

# The White Superannuation Fund

ABN 88596326201

## Financial Statements and Reports for the Year Ended 30 June 2018



### Accrual Accounting & Taxation

Suite 2, 115 Currumburra Road

Ashmore QLD 4214

Phone: (07)5564 6884 Fax: (07)5564 6885

Email: [admin@accrual.com.au](mailto:admin@accrual.com.au)

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# The White Superannuation Fund

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# The White Superannuation Fund

## Compilation Report

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

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

The Trustee of The White 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 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.

of

Signed:

Dated: 20/06/2019

## **Trustees Declaration**

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

The directors of the trustee company declare that:

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

Specifically, the directors of the trustee company declares that:

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

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

Dated this ..... day of .....2019

# The White Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2018

	2018	2017
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Dividends Received		
Aurizon Holdings Limited	278.92	280.64
Australia And New Zealand Banking Group Limited	224.00	112.00
Bendigo And Adelaide Bank Limited	1,312.66	1,217.20
Coca-cola Amatil Limited	115.30	107.51
Dexus Property Group	0.00	102.30
G8 Education Limited	434.86	446.34
Propertylink Group	357.39	67.65
Suncorp Group Limited	411.82	284.08
Tabcorp Holdings Limited	485.54	0.00
Tatts Group Limited	1,324.32	956.45
Telstra Corporation Limited.	586.18	685.72
Westpac Banking Corporation	632.62	595.02
	<u>6,163.61</u>	<u>4,854.91</u>
Interest Received		
NAB xx9465	5.04	5.04
	<u>5.04</u>	<u>5.04</u>
<b>Total Income</b>	<u>6,168.65</u>	<u>4,859.95</u>
<b>Expenses</b>		
<b>Member Payments</b>		
Pensions Paid		
White, Mervyn - Pension (Account Based Pension 2)	1,100.00	0.00
	<u>1,100.00</u>	<u>0.00</u>
<b>Investment Losses</b>		
Realised Movements in Market Value		
Shares in Listed Companies (Australian)		
Dexus Property Group	0.00	(1,021.40)
Propertylink Group	(1,252.62)	0.00
Tatts Group Limited	6,935.05	0.00
	<u>5,682.43</u>	<u>(1,021.40)</u>
Unrealised Movements in Market Value		
Shares in Listed Companies (Australian)		
Afterpay Touch Group Limited	(533.50)	0.00
Aurizon Holdings Limited	1,254.54	(657.72)
Australia And New Zealand Banking Group Limited	67.20	(644.00)
Bendigo And Adelaide Bank Limited	472.46	(2,650.72)
Boral Limited.	24.00	0.00
Coca-cola Amatil Limited	(2.73)	(221.24)
Dexus Property Group	0.00	1,190.00
G8 Education Limited	2,600.48	306.60
Icon Energy Limited	18.90	13.50
Living Cell Technologies Limited	1,775.00	0.00
Marenica Energy Ltd	3.00	0.30
Marenica Energy Ltd	3.00	0.30
Propertylink Group	397.37	(397.37)
Slater & Gordon Limited	76.29	438.13
Suncorp Group Limited	84.58	(1,059.91)

The accompanying notes form part of these financial statements.

Refer to compilation report

**The White Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2018

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Tabcorp Holdings Limited	(19,686.44)	0.00
Tatts Group Limited	14,667.92	(1,992.23)
Telstra Corporation Limited.	3,716.16	2,787.12
Viva Energy Reit	(321.05)	0.00
Westpac Banking Corporation	429.10	(338.94)
	<u>5,046.28</u>	<u>(3,226.18)</u>
<b>Changes in Market Values</b>	<u>10,728.71</u>	<u>(4,247.58)</u>
<b>Total Expenses</b>	<u>11,828.71</u>	<u>(4,247.58)</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>(5,660.06)</u>	<u>9,107.53</u>
<b>Income Tax Expense</b>		
Income Tax Expense	(1,126.65)	(943.43)
<b>Total Income Tax</b>	<u>(1,126.65)</u>	<u>(943.43)</u>
<b>Benefits accrued as a result of operations</b>	<u>(4,533.41)</u>	<u>10,050.96</u>

*The accompanying notes form part of these financial statements.  
Refer to compilation report*

## The White Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
<b>Assets</b>			
<b>Investments</b>			
Shares in Listed Companies (Australian)	2		
Living Cell Technologies Limited		237.50	0.00
Boral Limited.		1,959.00	0.00
Afterpay Touch Group Limited		2,571.25	0.00
Slater & Gordon Limited		24.96	101.25
Suncorp Group Limited		8,564.33	8,239.92
Bendigo And Adelaide Bank Limited		21,604.12	20,763.92
Coca-cola Amatil Limited		2,346.00	2,233.66
Telstra Corporation Limited.		5,795.44	9,511.60
Australia And New Zealand Banking Group Limited		3,953.60	4,020.80
Marenica Energy Ltd		6.30	9.30
Icon Energy Limited		48.60	67.50
Tatts Group Limited		0.00	23,065.24
Westpac Banking Corporation		10,313.60	10,098.81
Aurizon Holdings Limited		5,273.94	6,528.48
Marenica Energy Ltd		6.30	9.30
G8 Education Limited		4,837.08	6,999.79
Propertylink Group		0.00	4,182.75
Tabcorp Holdings Limited		19,686.44	0.00
Viva Energy Reit		5,242.50	0.00
<b>Total Investments</b>		<u>92,470.96</u>	<u>95,832.32</u>
<b>Other Assets</b>			
Bank Accounts 1	3		
NAB xx9465		54.97	1,149.93
NAB xx0218		765.75	1,963.83
Dividend Reinvestment - Residual Account		174.61	174.61
Reinvestment Residual Account			
Coca-cola Amatil Limited		5.69	0.00
G8 Education Limited		(2.91)	0.00
Suncorp Group Limited		2.83	0.00
Westpac Banking Corporation		(11.27)	0.00
Income Tax Refundable		5,544.87	4,418.22
<b>Total Other Assets</b>		<u>6,534.54</u>	<u>7,706.59</u>
<b>Total Assets</b>		<u>99,005.50</u>	<u>103,538.91</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

## The White Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2018

	Note	2018	2017
		\$	\$
<b>Net assets available to pay benefits</b>		<u>99,005.50</u>	<u>103,538.91</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	4, 5		
White, Mervyn - Accumulation (Opening Balance)		0.00	14,829.02
White, Mervyn - Pension (Account Based Pension 2)		13,424.25	0.00
Rollason, Patricia - Accumulation (Opening Balance)		85,581.25	88,709.89
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>99,005.50</u>	<u>103,538.91</u>

*The accompanying notes form part of these financial statements.*

*Refer to compilation report*



**The White Superannuation Fund**  
**Members Summary Report**

As at 30 June 2018

Opening Balance	Increases				Decreases						Closing Balance
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums	Member Expenses	
<b>Mervyn Stephen White (Age: 77)</b>											
MERVYN - Opening Balance											
14,829.02	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,829.02	0.00	0.00	0.00
WHIMER00009P - Account Based Pension 2 - Tax Free: 0.00%											
0.00	0.00	14,829.02	(304.77)	0.00	1,100.00	0.00	0.00	0.00	0.00	0.00	13,424.25
<b>14,829.02</b>	<b>0.00</b>	<b>14,829.02</b>	<b>(304.77)</b>	<b>0.00</b>	<b>1,100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,829.02</b>	<b>0.00</b>	<b>0.00</b>	<b>13,424.25</b>
<b>Patricia Lorraine Rollason (Age: 66)</b>											
PATRICIA - Opening Balance											
88,709.89	0.00	0.00	(1,841.49)	0.00	0.00	0.00	1,287.15	0.00	0.00	0.00	85,581.25
<b>88,709.89</b>	<b>0.00</b>	<b>0.00</b>	<b>(1,841.49)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,287.15</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>85,581.25</b>
<b>103,538.91</b>	<b>0.00</b>	<b>14,829.02</b>	<b>(2,146.26)</b>	<b>0.00</b>	<b>1,100.00</b>	<b>0.00</b>	<b>1,287.15</b>	<b>14,829.02</b>	<b>0.00</b>	<b>0.00</b>	<b>99,005.50</b>

# Members Statement

Mervyn Stephen White

## Your Details

Date of Birth : 13/09/1940  
 Age: 77  
 Tax File Number: Provided  
 Date Joined Fund: 01/07/2015  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: MERVYN  
 Account Start Date 01/07/2016  
 Account Phase: Accumulation Phase  
 Account Description: Opening Balance

Nominated Beneficiaries N/A  
 Vested Benefits  
 Total Death Benefit

## Your Balance

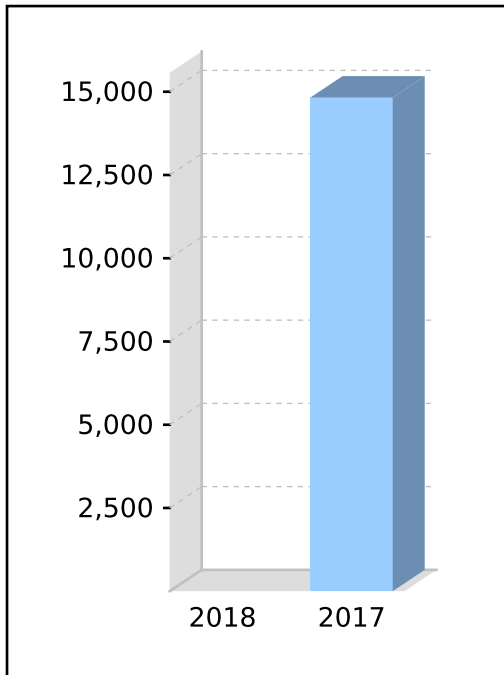
### Total Benefits

Preservation Components

Preserved  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components

Tax Free  
 Taxable



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	14,829.02	
<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		1,603.10
Internal Transfer In		13,389.73
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax		163.81
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	14,829.02	
Closing balance at 30/06/2018	0.00	14,829.02

# Members Statement

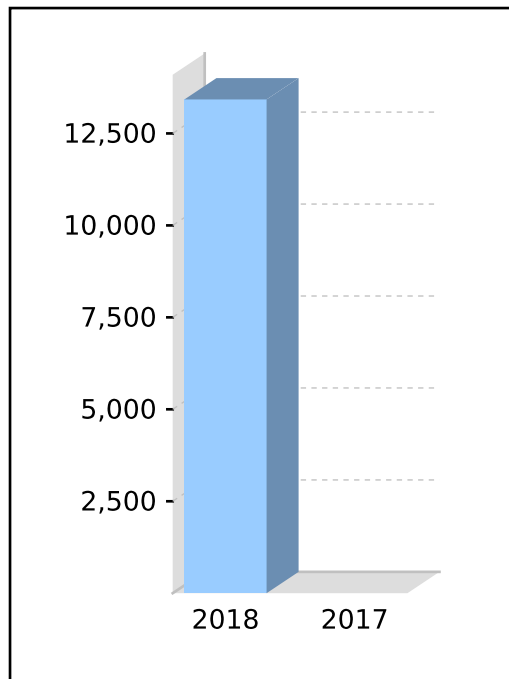
Mervyn Stephen White

## Your Details

Date of Birth :	13/09/1940	Nominated Beneficiaries	N/A
Age:	77	Vested Benefits	13,424.25
Tax File Number:	Provided	Total Death Benefit	13,424.25
Date Joined Fund:	01/07/2015		
Service Period Start Date:			
Date Left Fund:			
Member Code:	WHIMER00009P		
Account Start Date	01/07/2017		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension 2		

## Your Balance

<b>Total Benefits</b>	<b>13,424.25</b>
<u>Preservation Components</u>	
Preserved	12,629.02
Unrestricted Non Preserved	795.23
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (0.00%)	
Taxable	13,424.25



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017		
<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	(304.77)	
Internal Transfer In	14,829.02	
<u>Decreases to Member account during the period</u>		
Pensions Paid	1,100.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2018	13,424.25	0.00

# Members Statement

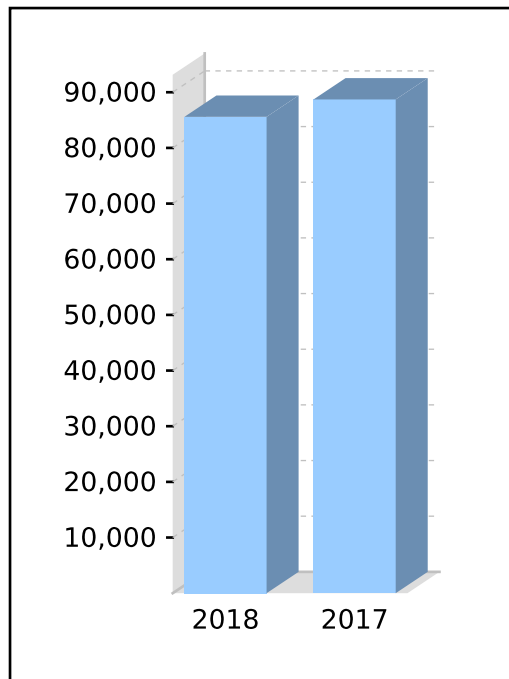
Patricia Lorraine Rollason

## Your Details

Date of Birth :	22/08/1951	Nominated Beneficiaries	N/A
Age:	66	Vested Benefits	85,581.25
Tax File Number:	Provided	Total Death Benefit	85,581.25
Date Joined Fund:	30/06/2016		
Service Period Start Date:			
Date Left Fund:			
Member Code:	PATRICIA		
Account Start Date	30/06/2016		
Account Phase:	Accumulation Phase		
Account Description:	Opening Balance		

## Your Balance

<b>Total Benefits</b>	<b>85,581.25</b>
<u>Preservation Components</u>	
Preserved	80,098.22
Unrestricted Non Preserved	5,483.03
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	852.43
Taxable	84,728.82



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	88,709.89	80,098.22
<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	(1,841.49)	9,591.76
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	1,287.15	980.09
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2018	85,581.25	88,709.89

## The White Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

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### Note 1: Summary of Significant Accounting Policies

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

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

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

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

#### a. Measurement of Investments

The fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

#### b. Cash and Cash Equivalents

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

#### c. Revenue

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

##### Interest revenue

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

## Notes to the Financial Statements

For the year ended 30 June 2018

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### d. Liability for Accrued Benefits

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

### e. Critical Accounting Estimates and Judgements

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

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

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

	2018 \$	2017 \$
Australia And New Zealand Banking Group Limited	3,953.60	4,020.80
Afterpay Touch Group Limited	2,571.25	0.00
Aurizon Holdings Limited	5,273.94	6,528.48
Bendigo And Adelaide Bank Limited	21,604.12	20,763.92
Boral Limited.	1,959.00	0.00
Coca-cola Amatil Limited	2,346.00	2,233.66
G8 Education Limited	4,837.08	6,999.79
Icon Energy Limited	48.60	67.50
Living Cell Technologies Limited	237.50	0.00
Marenica Energy Ltd	6.30	9.30

**The White Superannuation Fund**

**Notes to the Financial Statements**

For the year ended 30 June 2018

Marenica Energy Ltd	6.30	9.30
Propertylink Group	0.00	4,182.75
Slater & Gordon Limited	24.96	101.25
Suncorp Group Limited	8,564.33	8,239.92
Tabcorp Holdings Limited	19,686.44	0.00
Telstra Corporation Limited.	5,795.44	9,511.60
Tatts Group Limited	0.00	23,065.24
Viva Energy Reit	5,242.50	0.00
Westpac Banking Corporation	10,313.60	10,098.81
	92,470.96	95,832.32

**Note 4: Liability for Accrued Benefits**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Liability for accrued benefits at beginning of year	103,538.91	93,487.95
Benefits accrued as a result of operations	(4,533.41)	10,050.96
Current year member movements	0.00	0.00
Liability for accrued benefits at end of year	99,005.50	103,538.91

**Note 5: Vested Benefits**

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

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Vested Benefits	99,005.50	103,538.91

**Note 6: Guaranteed Benefits**

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

**Note 7: Dividends**

	<b>2018</b>	<b>2017</b>
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## The White Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

	\$	\$
Aurizon Holdings Limited	278.92	280.64
Australia And New Zealand Banking Group Limited	224.00	112.00
Bendigo And Adelaide Bank Limited	1,312.66	1,217.20
Coca-cola Amatil Limited	115.30	107.51
Dexus Property Group	0.00	102.30
G8 Education Limited	434.86	446.34
Propertylink Group	357.39	67.65
Suncorp Group Limited	411.82	284.08
Tabcorp Holdings Limited	485.54	0.00
Tatts Group Limited	1,324.32	956.45
Telstra Corporation Limited.	586.18	685.72
Westpac Banking Corporation	632.62	595.02
	6,163.61	4,854.91

### Note 8: Unrealised Movements in Market Value

	2018 \$	2017 \$
<b>Shares in Listed Companies (Australian)</b>		
Afterpay Touch Group Limited	533.50	0.00
Aurizon Holdings Limited	(1,254.54)	657.72
Australia And New Zealand Banking Group Limited	(67.20)	644.00
Bendigo And Adelaide Bank Limited	(472.46)	2,650.72
Boral Limited.	(24.00)	0.00
Coca-cola Amatil Limited	2.73	221.24
Dexus Property Group	0.00	(1,190.00)
G8 Education Limited	(2,600.48)	(306.60)
Icon Energy Limited	(18.90)	(13.50)
Living Cell Technologies Limited	(1,775.00)	0.00
Marenica Energy Ltd	(3.00)	(0.30)
Marenica Energy Ltd	(3.00)	(0.30)
Propertylink Group	(397.37)	397.37
Slater & Gordon Limited	(76.29)	(438.13)



## The White Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

Suncorp Group Limited	(84.58)	1,059.91
Tabcorp Holdings Limited	19,686.44	0.00
Tatts Group Limited	(14,667.92)	1,992.23
Telstra Corporation Limited.	(3,716.16)	(2,787.12)
Viva Energy Reit	321.05	0.00
Westpac Banking Corporation	(429.10)	338.94
	(5,046.28)	3,226.18
<b>Total Unrealised Movement</b>	(5,046.28)	3,226.18
<b>Realised Movements in Market Value</b>		
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Shares in Listed Companies (Australian)</b>		
Dexus Property Group	0.00	1,021.40
Propertylink Group	1,252.62	0.00
Tatts Group Limited	(6,935.05)	0.00
	(5,682.43)	1,021.40
<b>Total Realised Movement</b>	(5,682.43)	1,021.40
<b>Changes in Market Values</b>	(10,728.71)	4,247.58
<b>Note 9: Income Tax Expense</b>		
The components of tax expense comprise	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Current Tax	(1,126.65)	(943.43)
Income Tax Expense	(1,126.65)	(943.43)

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%	(849.01)	1,366.13
Less:		
Tax effect of:		
Increase in MV of Investments	0.00	483.93

## The White Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2018

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Realised Accounting Capital Gains	(852.36)	153.21
Add:		
Tax effect of:		
Decrease in MV of Investments	756.94	0.00
Pension Payments	165.00	0.00
Franking Credits	362.07	296.15
Net Capital Gains	0.00	102.15
TFN Credits	0.00	16.95
Rounding	(0.21)	(0.34)
Income Tax on Taxable Income or Loss	1,287.15	1,143.90
Less credits:		
Franking Credits	2,413.80	1,974.33
TFN Credits	0.00	113.00
Current Tax or Refund	(1,126.65)	(943.43)

# Self-managed superannuation fund annual return

# 2018

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the *Fund income tax return 2018* (NAT 71287).

- ❗ The *Self-managed superannuation fund annual return instructions 2018* (NAT 71606) (the instructions) can assist you to complete this annual return.

## To complete this annual return

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

Ⓢ Ⓜ / Ⓣ # □ Ⓢ Ⓣ □ □ □ □ □ □ □ □

- Place  in ALL applicable boxes.

## Section A: Fund information

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

### 1 Tax file number (TFN)

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

### 2 Name of self-managed superannuation fund (SMSF)

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

Is this an amendment to the SMSF's 2018 return? **A** No Yes

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

## 6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

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

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

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

---

## 7 Electronic funds transfer (EFT)

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

### A Financial institution details for super payments and tax refunds

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

Fund BSB number (must be six digits)

Fund account number

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

### B Financial institution details for tax refunds only

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

BSB number (must be six digits)

Account number

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

### C Electronic service address alias

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

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

**9 Was the fund wound up during the income year?**  
 No Yes **A** 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** **B** Go to Section B: Income.

**Yes** **C** 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** **D** Was an actuarial certificate obtained? **D** Yes

Did the fund have any other income that was assessable?

**E** **Yes** **B** Go to Section B: Income.

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

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

## Section B: Income

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

### 11 Income

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

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2018*.

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

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income		Loss
<b>D1</b> \$	Net foreign income	<b>D</b> \$

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

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

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

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

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

Code

#### Calculation of assessable contributions

Assessable employer contributions

**R1** \$

plus Assessable personal contributions

**R2** \$

plus \*No-TFN-quoted contributions

**R3** \$

(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST

**R6** \$

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

#### Calculation of non-arm's length income

\*Net non-arm's length private company dividends

**U1** \$

plus \*Net non-arm's length trust distributions

**U2** \$

plus \*Net other non-arm's length income

**U3** \$

\*Other income **S** \$

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

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

Code

\*This is a mandatory label.

\*If an amount is entered at this label, check the instructions to ensure the correct tax treatment has been applied.

**GROSS INCOME** **W** \$  
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

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

Loss

## Section C: Deductions and non-deductible expenses

### 12 Deductions and non-deductible expenses

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

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

#This is a mandatory label.

## Section D: Income tax calculation statement

### #Important:

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

### 13 Calculation statement

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

#Taxable income **A \$**  
*(an amount must be included even if it is zero)*

#Tax on taxable income **T1 \$**  
*(an amount must be included even if it is zero)*

#Tax on no-TFN-quoted contributions **J \$**  
*(an amount must be included even if it is zero)*

Gross tax **B \$**

*(T1 plus J)*

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

SUBTOTAL 1

**T2 \$**

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

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

SUBTOTAL 2

**T3 \$**

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

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

#TAX PAYABLE **T5 \$**

*(T3 less E – cannot be less than zero)*

Section 102AAM interest charge

**G \$**



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

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

PAYG instalments raised

**K \$**

Supervisory levy

**L \$**

Supervisory levy adjustment for wound up funds

**M \$**

Supervisory levy adjustment for new funds

**N \$**

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

#This is a mandatory label.

## Section E: Losses

### 14 Losses

**!** If total loss is greater than \$100,000, complete and attach a *Losses schedule 2018*.

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

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

### Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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

**TOTAL CONTRIBUTIONS N** \$

### Other transactions

Accumulation phase account balance <b>S1</b> \$	Allocated earnings or losses <b>O</b> \$	Loss
Retirement phase account balance – Non CDBIS <b>S2</b> \$	Inward rollovers and transfers <b>P</b> \$	
Retirement phase account balance – CDBIS <b>S3</b> \$	Outward rollovers and transfers <b>Q</b> \$	Code
	Lump Sum payment <b>R1</b> \$	
	Income stream payment <b>R2</b> \$	Code
TRIS Count	<b>CLOSING ACCOUNT BALANCE S</b> \$	
	<i>(S1 plus S2 plus S3)</i>	

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

**MEMBER 2**

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

**Contributions**

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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

**TOTAL CONTRIBUTIONS N \$**

**Other transactions**

Accumulation phase account balance **S1 \$**

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

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

TRIS Count

- Allocated earnings or losses **O \$**
- Inward rollovers and transfers **P \$**
- Outward rollovers and transfers **Q \$**
- Lump Sum payment **R1 \$**
- Income stream payment **R2 \$**

Loss

Code

Code

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

**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**

Accumulation phase account balance **S1 \$**

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

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

TRIS Count

- Allocated earnings or losses **O \$**
- Inward rollovers and transfers **P \$**
- Outward rollovers and transfers **Q \$**
- Lump Sum payment **R1 \$**
- Income stream payment **R2 \$**

Loss

Code

Code

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

**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**

Accumulation phase account balance **S1 \$**

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

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

TRIS Count

- Allocated earnings or losses **O \$**
- Inward rollovers and transfers **P \$**
- Outward rollovers and transfers **Q \$**
- Lump Sum payment **R1 \$**
- Income stream payment **R2 \$**

Loss

Code

Code

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

## Section G: Supplementary member information

### MEMBER 5

Title: Mr Mrs Miss Ms Other  
Family name

Account status

Code

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

### Date of birth

Day / Month / Year

### If deceased, date of death

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** \$  
 Assessable foreign superannuation fund amount **I** \$  
 Non-assessable foreign superannuation fund amount **J** \$  
 Transfer from reserve: assessable amount **K** \$  
 Transfer from reserve: non-assessable amount **L** \$  
 Contributions from non-complying funds and previously non-complying funds **T** \$  
 Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$

**TOTAL CONTRIBUTIONS N** \$

### Other transactions

Accumulation phase account balance **S1** \$  
 Retirement phase account balance – Non CDBIS **S2** \$  
 Retirement phase account balance – CDBIS **S3** \$

Allocated earnings or losses **O** \$  
 Inward rollovers and transfers **P** \$  
 Outward rollovers and transfers **Q** \$  
 Lump Sum payment **R1** \$  
 Income stream payment **R2** \$

Loss

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

**MEMBER 6**

Title: Mr Mrs Miss Ms Other  
 Family name

Account status Code

First given name Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day / Month / Year

**If deceased, date of death**

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 \$**
- Assessable foreign superannuation fund amount **I \$**
- Non-assessable foreign superannuation fund amount **J \$**
- Transfer from reserve: assessable amount **K \$**
- Transfer from reserve: non-assessable amount **L \$**
- Contributions from non-complying funds and previously non-complying funds **T \$**
- Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M \$**

**TOTAL CONTRIBUTIONS N \$**

**Other transactions**

Accumulation phase account balance **S1 \$**  
 Retirement phase account balance – Non CDBIS **S2 \$**  
 Retirement phase account balance – CDBIS **S3 \$**  
TRIS Count

- Allocated earnings or losses **O \$**
- Inward rollovers and transfers **P \$**
- Outward rollovers and transfers **Q \$**
- Lump Sum payment **R1 \$**
- Income stream payment **R2 \$**

Loss

Code

Code

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

**MEMBER 7**

Title: Mr Mrs Miss Ms Other  
Family name

Account status Code

First given name Other given names

**Member's TFN**  
See the Privacy note in the Declaration.

**Date of birth**  
Day / Month / Year

**If deceased, date of death**  
Day / Month / Year

**Contributions**

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

**OPENING ACCOUNT BALANCE \$**

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

**TOTAL CONTRIBUTIONS N \$**

**Other transactions**

Accumulation phase account balance **S1 \$**

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

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

TRIS Count

- Allocated earnings or losses **O \$**
- Inward rollovers and transfers **P \$**
- Outward rollovers and transfers **Q \$**
- Lump Sum payment **R1 \$**
- Income stream payment **R2 \$**

Loss

Code

Code

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**



**MEMBER 8**

Title: Mr Mrs Miss Ms Other  
Family name

Account status Code

First given name Other given names

**Member's TFN**  
See the Privacy note in the Declaration.

**Date of birth**  
Day / Month / Year

**If deceased, date of death**  
Day / Month / Year

**Contributions**

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

**OPENING ACCOUNT BALANCE \$**

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

**TOTAL CONTRIBUTIONS N \$**

**Other transactions**

Accumulation phase account balance **S1 \$**

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

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

TRIS Count

- Allocated earnings or losses **O \$**
- Inward rollovers and transfers **P \$**
- Outward rollovers and transfers **Q \$**
- Lump Sum payment **R1 \$**
- Income stream payment **R2 \$**

Loss

Code

Code

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

## Section H: Assets and liabilities

### 15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

Cash and term deposits **E \$**

Debt securities **F \$**

Loans **G \$**

Listed shares **H \$**

Unlisted shares **I \$**

Limited recourse borrowing arrangements **J \$**

Non-residential real property **K \$**

Residential real property **L \$**

Collectables and personal use assets **M \$**

Other assets **O \$**

**Limited recourse borrowing arrangements**

Australian residential real property **J1 \$**

Australian non-residential real property **J2 \$**

Overseas real property **J3 \$**

Australian shares **J4 \$**

Overseas shares **J5 \$**

Other **J6 \$**

15c Overseas direct investments

Overseas shares **P \$**

Overseas non-residential real property **Q \$**

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U \$**  
(Sum of labels **A** to **T**)

15d In-house assets

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

15e Limited recourse borrowing arrangements

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution? **A** No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA? **B** No Yes

**16 LIABILITIES**

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

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**Section I: Taxation of financial arrangements**

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

Total TOFA gains **H \$**

Total TOFA losses **I \$**

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**Section J: Other information**

**Family trust election status**

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

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

**Interposed entity election status**

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

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

## Section K: Declarations

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

### Important

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

### Privacy

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

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

### TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date      Day      /      Month      /      Year

### Preferred trustee or director contact details:

Title:    Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names


Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return      Hrs

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

### TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2018* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date      Day      /      Month      /      Year

### Tax agent's contact details

Title:    Mr      Mrs      Miss      Ms      Other

Family name

First given name


Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

The White Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2018

	<b>2018</b>
	<b>\$</b>
Benefits accrued as a result of operations	(5,660.06)
<b>Less</b>	
Realised Accounting Capital Gains	(5,682.43)
	<u>(5,682.43)</u>
<b>Add</b>	
Decrease in MV of investments	5,046.28
Pension Payments	1,100.00
Franking Credits	2,413.80
	<u>8,560.08</u>
SMSF Annual Return Rounding	(1.45)
<b>Taxable Income or Loss</b>	<u>8,581.00</u>
Income Tax on Taxable Income or Loss	1,287.15
<b>Less</b>	
Franking Credits	2,413.80
	<u>(1,287.15)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(1,126.65)</u>
Supervisory Levy	259.00
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(867.65)</u>

# The White Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Dividends Received (23900)</b>					
<u>Australia And New Zealand Banking Group Limited (ANZ_Trish.AX)</u>					
03/07/2017	[System Matched Income Data]			112.00	112.00 CR
18/12/2017	[System Matched Income Data]			112.00	224.00 CR
				<b>224.00</b>	<b>224.00 CR</b>
<u>Aurizon Holdings Limited (AZJ_Trish.AX)</u>					
25/09/2017	[System Matched Income Data]			108.40	108.40 CR
26/03/2018	[System Matched Income Data]			170.52	278.92 CR
				<b>278.92</b>	<b>278.92 CR</b>
<u>Bendigo And Adelaide Bank Limited (BEN_Trish.AX)</u>					
29/09/2017				637.16	637.16 CR
29/03/2018				675.50	1,312.66 CR
				<b>1,312.66</b>	<b>1,312.66 CR</b>
<u>Coca-cola Amatil Limited (CCL_Trish.AX)</u>					
03/10/2017				50.82	50.82 CR
10/04/2018				64.48	115.30 CR
				<b>115.30</b>	<b>115.30 CR</b>
<u>G8 Education Limited (GEM.AX)</u>					
07/07/2017				116.34	116.34 CR
06/10/2017				118.32	234.66 CR
23/03/2018				200.20	434.86 CR
				<b>434.86</b>	<b>434.86 CR</b>
<u>Propertylink Group (PLG.AX)</u>					
04/09/2017	[System Matched Income Data]			179.19	179.19 CR
06/03/2018	[System Matched Income Data]			178.20	357.39 CR
				<b>357.39</b>	<b>357.39 CR</b>
<u>Suncorp Group Limited (SUN_Trish.AX)</u>					
20/09/2017				222.40	222.40 CR
05/04/2018				189.42	411.82 CR
				<b>411.82</b>	<b>411.82 CR</b>
<u>Tabcorp Holdings Limited (TAH.AX)</u>					
13/03/2018				485.54	485.54 CR
				<b>485.54</b>	<b>485.54 CR</b>
<u>Telstra Corporation Limited. (TLS.AX)</u>					
28/09/2017	[System Matched Income Data]			342.86	342.86 CR
29/03/2018	[System Matched Income Data]			243.32	586.18 CR
				<b>586.18</b>	<b>586.18 CR</b>
<u>Tatts Group Limited (TTS_Trish.AX)</u>					
03/10/2017	[System Matched Income Data]			441.44	441.44 CR
19/12/2017	[System Matched Income Data]			882.88	1,324.32 CR
				<b>1,324.32</b>	<b>1,324.32 CR</b>
<u>Westpac Banking Corporation (WBC.AX)</u>					
04/07/2017				311.14	311.14 CR
22/12/2017				321.48	632.62 CR
				<b>632.62</b>	<b>632.62 CR</b>

# The White Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Changes in Market Values of Investments (24700)</b>					
Changes in Market Values of Investments (24700)					
22/12/2017	(TTS.AX)		6,935.05		6,935.05 DR
22/12/2017	Unrealised Gain writeback as at 22/12/2017 (TTS.AX)		14,667.92		21,602.97 DR
13/06/2018	(VVR.AX)			1,252.62	20,350.35 DR
13/06/2018	Unrealised Gain writeback as at 13/06/2018 (PLG.AX)		397.37		20,747.72 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.018000 (System Price) - 2,700.000000 Units on hand (ICN.AX)		18.90		20,766.62 DR
30/06/2018	Revaluation - 29/06/2018 @ \$29.300000 (System Price) - 352.000000 Units on hand (WBC.AX)		429.10		21,195.72 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.105000 (System Price) - 60.000000 Units on hand (MEY.AX)		3.00		21,198.72 DR
30/06/2018	Revaluation - 29/06/2018 @ \$9.350000 (System Price) - 275.000000 Units on hand (APT.AX)			533.50	20,665.22 DR
30/06/2018	Revaluation - 29/06/2018 @ \$14.590000 (System Price) - 587.000000 Units on hand (SUN.AX)		84.58		20,749.80 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.620000 (System Price) - 2,212.000000 Units on hand (TLS.AX)		3,716.16		24,465.96 DR
30/06/2018	Revaluation - 29/06/2018 @ \$28.240000 (System Price) - 140.000000 Units on hand (ANZ.AX)		67.20		24,533.16 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.105000 (System Price) - 60.000000 Units on hand (MEY.AX)		3.00		24,536.16 DR
30/06/2018	Revaluation - 29/06/2018 @ \$10.840000 (System Price) - 1,993.000000 Units on hand (BEN.AX)		472.46		25,008.62 DR
30/06/2018	Revaluation - 29/06/2018 @ \$6.530000 (System Price) - 300.000000 Units on hand (BLD.AX)		24.00		25,032.62 DR
30/06/2018	Revaluation - 29/06/2018 @ \$9.200000 (System Price) - 255.000000 Units on hand (CCL.AX)			2.73	25,029.89 DR
30/06/2018	Revaluation - 29/06/2018 @ \$4.330000 (System Price) - 1,218.000000 Units on hand (AZJ.AX)		1,254.54		26,284.43 DR
30/06/2018	Revaluation - 29/06/2018 @ \$4.460000 (System Price) - 4,414.000000 Units on hand (TAH.AX)			19,686.44	6,597.99 DR
30/06/2018	Revaluation - 29/06/2018 @ \$1.920000 (System Price) - 13.000000 Units on hand (SGH.AX)			23.91	6,574.08 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.250000 (System Price) - 2,330.000000 Units on hand (VVR.AX)			321.05	6,253.03 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.025000 (System Price) - 9,500.000000 Units on hand (LCT.AX)		1,775.00		8,028.03 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.330000 (System Price) -		2,600.48		10,628.51 DR

# The White Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
	2,076.000000 Units on hand (GEM.AX)				
30/06/2018	Revaluation - 29/06/2018 @ \$1.920000 (System Price) - 13.000000 Units on hand (SGH.AX)		100.20		10,728.71 DR
			<b>32,548.96</b>	<b>21,820.25</b>	<b>10,728.71 DR</b>
<b>Interest Received (25000)</b>					
<u>NAB xx9465 (01)</u>					
20/09/2017				1.26	1.26 CR
20/12/2017				1.26	2.52 CR
20/03/2018				1.26	3.78 CR
20/06/2018				1.26	5.04 CR
				<b>5.04</b>	<b>5.04 CR</b>
<b>Pensions Paid (41600)</b>					
<u>(Pensions Paid) White, Mervyn - Pension (Account Based Pension 2) (WHIMER00009P)</u>					
15/05/2018			1,100.00		1,100.00 DR
			<b>1,100.00</b>		<b>1,100.00 DR</b>
<b>Income Tax Expense (48500)</b>					
<u>Income Tax Expense (48500)</u>					
30/06/2018	Create Entries - Franking Credits Adjustment - 30/06/2018			2,413.80	2,413.80 CR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018		1,287.15		1,126.65 CR
			<b>1,287.15</b>	<b>2,413.80</b>	<b>1,126.65 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
<u>Profit/Loss Allocation Account (49000)</u>					
15/05/2018	System Member Journals			1,100.00	1,100.00 CR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			304.77	1,404.77 CR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018			1,841.49	3,246.26 CR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018			1,287.15	4,533.41 CR
				<b>4,533.41</b>	<b>4,533.41 CR</b>
<b>Opening Balance (50010)</b>					
<u>(Opening Balance) White, Mervyn - Accumulation (MERVYN)</u>					
01/07/2017	Close Period Journal			14,829.02	14,829.02 CR
				<b>14,829.02</b>	<b>14,829.02 CR</b>
<u>(Opening Balance) Rollason, Patricia - Accumulation (PATRICIA)</u>					
01/07/2017	Opening Balance				80,098.22 CR
01/07/2017	Close Period Journal			8,611.67	88,709.89 CR
				<b>8,611.67</b>	<b>88,709.89 CR</b>
<u>(Opening Balance) White, Mervyn - Pension (Account Based Pension) (WHIMER00002P)</u>					
01/07/2017	Opening Balance				13,389.73 CR
01/07/2017	Close Period Journal		13,389.73		0.00 DR
			<b>13,389.73</b>		<b>0.00 DR</b>
<b>Share of Profit/(Loss) (53100)</b>					
<u>(Share of Profit/(Loss)) White, Mervyn - Accumulation (MERVYN)</u>					
01/07/2017	Opening Balance				1,603.10 CR



# The White Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2017	Close Period Journal		1,603.10		0.00 DR
			<b>1,603.10</b>		<b>0.00 DR</b>
<u>(Share of Profit/(Loss)) Rollason, Patricia - Accumulation (PATRICIA)</u>					
01/07/2017	Opening Balance				9,591.76 CR
01/07/2017	Close Period Journal		9,591.76		0.00 DR
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		1,841.49		1,841.49 DR
			<b>11,433.25</b>		<b>1,841.49 DR</b>
<u>(Share of Profit/(Loss)) White, Mervyn - Pension (Account Based Pension 2) (WHIMER00009P)</u>					
30/06/2018	Create Entries - Profit/Loss Allocation - 30/06/2018		304.77		304.77 DR
			<b>304.77</b>		<b>304.77 DR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) White, Mervyn - Accumulation (MERVYN)</u>					
01/07/2017	Opening Balance				163.81 DR
01/07/2017	Close Period Journal			163.81	0.00 DR
				<b>163.81</b>	<b>0.00 DR</b>
<u>(Income Tax) Rollason, Patricia - Accumulation (PATRICIA)</u>					
01/07/2017	Opening Balance				980.09 DR
01/07/2017	Close Period Journal			980.09	0.00 DR
30/06/2018	Create Entries - Income Tax Expense Allocation - 30/06/2018		1,287.15		1,287.15 DR
			<b>1,287.15</b>	<b>980.09</b>	<b>1,287.15 DR</b>
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) White, Mervyn - Pension (Account Based Pension 2) (WHIMER00009P)</u>					
15/05/2018	System Member Journals		1,100.00		1,100.00 DR
			<b>1,100.00</b>		<b>1,100.00 DR</b>
<b>Internal Transfers In (56100)</b>					
<u>(Internal Transfers In) White, Mervyn - Accumulation (MERVYN)</u>					
01/07/2017	Opening Balance				13,389.73 CR
01/07/2017	Close Period Journal		13,389.73		0.00 DR
			<b>13,389.73</b>		<b>0.00 DR</b>
<u>(Internal Transfers In) White, Mervyn - Pension (Account Based Pension 2) (WHIMER00009P)</u>					
01/07/2017	New Pension Member			14,829.02	14,829.02 CR
				<b>14,829.02</b>	<b>14,829.02 CR</b>
<b>Internal Transfers Out (57100)</b>					
<u>(Internal Transfers Out) White, Mervyn - Accumulation (MERVYN)</u>					
01/07/2017	New Pension Member		14,829.02		14,829.02 DR
			<b>14,829.02</b>		<b>14,829.02 DR</b>
<u>(Internal Transfers Out) White, Mervyn - Pension (Account Based Pension) (WHIMER00002P)</u>					
01/07/2017	Opening Balance				13,389.73 DR
01/07/2017	Close Period Journal			13,389.73	0.00 DR
				<b>13,389.73</b>	<b>0.00 DR</b>
<b>Bank Accounts 1 (60400)</b>					
<u>NAB xx9465 (01)</u>					
01/07/2017	Opening Balance				1,149.93 DR

# The White Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/09/2017			1.26		1,151.19 DR
20/12/2017			1.26		1,152.45 DR
20/03/2018			1.26		1,153.71 DR
15/05/2018				1,100.00	53.71 DR
20/06/2018			1.26		54.97 DR
			<b>5.04</b>	<b>1,100.00</b>	<b>54.97 DR</b>
<b><u>NAB xx0218 (02)</u></b>					
01/07/2017	Opening Balance				1,963.83 DR
03/07/2017	[System Matched Income Data]		112.00		2,075.83 DR
04/09/2017	[System Matched Income Data]		179.19		2,255.02 DR
25/09/2017	[System Matched Income Data]		108.40		2,363.42 DR
28/09/2017	[System Matched Income Data]		342.86		2,706.28 DR
28/09/2017				1,017.50	1,688.78 DR
03/10/2017	[System Matched Income Data]		441.44		2,130.22 DR
17/10/2017				995.00	1,135.22 DR
18/12/2017	[System Matched Income Data]		112.00		1,247.22 DR
19/12/2017	[System Matched Income Data]		882.88		2,130.10 DR
22/12/2017			1,462.27		3,592.37 DR
22/12/2017					3,592.37 DR
06/03/2018	[System Matched Income Data]		178.20		3,770.57 DR
13/03/2018			485.54		4,256.11 DR
26/03/2018	[System Matched Income Data]		170.52		4,426.63 DR
29/03/2018	[System Matched Income Data]		243.32		4,669.95 DR
24/05/2018				4,020.75	649.20 DR
13/06/2018			116.55		765.75 DR
			<b>4,835.17</b>	<b>6,033.25</b>	<b>765.75 DR</b>
<b><u>Dividend Reinvestment - Residual Account (62500)</u></b>					
<b><u>Dividend Reinvestment - Residual Account (62500)</u></b>					
01/07/2017	Opening Balance				174.61 DR
					<b>174.61 DR</b>
<b><u>Reinvestment Residual Account (62550)</u></b>					
<b><u>Coca-cola Amatil Limited (CCL_Trish.AX)</u></b>					
03/10/2017			3.30		3.30 DR
10/04/2018			2.39		5.69 DR
			<b>5.69</b>		<b>5.69 DR</b>
<b><u>G8 Education Limited (GEM.AX)</u></b>					
07/07/2017				1.85	1.85 CR
06/10/2017				0.45	2.30 CR
23/03/2018				0.61	2.91 CR
				<b>2.91</b>	<b>2.91 CR</b>
<b><u>Suncorp Group Limited (SUN_Trish.AX)</u></b>					
20/09/2017				8.62	8.62 CR
05/04/2018			11.45		2.83 DR
			<b>11.45</b>	<b>8.62</b>	<b>2.83 DR</b>
<b><u>Westpac Banking Corporation (WBC.AX)</u></b>					
04/07/2017				16.55	16.55 CR

# The White Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
22/12/2017			5.28		11.27 CR
			<b>5.28</b>	<b>16.55</b>	<b>11.27 CR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Australia And New Zealand Banking Group Limited (ANZ_Trish.AX)</u>					
01/07/2017	Opening Balance	140.00			4,020.80 DR
30/06/2018	Revaluation - 29/06/2018 @ \$28.240000 (System Price) - 140.000000 Units on hand			67.20	3,953.60 DR
		<b>140.00</b>		<b>67.20</b>	<b>3,953.60 DR</b>
<u>Afterpay Touch Group Limited (APT.AX)</u>					
24/05/2018		275.00	2,037.75		2,037.75 DR
30/06/2018	Revaluation - 29/06/2018 @ \$9.350000 (System Price) - 275.000000 Units on hand		533.50		2,571.25 DR
		<b>275.00</b>	<b>2,571.25</b>		<b>2,571.25 DR</b>
<u>Aurizon Holdings Limited (AZJ_Trish.AX)</u>					
01/07/2017	Opening Balance	1,218.00			6,528.48 DR
30/06/2018	Revaluation - 29/06/2018 @ \$4.330000 (System Price) - 1,218.000000 Units on hand			1,254.54	5,273.94 DR
		<b>1,218.00</b>		<b>1,254.54</b>	<b>5,273.94 DR</b>
<u>Bendigo And Adelaide Bank Limited (BEN_Trish.AX)</u>					
01/07/2017	Opening Balance	1,874.00			20,763.92 DR
29/09/2017		56.00	637.16		21,401.08 DR
29/03/2018		63.00	675.50		22,076.58 DR
30/06/2018	Revaluation - 29/06/2018 @ \$10.840000 (System Price) - 1,993.000000 Units on hand			472.46	21,604.12 DR
		<b>1,993.00</b>	<b>1,312.66</b>	<b>472.46</b>	<b>21,604.12 DR</b>
<u>Boral Limited. (BLD.AX)</u>					
24/05/2018		300.00	1,983.00		1,983.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$6.530000 (System Price) - 300.000000 Units on hand			24.00	1,959.00 DR
		<b>300.00</b>	<b>1,983.00</b>	<b>24.00</b>	<b>1,959.00 DR</b>
<u>Coca-cola Amatil Limited (CCL_Trish.AX)</u>					
01/07/2017	Opening Balance	242.00			2,233.66 DR
03/10/2017		6.00	47.52		2,281.18 DR
10/04/2018		7.00	62.09		2,343.27 DR
30/06/2018	Revaluation - 29/06/2018 @ \$9.200000 (System Price) - 255.000000 Units on hand		2.73		2,346.00 DR
		<b>255.00</b>	<b>112.34</b>		<b>2,346.00 DR</b>
<u>G8 Education Limited (GEM.AX)</u>					
01/07/2017	Opening Balance	1,939.00			6,999.79 DR
07/07/2017		33.00	118.19		7,117.98 DR
06/10/2017		30.00	118.77		7,236.75 DR
23/03/2018		74.00	200.81		7,437.56 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.330000 (System Price) - 2,076.000000 Units on hand			2,600.48	4,837.08 DR
		<b>2,076.00</b>	<b>437.77</b>	<b>2,600.48</b>	<b>4,837.08 DR</b>

## The White Superannuation Fund

# General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>Icon Energy Limited (ICN_Trish.AX)</u>					
01/07/2017	Opening Balance	2,700.00			67.50 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.018000 (System Price) - 2,700.000000 Units on hand			18.90	48.60 DR
		<b>2,700.00</b>		<b>18.90</b>	<b>48.60 DR</b>
<u>Living Cell Technologies Limited (LCT.AX)</u>					
28/09/2017		5,500.00	1,017.50		1,017.50 DR
17/10/2017		4,000.00	995.00		2,012.50 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.025000 (System Price) - 9,500.000000 Units on hand			1,775.00	237.50 DR
		<b>9,500.00</b>	<b>2,012.50</b>	<b>1,775.00</b>	<b>237.50 DR</b>
<u>Marenica Energy Ltd (MEY.AX)</u>					
01/07/2017	Opening Balance	60.00			9.30 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.105000 (System Price) - 60.000000 Units on hand			3.00	6.30 DR
		<b>60.00</b>		<b>3.00</b>	<b>6.30 DR</b>
<u>Marenica Energy Ltd (MEY_Trish.AX)</u>					
01/07/2017	Opening Balance	60.00			9.30 DR
30/06/2018	Revaluation - 29/06/2018 @ \$0.105000 (System Price) - 60.000000 Units on hand			3.00	6.30 DR
		<b>60.00</b>		<b>3.00</b>	<b>6.30 DR</b>
<u>Propertylink Group (PLG.AX)</u>					
01/07/2017	Opening Balance	4,950.00			4,182.75 DR
13/06/2018		(4,950.00)		3,785.38	397.37 DR
13/06/2018	Unrealised Gain writeback as at 13/06/2018			397.37	0.00 DR
		<b>0.00</b>		<b>4,182.75</b>	<b>0.00 DR</b>
<u>Slater &amp; Gordon Limited (SGH.AX)</u>					
01/07/2017	Opening Balance	1,250.00			101.25 DR
11/12/2017	1 for 100 share consolidation of SGH.AX	(1,237.00)			101.25 DR
30/06/2018	Revaluation - 29/06/2018 @ \$1.920000 (System Price) - 13.000000 Units on hand		23.91		125.16 DR
30/06/2018	Revaluation - 29/06/2018 @ \$1.920000 (System Price) - 13.000000 Units on hand			100.20	24.96 DR
		<b>13.00</b>	<b>23.91</b>	<b>100.20</b>	<b>24.96 DR</b>
<u>Suncorp Group Limited (SUN_Trish.AX)</u>					
01/07/2017	Opening Balance	556.00			8,239.92 DR
20/09/2017		18.00	231.02		8,470.94 DR
05/04/2018		13.00	177.97		8,648.91 DR
30/06/2018	Revaluation - 29/06/2018 @ \$14.590000 (System Price) - 587.000000 Units on hand			84.58	8,564.33 DR
		<b>587.00</b>	<b>408.99</b>	<b>84.58</b>	<b>8,564.33 DR</b>
<u>Tabcorp Holdings Limited (TAH.AX)</u>					
22/12/2017		4,414.00			0.00 DR
30/06/2018	Revaluation - 29/06/2018 @ \$4.460000 (System Price) -		19,686.44		19,686.44 DR

# The White Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
	4,414.000000 Units on hand				
		<b>4,414.00</b>	<b>19,686.44</b>		<b>19,686.44 DR</b>
<u>Telstra Corporation Limited. (TLS.AX)</u>					
01/07/2017	Opening Balance	2,212.00			9,511.60 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.620000 (System Price) - 2,212.000000 Units on hand			3,716.16	5,795.44 DR
		<b>2,212.00</b>		<b>3,716.16</b>	<b>5,795.44 DR</b>
<u>Tatts Group Limited (TTS Trish.AX)</u>					
01/07/2017	Opening Balance	5,518.00			23,065.24 DR
22/12/2017		(5,518.00)		8,397.32	14,667.92 DR
22/12/2017	Unrealised Gain writeback as at 22/12/2017			14,667.92	0.00 DR
		<b>0.00</b>		<b>23,065.24</b>	<b>0.00 DR</b>
<u>Viva Energy Reit (VVR.AX)</u>					
13/06/2018		2,330.00	4,921.45		4,921.45 DR
30/06/2018	Revaluation - 29/06/2018 @ \$2.250000 (System Price) - 2,330.000000 Units on hand		321.05		5,242.50 DR
		<b>2,330.00</b>	<b>5,242.50</b>		<b>5,242.50 DR</b>
<u>Westpac Banking Corporation (WBC.AX)</u>					
01/07/2017	Opening Balance	331.00			10,098.81 DR
04/07/2017		11.00	327.69		10,426.50 DR
22/12/2017		10.00	316.20		10,742.70 DR
30/06/2018	Revaluation - 29/06/2018 @ \$29.300000 (System Price) - 352.000000 Units on hand			429.10	10,313.60 DR
		<b>352.00</b>	<b>643.89</b>	<b>429.10</b>	<b>10,313.60 DR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2017	Opening Balance				4,418.22 DR
30/06/2018	Create Entries - Franking Credits Adjustment - 30/06/2018		2,413.80		6,832.02 DR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018			1,287.15	5,544.87 DR
			<b>2,413.80</b>	<b>1,287.15</b>	<b>5,544.87 DR</b>
<b>Total Debits:</b>		<b>133,984.54</b>			
<b>Total Credits:</b>				<b>133,984.54</b>	

.....**Electronic Lodgment Declaration (SMSF)**

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

**Privacy**

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

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

**The Australian Business Register**

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

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

**Electronic funds transfer - direct debit**

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

Tax File Number	Name of Fund	Year
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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 the information provided to the agent for the preparation of this tax return, including any applicable schedules is true and correct; and
- ..... ■ I authorise the agent to lodge this tax return.

Signature of Partner, Trustee, or Director

Date

/ /

**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.

**5 Wt i bhBUa Y**.....

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

Signature

Date

/ /

.....Tax Agent's 8 YWUfUjcb

**I declare that:**

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

**Agent's signature**

**Date**

**Contact name**

**Client Reference**

**Agent's Phone Number**

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