accrued Benefits		<u>9,710,719</u>	<u>9,533,002</u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

A & C Hickey Pty Ltd Superannuation Fund
Operating Statement
For the period 1 July 2018 to 30 June 2019

	Note	2019 \$	2018 \$
Income			
Investment Income			
Distributions	7A	46,232	45,052
Dividends	7B	199,582	128,327
Foreign Income	7C	4,177	-
Interest	7D	141,559	134,652
Rent	7E	74,757	68,551
Other Income		100	-
		<u>466,406</u>	<u>376,582</u>
Expenses			
Member Payments			
Pensions Paid		171,300	160,800
Other Expenses			
Accountancy Fee		13,310	13,310
Auditor Fee		1,760	1,760
Bank Fees		120	25
Depreciation		1,125	1,315
Property Expenses		41,401	45,958
Regulatory Fees		53	48
SMSF Supervisory Levy		259	259
Investment Losses			
Realised Capital Losses	8A	19,718	(33,262)
Decrease in Market Value	8B	2,108	(702,701)
		<u>251,154</u>	<u>(512,488)</u>
Benefits Accrued as a Result of Operations before Income Tax		215,253	889,070
Income Tax			
Income Tax Expense		37,536	28,158
		<u>37,536</u>	<u>28,158</u>
Benefits Accrued as a Result of Operations		<u><u>177,717</u></u>	<u><u>860,912</u></u>

*The accompanying notes form part of these financial statements.
This report should be read in conjunction with the accompanying compilation report.*

A & C Hickey Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 1 - Statement of Significant Accounting Policies

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements. They have been consistently applied in the current and previous periods unless otherwise stated to ensure the financial information satisfies the concept of relevance and reliability.

(a) Statement of Compliance

The trustees have prepared the financial statements on the basis that the superannuation fund is a non-reporting entity because the members are able to command the preparation of tailored reports so as to satisfy specifically all of their information needs and there are no other users dependent on the financial statements. The financial statements are therefore special purpose financial statements that have been prepared in accordance with the legislative requirements of the *Superannuation Industry (Supervision) Act 1993* and *Regulations 1994* and the provisions of the Trust Deed. The trustees have determined that the accounting policies adopted are appropriate to meet their needs.

(b) Basis of Preparation

The financial statements have been prepared on a cash basis using historical costs convention unless stated otherwise. For investments and financial liabilities, they are measured at market values.

The financial statements are presented in Australian dollars, which is the functional currency of the fund.

(c) Use of Accounting Estimates and Judgments

The preparation of financial statements requires the trustees to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

Any foreign currency transactions during the financial year are brought to account using the exchange rate in effect at the date of the transaction. Foreign currency monetary items at reporting date are translated at the exchange rate existing at reporting date. Exchange differences are recognised in the operating statement in the period in which they arise.

(f) Valuation of Assets

Investment

An investment is initially recognised when as a result of past transactions or events, the Fund controls the future economic benefits expected to flow from the asset.

The investment assets are firstly recorded at cost, being the fair value of the consideration given. After initial recognition, they are measured at market value. Gains or losses arising from changes in market value are recognised on the Operating Statement in the periods in which they occur.

Market value as defined in s10 of *SISA 1993*, in relation to an asset, means the amount that a willing buyer of the asset could reasonably be expected to pay to acquire the asset from a willing seller if the following assumptions were made:

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

As disposal costs are generally immaterial unless otherwise stated, market value approximates fair value.

A & C Hickey Pty Ltd Superannuation Fund

Notes to the Financial Statements

As at 30 June 2019

Market values for various types of investment have been determined as follows:

- i. listed securities, government and other fixed interest securities for which there is a readily available market quotation, the valuation is recorded as the last quoted sale price as at the close of business on reporting date. If the listed securities are foreign, they are also converted to Australian dollars using the exchange rate at the close of business on the reporting date;
- ii. unit trusts and managed funds are stated by reference to the unit redemption price quoted by the fund manager at the end of the reporting period;
- iii. unlisted investments are stated at the Trustees' valuation based on estimated market value at balance date; or where necessary, upon external valuers' expert opinions;
- iv. Investment properties are carried at market value and are held for the purpose of generating long-term rental yields and capital appreciation. The Trustees give consideration to the value of the investment property each financial year and revalue when a significant event occurs or when deemed appropriate. Where an external valuation has been obtained, the valuation is based on objective and supportable data and has been carried out by a property valuation service provider or qualified independent valuer as appropriate.

Financial Liabilities

The Fund initially recognises a financial liability on the date it becomes a party to the contractual provisions of the instrument.

Financial liabilities including credit balances of hedging instruments and derivatives are measured at market values as at the reporting date. Any change in market values of the financial liabilities since the beginning of the reporting period shall be included in the profit or loss for the reporting period. As disposal costs are generally immaterial, unless otherwise stated, market value approximates fair value.

Receivables and Payables

Current assets such as accounts receivable, which are expected to be recovered within twelve months after the reporting period, are carried at nominal amounts which approximate the fair values.

Accounts payable are recognised when the Fund becomes obliged to make future payments resulting from the goods and services received, whether or not billed to the Fund and are carried at nominal amounts which are equivalent to fair values.

(g) Revenue Recognition

Revenue is recognised to the extent that it is probable that the economic benefits will flow to the Fund and the revenue can be reliably measured. Revenue is measured at the fair value of consideration received or receivable. The following recognition criteria relate to the specific items of revenue the Fund receives:

Interest

The interest revenue is recognised by the Fund on a cash receipt basis, unless the Fund chooses the accrual method and the amount can be reliably measured by reference to the principal outstanding and using the effective interest rate of the instrument calculated at the acquisition or origination date.

Dividend Revenue

The entitlement to a dividend is based on the date the shares are quoted ex-dividend; the actual dividend revenue is recognised by the Fund when it is received.

Distribution Revenue

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

Rental Income

Rent from investment properties is recognised by the Fund on a cash receipt basis.

Movement in market values

Changes in the market value of investments are determined as the difference between the market value at balance date or consideration received (if sold during the year) and the market value as at the prior year end or cost (if the investment was acquired during the period). All movements are recognised in the Operating Statement.

Contributions and Rollovers In

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and are recorded by the Fund, gross of any taxes, in the period to which they relate.

The financial report was authorised for issue on 27 September 2019 by the directors of the trustee company.

A & C Hickey Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 2 – Liability for Accrued Benefits

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

	Current	Previous
Liability for Accrued Benefits at beginning of period	9,533,002	8,672,090
Benefits Accrued during the period	349,017	1,021,712
Benefits Paid during the period	(171,300)	(160,800)
Liability for Accrued Benefits at end of period	9,710,719	9,533,002

Any amount in the Unallocated Contributions account represent amounts that have been received by the fund from either the members of the fund or a third party but have not been allocated to any specific member as at the reporting date. It is the intention of the trustee to allocate any such amounts recorded as unallocated contributions within 28 days following the end of the month to specific fund member, which will increase the liability for members accrued benefits.

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	9,533,002	8,672,090
Benefits Accrued during the period	349,017	1,021,712
Benefits Paid during the period	(171,300)	(160,800)
Vested Benefits at end of period	9,710,719	9,533,002

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

No fixed funding arrangements were in place for the Fund as at year end.

Note 6A – Cash and Cash Equivalents

	Current	Previous
At market value:		
Term Deposit ING #3066	1,845,009	1,796,504
Term Deposit U Bank #3462	1,643,837	0
Term Deposit UBank #0055	1,366,788	1,330,619
Westpac Term Deposit 344139	0	1,600,135
	4,855,634	4,727,258

Note 6B – Direct Property

	Current	Previous
At market value:		
Unit 6004, The Peninsular, Mooloolaba	825,000	935,000
	825,000	935,000

Note 6C – Other Fixed Interest Securities

	Current	Previous
At market value:		
AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19	0	102,650
Macquarie Bank Limited - Hybrid 3-Bbsw+1.70% Perp Sub Non-Cum Stap	18,340	16,602
NAB Ltd - Hybrid 3-Bbsw+1.25% Perp Sub Exch Non-Cum Stap	18,050	16,918
	36,390	136,170

A & C Hickey Pty Ltd Superannuation Fund
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Note 6D – Shares in Listed Companies

	Current	Previous
At market value:		
Accent Group Limited	803,016	956,662
AGL Energy Limited.	0	91,943
Austal Limited	10,230	0
Australia And New Zealand Banking Group Limited	101,782	101,890
BHP Billiton Limited	400,487	329,944
Coles Group Limited.	106,453	0
Commonwealth Bank Of Australia.	276,734	243,604
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	94,668	90,261
Cyclopharm Limited	7,350	0
Gale Pacific Limited	6,400	0
Lycopodium Limited	196,020	188,325
NRW Holdings Limited	247,669	167,251
Onemarket Limited	959	1,637
Pacific Energy Limited	7,124	0
Ruralco Holdings Limited	7,488	0
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1	96,743	138,191
Wesfarmers Limited	192,516	262,793
	2,555,639	2,572,502

Note 6E – Stapled Securities

	Current	Previous
At market value:		
APA Group - Units Fully Paid Stapled Securities	0	99,485
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited	418,810	392,958
Sydney Airport - Fully Paid Stapled Securities	266,277	198,468
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	146,914	0
	832,001	690,911

Note 7A – Distributions

	Current	Previous
APA Group - Units Fully Paid Stapled Securities	2,537	274
Scentre Group - Stapled Securities	0	3,255
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited	27,576	26,283
Sydney Airport - Fully Paid Stapled Securities	10,395	4,989
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	5,724	0
Westfield Corporation - Stapled Securities	0	10,251
	46,232	45,052

A & C Hickey Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 7B – Dividends

	Current	Previous
Macquarie Bank Limited - Hybrid 3-Bbsw+1.70% Perp Sub Non-Cum Stap	746	515
NAB Ltd - Hybrid 3-Bbsw+1.25% Perp Sub Exch Non-Cum Stap	638	595
Accent Group Limited	68,333	24,848
AGL Energy Limited.	3,460	2,966
ANZ Banking Group Ltd - Cnv Pref 6-Bbsw+3.10% Perp Sub Non-Cum T-09-19	0	5,045
Austal Limited	90	0
Australia And New Zealand Banking Group Limited	8,247	0
BHP Billiton Limited	42,798	17,171
Commonwealth Bank Of Australia.	20,583	20,536
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	4,932	960
Cyclopharm Limited	25	0
Gale Pacific Limited	100	0
Lycopodium Limited	19,093	12,150
NRW Holdings Limited	5,638	0
Pacific Energy Limited	149	0
RCG Corporation Limited	0	24,848
Ruralco Holdings Limited	411	0
Wesfarmers Limited	24,338	16,961
Westfield Corporation - Stapled Securities	0	1,732
	199,582	128,327

Note 7C – Foreign Income

	Current	Previous
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1	4,177	0
	4,177	0

Note 7D – Interest

	Current	Previous
Term Deposit ING #3066	54,244	49,659
Term Deposit U Bank #3462	30,619	0
Term Deposit UBank #0055	36,068	35,828
Westpac Term Deposit 344139	12,613	38,266
ANZ E*Trade Account	906	2,026
Westpac Business Cash Reserve	1,304	1,996
AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19	5,805	5,574
Macquarie Bank Limited - Hybrid 3-Bbsw+1.70% Perp Sub Non-Cum Stap	0	173
Westpac Banking Corporation - Sub Bond 3-Bbsw+2.75% 23-8-22 Red T-08-17	0	1,130
	141,559	134,652

Note 7E – Rent

	Current	Previous
Unit 6004, The Peninsular, Mooloolaba	74,757	68,551
	74,757	68,551

A & C Hickey Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 8A – Realised Capital Losses

	Current	Previous
Shares in Listed Companies		
AGL Energy Limited.	18,489	0
Shares in Listed Companies - Foreign		
A10 Networks Inc	0	822
Akoustis Technologies Inc	0	1,100
CRISPR Therapeutics Ltd	0	(480)
CyberArk Software Ltd	0	103
Energous Corp	0	100
Hortonworks Inc	0	(1,509)
New Relic Inc	0	(830)
Okta Inc	0	(19)
Quantenna Communications Inc	0	590
Square Inc	0	(4,611)
The ExOne Co	0	769
Stapled Securities		
APA Group - Units Fully Paid Stapled Securities	1,229	0
Scentre Group - Stapled Securities	0	(29,298)
	19,718	(33,262)

A & C Hickey Pty Ltd Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 8B – Decrease in Market Value

	Current	Previous
Direct Property		
Unit 6004, The Peninsular, Mooloolaba	110,162	(51,315)
Other Fixed Interest Securities		
AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19	2,650	3,330
Macquarie Bank Limited - Hybrid 3-Bbsw+1.70% Perp Sub Non-Cum Stap	(1,738)	(1,290)
NAB Ltd - Hybrid 3-Bbsw+1.25% Perp Sub Exch Non-Cum Stap	(1,132)	(1,598)
Westpac Banking Corporation - Sub Bond 3-Bbsw+2.75% 23-8-22 Red T-08-17	0	760
Shares in Listed Companies		
Accent Group Limited	153,646	(716,235)
AGL Energy Limited.	(10,419)	10,419
ANZ Banking Group Ltd - Cnv Pref 6-Bbsw+3.10% Perp Sub Non-Cum T-09-19	0	2,100
Austal Limited	(4,722)	0
Australia And New Zealand Banking Group Limited	108	(1,837)
BHP Billiton Limited	(70,542)	(103,430)
Coles Group Limited.	(47,619)	0
Commonwealth Bank Of Australia.	(33,129)	33,229
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25	(4,407)	1,739
Cyclopharm Limited	(2,350)	0
Gale Pacific Limited	270	0
Lycopodium Limited	(7,695)	(60,750)
NRW Holdings Limited	(80,418)	(103,309)
Onemarket Limited	678	94
Pacific Energy Limited	(1,040)	0
RCG Corporation Limited	0	258,197
Ruralco Holdings Limited	(2,355)	0
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1	41,448	(57,966)
Wesfarmers Limited	44,896	(49,194)
Shares in Listed Companies - Foreign		
A10 Networks Inc	0	(92)
Akoustis Technologies Inc	0	(411)
CRISPR Therapeutics Ltd	0	18
Hortonworks Inc	0	724
New Relic Inc	0	362
Quantenna Communications Inc	0	(119)
Square Inc	0	2,131
The ExOne Co	0	381
Stapled Securities		
APA Group - Units Fully Paid Stapled Securities	(716)	716
Scentre Group - Stapled Securities	0	33,622
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited	(25,852)	58,599
Sydney Airport - Fully Paid Stapled Securities	(26,764)	1,446
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	(30,851)	0
Westfield Corporation - Stapled Securities	0	36,977
	2,108	(702,701)

A & C Hickey Pty Ltd Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the A & C Hickey Pty Ltd Superannuation Fund.

The Fund is not a reporting entity and this special purpose financial report should be prepared in accordance with the accounting policies described in Note 1 to these financial statements.

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly the financial position of the Fund at 30 June 2019 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2019.

Signed in accordance with a resolution of the directors of Valy Pty Limited by:

..... Dated:/...../.....
Camille Hickey
Director: Valy Pty Limited

..... Dated:/...../.....
Andrew Hickey
Director: Valy Pty Limited

Compilation Report to the Trustees and Members of A & C Hickey Pty Ltd Superannuation Fund

ABN 15 639 352 635
For the period 01 July 2018 to 30 June 2019

On the basis of the information provided by the Trustees of A & C Hickey Pty Ltd Superannuation Fund, we have compiled the accompanying special purpose financial statements of A & C Hickey Pty Ltd Superannuation Fund for the period ended 30 June 2019, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of Trustees

The Trustees of A & C Hickey Pty Ltd Superannuation Fund are solely responsible for the information contained in the special purpose financial statements. The reliability, accuracy and completeness of the information and for the determination that the financial reporting framework / basis of accounting used is appropriate to meet the needs of the members and for the purpose that the financial statements were prepared.

Our Responsibility

On the basis of information provided by the Trustees of A & C Hickey Pty Ltd Superannuation Fund, we have compiled the accompanying special purpose financial statements in accordance with the financial reporting framework/basis of accounting as described in Note 1 to the financial statements and **APES 315: *Compilation of Financial Information***.

We have applied our expertise in accounting and financial reporting to compile these financial statements in accordance with the financial reporting framework / basis of accounting 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 conclusion¹ on these financial statements

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

Signature of Accountant

Dated: 27 September 2019

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Name of Signatory: Michelle Chesworth

Address: 50 Hunter Street
Newcastle, NSW 2300

¹ Refer to AUASB Standards for the issuance of audit opinions and review conclusions

A & C Hickey Pty Ltd Superannuation Fund
Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
ANZ E*Trade Account				56,232	56,232			1%
Westpac Business Cash Reserve				409,083	409,083			4%
Westpac Cheque Account				49,320	49,320			1%
				514,634	514,634			5%
<u>Listed Securities Market</u>								
Australia And New Zealand Banking Group Limited (ASX:ANZ)	3,608	27.7308	28.2100	100,053	101,782	1,729	2%	1%
Austal Limited (ASX:ASB)	3,000	1.8360	3.4100	5,508	10,230	4,722	86%	-%
Accent Group Limited (ASX:AX1)	579,795	0.4147	1.3850	240,426	803,016	562,590	234%	8%
BHP Billiton Limited (ASX:BHP)	9,730	7.1948	41.1600	70,005	400,487	330,482	472%	4%
Commonwealth Bank Of Australia. (ASX:CBA)	3,343	50.8571	82.7800	170,015	276,734	106,718	63%	3%
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25 (ASX:CBAPG)	920	100.0000	102.9000	92,000	94,668	2,668	3%	1%
Coles Group Limited. (ASX:COL)	7,974	7.3783	13.3500	58,834	106,453	47,619	81%	1%
Cyclopharm Limited (ASX:CYC)	5,000	1.0000	1.4700	5,000	7,350	2,350	47%	-%
Gale Pacific Limited (ASX:GAP)	20,000	0.3335	0.3200	6,670	6,400	(270)	(4)%	-%
Lycopodium Limited (ASX:LYL)	40,500	6.1568	4.8400	249,349	196,020	(53,329)	(21)%	2%
Macquarie Bank Limited - Hybrid 3-Bbsw+1.70% Perp Sub Non-Cum Stap (ASX:MBLHB)	200	68.6500	91.7000	13,730	18,340	4,610	34%	-%
NAB Ltd - Hybrid 3-Bbsw+1.25% Perp Sub Exch Non-Cum Stap (ASX:NABHA)	200	100.0000	90.2500	20,000	18,050	(1,950)	(10)%	-%
NRW Holdings Limited (ASX:NWH)	98,673	1.8359	2.5100	181,152	247,669	66,517	37%	3%
Onemarket Limited (ASX:OMN)	1,279	1.3538	0.7500	1,732	959	(772)	(45)%	-%
Pacific Energy Limited (ASX:PEA)	10,400	0.5850	0.6850	6,084	7,124	1,040	17%	-%
Ruralco Holdings Limited (ASX:RHL)	1,800	2.8517	4.1600	5,133	7,488	2,355	46%	-%
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited (ASX:SKI)	172,350	1.3610	2.4300	234,566	418,811	184,245	79%	4%
Sydney Airport - Fully Paid Stapled Securities (ASX:SYD)	33,119	7.2755	8.0400	240,959	266,277	25,318	11%	3%
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (ASX:TCL)	9,967	11.6447	14.7400	116,063	146,914	30,851	27%	2%

A & C Hickey Pty Ltd Superannuation Fund
Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Listed Securities Market</u>								
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 (ASX:URW)	9,420	8.5165	10.2700	80,226	96,743	16,518	21%	1%
Wesfarmers Limited (ASX:WES)	5,324	11.7227	36.1600	62,412	192,516	130,104	208%	2%
				1,959,917	3,424,030	1,464,113	75%	36%
<u>Property Direct Market</u>								
Unit 6004, The Peninsular, Mooloolaba	1	703,663.8900	825,000.0000	703,664	825,000	121,336	17%	9%
				703,664	825,000	121,336	17%	9%
<u>Term Deposits</u>								
Term Deposit ING #3066				1,845,009	1,845,009	0	0%	19%
Term Deposit U Bank #3462				1,643,837	1,643,837	0	0%	17%
Term Deposit UBank #0055				1,366,788	1,366,788	0	0%	14%
				4,855,634	4,855,634	0	0%	50%
				8,033,849	9,619,298	1,585,449	20%	100%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

A & C Hickey Pty Ltd Superannuation Fund
Investment Performance
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Bank</i>								
Westpac Cheque Account	21,331	3,621,527	3,593,538	49,320	0	0	0	0%
ANZ E*Trade Account	75,366	183,875	203,010	56,232	0	906	906	1%
Westpac Business Cash Reserve	303,849	1,756,304	1,651,070	409,083	0	1,304	1,304	0%
	400,545	5,561,707	5,447,618	514,634	0	2,211	2,211	0%

A & C Hickey Pty Ltd Superannuation Fund
Investment Performance
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
AGL Energy Limited. (ASX:AGL)	91,943	0	83,873	0	(8,070)	3,460	(4,610)	(5%)
AGL Energy Limited. - Hybrid 3-Bbsw+3.80% 08-06-39 Sub Step T-06-19 (ASX:AGLHA)	102,650	0	100,000	0	(2,650)	5,805	3,155	3%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	101,890	0	0	101,782	(108)	8,247	8,139	8%
APA Group - Units Fully Paid Stapled Securities (ASX:APA)	99,485	0	98,972	0	(513)	2,537	2,024	2%
Austal Limited (ASX:ASB)	0	5,508	0	10,230	4,722	90	4,812	88%
Accent Group Limited (ASX:AX1)	956,662	0	0	803,016	(153,646)	68,333	(85,313)	(9%)
BHP Billiton Limited (ASX:BHP)	329,944	0	0	400,487	70,543	42,798	113,341	37%
Commonwealth Bank Of Australia. (ASX:CBA)	243,604	0	0	276,734	33,129	20,583	53,712	23%
Commonwealth Bank Of Australia. - Cap Note 3-Bbsw+3.40% Perp Non-Cum Red T-04-25 (ASX:CBAPG)	90,261	0	0	94,668	4,407	4,932	9,339	11%
Coles Group Limited. (ASX:COL)	0	58,834	0	106,453	47,619	0	47,619	113%
Cyclopharm Limited (ASX:CYC)	0	5,000	0	7,350	2,350	25	2,375	48%

A & C Hickey Pty Ltd Superannuation Fund
Investment Performance
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
Gale Pacific Limited (ASX:GAP)	0	6,670	0	6,400	(270)	100	(170)	(3%)
Lycopodium Limited (ASX:LYL)	188,325	0	0	196,020	7,695	19,093	26,788	15%
Macquarie Bank Limited - Hybrid 3-Bbsw+1.70% Perp Sub Non-Cum Stap (ASX:MBLHB)	16,602	0	0	18,340	1,738	746	2,484	15%
NAB Ltd - Hybrid 3-Bbsw+1.25% Perp Sub Exch Non-Cum Stap (ASX:NABHA)	16,918	0	0	18,050	1,132	638	1,770	11%
NRW Holdings Limited (ASX:NWH)	167,251	0	0	247,669	80,418	5,638	86,057	52%
Onemarket Limited (ASX:OMN)	1,637	0	0	959	(678)	0	(678)	(41%)
Pacific Energy Limited (ASX:PEA)	0	6,084	0	7,124	1,040	149	1,189	20%
Ruralco Holdings Limited (ASX:RHL)	0	5,133	0	7,488	2,355	411	2,766	56%
Spark Infrastructure Group - Stapled \$0.65 Loan Note And Unit Us Prohibited (ASX:SKI)	392,958	0	0	418,811	25,853	27,576	53,429	14%
Sydney Airport - Fully Paid Stapled Securities (ASX:SYD)	198,468	41,045	0	266,277	26,764	10,395	37,159	17%
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (ASX:TCL)	0	116,063	0	146,914	30,851	5,724	36,575	35%

A & C Hickey Pty Ltd Superannuation Fund
Investment Performance
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
Unibail-Rodamco-Westfield - Chess Depository Interests 20:1 (ASX:URW)	138,191	0	0	96,743	(41,448)	4,177	(37,271)	(27%)
Wesfarmers Limited (ASX:WES)	262,793	0	25,381	192,516	(44,896)	24,338	(20,558)	(9%)
	3,399,583	244,337	308,226	3,424,030	88,336	255,796	344,132	11%
<i>Property Direct Market</i>								
Unit 6004, The Peninsular, Mooloolaba	935,000	1,287	0	825,000	(111,287)	74,757	(36,530)	(4%)
	935,000	1,287	0	825,000	(111,287)	74,757	(36,530)	(4)%

A & C Hickey Pty Ltd Superannuation Fund
Investment Performance
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Term Deposits</i>								
Westpac Term Deposit 344139	1,600,135	0	1,600,135	0	0	12,613	12,613	1%
Term Deposit ING #3066	1,796,504	48,506	0	1,845,009	0	54,244	54,244	3%
Term Deposit UBank #0055	1,330,619	36,169	0	1,366,788	0	36,068	36,068	3%
Term Deposit U Bank #3462	0	1,643,837	0	1,643,837	0	30,619	30,619	2%
	4,727,258	1,728,512	1,600,135	4,855,634	0	133,543	133,543	3%
Fund Total	9,462,386	7,535,843	7,355,980	9,619,298	(22,951)	466,306	443,355	5%

A & C Hickey Pty Ltd Superannuation Fund
(ABN: 15 639 352 635)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 76 Watkins Street Merewether, NSW 2291
Member	Number: HICKEA0
Dr Andrew Hickey	Date of Birth: 9 February 1949 Date Joined Fund: 25 June 1986 Eligible Service Date: 25 June 1986 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2018	
Account Based Pension 3% tax free	656,028
Account Based Pension 89% tax free	551,165
Account Based Pension 95% tax free	503,245
Accumulation	3,057,836
Total as at 1 Jul 2018	<u>4,768,273</u>

Withdrawal Benefit as at 30 Jun 2019	
Account Based Pension 3% tax free	649,183
Account Based Pension 89% tax free	545,590
Account Based Pension 95% tax free	498,182
Accumulation	3,164,231
Total as at 30 Jun 2019	<u>4,857,187</u>

Your Investment Return

The return on your Investment for the year	4.09%
--	-------

Your Tax Components

Tax Free	1,091,008
Taxable - Taxed	3,766,178
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	4,857,187

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

Camille Hickey 2016

* Nomination in effect from **12 December 2016**

For Enquiries:

phone **0249633967**

mail **A & C Hickey Pty Ltd Superannuation Fund, PO Box 831, Newcastle NSW 2300**

A & C Hickey Pty Ltd Superannuation Fund
(ABN: 15 639 352 635)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 76 Watkins Street Merewether, NSW 2291
Member Number: HICKEA0	Date of Birth: 9 February 1949
Dr Andrew Hickey	Date Joined Fund: 25 June 1986
Accumulation Account	Eligible Service Date: 25 June 1986
Accumulation	Tax File Number Held: Yes
	Account Start Date: 25 June 1986

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	3,057,836
<i>Increases to your account:</i>	
Share Of Net Fund Income	125,171
<u>Total Increases</u>	<u>125,171</u>
<i>Decreases to your account:</i>	
Tax on Net Fund Income	18,776
<u>Total Decreases</u>	<u>18,776</u>
Withdrawal Benefit as at 30 Jun 2019	<u><u>3,164,231</u></u>

Your Tax Components		
Tax Free	3.1946 %	101,084
Taxable - Taxed		3,063,147
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		3,164,231
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
Binding Beneficiary Nomination*		
Camille Hickey 2016		
* Nomination in effect from 12 December 2016		

A & C Hickey Pty Ltd Superannuation Fund
(ABN: 15 639 352 635)

Member Benefit Statement

Period		Member Account Details	
1 July 2018 - 30 June 2019		Residential Address:	76 Watkins Street Merewether, NSW 2291
Member	Number: HICKEA0	Date of Birth:	9 February 1949
Dr Andrew Hickey		Date Joined Fund:	25 June 1986
Pension Account		Eligible Service Date:	25 June 1986
Account Based Pension 3% tax free		Tax File Number Held:	Yes
		Account Start Date:	18 January 2010

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2018	656,028	Tax Free	3.6931 % 23,975
<i>Increases to your account:</i>		Taxable - Taxed	625,208
Share Of Net Fund Income	26,256	Taxable - Untaxed	-
<u>Total Increases</u>	<u>26,256</u>	Your Preservation Components	
<i>Decreases to your account:</i>		Preserved	-
Pension Payments	33,100	Restricted Non Preserved	-
<u>Total Decreases</u>	<u>33,100</u>	Unrestricted Non Preserved	649,183
Withdrawal Benefit as at 30 Jun 2019	649,183	Your Insurance Benefits	

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

Camille Hickey 2016

* Nomination in effect from **12 December 2016**

For Enquiries:

phone **0249633967**

mail **A & C Hickey Pty Ltd Superannuation Fund, PO Box 831, Newcastle NSW 2300**

A & C Hickey Pty Ltd Superannuation Fund
(ABN: 15 639 352 635)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 76 Watkins Street Merewether, NSW 2291
Member Number: HICKEA0	Date of Birth: 9 February 1949
Dr Andrew Hickey	Date Joined Fund: 25 June 1986
Pension Account	Eligible Service Date: 25 June 1986
Account Based Pension 89% tax free	Tax File Number Held: Yes
	Account Start Date: 1 July 2011

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	551,165
<i>Increases to your account:</i>	
Share Of Net Fund Income	21,985
<u>Total Increases</u>	<u>21,985</u>
<i>Decreases to your account:</i>	
Pension Payments	27,560
<u>Total Decreases</u>	<u>27,560</u>
Withdrawal Benefit as at 30 Jun 2019	<u>545,590</u>

Your Tax Components		
Tax Free	89.8830 %	490,392
Taxable - Taxed		55,197
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		545,590

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Binding Beneficiary Nomination*	
Camille Hickey 2016	
* Nomination in effect from 12 December 2016	

A & C Hickey Pty Ltd Superannuation Fund
(ABN: 15 639 352 635)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 76 Watkins Street Merewether, NSW 2291
Member Number: HICKEA0	Date of Birth: 9 February 1949
Dr Andrew Hickey	Date Joined Fund: 25 June 1986
Pension Account	Eligible Service Date: 25 June 1986
Account Based Pension 95% tax free	Tax File Number Held: Yes
	Account Start Date: 1 July 2014

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 503,245	Tax Free 95.4584 % 475,557
<i>Increases to your account:</i>	Taxable - Taxed 22,626
Share Of Net Fund Income 20,097	Taxable - Untaxed -
<u>Total Increases</u> 20,097	Your Preservation Components
<i>Decreases to your account:</i>	Preserved -
Pension Payments 25,160	Restricted Non Preserved -
<u>Total Decreases</u> 25,160	Unrestricted Non Preserved 498,182
Withdrawal Benefit as at 30 Jun 2019 498,182	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Camille Hickey has been selected as the Reversionary Beneficiary for this Pension Account.

Trustee

The Trustee of the Fund is as follows:

Valy Pty Limited

The directors of the Trustee company are:

Camille Hickey and
Andrew Hickey

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Camille Hickey
Director - Valy Pty Limited

.....
Andrew Hickey
Director - Valy Pty Limited

Statement Date: 30 June 2019

For Enquiries:

phone **0249633967**

mail **A & C Hickey Pty Ltd Superannuation Fund, PO Box 831, Newcastle NSW 2300**

A & C Hickey Pty Ltd Superannuation Fund
(ABN: 15 639 352 635)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 76 Watkins Street Merewether, NSW 2291
Member	Number: HICKEC0
Dr Camille Hickey	Date of Birth: 6 January 1952 Date Joined Fund: 25 June 1986 Eligible Service Date: 25 June 1986 Tax File Number Held: Yes

*Note: this report provides a consolidated view of the Member's interests in the SMSF
Refer to the Member Benefit Statements produced for each member account for further details*

Your Accounts

Withdrawal Benefit as at 1 Jul 2018	
Account Based Pension 100% tax free	426,581
Account Based Pension 8% tax free	447,524
Account Based Pension 94% tax free	156,510
Account Based Pension 99% tax free	678,869
Accumulation	3,055,244
Total as at 1 Jul 2018	<u>4,764,729</u>

Withdrawal Benefit as at 30 Jun 2019	
Account Based Pension 100% tax free	422,106
Account Based Pension 8% tax free	443,004
Account Based Pension 94% tax free	154,949
Account Based Pension 99% tax free	671,925
Accumulation	3,161,549
Total as at 30 Jun 2019	<u>4,853,533</u>

Your Investment Return

The return on your Investment for the year 4.09%

Your Tax Components

Tax Free	1,507,150
Taxable - Taxed	3,346,382
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	4,853,533

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

Andrew Hickey 100%

* Nomination in effect from **12 December 2016**

For Enquiries:

phone 0249633967

mail A & C Hickey Pty Ltd Superannuation Fund, PO Box 831, Newcastle NSW 2300

A & C Hickey Pty Ltd Superannuation Fund
(ABN: 15 639 352 635)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 76 Watkins Street Merewether, NSW 2291
Member	Date of Birth: 6 January 1952
Number: HICKEC0	Date Joined Fund: 25 June 1986
Dr Camille Hickey	Eligible Service Date: 25 June 1986
Accumulation Account	Tax File Number Held: Yes
Accumulation	Account Start Date: 25 June 1986

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	3,055,244
<i>Increases to your account:</i>	
Share Of Net Fund Income	125,065
<u>Total Increases</u>	<u>125,065</u>
<i>Decreases to your account:</i>	
Tax on Net Fund Income	18,760
<u>Total Decreases</u>	<u>18,760</u>
Withdrawal Benefit as at 30 Jun 2019	<u><u>3,161,549</u></u>

Your Tax Components		
Tax Free	7.2837 %	230,277
Taxable - Taxed		2,931,272
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	3,161,549

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Binding Beneficiary Nomination*	
Andrew Hickey 100%	
* Nomination in effect from 12 December 2016	

A & C Hickey Pty Ltd Superannuation Fund
(ABN: 15 639 352 635)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 76 Watkins Street Merewether, NSW 2291
Member Number: HICKEC0	Date of Birth: 6 January 1952
Dr Camille Hickey	Date Joined Fund: 25 June 1986
Pension Account	Eligible Service Date: 25 June 1986
Account Based Pension 100% tax free	Tax File Number Held: Yes
	Account Start Date: 18 August 2015

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2018	426,581	Tax Free	100.0000 % 422,106
<i>Increases to your account:</i>		Taxable - Taxed	-
Share Of Net Fund Income	16,854	Taxable - Untaxed	-
<u>Total Increases</u>	<u>16,854</u>	Your Preservation Components	
<i>Decreases to your account:</i>		Preserved	-
Pension Payments	21,330	Restricted Non Preserved	-
<u>Total Decreases</u>	<u>21,330</u>	Unrestricted Non Preserved	422,106
Withdrawal Benefit as at 30 Jun 2019	<u>422,106</u>	Your Insurance Benefits	
		No insurance details have been recorded	
		Your Beneficiaries	
		Andrew Hickey has been selected as the Reversionary Beneficiary for this Pension Account.	

A & C Hickey Pty Ltd Superannuation Fund
(ABN: 15 639 352 635)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 76 Watkins Street Merewether, NSW 2291
Member Number: HICKEC0	Date of Birth: 6 January 1952
Dr Camille Hickey	Date Joined Fund: 25 June 1986
Pension Account	Eligible Service Date: 25 June 1986
Account Based Pension 8% tax free	Tax File Number Held: Yes
	Account Start Date: 1 July 2011

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	447,524
<i>Increases to your account:</i>	
Share Of Net Fund Income	17,860
<u>Total Increases</u>	<u>17,860</u>
<i>Decreases to your account:</i>	
Pension Payments	22,380
<u>Total Decreases</u>	<u>22,380</u>
Withdrawal Benefit as at 30 Jun 2019	443,004

Your Tax Components		
Tax Free	8.4198 %	37,300
Taxable - Taxed		405,704
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		443,004

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

Andrew Hickey 100%

* Nomination in effect from **12 December 2016**

For Enquiries:

phone **0249633967**

mail **A & C Hickey Pty Ltd Superannuation Fund, PO Box 831, Newcastle NSW 2300**

A & C Hickey Pty Ltd Superannuation Fund
(ABN: 15 639 352 635)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 76 Watkins Street Merewether, NSW 2291
Member Number: HICKEC0	Date of Birth: 6 January 1952
Dr Camille Hickey	Date Joined Fund: 25 June 1986
Pension Account	Eligible Service Date: 25 June 1986
Account Based Pension 94% tax free	Tax File Number Held: Yes
	Account Start Date: 11 December 2015

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 156,510	Tax Free 94.2819 % 146,088
<i>Increases to your account:</i>	Taxable - Taxed 8,860
Share Of Net Fund Income 6,268	Taxable - Untaxed -
<u>Total Increases</u> 6,268	Your Preservation Components
<i>Decreases to your account:</i>	Preserved -
Pension Payments 7,830	Restricted Non Preserved -
<u>Total Decreases</u> 7,830	Unrestricted Non Preserved 154,949
Withdrawal Benefit as at 30 Jun 2019 154,949	Your Insurance Benefits
	No insurance details have been recorded
	Your Beneficiaries
	Andrew Hickey has been selected as the Reversionary Beneficiary for this Pension Account.

For Enquiries:

phone 0249633967

mail A & C Hickey Pty Ltd Superannuation Fund, PO Box 831, Newcastle NSW 2300

A & C Hickey Pty Ltd Superannuation Fund
(ABN: 15 639 352 635)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 76 Watkins Street Merewether, NSW 2291
Member Number: HICKEC0	Date of Birth: 6 January 1952
Dr Camille Hickey	Date Joined Fund: 25 June 1986
Pension Account	Eligible Service Date: 25 June 1986
Account Based Pension 99% tax free	Tax File Number Held: Yes
	Account Start Date: 2 July 2012

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	678,869
<i>Increases to your account:</i>	
Share Of Net Fund Income	26,997
<u>Total Increases</u>	<u>26,997</u>
<i>Decreases to your account:</i>	
Pension Payments	33,940
<u>Total Decreases</u>	<u>33,940</u>
Withdrawal Benefit as at 30 Jun 2019	671,925

Your Tax Components		
Tax Free	99.9187 %	671,379
Taxable - Taxed		546
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		671,925

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Binding Beneficiary Nomination*	
Andrew Hickey 100%	
* Nomination in effect from 12 December 2016	

Trustee

The Trustee of the Fund is as follows:

Valy Pty Limited

The directors of the Trustee company are:

Camille Hickey and
Andrew Hickey

Availability of Other Fund Information

Additional information regarding your membership is available on request. What your Fund can do is governed by the provisions of its Trust Deed, which is available for inspection. If you require further information or clarification of any aspect of your membership of the Fund, please contact your Fund's Administrator or Trustee.

Trustee Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. While every effort has been made by the Trustee to ensure the accuracy and completeness of this statement, the Trustee does not accept any liability for any errors, omissions or misprints.

Signed on behalf of the Trustee of the Fund

.....
Camille Hickey
Director - Valy Pty Limited

.....
Andrew Hickey
Director - Valy Pty Limited

Statement Date: 30 June 2019

For Enquiries:

phone **0249633967**

mail **A & C Hickey Pty Ltd Superannuation Fund, PO Box 831, Newcastle NSW 2300**

Self-managed superannuation fund annual return **2019**

Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2019* (NAT 71287).

! The *Self-managed superannuation fund annual return instructions 2019* (NAT 71606) (the instructions) can assist you to complete this annual return.

— The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M I T H S T

- Place in ALL applicable boxes.

Section A: Fund information

1 Tax file number (TFN)

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

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

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

A No Yes

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

B No Yes

Fund's tax file number (TFN)

6 SMSF auditor

Auditor's name

Title:

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Day

Month

Year

Date audit was completed **A**

Was Part A of the audit report qualified?

B No Yes

Was Part B of the audit report qualified?

C No Yes

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

D No Yes **7 Electronic funds transfer (EFT)**

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

A Fund's financial institution account details

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

Fund BSB number

Fund account number

Fund account name

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

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

BSB number

Account number

Account name

C Electronic service address alias

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

Fund's tax file number (TFN)

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

9 Was the fund wound up during the income year?

- No Yes If yes, provide the date on which the fund was wound up Day Month Year
- Have all tax lodgment and payment obligations been met? No Yes

10 Exempt current pension income

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

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

No Go to Section B: Income.

Yes Exempt current pension income amount **A** \$ **-00**

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2019*.

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

Net capital gain **A** \$ -00

Gross rent and other leasing and hiring income **B** \$ -00

Gross interest **C** \$ -00

Forestry managed investment scheme income **X** \$ -00

D1 \$	Gross foreign income	-00	Net foreign income	D \$	-00	Loss <input type="text"/>
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Australian franking credits from a New Zealand company **E** \$ -00

Transfers from foreign funds **F** \$ -00

Gross payments where ABN not quoted **H** \$ -00

Calculation of assessable contributions	
Assessable employer contributions	R1 \$ -00
plus Assessable personal contributions	R2 \$ -00
plus [#] No-TFN-quoted contributions <i>(an amount must be included even if it is zero)</i>	R3 \$ -00
less Transfer of liability to life insurance company or PST	R6 \$ -00

Gross distribution from partnerships	I \$ -00	Loss <input type="text"/>
*Unfranked dividend amount	J \$ -00	
*Franked dividend amount	K \$ -00	
*Dividend franking credit	L \$ -00	
*Gross trust distributions	M \$ -00	Code <input type="text"/>

Assessable contributions
(**R1** plus **R2** plus **R3** less **R6**) **R** \$ -00

Calculation of non-arm's length income	
*Net non-arm's length private company dividends	U1 \$ -00
plus *Net non-arm's length trust distributions	U2 \$ -00
plus *Net other non-arm's length income	U3 \$ -00

*Other income	S \$ -00	Code <input type="text"/>
*Assessable income due to changed tax status of fund	T \$ -00	

Net non-arm's length income
(subject to 45% tax rate)
(**U1** plus **U2** plus **U3**) **U** \$ -00


#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** \$ -00

Exempt current pension income **Y** \$ -00

TOTAL ASSESSABLE INCOME (**W** less **Y**) **V** \$ -00

Section C: **Deductions and non-deductible expenses****12 Deductions and non-deductible expenses**

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$	-00	A2 \$	-00
Interest expenses overseas	B1 \$	-00	B2 \$	-00
Capital works expenditure	D1 \$	-00	D2 \$	-00
Decline in value of depreciating assets	E1 \$	-00	E2 \$	-00
Insurance premiums – members	F1 \$	-00	F2 \$	-00
Death benefit increase	G1 \$	-00		
SMSF auditor fee	H1 \$	-00	H2 \$	-00
Investment expenses	I1 \$	-00	I2 \$	-00
Management and administration expenses	J1 \$	-00	J2 \$	-00
Forestry managed investment scheme expense	U1 \$	-00	U2 \$	-00
Other amounts	L1 \$	-00	L2 \$	-00
		<input type="text" value="Code"/>		<input type="text" value="Code"/>
Tax losses deducted	M1 \$	-00		
TOTAL DEDUCTIONS			TOTAL NON-DEDUCTIBLE EXPENSES	
	N \$	-00	Y \$	-00
	(Total A1 to M1)		(Total A2 to L2)	
#TAXABLE INCOME OR LOSS			TOTAL SMSF EXPENSES	
	O \$	-00	Z \$	-00
	(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	<input type="text" value="Loss"/>	(N plus Y)	

#This is a mandatory label.

Fund's tax file number (TFN)

Section D: **Income tax calculation statement****#Important:**

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2019* on how to complete the calculation statement.

#Taxable income	A \$	-00
		<i>(an amount must be included even if it is zero)</i>
#Tax on taxable income	T1 \$	
		<i>(an amount must be included even if it is zero)</i>
#Tax on no-TFN-quoted contributions	J \$	
		<i>(an amount must be included even if it is zero)</i>

Gross tax **B \$***(T1 plus J)*

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

SUBTOTAL 1

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

Early stage venture capital limited partnership tax offset	D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	
Early stage investor tax offset	D3 \$	
Early stage investor tax offset carried forward from previous year	D4 \$	
		Non-refundable carry forward tax offsets
		D \$
		<i>(D1 plus D2 plus D3 plus D4)</i>
		SUBTOTAL 2
		T3 \$
		<i>(T2 less D – cannot be less than zero)</i>

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

#TAX PAYABLE **T5 \$***(T3 less E – cannot be less than zero)*

Section 102AAM interest charge

G \$

Fund's tax file number (TFN)

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

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

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

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

#This is a mandatory label.

Section E: Losses

14 Losses

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

Tax losses carried forward to later income years	U \$	-00
Net capital losses carried forward to later income years	V \$	-00

Section F: **Member information**

MEMBER 1

Title:
Family name

First given name Other given names

Member's TFN Date of birth
See the Privacy note in the Declaration. Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$
ABN of principal employer

A1
Personal contributions

B \$
CGT small business retirement exemption

C \$
CGT small business 15-year exemption amount

D \$
Personal injury election

E \$
Spouse and child contributions

F \$
Other third party contributions

G \$

Proceeds from primary residence disposal

H \$
Receipt date Day Month Year

H1
Assessable foreign superannuation fund amount

I \$
Non-assessable foreign superannuation fund amount

J \$
Transfer from reserve: assessable amount

K \$
Transfer from reserve: non-assessable amount

L \$
Contributions from non-complying funds and previously non-complying funds

T \$
Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

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

Other transactions

Allocated earnings or losses **O \$**

Loss

Accumulation phase account balance **S1 \$**

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

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

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

Code

TRIS Count

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Fund's tax file number (TFN)

MEMBER 2

Title:
Family name

First given name Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

Refer to instructions for completing these labels.

Employer contributions

A \$
ABN of principal employer

A1
Personal contributions

B \$
CGT small business retirement exemption

C \$
CGT small business 15-year exemption amount

D \$
Personal injury election

E \$
Spouse and child contributions

F \$
Other third party contributions

G \$

Proceeds from primary residence disposal

H \$
Receipt date Day Month Year

H1
Assessable foreign superannuation fund amount

I \$
Non-assessable foreign superannuation fund amount

J \$
Transfer from reserve: assessable amount

K \$
Transfer from reserve: non-assessable amount

L \$
Contributions from non-complying funds and previously non-complying funds

T \$
Any other contributions (including Super Co-contributions and Low Income Super Amounts)

M \$

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

Other transactions

Allocated earnings or losses **O \$**

Loss

S1 \$ Accumulation phase account balance

S2 \$ Retirement phase account balance - Non CDBIS

S3 \$ Retirement phase account balance - CDBIS

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payments **R1 \$**

Income stream payments **R2 \$**

Code

Code

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

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

Fund's tax file number (TFN)

Section H: **Assets and liabilities****15 ASSETS**

15a Australian managed investments	Listed trusts	A \$	-00
	Unlisted trusts	B \$	-00
	Insurance policy	C \$	-00
	Other managed investments	D \$	-00

15b Australian direct investments	Cash and term deposits	E \$	-00
<div style="border: 1px solid black; padding: 5px;"> <p>Limited recourse borrowing arrangements</p> <p>Australian residential real property J1 \$ -00</p> <p>Australian non-residential real property J2 \$ -00</p> <p>Overseas real property J3 \$ -00</p> <p>Australian shares J4 \$ -00</p> <p>Overseas shares J5 \$ -00</p> <p>Other J6 \$ -00</p> </div>	Debt securities	F \$	-00
	Loans	G \$	-00
	Listed shares	H \$	-00
	Unlisted shares	I \$	-00
	Limited recourse borrowing arrangements	J \$	-00
	Non-residential real property	K \$	-00
	Residential real property	L \$	-00
	Collectables and personal use assets	M \$	-00
	Other assets	O \$	-00

15c Other investments	Crypto-Currency	N \$	-00
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15d Overseas direct investments	Overseas shares	P \$	-00
	Overseas non-residential real property	Q \$	-00
	Overseas residential real property	R \$	-00
	Overseas managed investments	S \$	-00
	Other overseas assets	T \$	-00
TOTAL AUSTRALIAN AND OVERSEAS ASSETS			U \$
(Sum of labels A to T)			-00

15e In-house assets	Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?	A No <input type="checkbox"/> Yes <input checked="" type="checkbox"/>	\$	-00
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15f Limited recourse borrowing arrangements	If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	A No <input type="checkbox"/> Yes <input type="checkbox"/>
	Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	B No <input type="checkbox"/> Yes <input type="checkbox"/>

Fund's tax file number (TFN)

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$	-00		
Permissible temporary borrowings	V2 \$	-00		
Other borrowings	V3 \$	-00	Borrowings	V \$
				-00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)			W \$	-00
			Reserve accounts	X \$
			Other liabilities	Y \$
			TOTAL LIABILITIES	Z \$
				-00

Section I: **Taxation of financial arrangements**

17 Taxation of financial arrangements (TOFA)

Total TOFA gains	H \$	-00
Total TOFA losses	I \$	-00

Section J: **Other information**

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2018–19 income year, write **2019**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2019*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2019* for each election. **C**

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

Fund's tax file number (TFN)

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Day Month Year
Date

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return **Hrs**

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2019* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Day Month Year
Date

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

Capital gains tax (CGT) schedule **2019**

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- | | | | | | | | | | | | | | | | | | |
|---|---|---|---|---|--|---|---|--|--|--|--|--|--|--|--|--|--|
| S | M | I | T | H | | S | T | | | | | | | | | | |
|---|---|---|---|---|--|---|---|--|--|--|--|--|--|--|--|--|--|
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2019* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain		Capital loss	
Shares in companies listed on an Australian securities exchange A \$	-00	K \$	-00	-00
Other shares B \$	-00	L \$	-00	-00
Units in unit trusts listed on an Australian securities exchange C \$	-00	M \$	-00	-00
Other units D \$	-00	N \$	-00	-00
Real estate situated in Australia E \$	-00	O \$	-00	-00
Other real estate F \$	-00	P \$	-00	-00
Amount of capital gains from a trust (including a managed fund) G \$	-00			
Collectables H \$	-00	Q \$	-00	-00
Other CGT assets and any other CGT events I \$	-00	R \$	-00	-00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds S \$	-00			
Total current year capital gains J \$	-00			

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

Fund's tax file number (TFN)

2 Capital losses

Total current year capital losses	A \$	-00
Total current year capital losses applied	B \$	-00
Total prior year net capital losses applied	C \$	-00
Total capital losses transferred in applied (only for transfers involving a foreign bank branch or permanent establishment of a foreign financial entity)	D \$	-00
Total capital losses applied	E \$	-00

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 \$	-00
Other net capital losses carried forward to later income years	B \$	-00

Add amounts at **A** and **B** and transfer the total to label **V – Net capital losses carried forward to later income years** on your tax return.**4 CGT discount**

Total CGT discount applied	A \$	-00
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5 CGT concessions for small business

Small business active asset reduction	A \$	-00
Small business retirement exemption	B \$	-00
Small business rollover	C \$	-00
Total small business concessions applied	D \$	-00

6 Net capital gain

Net capital gain	A \$	-00
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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.

Fund's tax file number (TFN)

7 Earnout arrangements

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

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

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

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

If you are the seller, what is the total estimated capital proceeds from the earnout arrangement? **D** \$ -00

Amount of any capital gain or loss you made under your non-qualifying arrangement in the income year. **E** \$ -00 / ^{LOSS}

! Request for amendment

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

Income year earnout right created **F**

Amended net capital gain or capital losses carried forward **G** \$ -00 / ^{LOSS}

8 Other CGT information required (if applicable)

Small business 15 year exemption – exempt capital gains **A** \$ -00 / ^{CODE}

Capital gains disregarded by a foreign resident **B** \$ -00

Capital gains disregarded as a result of a scrip for scrip rollover **C** \$ -00

Capital gains disregarded as a result of an inter-company asset rollover **D** \$ -00

Capital gains disregarded by a demerging entity **E** \$ -00

Losses schedule

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2019 tax return.

Superannuation funds should complete and attach this schedule to their 2019 tax return.

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

Place in all applicable boxes.

Refer to *Losses schedule instructions 2019*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 2019–20 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss		
2018–19	B	-00
2017–18	C	-00
2016–17	D	-00
2015–16	E	-00
2014–15	F	-00
2013–14 and earlier income years	G	-00
Total	U	-00

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

2 Net capital losses carried forward to later income years

Year of loss		
2018–19	H	-00
2017–18	I	-00
2016–17	J	-00
2015–16	K	-00
2014–15	L	-00
2013–14 and earlier income years	M	-00
Total	V	-00

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

Fund's tax file number (TFN)

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

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

Do not complete items **1** or **2** of **Part B** if, in the 2018–19 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2018–19 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss		Yes	No
2018–19	A	<input type="checkbox"/>	<input type="checkbox"/>
2017–18	B	<input type="checkbox"/>	<input type="checkbox"/>
2016–17	C	<input type="checkbox"/>	<input type="checkbox"/>
2015–16	D	<input type="checkbox"/>	<input type="checkbox"/>
2014–15	E	<input type="checkbox"/>	<input type="checkbox"/>
2013–14 and earlier income years	F	<input type="checkbox"/>	<input type="checkbox"/>

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

Tax losses	G	-00
Net capital losses	H	-00

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

Tax losses	I	-00
Net capital losses	J	-00

4 Do current year loss provisions apply?

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

K Yes No

Part C – Unrealised losses – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O -00

Fund's tax file number (TFN)

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years	P	-00
Complying superannuation net capital losses carried forward to later income years	Q	-00

Part E – Controlled foreign company losses

Current year CFC losses	M	-00
CFC losses deducted	N	-00
CFC losses carried forward	O	-00

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year	A	-00
ADD Uplift of tax losses of designated infrastructure project entities	B	-00
SUBTRACT Net forgiven amount of debt	C	-00
ADD Tax loss incurred (if any) during current year	D	-00
ADD Tax loss amount from conversion of excess franking offsets	E	-00
SUBTRACT Net exempt income	F	-00
SUBTRACT Tax losses forgone	G	-00
SUBTRACT Tax losses deducted	H	-00
SUBTRACT Tax losses transferred out under Subdivision 170-A (only for transfers involving a foreign bank branch or a PE of a foreign financial entity)	I	-00
Total tax losses carried forward to later income years	J	-00

Transfer the amount at J to the Tax losses carried forward to later income years label on your tax return.
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Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number

Fund name

Year of return

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

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

Declaration

I declare that:

- all of the information I have provided to the agent for the preparation of this document is true and correct
- I authorise the agent to give this document to the Commissioner of Taxation

Signature of 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 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 of trustee or director

Date

Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

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

Signature of tax agent

Date

Agent's contact name

Agent's phone

Agent's reference

Client's reference