

M Sampson Superannuation Fund

ABN 87 773 701 594
Trustees: M M Sampson Pty Ltd

Financial Statement
For the year ended 30 June 2019

M Sampson Superannuation Fund

Reports

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M Sampson Superannuation Fund
Statement of Financial Position
as at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Direct Property	6A	1,350,000	1,350,000
Managed Investments	6B	2,347,179	2,373,265
Other Fixed Interest Securities	6C	83,000	-
Shares in Listed Companies	6D	74,278	243,203
Stapled Securities	6E	42,100	80,150
Units In Listed Unit Trusts	6F	307,560	298,890
Units In Unlisted Unit Trusts	6G	100,396	115,436
Other Assets			
Cash At Bank		154,529	75,384
Receivables		71,091	91,104
Current Tax Assets		9,111	34,544
Total Assets		<u>4,539,244</u>	<u>4,661,975</u>
Liabilities			
Other Creditors and Accruals		975	5,445
Borrowings		570,973	601,276
Total Liabilities		<u>571,948</u>	<u>606,721</u>
Net Assets Available to Pay Benefits		<u>3,967,296</u>	<u>4,055,254</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Mark Sampson		1,965,205	2,035,617
Mrs Maria Sampson		2,002,091	2,019,637
Total Liability for Accrued Benefits		<u>3,967,296</u>	<u>4,055,254</u>

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

M Sampson Superannuation Fund
Operating Statement
For the period 1 July 2018 to 30 June 2019

	Note	2019 \$	2018 \$
Income			
Member Receipts			
Contributions			
Member		20,526	20,508
Investment Gains			
Realised Capital Gains	8A	121,265	104,033
Investment Income			
Distributions	7A	122,240	132,746
Dividends	7B	5,726	21,293
Interest	7C	2,214	3,553
Rent	7D	116,232	109,813
Other Income		15,659	-
		<u>403,862</u>	<u>391,947</u>
Expenses			
Member Payments			
Lump Sums Paid		60,000	32,500
Pensions Paid		140,000	137,644
Other Expenses			
Accountancy Fee		5,610	4,675
Adviser Fee		8,200	11,047
Auditor Fee		1,210	1,210
Bank Fees		187	139
Depreciation		2,744	2,665
Fund Administration Fee		1,760	3,889
General Expense		370	-
Interest Paid		34,806	23,875
Property Expenses		86,071	73,088
Regulatory Fees		526	762
SMSF Supervisory Levy		518	-
Sundry		-	2
Valuation Fees		-	750
Investment Losses			
Decrease in Market Value	8B	140,581	(45,111)
		<u>482,584</u>	<u>247,134</u>
Benefits Accrued as a Result of Operations before Income Tax		(78,722)	144,813
Income Tax			
Income Tax Expense		9,237	7,908
Prior Years Over Provision for Income Tax		-	-
		<u>9,237</u>	<u>7,908</u>
Benefits Accrued as a Result of Operations		<u>(87,959)</u>	<u>136,904</u>

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

M Sampson Superannuation Fund

Notes to the Financial Statements

As at 30 June 2019

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

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

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

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

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

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

M Sampson Superannuation Fund

Notes to the Financial Statements

As at 30 June 2019

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

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

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

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

The financial report was authorised for issue on 19 June 2020 by the directors of the trustee company.

M Sampson Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 2 – Liability for Accrued Benefits

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

	Current	Previous
Liability for Accrued Benefits at beginning of period	4,055,254	3,918,350
Benefits Accrued during the period	112,041	307,048
Benefits Paid during the period	(200,000)	(170,144)
Liability for Accrued Benefits at end of period	3,967,296	4,055,254

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

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	4,055,254	3,918,350
Benefits Accrued during the period	112,041	307,048
Benefits Paid during the period	(200,000)	(170,144)
Vested Benefits at end of period	3,967,296	4,055,254

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

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

Note 6A – Direct Property

	Current	Previous
At market value:		
Unit 36, 14 - 18 Head St, Forster	1,350,000	1,350,000
	1,350,000	1,350,000

M Sampson Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 6B – Managed Investments

	Current	Previous
At market value:		
Aberdeen Emerging Opportunities Fund	0	49,622
Antipodes Global Fund - Class P	211,788	170,986
APN AREIT Fund	99,459	104,356
Bennelong ex-20 Australian Equities Fund	111,607	141,852
Fidelity Australian Equities Fund	163,770	190,849
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	213,898	160,966
INVESCO Wholesale Global Targeted Returns Fund- Class A	86,035	139,834
Ironbark Copper Rock Emerging Markets Opportunities Fund	55,865	0
Janus Henderson Global Natural Resources Fund	59,182	55,647
Janus Henderson Tactical Income Fund	115,291	0
Lazard Global Small Cap Fund - W Class	94,091	0
Magellan Global Fund (Hedged)	231,129	161,750
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	67,891	98,543
NovaPort Microcap Fund	76,973	121,667
OC Premium Small Companies Fund	86,729	124,406
Payden Global Income Opportunities Fund	116,718	167,556
Perpetual Wholesale SHARE- PLUS Fund Long-Short	152,103	175,442
PIMCO Advantage Diversified Fixed Interest Fund	119,762	168,729
Resolution Capital Global Property Securities Fund	103,009	99,168
Trilogy Monthly Income Trust	100,000	100,000
Winton Global Alpha Fund	81,881	141,892
	2,347,179	2,373,265

Note 6C – Other Fixed Interest Securities

	Current	Previous
At market value:		
IGE Loan	83,000	0
	83,000	0

Note 6D – Shares in Listed Companies

	Current	Previous
At market value:		
Altium Limited	0	96,793
Australia And New Zealand Banking Group Limited	0	58,909
Bapcor Limited	26,784	31,440
Collection House Limited	12,100	14,900
Integrated Green Energy Solutions Ltd	17,500	0
Integrated Research Limited	0	31,100
Nanosonics Limited	17,894	10,061
	74,278	243,203

Note 6E – Stapled Securities

	Current	Previous
At market value:		
Aventus Group - Stapled Securities	22,900	22,400
Scentre Group - Stapled Securities	19,200	21,950
Sydney Airport - Fully Paid Stapled Securities	0	35,800
	42,100	80,150

M Sampson Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 6F – Units In Listed Unit Trusts

	Current	Previous
At market value:		
Betashares Australia 200 ETF - Exchange Traded Fund Units Fully Paid	111,850	103,390
Investsmart Australian Equity Income Fund (Managed Fund) - Trading Managed Units Fully Paid	120,500	126,000
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid	75,210	69,500
	307,560	298,890

Note 6G – Units In Unlisted Unit Trusts

	Current	Previous
At market value:		
The Sampson Unit Trust	100,396	115,436
	100,396	115,436

Note 7A – Distributions

	Current	Previous
Aberdeen Emerging Opportunities Fund	0	3,265
Antipodes Global Fund - Class P	12,273	9,575
APN AREIT Fund	6,231	5,529
Bennelong ex-20 Australian Equities Fund	4,825	2,798
Colonial First State Wholesale Global Resources Fund	0	261
Fidelity Australian Equities Fund	8,311	6,947
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	16,175	18,479
INVESCO Wholesale Global Targeted Returns Fund- Class A	131	1,438
Ironbark Copper Rock Emerging Markets Opportunities Fund	1,149	0
Janus Henderson Global Natural Resources Fund	4,917	4,055
Janus Henderson Tactical Income Fund	1,756	2,032
Lazard Global Small Cap Fund - W Class	2,104	0
Magellan Global Fund (Hedged)	7,590	10,982
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	2,261	3,355
NovaPort Microcap Fund	3,749	876
OC Premium Small Companies Fund	8,078	4,762
Payden Global Income Opportunities Fund	1,291	3,753
Perpetual Wholesale SHARE- PLUS Fund Long-Short	10,464	20,865
PIMCO Advantage Diversified Fixed Interest Fund	2,779	3,154
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0	1,282
RARE Infrastructure Value Fund - Hedged	0	3,681
Resolution Capital Global Property Securities Fund	2,096	4,972
T. Rowe Price Dynamic Global Bond Fund	0	992
Trilogy Monthly Income Trust	7,687	7,832
Winton Global Alpha Fund	399	5,564
Aventus Group - Stapled Securities	1,657	407
Scentre Group - Stapled Securities	1,174	0
Sydney Airport - Fully Paid Stapled Securities	1,875	0
Betashares Australia 200 ETF - Exchange Traded Fund Units Fully Paid	5,042	209
Investsmart Australian Equity Income Fund (Managed Fund) - Trading Managed Units Fully Paid	6,105	0
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid	2,122	1,002
The Sampson Unit Trust	0	4,679
	122,240	132,746

M Sampson Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 7B – Dividends

	Current	Previous
Altium Limited	602	1,075
Australia And New Zealand Banking Group Limited	2,384	4,768
Australian Pharmaceutical Industries Limited	0	750
Bapcor Limited	1,097	994
Collection House Limited	1,143	1,114
Corporate Travel Management Limited	0	855
Insurance Australia Group Limited	0	2,571
Integrated Research Limited	500	929
IPH Limited	0	550
Jb Hi-Fi Limited	0	1,514
Retail Food Group Limited	0	1,071
Washington H Soul Pattinson & Company Limited	0	686
Westpac Banking Corporation	0	4,415
	5,726	21,293

Note 7C – Interest

	Current	Previous
CBA Direct Investment Account	1,405	2,966
NAB Cash Account	348	300
North Cash Account	460	135
PortfolioCare eWrap #1071291 Cash Account	0	152
	2,214	3,553

Note 7D – Rent

	Current	Previous
Unit 36, 14 - 18 Head St, Forster	116,232	109,813
	116,232	109,813

M Sampson Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 8A – Realised Capital Gains

	Current	Previous
Managed Investments		
Aberdeen Emerging Opportunities Fund	1,741	122
Antipodes Global Fund - Class P	(240)	614
APN AREIT Fund	1,461	91
Bennelong ex-20 Australian Equities Fund	5,341	7,736
Colonial First State Wholesale Global Resources Fund	0	4,059
Fidelity Australian Equities Fund	1,966	668
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	(122)	90
INVESCO Wholesale Global Targeted Returns Fund- Class A	1,007	207
Ironbark Copper Rock Emerging Markets Opportunities Fund	(159)	0
Janus Henderson Global Natural Resources Fund	(186)	55
Janus Henderson Tactical Income Fund	18	(485)
Lazard Global Small Cap Fund - W Class	(487)	0
Magellan Global Fund (Hedged)	68	848
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	480	37
NovaPort Microcap Fund	683	37
OC Premium Small Companies Fund	7,080	10,646
Payden Global Income Opportunities Fund	59	26
Perpetual Wholesale SHARE- PLUS Fund Long-Short	(2,835)	(249)
PIMCO Advantage Diversified Fixed Interest Fund	(213)	(3)
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0	(603)
RARE Infrastructure Value Fund - Hedged	0	(14,912)
Resolution Capital Global Property Securities Fund	1,084	753
T. Rowe Price Dynamic Global Bond Fund	0	763
Winton Global Alpha Fund	(1,100)	(257)
Shares in Listed Companies		
Altium Limited	87,217	0
Australia And New Zealand Banking Group Limited	11,906	0
Australian Pharmaceutical Industries Limited	0	840
Corporate Travel Management Limited	0	42,627
Indigo Properties Australia Limited	0	(11,708)
Insurance Australia Group Limited	0	15,930
Integrated Research Limited	6,137	0
IPH Limited	0	87
Jb Hi-Fi Limited	0	21,211
Retail Food Group Limited	0	(16,550)
Washington H Soul Pattinson & Company Limited	0	15,759
Westpac Banking Corporation	0	25,597
Stapled Securities		
Sydney Airport - Fully Paid Stapled Securities	359	0
	121,265	104,033

M Sampson Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 8B – Decrease in Market Value

	Current	Previous
Direct Property		
Unit 36, 14 - 18 Head St, Forster	5,937	935
Managed Investments		
Aberdeen Emerging Opportunities Fund	1,335	3,404
Antipodes Global Fund - Class P	6,735	(9,231)
APN AREIT Fund	(1,914)	(5,149)
Bennelong ex-20 Australian Equities Fund	19,281	(23,904)
Colonial First State Wholesale Global Resources Fund	0	(2,079)
Fidelity Australian Equities Fund	(5,966)	(18,193)
Grant Samuel Epoch Global Equity Shareholder Yield (Unhedged) Fund	(5,627)	8,670
INVESCO Wholesale Global Targeted Returns Fund- Class A	647	3,594
Ironbark Copper Rock Emerging Markets Opportunities Fund	1,141	0
Janus Henderson Global Natural Resources Fund	5,543	1,155
Janus Henderson Tactical Income Fund	(1,334)	(1,581)
Lazard Global Small Cap Fund - W Class	8,495	0
MADISON eWrap Investment	15,653	0
Magellan Global Fund (Hedged)	(19,170)	(7,094)
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	(4,042)	(1,981)
NovaPort Microcap Fund	12,731	(2,352)
OC Premium Small Companies Fund	11,796	(19,120)
Payden Global Income Opportunities Fund	(3,853)	974
Perpetual Wholesale SHARE- PLUS Fund Long-Short	1,028	(1,973)
PIMCO Advantage Diversified Fixed Interest Fund	(7,131)	1,679
PIMCO Diversified Fixed Interest Fund - Wholesale Class	0	(1,421)
RARE Infrastructure Value Fund - Hedged	0	(7,686)
Resolution Capital Global Property Securities Fund	(6,317)	(2,006)
T. Rowe Price Dynamic Global Bond Fund	0	(1,924)
Winton Global Alpha Fund	732	(5,200)
Shares in Listed Companies		
Altium Limited	76,639	(59,942)
Australia And New Zealand Banking Group Limited	12,477	1,001
Australian Pharmaceutical Industries Limited	0	4,695
Bapcor Limited	4,656	(5,088)
Collection House Limited	2,800	(3,250)
Corporate Travel Management Limited	0	52,479
Indigo Properties Australia Limited	0	(11,708)
Insurance Australia Group Limited	0	10,969
Integrated Green Energy Solutions Ltd	(500)	0
Integrated Research Limited	9,770	1,100
IPH Limited	0	(2,415)
Jb Hi-Fi Limited	0	19,848
Nanosonics Limited	(7,833)	(1,974)
Retail Food Group Limited	0	970
Washington H Soul Pattinson & Company Limited	0	15,070
Westpac Banking Corporation	0	23,949
Stapled Securities		
Aventus Group - Stapled Securities	(500)	628
Scentre Group - Stapled Securities	2,750	(420)
Sydney Airport - Fully Paid Stapled Securities	(1,745)	1,745
Units In Listed Unit Trusts		
Betashares Australia 200 ETF - Exchange Traded Fund Units Fully Paid	(8,460)	(2,619)
Investsmart Australian Equity Income Fund (Managed Fund) - Trading Managed Units Fully Paid	5,500	(349)
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid	(5,710)	684
Units In Unlisted Unit Trusts		

M Sampson Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

The Sampson Unit Trust	15,040	0
	<u>140,581</u>	<u>(45,111)</u>

Note 9 – Subsequent Events

Post the financial year end, the Trustee notes that global equity markets have been adversely impacted by the outbreak of the COVID-19 virus. Other assets categories, including property, may also be adversely affected. In particular, the volatility in equity prices worldwide and the impact of any Government imposed measures to counter the virus's spread have, on the whole, materially impacted the current and future market value of the Fund. However, due to the rapid and ongoing changes, an estimate of the extent of this decline cannot be determined at this time.

M Sampson Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the M Sampson Superannuation Fund.

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

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

Signed in accordance with a resolution of the directors of M M Sampson Pty Ltd by:

..... Dated:/...../.....
Mark Sampson
Director: M M Sampson Pty Ltd

..... Dated:/...../.....
Maria Sampson
Director: M M Sampson Pty Ltd

Compilation Report to the Trustees and Members of M Sampson Superannuation Fund

ABN 87 773 701 594
For the period 01 July 2018 to 30 June 2019

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

The Responsibility of Trustees

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

Our Responsibility

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

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

Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information provided to us by management to compile these financial statements. Accordingly, we do not express an audit opinion or a review conclusion¹ on these financial statements

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

Signature of Accountant

Dated: 19 June 2020

.....
Name of Signatory: Matthew Hunt

Address: 50 Hunter Street
Newcastle, NSW 2300

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

M Sampson Superannuation Fund
Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
CBA Direct Investment Account				99,746	99,746			3%
NAB Cash Account				34,131	34,131			1%
NAB Loan Account				(570,973)	(570,973)			(15)%
North Cash Account				20,651	20,651			1%
				(416,444)	(416,444)			(11)%
<u>Listed Securities Market</u>								
Betashares Australia 200 ETF - Exchange Traded Fund Units Fully Paid (ASX:A200)	1,000	100.5907	111.8500	100,591	111,850	11,259	11%	3%
Aventus Group - Stapled Securities (ASX:AVN)	10,000	2.2150	2.2900	22,150	22,900	750	3%	1%
Bapcor Limited (ASX:BAP)	4,800	5.4900	5.5800	26,352	26,784	432	2%	1%
Collection House Limited (ASX:CLH)	10,000	2.3029	1.2100	23,029	12,100	(10,929)	(47)%	-%
Integrated Green Energy Solutions Ltd (ASX:IGE)	100,000	0.1700	0.1750	17,000	17,500	500	3%	-%
Investsmart Australian Equity Income Fund (Managed Fund) - Trading Managed Units Fully Paid (ASX:INIF)	50,000	2.5037	2.4100	125,185	120,500	(4,685)	(4)%	3%
Nanosonics Limited (ASX:NAN)	3,184	3.1463	5.6200	10,018	17,894	7,876	79%	-%
Scentre Group - Stapled Securities (ASX:SCG)	5,000	4.2360	3.8400	21,180	19,200	(1,980)	(9)%	-%
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid (ASX:VGS)	1,000	70.3406	75.2100	70,341	75,210	4,869	7%	2%
				415,845	423,938	8,093	2%	11%

M Sampson Superannuation Fund
Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<i>Managed Funds Market</i>								
PIMCO Advantage Diversified Fixed Interest Fund	113,018	1.0128	1.0597	114,467	119,762	5,295	5%	3%
APN AREIT Fund	56,543	1.6735	1.7590	94,624	99,459	4,835	5%	3%
Bennelong ex-20 Australian Equities Fund	49,064	2.0460	2.2747	100,383	111,607	11,223	11%	3%
Janus Henderson Global Natural Resources Fund	44,477	1.4812	1.3306	65,880	59,182	(6,698)	(10)%	2%
Fidelity Australian Equities Fund	4,628	30.0340	35.3844	139,007	163,770	24,764	18%	4%
Epoch Global Equity Shareholder Yield (Unhedged) Fund	169,841	1.2784	1.2594	217,132	213,898	(3,234)	(1)%	6%
Payden Global Income Opportunities Fund	102,654	1.0986	1.1370	112,775	116,718	3,943	3%	3%
INVESCO Wholesale Global Targeted Returns Fund- Class A	84,003	1.0394	1.0242	87,311	86,035	(1,275)	(1)%	2%
NovaPort Microcap Fund	38,699	2.2604	1.9890	87,475	76,973	(10,503)	(12)%	2%
Antipodes Global Fund - Class P	127,123	1.6433	1.6660	208,896	211,788	2,891	1%	5%
Janus Henderson Tactical Income Fund	106,919	1.0658	1.0783	113,956	115,291	1,334	1%	3%
Lazard Global Small Cap Fund - W Class	40,509	2.5324	2.3227	102,586	94,091	(8,495)	(8)%	2%
Winton Global Alpha Fund	70,146	1.1923	1.1673	83,638	81,881	(1,757)	(2)%	2%
Magellan Global Fund (Hedged)	138,004	1.4261	1.6748	196,806	231,129	34,323	17%	6%
Ironbark Copper Rock Emerging Markets Opportunities Fund	69,174	0.8241	0.8076	57,006	55,865	(1,141)	(2)%	1%
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	58,497	1.0576	1.1606	61,867	67,891	6,024	10%	2%
OC Premium Small Companies Fund	26,878	2.8689	3.2268	77,109	86,729	9,621	12%	2%
Perpetual Wholesale SHARE- PLUS Fund Long-Short	58,145	2.7320	2.6159	158,853	152,103	(6,751)	(4)%	4%
Trilogy Monthly Income Trust	100,000	1.0000	1.0000	100,000	100,000	0	0%	3%
Resolution Capital Global Property Securities Fund	59,299	1.5740	1.7371	93,338	103,009	9,671	10%	3%
				2,273,109	2,347,179	74,071	3%	60%
<i>Money Market</i>								
IGE Loan	100,000	0.8300	0.8300	83,000	83,000	0	0%	2%
				83,000	83,000	0	0%	2%

M Sampson Superannuation Fund
Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<u>Property Direct Market</u>								
Unit 36, 14 - 18 Head St, Forster	1	1,029,357.6200	1,350,000.0000	1,029,358	1,350,000	320,642	31%	35%
				1,029,358	1,350,000	320,642	31%	35%
<u>Unlisted Market</u>								
The Sampson Unit Trust	61,600	1.8740	1.6298	115,436	100,396	(15,040)	(13)%	3%
				115,436	100,396	(15,040)	(13)%	3%
				3,500,303	3,888,069	387,766	11%	100%

The tax cost is the original cost base adjusted by any subsequent capital call/improvement, capital return transactions, tax deferred and tax free amounts (in the case of a capital loss) or the reset cost base resulting from the CGT relief. The tax cost is used to compute the taxable gain/(loss) (including capital gain/(loss)) which can be different for accounting purpose.

M Sampson Superannuation Fund
Investment Performance
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Bank</i>								
NAB Cash Account	18,958	119,825	104,652	34,131	0	348	348	1%
CBA Direct Investment Account	8,582	254,683	163,518	99,746	0	1,405	1,405	3%
NAB Loan Account	0	65,132	636,105	(570,973)	0	0	0	0%
NAB Loan	(601,276)	601,276	0	0	0	0	0	N/A #
North Cash Account	47,844	662,597	689,790	20,651	0	460	460	1%
	(525,892)	1,703,513	1,594,065	(416,444)	0	2,214	2,214	0%**

M Sampson Superannuation Fund
Investment Performance
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
Betashares Australia 200 ETF - Exchange Traded Fund Units Fully Paid (ASX:A200)	103,390	0	0	111,850	8,460	5,042	13,502	13%
Altium Limited (ASX:ALU)	96,793	0	107,371	0	10,578	602	11,180	12%
Australia And New Zealand Banking Group Limited (ASX:ANZ)	58,909	0	58,338	0	(571)	2,384	1,813	3%
Aventus Group - Stapled Securities (ASX:AVN)	22,400	0	0	22,900	500	1,657	2,157	10%
Bapcor Limited (ASX:BAP)	31,440	0	0	26,784	(4,656)	1,097	(3,559)	(12%)
Collection House Limited (ASX:CLH)	14,900	0	0	12,100	(2,800)	1,143	(1,657)	(12%)
Integrated Green Energy Solutions Ltd (ASX:IGE)	0	17,000	0	17,500	500	0	500	3%
Investsmart Australian Equity Income Fund (Managed Fund) - Trading Managed Units Fully Paid (ASX:INIF)	126,000	0	0	120,500	(5,500)	6,105	605	0%
Integrated Research Limited (ASX:IRI)	31,100	0	27,467	0	(3,633)	500	(3,133)	(10%)
Nanosonics Limited (ASX:NAN)	10,061	0	0	17,894	7,833	0	7,833	78%
Scentre Group - Stapled Securities (ASX:SCG)	21,950	0	0	19,200	(2,750)	1,174	(1,576)	(7%)

M Sampson Superannuation Fund
Investment Performance
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
Sydney Airport - Fully Paid Stapled Securities (ASX:SYD)	35,800	0	37,904	0	2,104	1,875	3,979	11%
Vanguard MSCI Index International Shares ETF - Exchange Traded Fund Units Fully Paid (ASX:VGS)	69,500	0	0	75,210	5,710	2,122	7,832	11%
	622,243	17,000	231,080	423,938	15,775	23,701	39,476	8%

M Sampson Superannuation Fund
Investment Performance
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Managed Funds Market</i>								
PIMCO Advantage Diversified Fixed Interest Fund	168,729	5,426	61,312	119,762	6,918	2,779	9,697	7%
APN AREIT Fund	104,356	3,161	11,432	99,459	3,375	6,231	9,606	10%
Bennelong ex-20 Australian Equities Fund	141,852	4,090	20,396	111,607	(13,940)	4,825	(9,115)	(7%)
Aberdeen Standard Emerging Opportunities Fund	49,622	1,707	51,736	0	406	0	406	1%
Janus Henderson Global Natural Resources Fund	55,647	12,234	2,970	59,182	(5,729)	4,917	(812)	(1%)
Fidelity Australian Equities Fund	190,849	5,889	40,900	163,770	7,932	8,311	16,244	10%
Epoch Global Equity Shareholder Yield (Unhedged) Fund	160,966	57,662	10,236	213,898	5,505	16,175	21,680	12%
Payden Global Income Opportunities Fund	167,556	5,426	60,177	116,718	3,912	1,291	5,204	4%
INVESCO Wholesale Global Targeted Returns Fund- Class A	139,834	4,496	58,654	86,035	360	131	490	0%
NovaPort Microcap Fund	121,667	3,828	36,475	76,973	(12,048)	3,749	(8,299)	(8%)
Antipodes Global Fund - Class P	170,986	58,146	10,370	211,788	(6,974)	12,273	5,298	3%

M Sampson Superannuation Fund
Investment Performance
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Managed Funds Market</i>								
Janus Henderson Tactical Income Fund	0	119,373	5,434	115,291	1,352	1,756	3,108	3%
Lazard Global Small Cap Fund - W Class	0	107,436	4,364	94,091	(8,981)	2,104	(6,878)	(7%)
Winton Global Alpha Fund	141,892	4,496	62,675	81,881	(1,832)	399	(1,433)	(1%)
Magellan Global Fund (Hedged)	161,750	60,660	10,519	231,129	19,238	7,590	26,828	15%
Ironbark Copper Rock Emerging Markets Opportunities Fund	0	59,687	2,522	55,865	(1,300)	1,149	(151)	0%
Maple-Brown Abbott Global Listed Infrastructure Fund - Hedged	98,543	3,070	38,245	67,891	4,523	2,261	6,784	8%
OC Premium Small Companies Fund	124,406	3,844	36,805	86,729	(4,715)	8,078	3,363	3%
Perpetual Wholesale SHARE- PLUS Fund Long-Short	175,442	5,874	25,350	152,103	(3,863)	10,464	6,601	4%
Trilogy Monthly Income Trust	100,000	0	0	100,000	0	7,687	7,687	8%
Resolution Capital Global Property Securities Fund	99,168	3,161	6,720	103,009	7,400	2,096	9,496	10%
	2,373,265	529,665	557,289	2,347,179	1,538	104,265	105,804	5%

M Sampson Superannuation Fund
Investment Performance
For the period from 1 July 2018 to 30 June 2019

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Money Market</i>								
I GE Loan	0	83,000	0	83,000	0	0	0	0%
	0	83,000	0	83,000	0	0	0	0%
<i>Property Direct Market</i>								
Unit 36, 14 - 18 Head St, Forster	1,350,000	8,681	0	1,350,000	(8,681)	116,232	107,551	8%
	1,350,000	8,681	0	1,350,000	(8,681)	116,232	107,551	8%
<i>Unlisted Market</i>								
The Sampson Unit Trust	115,436	0	0	100,396	(15,040)	0	(15,040)	(13%)
	115,436	0	0	100,396	(15,040)	0	(15,040)	(13)%
Fund Total	3,935,052	2,341,860	2,382,435	3,888,069	(6,407)	246,412	240,005	6%

NOTE: Reliable performance figures cannot be derived for holdings that have had large net capital inflows or outflows (i.e.: more than 50% of average capital) during the period. Calculating returns where there are large capital movements, without detailed manual income attribution, would lead to significant under or over stating of investment returns.

** Due to issues inherent in the Dietz calculation methodology, which can produce an invalid return in circumstances of extreme intra-period asset appreciation (and realisation of these gains), a Simple Rate of Return has been substituted for the purposes of this return.

M Sampson Superannuation Fund
(ABN: 87 773 701 594)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elmore Vale, NSW 2287
Member	Number: SAMPSM0
Mr Mark William Sampson	Date of Birth: 23 September 1959 Date Joined Fund: 8 January 1996 Eligible Service Date: 15 June 1982 Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2018	
Accumulation	384,542
Sampson, Mark ABP 41.72% TF	1,164,034
Sampson, Mark ABP 99.8% TF	487,041
Total as at 1 Jul 2018	<u>2,035,617</u>

Withdrawal Benefit as at 30 Jun 2019	
Accumulation	338,549
Sampson, Mark ABP 41.72% TF	1,146,894
Sampson, Mark ABP 99.8% TF	479,762
Total as at 30 Jun 2019	<u>1,965,205</u>

Your Investment Return

The return on your Investment for the year 2.56%

Your Tax Components

Tax Free	1,022,780
Taxable - Taxed	942,424
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,965,205

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

Maria Sampson - 100%

* Nomination in effect from **10 May 2014**

For Enquiries:

phone 0249553483

mail M Sampson Superannuation Fund, PO BOX 831, Newcastle NSW 2300

M Sampson Superannuation Fund
(ABN: 87 773 701 594)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elernmore Vale, NSW 2287
Member Number: SAMPSM0	Date of Birth: 23 September 1959
Mr Mark William Sampson	Date Joined Fund: 8 January 1996
Accumulation Account	Eligible Service Date: 15 June 1982
Accumulation	Tax File Number Held: Yes
	Account Start Date: 8 January 1996

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	384,542
<i>Increases to your account:</i>	
Member Contributions	10,263
Share Of Net Fund Income	8,181
<u>Total Increases</u>	<u>18,444</u>
<i>Decreases to your account:</i>	
Contributions Tax	1,539
Lump Sum Cash Payments	60,000
Tax on Net Fund Income	2,898
<u>Total Decreases</u>	<u>64,438</u>
Withdrawal Benefit as at 30 Jun 2019	<u>338,549</u>

Your Tax Components		
Tax Free	19.3428 %	65,485
Taxable - Taxed		273,064
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		338,549

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Binding Beneficiary Nomination*	
Maria Sampson - 100%	
* Nomination in effect from 10 May 2014	

M Sampson Superannuation Fund
(ABN: 87 773 701 594)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elernmore Vale, NSW 2287
Member Number: SAMPSM0	Date of Birth: 23 September 1959
Mr Mark William Sampson	Date Joined Fund: 8 January 1996
Pension Account	Eligible Service Date: 15 June 1982
Sampson, Mark ABP 41.72% TF	Tax File Number Held: Yes
	Account Start Date: 1 October 2014

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	1,164,034
<i>Increases to your account:</i>	
Share Of Net Fund Income	29,421
<u>Total Increases</u>	<u>29,421</u>
<i>Decreases to your account:</i>	
Pension Payments	46,560
<u>Total Decreases</u>	<u>46,560</u>
Withdrawal Benefit as at 30 Jun 2019	<u>1,146,894</u>

Your Tax Components		
Tax Free	41.7266 %	478,560
Taxable - Taxed		668,335
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,146,894

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Binding Beneficiary Nomination*	
Maria Sampson - 100%	
* Nomination in effect from 10 May 2014	

M Sampson Superannuation Fund
(ABN: 87 773 701 594)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elernmore Vale, NSW 2287
Member Number: SAMPSM0	Date of Birth: 23 September 1959
Mr Mark William Sampson	Date Joined Fund: 8 January 1996
Pension Account	Eligible Service Date: 15 June 1982
Sampson, Mark ABP 99.8% TF	Tax File Number Held: Yes
	Account Start Date: 29 October 2014

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	487,041
<i>Increases to your account:</i>	
Share Of Net Fund Income	12,201
<u>Total Increases</u>	<u>12,201</u>
<i>Decreases to your account:</i>	
Pension Payments	19,480
<u>Total Decreases</u>	<u>19,480</u>
Withdrawal Benefit as at 30 Jun 2019	479,762

Your Tax Components		
Tax Free	99.7862 %	478,736
Taxable - Taxed		1,026
Taxable - Untaxed		-
Your Preservation Components		
Preserved		-
Restricted Non Preserved		-
Unrestricted Non Preserved		479,762
Your Insurance Benefits		
No insurance details have been recorded		
Your Beneficiaries		
Binding Beneficiary Nomination*		
Maria Sampson - 100%		
* Nomination in effect from 10 May 2014		

Trustee

The Trustee of the Fund is as follows:

M M Sampson Pty Ltd

The directors of the Trustee company are:

Mark Sampson and
Maria Sampson

Availability of Other Fund Information

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

Trustee Disclaimer

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

Signed on behalf of the Trustee of the Fund

.....
Mark Sampson
Director - M M Sampson Pty Ltd

.....
Maria Sampson
Director - M M Sampson Pty Ltd

Statement Date: 30 June 2019

M Sampson Superannuation Fund
(ABN: 87 773 701 594)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elmore Vale, NSW 2287
Member	Date of Birth: 27 August 1959
	Date Joined Fund: 8 January 1996
	Eligible Service Date: 26 June 1986
Mrs Maria Ferminia Sampson	Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2018	
Accumulation	368,559
Sampson, Maria ABP 38.04%TF	1,163,683
Sampson, Maria ABP 99.8%TF	487,396
Total as at 1 Jul 2018	<u>2,019,637</u>

Withdrawal Benefit as at 30 Jun 2019	
Accumulation	383,851
Sampson, Maria ABP 38.04%TF	1,138,151
Sampson, Maria ABP 99.8%TF	480,089
Total as at 30 Jun 2019	<u>2,002,091</u>

Your Investment Return

The return on your Investment for the year 2.56%

Your Tax Components

Tax Free	982,492
Taxable - Taxed	1,019,600
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	2,002,091

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

Mark Sampson- 100%

* Nomination in effect from **7 May 2014**

For Enquiries:

phone **0249553483**

mail **M Sampson Superannuation Fund, PO BOX 831, Newcastle NSW 2300**

M Sampson Superannuation Fund
(ABN: 87 773 701 594)

Member Benefit Statement

Period		Member Account Details	
1 July 2018 - 30 June 2019		Residential Address:	80 Cambronne Parade Elernmore Vale, NSW 2287
Member	Number: SAMPSM1	Date of Birth:	27 August 1959
Mrs Maria Ferminia Sampson		Date Joined Fund:	8 January 1996
Accumulation Account		Eligible Service Date:	26 June 1986
Accumulation		Tax File Number Held:	Yes
		Account Start Date:	8 January 1996

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2018	368,559	Tax Free	18.3546 % 70,454
<i>Increases to your account:</i>		Taxable - Taxed	313,397
Member Contributions	10,263	Taxable - Untaxed	-
Share Of Net Fund Income	9,829	Your Preservation Components	
<u>Total Increases</u>	<u>20,092</u>	Preserved	-
<i>Decreases to your account:</i>		Restricted Non Preserved	-
Contributions Tax	1,539	Unrestricted Non Preserved	383,851
Tax on Net Fund Income	3,260	Your Insurance Benefits	
<u>Total Decreases</u>	<u>4,799</u>	No insurance details have been recorded	
Withdrawal Benefit as at 30 Jun 2019	<u>383,851</u>	Your Beneficiaries	
		Binding Beneficiary Nomination*	
		Mark Sampson- 100%	
		* Nomination in effect from 7 May 2014	

M Sampson Superannuation Fund
(ABN: 87 773 701 594)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elernmore Vale, NSW 2287
Member Number: SAMPSM1	Date of Birth: 27 August 1959
Mrs Maria Ferminia Sampson	Date Joined Fund: 8 January 1996
Pension Account	Eligible Service Date: 26 June 1986
Sampson, Maria ABP 38.04%TF	Tax File Number Held: Yes
	Account Start Date: 1 October 2014

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2018 1,163,683	Tax Free 38.0430 % 432,987
<i>Increases to your account:</i>	Taxable - Taxed 705,164
Share Of Net Fund Income 28,929	Taxable - Untaxed -
<u>Total Increases</u> 28,929	Your Preservation Components
<i>Decreases to your account:</i>	Preserved -
Pension Payments 54,460	Restricted Non Preserved -
<u>Total Decreases</u> 54,460	Unrestricted Non Preserved 1,138,151
Withdrawal Benefit as at 30 Jun 2019 1,138,151	Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

Mark Sampson- 100%

* Nomination in effect from 7 May 2014

M Sampson Superannuation Fund
(ABN: 87 773 701 594)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 80 Cambronne Parade Elernmore Vale, NSW 2287
Member Number: SAMPSM1	Date of Birth: 27 August 1959
Mrs Maria Ferminia Sampson	Date Joined Fund: 8 January 1996
Pension Account	Eligible Service Date: 26 June 1986
Sampson, Maria ABP 99.8%TF	Tax File Number Held: Yes
	Account Start Date: 29 October 2014

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	487,396
<i>Increases to your account:</i>	
Share Of Net Fund Income	12,193
<u>Total Increases</u>	<u>12,193</u>
<i>Decreases to your account:</i>	
Pension Payments	19,500
<u>Total Decreases</u>	<u>19,500</u>
Withdrawal Benefit as at 30 Jun 2019	480,089

Your Tax Components		
Tax Free	99.7836 %	479,050
Taxable - Taxed		1,039
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	480,089

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Binding Beneficiary Nomination*	
Mark Sampson- 100%	
* Nomination in effect from 7 May 2014	

Trustee

The Trustee of the Fund is as follows:

M M Sampson Pty Ltd

The directors of the Trustee company are:

Mark Sampson and
Maria Sampson

Availability of Other Fund Information

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

Trustee Disclaimer

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

Signed on behalf of the Trustee of the Fund

.....
Mark Sampson
Director - M M Sampson Pty Ltd

.....
Maria Sampson
Director - M M Sampson Pty Ltd

Statement Date: 30 June 2019

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

Who should complete this annual return?

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

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

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

To complete this annual return

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

S M I T H S T

- Place **X** in ALL applicable boxes.

Section A: Fund information

1 Tax file number (TFN) *****

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

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

2 Name of self-managed superannuation fund (SMSF)

M Sampson Superannuation Fund

3 Australian business number (ABN) (if applicable) 87773701594

4 Current postal address

PO BOX 831

Suburb/town

Newcastle

State/territory

NSW

Postcode

2300

5 Annual return status

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

A No Yes

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

B No Yes

Fund's tax file number (TFN) *****

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04 10712708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed A [Day Month Year]

Was Part A of the audit report qualified? B No [X] Yes []

Was Part B of the audit report qualified? C No [X] Yes []

If the audit report was qualified, have the reported issues been rectified? D No [] Yes []

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

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

Fund BSB number 082637 Fund account number 119817915

Fund account name

M M Sampson Pty Ltd ATF M Sampson Superannuation Fund

I would like my tax refunds made to this account. [X] Go to C.

B Financial institution account details for tax refunds

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

BSB number Account number

Account name

C Electronic service address alias

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

smsfdataflow

Fund's tax file number (TFN)

8 Status of SMSF

Australian superannuation fund

A No Yes

Fund benefit structure **B** **A** Code

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

C No Yes

9 Was the fund wound up during the income year?

No Yes

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

Day Month Year

Have all tax lodgment and payment obligations been met?

No Yes

10 Exempt current pension income

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

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

No Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

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

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

Code

Net capital gain **A** \$ 69387-00

Gross rent and other leasing and hiring income **B** \$ 116232-00

Gross interest **C** \$ 2219-00

Forestry managed investment scheme income **X** \$ 0-00

Gross foreign income **D1** \$ 23509-00 Net foreign income **D** \$ 23509-00 Loss

Australian franking credits from a New Zealand company **E** \$ 0-00

Transfers from foreign funds **F** \$ 0-00 Number

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

Calculation of assessable contributions

Assessable employer contributions
R1 \$ 0-00

plus Assessable personal contributions
R2 \$ 20526-00

plus **#No-TFN-quoted contributions**
R3 \$ 0-00
(an amount must be included even if it is zero)

less Transfer of liability to life insurance company or PST
R6 \$ -00

Gross distribution from partnerships **I** \$ -00

*Unfranked dividend amount **J** \$ 602-00

*Franked dividend amount **K** \$ 3586-00

*Dividend franking credit **L** \$ 1537-00

*Gross trust distributions **M** \$ 50557-00

Assessable contributions (R1 plus R2 plus R3 less R6)
R \$ 20526-00

Calculation of non-arm's length income

*Net non-arm's length private company dividends
U1 \$ 0-00

plus *Net non-arm's length trust distributions
U2 \$ 0-00

plus *Net other non-arm's length income
U3 \$ 0-00

*Other income **S** \$ 0-00

*Assessable income due to changed tax status of fund **T** \$ 0-00

Net non-arm's length income (subject to 45% tax rate) (U1 plus U2 plus U3)
U \$ 0-00

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

GROSS INCOME (Sum of labels A to U) **W** \$ 288155-00 Loss


Exempt current pension income **Y** \$ 217699-00

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ 70456-00 Loss

Fund's tax file number (TFN)

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 \$ <input style="width: 150px;" type="text" value="6493"/> -00	A2 \$ <input style="width: 150px;" type="text" value="28312"/> -00
Interest expenses overseas	B1 \$ <input style="width: 150px;" type="text" value="0"/> -00	B2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Capital works expenditure	D1 \$ <input style="width: 150px;" type="text" value="0"/> -00	D2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Decline in value of depreciating assets	E1 \$ <input style="width: 150px;" type="text" value="511"/> -00	E2 \$ <input style="width: 150px;" type="text" value="2232"/> -00
Insurance premiums – members	F1 \$ <input style="width: 150px;" type="text" value="0"/> -00	F2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Death benefit increase	G1 \$ <input style="width: 150px;" type="text" value="0"/> -00	
SMSF auditor fee	H1 \$ <input style="width: 150px;" type="text" value="295"/> -00	H2 \$ <input style="width: 150px;" type="text" value="914"/> -00
Investment expenses	I1 \$ <input style="width: 150px;" type="text" value="16092"/> -00	I2 \$ <input style="width: 150px;" type="text" value="70166"/> -00
Management and administration expenses	J1 \$ <input style="width: 150px;" type="text" value="3810"/> -00	J2 \$ <input style="width: 150px;" type="text" value="12285"/> -00
Forestry managed investment scheme expense	U1 \$ <input style="width: 150px;" type="text" value="0"/> -00	U2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Other amounts	L1 \$ <input style="width: 150px;" type="text" value="608"/> -00 Code 0	L2 \$ <input style="width: 150px;" type="text" value="279"/> -00 Code 0
Tax losses deducted	M1 \$ <input style="width: 150px;" type="text" value="0"/> -00	
TOTAL DEDUCTIONS N \$ <input style="width: 150px;" type="text" value="27809"/> -00 (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y \$ <input style="width: 150px;" type="text" value="114188"/> -00 (Total A2 to L2)
#TAXABLE INCOME OR LOSS O \$ <input style="width: 150px;" type="text" value="42647"/> -00 Loss 0 (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		TOTAL SMSF EXPENSES Z \$ <input style="width: 150px;" type="text" value="141997"/> -00 (N plus Y)

#This is a mandatory label.

Fund's tax file number (TFN)

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

#Taxable income	A \$	42647.00	
			(an amount must be included even if it is zero)
#Tax on taxable income	T1 \$	6397.05	
			(an amount must be included even if it is zero)
#Tax on no-TFN-quoted contributions	J \$	0	
			(an amount must be included even if it is zero)

Gross tax B \$ 6397.05
(T1 plus J)

Foreign income tax offset	C1 \$	651.34	
Rebates and tax offsets	C2 \$		
			(C1 plus C2)
		Non-refundable non-carry forward tax offsets	
	C \$	651.34	

SUBTOTAL 1
T2 \$ 5745.71
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1 \$	0	
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	0	
Early stage investor tax offset	D3 \$	0	
Early stage investor tax offset carried forward from previous year	D4 \$	0	
		Non-refundable carry forward tax offsets	
	D \$	0	
			(D1 plus D2 plus D3 plus D4)
		SUBTOTAL 2	
	T3 \$	5745.71	
			(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset	E1 \$	13124.27	
No-TFN tax offset	E2 \$		
National rental affordability scheme tax offset	E3 \$		
Exploration credit tax offset	E4 \$		
		Refundable tax offsets	
	E \$	13124.27	
			(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE T5 \$ 0
(T3 less E – cannot be less than zero)

Section 102AAM interest charge
G \$ 0

Fund's tax file number (TFN)

Credit for interest on early payments – amount of interest	H1 \$ <input type="text"/>
Credit for tax withheld – foreign resident withholding (excluding capital gains)	H2 \$ <input type="text" value="0"/>
Credit for tax withheld – where ABN or TFN not quoted (non-individual)	H3 \$ <input type="text" value="1732.15"/>
Credit for TFN amounts withheld from payments from closely held trusts	H5 \$ <input type="text"/>
Credit for interest on no-TFN tax offset	H6 \$ <input type="text"/>
Credit for foreign resident capital gains withholding amounts	H8 \$ <input type="text"/>
Eligible credits	
	H \$ <input type="text" value="1732.15"/> <i>(H1 plus H2 plus H3 plus H5 plus H6 plus H8)</i>

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="7378.56"/> <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 \$ <input type="text" value="-8851.71"/> <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 2019*.

Tax losses carried forward to later income years	U \$ <input type="text" value="0"/> -00
Net capital losses carried forward to later income years	V \$ <input type="text" value="0"/> -00

Fund's tax file number (TFN)

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions

A \$

ABN of principal employer

A1

Personal contributions

B \$

CGT small business retirement exemption

C \$

CGT small business 15-year exemption amount

D \$

Personal injury election

E \$

Spouse and child contributions

F \$

Other third party contributions

G \$

Proceeds from primary residence disposal

H \$

Receipt date

H1

Assessable foreign superannuation fund amount

I \$

Non-assessable foreign superannuation fund amount

J \$

Transfer from reserve: assessable amount

K \$

Transfer from reserve: non-assessable amount

L \$

Contributions from non-complying funds and previously non-complying funds

T \$

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

M \$

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

Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

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

Outward rollovers and transfers **Q** \$

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

Lump Sum payments **R1** \$

Code

Income stream payments **R2** \$

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

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

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

Proceeds from primary residence disposal
H \$

Receipt date
H1

Assessable foreign superannuation fund amount
I \$

Non-assessable foreign superannuation fund amount
J \$

Transfer from reserve: assessable amount
K \$

Transfer from reserve: non-assessable amount
L \$

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

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

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

Other transactions

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 payments
R1 \$

Income stream payments
R2 \$

Loss

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ ·00Unlisted trusts **B** \$ ·00Insurance policy **C** \$ ·00Other managed investments **D** \$ ·00**15b Australian direct investments**Cash and term deposits **E** \$ ·00Debt securities **F** \$ ·00Loans **G** \$ ·00Listed shares **H** \$ ·00Unlisted shares **I** \$ ·00Limited recourse borrowing arrangements **J** \$ ·00Non-residential real property **K** \$ ·00Residential real property **L** \$ ·00Collectables and personal use assets **M** \$ ·00Other assets **O** \$ ·00**Limited recourse borrowing arrangements**

Australian residential real property

J1 \$ ·00

Australian non-residential real property

J2 \$ ·00

Overseas real property

J3 \$ ·00

Australian shares

J4 \$ ·00

Overseas shares

J5 \$ ·00

Other

J6 \$ ·00**15c Other investments**Crypto-Currency **N** \$ ·00**15d Overseas direct investments**Overseas shares **P** \$ ·00Overseas non-residential real property **Q** \$ ·00Overseas residential real property **R** \$ ·00Overseas managed investments **S** \$ ·00Other overseas assets **T** \$ ·00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS** **U** \$ ·00
(Sum of labels **A** to **T**)**15e In-house assets**

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year?

A No Yes \$ ·00**15f Limited recourse borrowing arrangements**

If the fund had an LRBA were the LRBA borrowings from a licensed financial institution?

A No Yes

Did the members or related parties of the fund use personal guarantees or other security for the LRBA?

B No Yes

Fund's tax file number (TFN) *****

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements		V1 \$	<input type="text" value="570973"/>	-00
Permissible temporary borrowings		V2 \$	<input type="text"/>	-00
Other borrowings		V3 \$	<input type="text"/>	-00
		Borrowings	V \$	<input type="text" value="570973"/>
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)		W \$	<input type="text" value="3967295"/>	-00
Reserve accounts		X \$	<input type="text" value="0"/>	-00
Other liabilities		Y \$	<input type="text" value="975"/>	-00
TOTAL LIABILITIES		Z \$	<input type="text" value="4539243"/>	-00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H** \$ **-00**

Total TOFA losses **I** \$ **-00**

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Day Month Year
Date

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Day Month Year
Date

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

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

When completing this form

- Print clearly, using a black or dark blue pen only.
- Use BLOCK LETTERS and print one character in each box.

S M I T H S T

- Do not use correction fluid or covering stickers.
- Sign next to any corrections with your **full signature** (not initials).

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

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

M Sampson Superannuation Fund

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ <input type="text" value="70520-00"/>	K \$ <input type="text" value="9140-00"/>
Other shares	B \$ <input type="text" value="0-00"/>	L \$ <input type="text" value="0-00"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="360-00"/>	M \$ <input type="text" value="0-00"/>
Other units	D \$ <input type="text" value="12857-00"/>	N \$ <input type="text" value="11606-00"/>
Real estate situated in Australia	E \$ <input type="text" value="0-00"/>	O \$ <input type="text" value="0-00"/>
Other real estate	F \$ <input type="text" value="0-00"/>	P \$ <input type="text" value="0-00"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value="41089-00"/>	
Collectables	H \$ <input type="text" value="0-00"/>	Q \$ <input type="text" value="0-00"/>
Other CGT assets and any other CGT events	I \$ <input type="text" value="0-00"/>	R \$ <input type="text" value="0-00"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0-00"/>	
Total current year capital gains	J \$ <input type="text" value="124826-00"/>	

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

Fund's tax file number (TFN) *****

2 Capital lossesTotal current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add 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** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A – Net**
capital gain on your tax return.

Fund's tax file number (TFN)

7 Earnout arrangements

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

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

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

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

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

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

! **Request for amendment**

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

2019**Losses schedule**

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

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

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

Place in all applicable boxes.

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

Tax file number (TFN)

Name of entity

M Sampson Superannuation Fund

Australian business number

87773701594

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

1 Tax losses carried forward to later income years

Year of loss		
2018–19	B	<input type="text"/> -00
2017–18	C	<input type="text"/> -00
2016–17	D	<input type="text"/> -00
2015–16	E	<input type="text"/> -00
2014–15	F	<input type="text"/> -00
2013–14 and earlier income years	G	<input type="text"/> -00
Total	U	<input type="text"/> 0-00

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

2 Net capital losses carried forward to later income years

Year of loss		
2018–19	H	<input type="text"/> -00
2017–18	I	<input type="text"/> -00
2016–17	J	<input type="text"/> -00
2015–16	K	<input type="text"/> -00
2014–15	L	<input type="text"/> -00
2013–14 and earlier income years	M	<input type="text"/> -00
Total	V	<input type="text"/> 0-00

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

Fund's tax file number (TFN) *****

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

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

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

1 Whether continuity of majority ownership test passed

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

Year of loss2018–19 **A** Yes No 2017–18 **B** Yes No 2016–17 **C** Yes No 2015–16 **D** Yes No 2014–15 **E** Yes No 2013–14 and earlier
income years **F** Yes No **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 lossesTax losses **G** -00Net capital losses **H** -00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** -00Net capital losses **J** -00**4 Do current year loss provisions apply?**

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

K Yes No **Part C – Unrealised losses** – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O -00

Fund's tax file number (TFN) **Part D – Life insurance companies**Complying superannuation class tax losses carried forward to later income years **P** -00Complying superannuation net capital losses carried forward to later income years **Q** -00**Part E – Controlled foreign company losses**Current year CFC losses **M** -00CFC losses deducted **N** -00CFC losses carried forward **O** -00**Part F – Tax losses reconciliation statement**Balance of tax losses brought forward from the prior income year **A** -00**ADD** Uplift of tax losses of designated infrastructure project entities **B** -00**SUBTRACT** Net forgiven amount of debt **C** -00**ADD** Tax loss incurred (if any) during current year **D** -00**ADD** Tax loss amount from conversion of excess franking offsets **E** -00**SUBTRACT** Net exempt income **F** -00**SUBTRACT** Tax losses forgone **G** -00**SUBTRACT** Tax losses deducted **H** -00**SUBTRACT** Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** -00Total tax losses carried forward to later income years **J** -00Transfer the amount at **J** to the **Tax losses carried forward to later income years** label on your tax return.

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number

Fund name

M Sampson Superannuation Fund

Year of return

2019

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

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

Declaration

I declare that:

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

Signature of trustee or director

Date

Part B: Electronic funds transfer consent

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

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

Important:

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

Agent's reference number

24882894

Account name

M M Sampson Pty Ltd ATF M Sampson Superannuation Fund

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

Signature of trustee or director

Date

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

Declaration: I declare that:

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

Signature of tax agent

Date

Agent's contact name

MR Paul Siderovski

Agent's phone

02 49265299

Agent's reference

24882894

Client's reference

SAM01S1