

Financial Statements and Reports
for the year ended
30 June 2017

Kimgrats Super Fund

Kimgrats Super Fund
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Kimgrats Super Fund

Statement of Financial Position

As at 30 June 2017

	Note	2017	2016
		\$	\$
Assets			
Investments			
Managed Investments (Australian)	2	178,156.56	146,730.67
Mortgage Loans (Australian)	3	65,000.00	150,000.00
Shares in Listed Companies (Australian)	4	209,392.05	316,102.15
Shares in Unlisted Private Companies (Australian)	5	30,000.00	30,000.00
Units in Listed Unit Trusts (Australian)	6	0.00	28,247.22
Units in Unlisted Unit Trusts (Australian)	7	529,998.50	253,332.90
Total Investments		<u>1,012,547.11</u>	<u>924,412.94</u>
Other Assets			
Butler McIntyre Investments Ltd - (SK)		7,471.60	8,592.50
Butler McIntyre Investments Ltd (PK)		653,212.57	389,267.77
Butler McIntyre Investments Ltd (CT)		109,730.58	64,452.54
Commonwealth Bank - Direct Investment Account (PK)		10.09	35,000.00
Commonwealth Bank - Direct Investment Account New (PK)		1,739.64	4,613.66
Commonwealth Bank - Direct Investment Account (SK)		1,781.53	1,134.09
Distributions Receivable		28,859.40	16,778.98
Butler McIntyre Investments Pty Ltd (PK Accumulation)		612,445.00	0.00
Commonwealth Bank - Direct Investment Account (CK)		307.86	0.00
Income Tax Refundable		2,404.22	0.00
Total Other Assets		<u>1,417,962.49</u>	<u>519,839.54</u>
Total Assets		<u>2,430,509.60</u>	<u>1,444,252.48</u>
Less:			
Liabilities			
Income Tax Payable		0.00	1,669.60
Sundry Creditors		3,367.86	3,367.86
Total Liabilities		<u>3,367.86</u>	<u>5,037.46</u>
Net assets available to pay benefits		<u>2,427,141.74</u>	<u>1,439,215.02</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts			
Kimber, Phillip - Accumulation		598,506.27	26,671.66
Kimber, Phillip - Pension (Transition to Retirement Pension)		1,341,302.31	1,106,829.62
Tsamassiros, Konstantinos - Accumulation		448,218.52	277,393.54

Refer to compilation report

Kimgrats Super Fund

Statement of Financial Position

As at 30 June 2017

	Note	2017	2016
		\$	\$
Kimber, Sarah - Accumulation		38,852.96	28,320.20
Kimber, Camille - Accumulation		261.68	0.00
Total Liability for accrued benefits allocated to members' accounts		<u>2,427,141.74</u>	<u>1,439,215.02</u>

Kimgrats Super Fund

Operating Statement

For the year ended 30 June 2017

	Note	2017 \$	2016 \$
Income			
Investment Income			
Trust Distributions	10	44,835.09	33,649.12
Dividends Received	9	14,997.72	28,686.00
Interest Received		39,396.94	44,501.71
Investment Gains			
Changes in Market Values		338,626.20	(152,506.47)
Contribution Income			
Employer Contributions		5,468.95	17,667.54
Personal Concessional		70,000.00	65,000.00
Personal Non Concessional		540,000.00	0.00
Total Income		<u>1,053,324.90</u>	<u>36,997.90</u>
Expenses			
Administration Costs		0.00	7,044.00
ATO Supervisory Levy		0.00	647.00
Auditor's Remuneration		0.00	4,620.00
ASIC Fees		0.00	45.00
Bank Charges		0.00	1.00
Investment Expenses		0.00	1,917.22
Member Payments			
Pensions Paid		56,000.00	81,050.00
Benefits Paid/Transfers Out		0.00	1,171,350.81
Total Expenses		<u>56,000.00</u>	<u>1,266,675.03</u>
Benefits accrued as a result of operations before income tax		<u>997,324.90</u>	<u>(1,229,677.13)</u>
Income Tax Expense	11	9,398.18	2,469.00
Benefits accrued as a result of operations		<u>987,926.72</u>	<u>(1,232,146.13)</u>

Notes to the Financial Statements

For the year ended 30 June 2017

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market values have been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

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

Notes to the Financial Statements

For the year ended 30 June 2017

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

d. Liability for Accrued Benefits

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

e. Critical Accounting Estimates and Judgements

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

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

Note 2: Managed Investments (Australian)

	2017 \$	2016 \$
Platinum International Fund (PK)	178,156.56	146,730.67
	178,156.56	146,730.67

Note 3: Mortgage Loans (Australian)

	2017 \$	2016 \$
Southern Bay Investments (CT)	65,000.00	65,000.00
S Touma (PK)	0.00	51,000.00
Unique 15 Wilmot Loan (CT)	0.00	17,000.00
Unique 15 Wilmot Loan (PK)	0.00	17,000.00
	65,000.00	150,000.00

Kimgrats Super Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Note 4: Shares in Listed Companies (Australian)

	2017 \$	2016 \$
Australia And New Zealand Banking Group Limited (PK)	0.00	37,868.40
BHP Billiton Limited (PK)	83,808.00	67,140.00
BHP Billiton Limited (SK)	6,984.00	5,595.00
Computershare Limited (PK)	0.00	45,116.40
Computershare Limited (SK)	8,484.00	5,502.00
Infomedia Ltd (PK)	39,783.65	31,958.00
National Australia Bank Limited (PK)	0.00	46,918.35
Platinum Asset Management Limited (PK)	16,205.00	20,160.00
South32 Limited - (PK)	9,648.00	5,544.00
South32 Limited (SK)	804.00	0.00
Washington H Soul Pattinson & Company Limited (PK)	35,840.50	36,550.00
Washington H Soul Pattinson & Company Limited (SK)	7,834.90	7,990.00
Worleyparsons Limited - (PK)	0.00	5,760.00
	<hr/> 209,392.05	<hr/> 316,102.15

Note 5: Shares in Unlisted Private Companies (Australian)

	2017 \$	2016 \$
My Mobile Data Pty Ltd	30,000.00	30,000.00
	<hr/> 30,000.00	<hr/> 30,000.00

Note 6: Units in Listed Unit Trusts (Australian)

	2017 \$	2016 \$
Scentre Group (PK)	0.00	14,125.32
Westfield Corporation (PK)	0.00	14,121.90
	<hr/> 0.00	<hr/> 28,247.22

Note 7: Units in Unlisted Unit Trusts (Australian)

	2017 \$	2016 \$
Unique 15 Wilmot Unit Trust (PK)	264,999.25	126,666.45

Kimgrats Super Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Unique 15 Wilmot Unit Trust (CT)	264,999.25	126,666.45
	<hr/>	<hr/>
	529,998.50	253,332.90
	<hr/>	<hr/>

Note 8: Guaranteed Benefits

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

Note 9: Dividends

	2017 \$	2016 \$
Argo Investments Limited - (GG)	0.00	649.76
Aurizon Holdings Limited - (GG)	0.00	695.00
Australia And New Zealand Banking Group Limited (PK)	2,512.00	2,841.70
Australia and New Zealand Banking Group Limited - (GG)	0.00	1,320.57
BHP Billiton Limited (PK)	2,581.13	3,929.36
BHP Billiton Limited (SK)	215.09	327.44
BHP Billiton Limited - (GG)	0.00	1,193.83
Commonwealth Bank of Australia - (GG)	0.00	1,625.04
Computershare Limited (PK)	1,672.80	1,574.40
Computershare Limited (SK)	165.00	157.00
Infomedia Ltd (PK)	1,487.70	1,983.60
National Australia Bank Limited	0.00	3,013.56
National Australia Bank Limited (PK)	3,653.10	3,653.10
Platinum Asset Management Limited (PK)	1,085.00	1,260.00
Sonic Healthcare Limited - Ordinary Fully Paid (GG)	0.00	520.70
South32 Limited (SK)	18.25	0.00
South32 Limited - (PK)	219.05	0.00
Spotless Group Holdings Limited - (GG)	0.00	753.50
Washington H Soul Pattinson & Company Limited (PK)	1,139.50	1,096.50
Washington H Soul Pattinson & Company Limited (SK)	249.10	239.70
Wesfarmers Limited - Ordinary Fully Paid (GG)	0.00	371.85
Westpac Banking Corporation	0.00	1,303.39
Worleyparsons Limited - (PK)	0.00	176.00

Kimgrats Super Fund

Notes to the Financial Statements

For the year ended 30 June 2017

	14,997.72	28,686.00
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Note 10: Trust Distributions

	2017 \$	2016 \$
Platinum International Fund (PK)	14,105.55	11,547.75
Unique 15 Wilmot Unit Trust (CT)	14,842.18	8,389.49
Westfield Corporation (PK)	433.69	459.50
Unique 15 Wilmot Unit Trust (PK)	14,842.18	8,389.49
Scentre Group (PK)	611.49	600.02
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (GG)	0.00	1,380.30
Evans and Partners Wrap (GG2)	0.00	2,272.57
Stockland - Units/Ordinary Fully Paid Stapled Securities (GG)	0.00	610.00
	44,835.09	33,649.12

Note 11: Income Tax Expense

	2017 \$	2016 \$
The components of tax expense comprise		
Current Tax	9,398.18	2,247.60
Prior Year Over/Under Provision for Income Tax	0.00	221.40
Income Tax Expense	9,398.18	2,469.00

The prima facie tax on benefits accrued before income tax is reconciled to the income tax as follows:

Prima facie tax payable on benefits accrued before income tax at 15%	149,598.74	(184,451.57)
Less:		
Tax effect of:		
Non Taxable Contributions	81,000.00	0.00
Increase in MV of Investments	47,844.31	0.00
Exempt Pension Income	9,479.10	13,915.80
Realised Accounting Capital Gains	2,949.62	8,842.56
Accounting Trust Distributions	6,725.26	5,047.37

Kimgrats Super Fund

Notes to the Financial Statements

For the year ended 30 June 2017

Add:

Tax effect of:

Decrease in MV of Investments	0.00	31,718.53
Pension non deductible expenses	0.00	287.55
Pension Payments	8,400.00	12,157.50
Benefit Payments	0.00	175,702.62
Franking Credits	866.22	1,611.77
Foreign Credits	4.57	65.28
TFN Credits	5.85	0.00
Taxable Trust Distributions	4,270.18	2,918.67
Distributed Foreign Income	65.39	788.62
Rounding	(0.71)	(0.54)
Income Tax on Taxable Income or Loss	15,211.95	12,992.70
Less credits:		
Franking Credits	5,774.77	10,745.10
TFN Credits	39.00	0.00
Current Tax or Refund	9,398.18	2,247.60

Kimgrats Super Fund

Statement of Taxable Income

For the year ended 30 June 2017

	2017
	\$
Benefits accrued as a result of operations	997,324.90
Less	
Increase in MV of investments	318,962.07
Exempt current pension income	63,194.00
Realised Accounting Capital Gains	19,664.13
Accounting Trust Distributions	44,835.09
Non Taxable Contributions	540,000.00
	<u>986,655.29</u>
Add	
Pension Payments	56,000.00
Franking Credits	5,774.77
Foreign Credits	30.47
TFN Credits - Dividends	39.00
Taxable Trust Distributions	28,467.87
Distributed Foreign income	435.93
	<u>90,748.04</u>
SMSF Annual Return Rounding	(4.65)
Taxable Income or Loss	<u>101,413.00</u>
Income Tax on Taxable Income or Loss	15,211.95
Less	
Franking Credits	5,774.77
TAX PAYABLE	<u>9,437.18</u>
Less	
TFN Credits	39.00
CURRENT TAX OR REFUND	<u>9,398.18</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	(13,472.00)
AMOUNT DUE OR REFUNDABLE	<u>(3,814.82)</u>

Trustees Declaration

The directors of the trustee company have determined that the fund is not a reporting entity and that the special purpose financial statements should be prepared in accordance with the accounting policies described in Note 1 to the financial statements.

In the opinion of the directors of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2017 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2017 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2017.

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

.....
Phillip Kimber
Kimgrats Super Pty Ltd
Director

Dated this day of

Kimgrats Super Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Kimgrats Super Fund which comprise the statement of financial position as at 30/06/2017 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee

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

Our Responsibility

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

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

Assurance Disclaimer

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

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

Joseph Hoang

of

PO Box 1839

Broadbeach QLD 4218

Signed:

Dated:

Kimgrats Super Fund

Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
Butler McIntyre Investments Ltd (CT)		109,730.580000	109,730.58	109,730.58	109,730.58			4.57 %
Butler McIntyre Investments Ltd (PK)		653,212.570000	653,212.57	653,212.57	653,212.57			27.23 %
Butler McIntyre Investments Ltd - (SK)		7,471.600000	7,471.60	7,471.60	7,471.60			0.31 %
Butler McIntyre Investments Pty Ltd (PK Accumulation)		612,445.000000	612,445.00	612,445.00	612,445.00			25.53 %
Commonwealth Bank - Direct Investment Account (CK)		307.860000	307.86	307.86	307.86			0.01 %
Commonwealth Bank - Direct Investment Account (PK)		10.090000	10.09	10.09	10.09			0.00 %
Commonwealth Bank - Direct Investment Account (SK)		1,781.530000	1,781.53	1,781.53	1,781.53			0.07 %
Commonwealth Bank - Direct Investment Account New (PK)		1,739.640000	1,739.64	1,739.64	1,739.64			0.07 %
			1,386,698.87		1,386,698.87		0.00 %	57.80 %
Managed Investments (Australian)								
PLA0002AU Platinum International Fund (PK)	80,646.67	2.209100	178,156.56	2.33	188,084.56	(9,928.00)	(5.28) %	7.43 %
			178,156.56		188,084.56	(9,928.00)	(5.28) %	7.43 %
Mortgage Loans (Australian)								
KIMGRA_SO Southern Bay Investments (CT) UTHERNBA Y12	65,000.00	1.000000	65,000.00	1.00	65,000.00	0.00	0.00 %	2.71 %
			65,000.00		65,000.00	0.00	0.00 %	2.71 %
Shares in Listed Companies (Australian)								
BHP.AX BHP Billiton Limited (PK)	3,600.00	23.280000	83,808.00	21.21	76,363.87	7,444.13	9.75 %	3.49 %
BHP.AX BHP Billiton Limited (SK)	300.00	23.280000	6,984.00	33.03	9,908.62	(2,924.62)	(29.52) %	0.29 %
CPU.AX Computershare Limited (SK)	600.00	14.140000	8,484.00	12.58	7,547.58	936.42	12.41 %	0.35 %
IFM.AX Infomedia Ltd (PK)	54,874.00	0.725000	39,783.65	0.75	41,043.54	(1,259.89)	(3.07) %	1.66 %

Kimgrats Super Fund

Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
PTM.AX	Platinum Asset Management Limited (PK)	3,500.00	4.630000	16,205.00	3.95	13,842.29	2,362.71	17.07 %	0.68 %
S32.AX	South32 Limited (SK)	300.00	2.680000	804.00	2.52	757.28	46.72	6.17 %	0.03 %
S32.AX	South32 Limited - (PK)	3,600.00	2.680000	9,648.00	1.62	5,836.20	3,811.80	65.31 %	0.40 %
SOL.AX	Washington H Soul Pattinson & Company Limited (PK)	2,150.00	16.670000	35,840.50	8.95	19,250.95	16,589.55	86.18 %	1.49 %
SOL.AX	Washington H Soul Pattinson & Company Limited (SK)	470.00	16.670000	7,834.90	14.89	6,997.55	837.35	11.97 %	0.33 %
			209,392.05		181,547.88	27,844.17	15.34 %	8.73 %	
Shares in Unlisted Private Companies (Australian)									
OVOMYMOB	My Mobile Data Pty Ltd	25,000.00	1.200000	30,000.00	1.20	30,000.00	0.00	0.00 %	1.25 %
			30,000.00		30,000.00	0.00	0.00 %	1.25 %	
Units in Unlisted Unit Trusts (Australian)									
UNIQUE152	Unique 15 Wilmot Unit Trust (CT)	48,825.00	5.427532	264,999.25	2.73	133,333.27	131,665.98	98.75 %	11.05 %
UNIQUE15	Unique 15 Wilmot Unit Trust (PK)	48,825.00	5.427532	264,999.25	2.76	135,000.00	129,999.25	96.30 %	11.05 %
			529,998.50		268,333.27	261,665.23	97.52 %	22.09 %	
			2,399,245.98		2,119,664.58	279,581.40	13.19 %	100.00 %	

Kimgrats Super Fund

Investment Income Report

As at 30 June 2017

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
Bank Accounts												
Butler McIntyre Investments Ltd (CT)	3,683.05			3,683.05	0.00	0.00	0.00	3,683.05			0.00	0.00
Butler McIntyre Investments Ltd (PK)	20,525.75			20,525.75	0.00	0.00	0.00	20,525.75			0.00	0.00
Butler McIntyre Investments Ltd - (SK)	409.99			409.99	0.00	0.00	0.00	409.99			0.00	0.00
Butler McIntyre Investments Pty Ltd (PK Accumulation)	2,442.00			2,442.00	0.00	0.00	0.00	2,442.00			0.00	0.00
Commonwealth Bank - Direct Investment Account (PK)	13.09			13.09	0.00	0.00	0.00	13.09			0.00	0.00
Commonwealth Bank - Direct Investment Account New (PK)	132.94			132.94	0.00	0.00	0.00	132.94			0.00	0.00
	27,206.82			27,206.82	0.00	0.00	0.00	27,206.82			0.00	0.00
Managed Investments (Australian)												
PLA0002AU Platinum International Fund (PK)	14,105.55				0.00	0.07	3.46	3.53		0.00	14,105.48	0.00
	14,105.55				0.00	0.07	3.46	3.53		0.00	14,105.48	0.00
Mortgage Loans (Australian)												
KIMGRA_ST S Touma (PK)	7,617.08			7,617.08	0.00	0.00	0.00	7,617.08			0.00	0.00
OUMA(PK)												
KIMGRA_SO Southern Bay Investments (CT)	4,485.01			4,485.01	0.00	0.00	0.00	4,485.01			0.00	0.00
UTHERNBA Y12												
	12,102.09			12,102.09	0.00	0.00	0.00	12,102.09			0.00	0.00
Other Assets												
KIMGRA_AT ATO Interest (PK)	88.03			88.03	0.00	0.00	0.00	88.03			0.00	0.00
OINTEREST(1)												
	88.03			88.03	0.00	0.00	0.00	88.03			0.00	0.00
Shares in Listed Companies (Australian)												
ANZ.AX Australia And New Zealand Banking Group Limited (PK)	2,512.00	2,512.00	0.00		1,076.58			3,588.58		0.00		
BHP.AX BHP Billiton Limited (PK)	2,581.13	2,581.13	0.00		1,106.20			3,687.33		0.00		
BHP.AX BHP Billiton Limited (SK)	215.09	215.09	0.00		92.18			307.27		0.00		
CPU.AX Computershare Limited (PK)	1,672.80	418.20	1,254.60		179.23			1,852.03		0.00		

Kimgrats Super Fund

Investment Income Report

As at 30 June 2017

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
CPU.AX	Computershare Limited (SK)	165.00	51.00	153.00		21.85			225.85	39.00	0.00		
IFM.AX	Infomedia Ltd (PK)	1,487.70	1,487.70	0.00		637.58			2,125.28		0.00		
NAB.AX	National Australia Bank Limited (PK)	3,653.10	3,653.10	0.00		1,565.62			5,218.72		0.00		
PTM.AX	Platinum Asset Management Limited (PK)	1,085.00	1,085.00	0.00		465.00			1,550.00		0.00		
S32.AX	South32 Limited (SK)	18.25	0.00	18.25		0.00			18.25		0.00		
S32.AX	South32 Limited - (PK)	219.05	0.00	219.05		0.00			219.05		0.00		
SOL.AX	Washington H Soul Pattinson & Company Limited (PK)	1,139.50	1,139.50	0.00		488.35			1,627.85		0.00		
SOL.AX	Washington H Soul Pattinson & Company Limited (SK)	249.10	249.10	0.00		106.75			355.85		0.00		
		14,997.72	13,391.82	1,644.90		5,739.34			20,776.06	39.00	0.00		
Units in Listed Unit Trusts (Australian)													
SCG.AX	Scentre Group (PK)	611.49	82.66		307.49	35.43	129.54	0.00	555.12		0.00	77.35	14.45
WFD.AX	Westfield Corporation (PK)	433.69	0.00	0.00	43.28	0.00	306.32	27.01	376.61		0.00	2.22	81.75
		1,045.18	82.66	0.00	350.77	35.43	435.86	27.01	931.73		0.00	79.57	96.20
Units in Unlisted Unit Trusts (Australian)													
UNIQUE152	Unique 15 Wilmot Unit Trust (CT)	14,842.18			14,017.22	0.00	0.00	0.00	14,017.22		0.00	0.00	824.96
UNIQUE15	Unique 15 Wilmot Unit Trust (PK)	14,842.18			14,017.22	0.00	0.00	0.00	14,017.22		0.00	0.00	824.96
		29,684.36			28,034.44	0.00	0.00	0.00	28,034.44		0.00	0.00	1,649.92
		99,229.75	13,474.48	1,644.90	67,782.15	5,774.77	435.93	30.47	89,142.70	39.00	0.00	14,185.05	1,746.12

Assessable Income (Excl. Capital Gains) **89,142.70**

Net Capital Gain **7,793.92**

Total Assessable Income 96,936.62

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Members Statement

Phillip Anthony Kimber
 8 Nixon Street
 SANDY BAY, Tasmania, 7005, Australia

Your Details

Date of Birth : 11/06/1957
 Age: 60
 Tax File Number: Provided
 Date Joined Fund: 01/01/1985
 Service Period Start Date: 01/01/1985
 Date Left Fund:
 Member Code: KIMPHI00002A
 Account Start Date 01/01/1985
 Account Type: Accumulation
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 598,506.27
 Total Death Benefit 598,506.27
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 598,506.27

Preservation Components

Preserved 598,506.27

Unrestricted Non Preserved

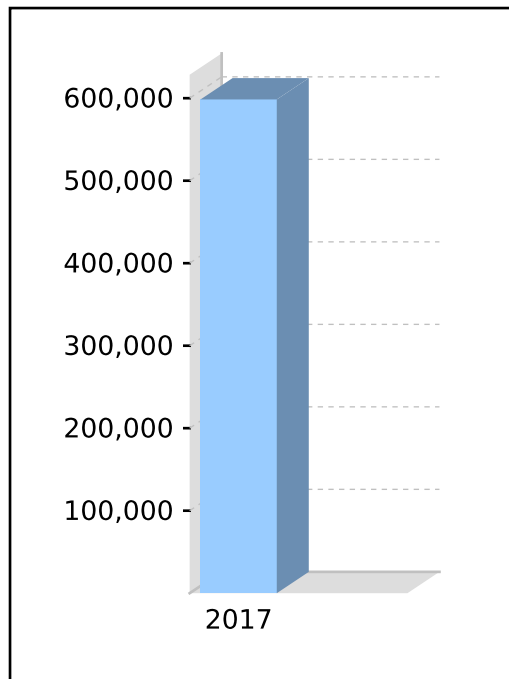
Restricted Non Preserved

Tax Components

Tax Free 540,000.00

Taxable 58,506.27

Investment Earnings Rate 1.77%



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	26,671.66
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	35,000.00
Personal Contributions (Non Concessional)	540,000.00
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	2,450.86
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	5,250.00
Income Tax	366.25
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	598,506.27

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Phillip Anthony Kimber
Director

Members Statement

Phillip Anthony Kimber
 8 Nixon Street
 SANDY BAY, Tasmania, 7005, Australia

Your Details

Date of Birth : 11/06/1957
 Age: 60
 Tax File Number: Provided
 Date Joined Fund: 01/01/1985
 Service Period Start Date: 01/01/1985
 Date Left Fund:
 Member Code: KIMPHI00003P
 Account Start Date 01/07/2015
 Account Type: Pension
 Account Description: Transition to Retirement Pension

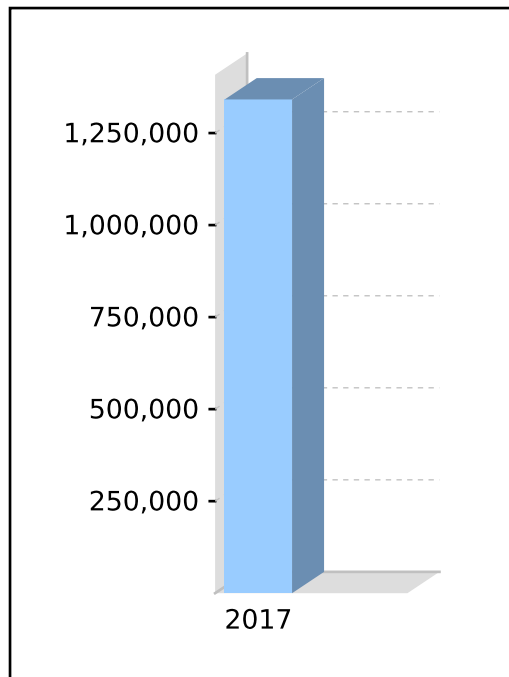
Nominated Beneficiaries N/A
 Vested Benefits 1,341,302.31
 Total Death Benefit 1,341,302.31
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 1,341,302.31

Preservation Components
 Preserved 1,341,302.31
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free (10.20%) 136,850.84
 Taxable 1,204,451.47
 Investment Earnings Rate 23.48%



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	1,106,829.62
<u>Increases to Member account during the period</u>	
Employer Contributions	
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	290,472.69
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	56,000.00
Contributions Tax	
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	1,341,302.31

Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Phillip Anthony Kimber
Director

Members Statement

Konstantinos Tsamassiros
 9 Mount Stuart Road
 MOUNT STUART, Tasmania, 7000, Australia

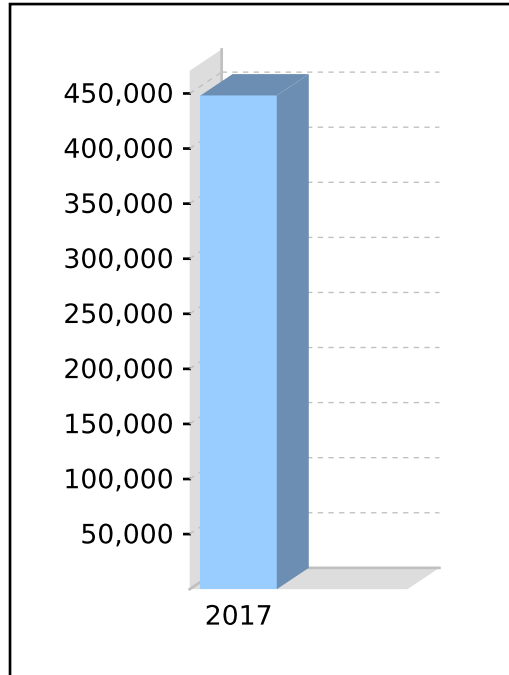
Your Details

Date of Birth :	05/06/1961
Age:	56
Tax File Number:	Provided
Date Joined Fund:	01/09/1994
Service Period Start Date:	01/01/1994
Date Left Fund:	
Member Code:	TSAKON00002A
Account Start Date	01/09/1994
Account Type:	Accumulation
Account Description:	Accumulation

Nominated Beneficiaries	N/A
Vested Benefits	448,218.52
Total Death Benefit	2,150,665.52
Current Salary	0.00
Previous Salary	0.00
Disability Benefit	0.00

Your Balance

Total Benefits	448,218.52
<u>Preservation Components</u>	
Preserved	448,218.52
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	3,500.00
Taxable	444,718.52
Investment Earnings Rate	45.48%



Your Detailed Account Summary

		This Year
Opening balance at	01/07/2016	277,393.54
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		35,000.00
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		144,402.75
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		5,250.00
Income Tax		3,327.77
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at	30/06/2017	448,218.52

Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Phillip Anthony Kimber
Director

Members Statement

Sarah Renee Kimber
 8 Nixon Street
 SANDY BAY, Tasmania, 7005, Australia

Your Details

Date of Birth : 23/03/1989
 Age: 28
 Tax File Number: Provided
 Date Joined Fund: 05/11/2013
 Service Period Start Date: 31/10/2005
 Date Left Fund:
 Member Code: KIMSAR00002A
 Account Start Date 05/11/2013
 Account Type: Accumulation
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 38,852.96
 Total Death Benefit 38,852.96
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

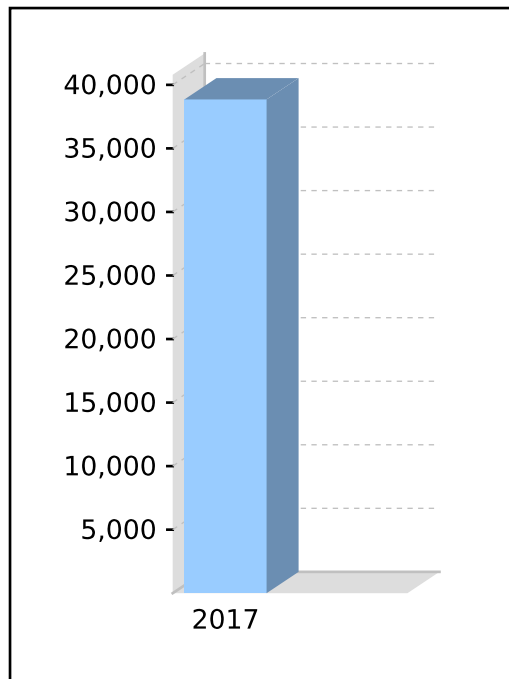
Total Benefits 38,852.96

Preservation Components

Preserved 38,852.96
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free 10,675.10
 Taxable 28,177.86
 Investment Earnings Rate 15.35%



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	28,320.20
<u>Increases to Member account during the period</u>	
Employer Contributions	5,161.09
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	6,343.42
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	774.18
Income Tax	197.57
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	38,852.96

Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Phillip Anthony Kimber
Director

Members Statement

Camille Isobel Kimber
 8 Nixon Street
 SANDY BAY, Tasmania, 7005, Australia

Your Details

Date of Birth : 08/06/1991
 Age: 26
 Tax File Number: Provided
 Date Joined Fund: 17/05/2017
 Service Period Start Date: 17/05/2017
 Date Left Fund:
 Member Code: KIMCAM00001A
 Account Start Date 17/05/2017
 Account Type: Accumulation
 Account Description: Accumulation

Nominated Beneficiaries N/A
 Vested Benefits 261.68
 Total Death Benefit 261.68

Your Balance

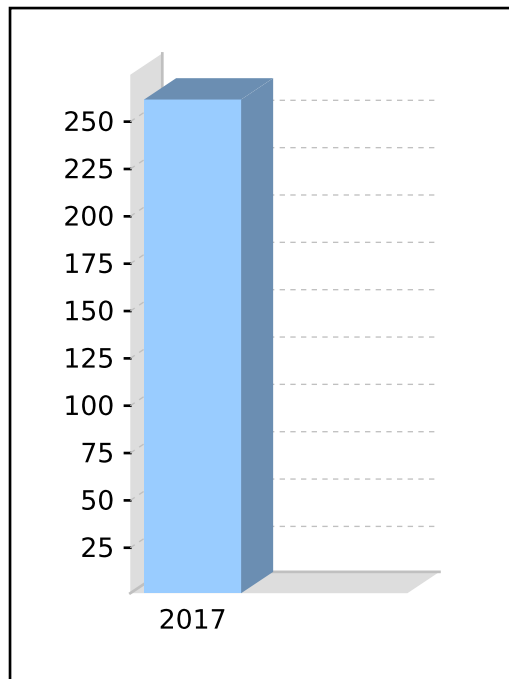
Total Benefits 261.68

Preservation Components

Preserved 261.68
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free
 Taxable 261.68
 Investment Earnings Rate 0.00%



Your Detailed Account Summary

	This Year
Opening balance at 01/07/2016	
<u>Increases to Member account during the period</u>	
Employer Contributions	307.86
Personal Contributions (Concessional)	
Personal Contributions (Non Concessional)	
Government Co-Contributions	
Other Contributions	
Proceeds of Insurance Policies	
Transfers In	
Net Earnings	
Internal Transfer In	
<u>Decreases to Member account during the period</u>	
Pensions Paid	
Contributions Tax	46.18
Income Tax	
No TFN Excess Contributions Tax	
Excess Contributions Tax	
Refund Excess Contributions	
Division 293 Tax	
Insurance Policy Premiums Paid	
Management Fees	
Member Expenses	
Benefits Paid/Transfers Out	
Superannuation Surcharge Tax	
Internal Transfer Out	
Closing balance at 30/06/2017	261.68

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund


Phillip Anthony Kimber
Director

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.


TO COMPLETE THIS ANNUAL RETURN

- Print clearly, using a BLACK pen only.
- Use BLOCK LETTERS.
- Place  in ALL applicable boxes.

Section A: Fund information

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

1 Tax file number (TFN)

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

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

Is this an amendment to the SMSF's 2017 return? **A** No Yes

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

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

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

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

7 Electronic funds transfer (EFT)

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

A Financial institution details for super payments and tax refunds

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

Fund BSB number (must be six digits)

Fund account number

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

B Financial institution details for tax refunds only

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

BSB number (must be six digits)

Account number

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

C Electronic service address alias

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

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

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

10 Exempt current pension income

Did the fund pay an income stream to one or more members in the income year?

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

No Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

Do not complete this section if 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** No Yes

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** No Yes

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

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

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

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

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

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

*Other income **S** \$

Code

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

Net non-arm's length income
(subject to 47% 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 (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	A1 \$		A2 \$
Interest expenses overseas	B1 \$		B2 \$
Capital works expenditure	D1 \$		D2 \$
Decline in value of depreciating assets	E1 \$		E2 \$
Insurance premiums – members	F1 \$		F2 \$
Death benefit increase	G1 \$		
SMSF auditor fee	H1 \$		H2 \$
Investment expenses	I1 \$		I2 \$
Management and administration expenses	J1 \$		J2 \$
Forestry managed investment scheme expense	U1 \$		U2 \$
Other amounts	L1 \$	Code	L2 \$
Tax losses deducted	M1 \$		
TOTAL DEDUCTIONS N \$ (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y \$ (Total A2 to L2)	
#TAXABLE INCOME OR LOSS O \$ (TOTAL ASSESSABLE INCOME <i>less</i> TOTAL DEDUCTIONS)		Loss <input type="checkbox"/>	TOTAL SMSF EXPENSES Z \$ (N <i>plus</i> Y)

#This is a mandatory label.

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2017* on how to complete the calculation statement.

#Taxable income	A \$	<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	Non-refundable non-carry forward tax offsets	
C2 \$	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 investor tax offset	Non-refundable carry forward tax offsets	
D2 \$	D \$	<i>(D1 plus D2)</i>

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

Complying fund's franking credits tax offset		
E1 \$		
No-TFN tax offset		
E2 \$		
National rental affordability scheme tax offset		
E3 \$		
Exploration credit tax offset	Refundable tax offsets	
E4 \$	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 \$

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 amounts withheld from foreign resident capital gains withholding	
H8 \$	
	Eligible credits
	H \$
	<i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

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

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

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

#This is a mandatory label.

Section E: Losses

14 Losses

ⓘ If total loss is greater than \$100,000, complete and attach a *Losses schedule 2017*.

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

Section F: Member information

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

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day

Month

Year

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

Assessable foreign superannuation fund amount **I** \$

Non-assessable foreign superannuation fund amount **J** \$

Transfer from reserve: assessable amount **K** \$

Transfer from reserve: non-assessable amount **L** \$

Contributions from non-complying funds and previously non-complying funds **T** \$

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$

TOTAL CONTRIBUTIONS N \$

Other transactions

Allocated earnings or losses **O** \$

Loss

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

CLOSING ACCOUNT BALANCE **S** \$

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

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day / Month / Year

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A \$**

ABN of principal employer **A1**

Personal contributions **B \$**

CGT small business retirement exemption **C \$**

CGT small business 15-year exemption amount **D \$**

Personal injury election **E \$**

Spouse and child contributions **F \$**

Other third party contributions **G \$**

Assessable foreign superannuation fund amount **I \$**

Non-assessable foreign superannuation fund amount **J \$**

Transfer from reserve: assessable amount **K \$**

Transfer from reserve: non-assessable amount **L \$**

Contributions from non-complying funds and previously non-complying funds **T \$**

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M \$**

TOTAL CONTRIBUTIONS N \$

Other transactions

Allocated earnings or losses **O \$**

Loss

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payment **R1 \$**

Code

Income stream payment **R2 \$**

Code

CLOSING ACCOUNT BALANCE **S \$**

Sensitive (when completed)

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

MEMBER 3

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth / /
Day Month Year

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A \$**

ABN of principal employer **A1**

Personal contributions **B \$**

CGT small business retirement exemption **C \$**

CGT small business 15-year exemption amount **D \$**

Personal injury election **E \$**

Spouse and child contributions **F \$**

Other third party contributions **G \$**

Assessable foreign superannuation fund amount **I \$**

Non-assessable foreign superannuation fund amount **J \$**

Transfer from reserve: assessable amount **K \$**

Transfer from reserve: non-assessable amount **L \$**

Contributions from non-complying funds and previously non-complying funds **T \$**

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M \$**

TOTAL CONTRIBUTIONS N \$

Other transactions

Allocated earnings or losses **O \$**

Loss

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payment **R1 \$**

Code

Income stream payment **R2 \$**

Code

CLOSING ACCOUNT BALANCE **S \$**

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

MEMBER 4

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

Contributions

! Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

Employer contributions **A \$**

ABN of principal employer **A1**

Personal contributions **B \$**

CGT small business retirement exemption **C \$**

CGT small business 15-year exemption amount **D \$**

Personal injury election **E \$**

Spouse and child contributions **F \$**

Other third party contributions **G \$**

Assessable foreign superannuation fund amount **I \$**

Non-assessable foreign superannuation fund amount **J \$**

Transfer from reserve: assessable amount **K \$**

Transfer from reserve: non-assessable amount **L \$**

Contributions from non-complying funds and previously non-complying funds **T \$**

Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M \$**

TOTAL CONTRIBUTIONS N \$

Other transactions

Allocated earnings or losses **O \$**

Loss

Inward rollovers and transfers **P \$**

Outward rollovers and transfers **Q \$**

Lump Sum payment **R1 \$**

Code

Income stream payment **R2 \$**

Code

CLOSING ACCOUNT BALANCE **S \$**

Sensitive (when completed)

Section H: Assets and liabilities

15 ASSETS

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

15b Australian direct investments	Cash and term deposits	E \$	
	Limited recourse borrowing arrangements	Debt securities	F \$
		Loans	G \$
		Listed shares	H \$
		Unlisted shares	I \$
		Limited recourse borrowing arrangements	J \$
		Other assets	O \$
	Australian residential real property	J1 \$	
	Australian non-residential real property	J2 \$	
	Overseas real property	J3 \$	
	Australian shares	J4 \$	
	Overseas shares	J5 \$	
Other	J6 \$		
Non-residential real property	K \$		
Residential real property	L \$		
Collectables and personal use assets	M \$		

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	
(Sum of labels A to T)		

15d In-house assets	Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?	A	No	Yes	\$
---------------------	---	----------	----	-----	----

15e Limited recourse borrowing arrangements	If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?	A	No	Yes
	Did the members or related parties of the fund use personal guarantees or other security for the LRBA?	B	No	Yes

16 LIABILITIES

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

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 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 leave labels blank, you will have specified a zero amount or the label was not applicable to you. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names


Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 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

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name


Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

Capital gains tax (CGT) schedule

2017

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 2017* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange A \$		K \$
Other shares B \$		L \$
Units in unit trusts listed on an Australian securities exchange C \$		M \$
Other units D \$		N \$
Real estate situated in Australia E \$		O \$
Other real estate F \$		P \$
Amount of capital gains from a trust (including a managed fund) G \$		
Collectables H \$		Q \$
Other CGT assets and any other CGT events I \$		R \$
Total current year capital gains J \$		Add the amounts at labels K to R and write the total in item 2 label A – Total current year capital losses .

2 Capital losses

Total current year capital losses **A \$**

Total current year capital losses applied **B \$**

Total prior year net capital losses applied **C \$**

Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$**

Total capital losses applied **E \$**

Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forward

Net capital losses from collectables carried forward to later income years **A \$**

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

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

4 CGT discount

Total CGT discount applied **A \$**

5 CGT concessions for small business

Small business active asset reduction **A \$**

Small business retirement exemption **B \$**

Small business rollover **C \$**

Total small business concessions applied **D \$**

6 Net capital gain

Net capital gain **A \$**

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

7 Earnout arrangements

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

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

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

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

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

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

! **Request for amendment**

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

Have you chosen to apply the transitional CGT relief for superannuation funds? **F** Yes No

Notional capital gain amount deferred **G \$**

Taxpayer's declaration

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

Important

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

Privacy

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

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

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

2017

Losses schedule

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2017 tax return.

Superannuation funds should complete and attach this schedule to their 2017 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.

Tax file number (TFN)

Refer to *Losses schedule instructions 2017*, available on our website ato.gov.au for instructions on how to complete this schedule.

Name of entity

Australian business number (ABN)

Part A Losses carried forward to the 2017–18 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2016–17	B
2015–16	C
2014–15	D
2013–14	E
2012–13	F
2011–12 and earlier income years	G
Total	U

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

2 Net capital losses carried forward to later income years

Year of loss	
2016–17	H
2015–16	I
2014–15	J
2013–14	K
2012–13	L
2011–12 and earlier income years	M
Total	V

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

Part B Ownership and same business 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 same business test has to be satisfied in relation to that loss.
Do not complete items 1 or 2 of Part B if, in the 2016–17 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 2016–17 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	
2016–17	A		Print X in the appropriate box.
2015–16	B		Print X in the appropriate box.
2014–15	C		Print X in the appropriate box.
2013–14	D		Print X in the appropriate box.
2012–13	E		Print X in the appropriate box.
2011–12 and earlier income years	F		Print X in the appropriate box.

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

Tax losses **G**
Net capital losses **H**

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

Tax losses **I**
Net capital losses **J**

4 Do current year loss provisions apply?

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

K Yes No Print X in the appropriate box.

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 Print X in the appropriate box.

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 Print X in the appropriate box.

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 Print X in the appropriate box.

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

O

Part D Life insurance companies

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

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

Part E Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F Tax losses reconciliation statement

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

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

SUBTRACT Net forgiven amount of debt **C**

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

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

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

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

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

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

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

Important

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TAXPAYER'S DECLARATION

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

Signature

Contact person

Day / Month / Year
Date / /

Daytime contact number (include area code)