

# **WORK PAPER INDEX**

**Client: FEDERICO SUPERANNUATION FUND**

**PERIOD: 30<sup>th</sup> JUNE 2018**

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## **C - CLIENT INFORMATION**

Detail Job

Discussion for Job : FEDEM040 - Federico SMSF

Client	Time	Status	Note	Edit	File
Mora Wealth Accountants Pty Ltd	28/11/2018 07:42:51	New Job	NA		



# **F – FINANCIAL REPORT**

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Financial statements and reports for the year ended  
30 June 2018

Federico Superannuation Fund

Operating Statement

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Trustees Declaration

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Federico Superannuation Fund  
**Operating Statement**

For the year ended 30 June 2018

	Note	2018	2017
		\$	\$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	3 <b>S33</b>	17,934	15,981
Interest Received	<b>W1</b>	199	237
<b>Investment Gains</b>			
Changes in Market Values	4 <b>F14 - F16</b>	6,868	5,930
<b>Contribution Income</b>			
Employer Contributions		1,853	7,412
Personal Concessional	<b>W2 - W3</b>	25,000	35,000
Personal Non Concessional		24,853	0
<b>Total Income</b>		<u>76,707</u>	<u>64,560</u>
<b>Expenses</b>			
ATO Supervisory Levy		259	259
Auditor's Remuneration	<b>S59</b>	528	715
Advisor Fees	<b>W4</b>	1,466	1,292
Bank Charges	<b>W5</b>	120	120
<b>Total Expenses</b>		<u>2,373</u>	<u>2,386</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>74,333</u>	<u>62,173</u>
Income Tax Expense		3,849	6,036
<b>Benefits accrued as a result of operations</b>		<u>70,484</u>	<u>56,137</u>

The accompanying notes form part of these financial statements.

Refer to compilation report



Federico Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2018

	Note	2018	2017
		\$	\$
<b>Assets</b>			
<b>Investments</b>			
Units in Listed Unit Trusts (Australian)	2	S23 179,661	156,326
<b>Total Investments</b>		<u>179,661</u>	<u>156,326</u>
<b>Other Assets</b>			
Formation Expenses		198	198
Cash at Bank - BankWest 2398221		S12 410,228	366,364
Income Tax Refundable		W6 2,652	98
<b>Total Other Assets</b>		<u>413,078</u>	<u>366,660</u>
<b>Total Assets</b>		<u>592,739</u>	<u>522,986</u>
Less:			
<b>Liabilities</b>			
PAYG Payable		S60 1,625	2,357
<b>Total Liabilities</b>		<u>1,625</u>	<u>2,357</u>
<b>Net assets available to pay benefits</b>		<u>591,114</u>	<u>520,629</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Federico, Mauro - Accumulation		F11 518,999	476,970
Federico, Lesley Ann - Accumulation		F12 72,115	43,659
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>591,114</u>	<u>520,629</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

## Federico 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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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

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

#### a. Measurement of Investments

The fund initially recognises:

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

Investments of the fund have been measured at their market values, which is 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:

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

Market values have been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at trustees' assessment of 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 reporting date. The trustees have determined that the gross values of the fund's financial liabilities are equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and are 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.

## Federico Superannuation Fund

# 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 are determined as the difference between the market value at year-end or consideration received (if sold during the year) and the market value as at the prior year-end or cost (if the investment was acquired during the period).

### d. Liability for Accrued Benefits

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

### e. Critical Accounting Estimates and Judgements

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

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

### Note 2: Units in Listed Unit Trusts (Australian)

	2018 \$	2017 \$
Cfs Wsale Australian Share - Core	29,433	26,112
Blackrock Wsale Scientific Aust	18,604	16,266
Bt Wsale Core Australian Share	19,938	17,491
First Choice Wsale Asia Share	33,932	30,357
Cfs Wsale Geared Share Fund	24,617	18,840
Cfs Wsale Global Resources	10,544	8,711
Realindex Australian Small Companies	10,951	9,227
Realindex Wsale Global Share	11,057	9,719
Solaris Wholesale Core Aust Equity	2,051	3,137
Ironbark Karara Wsale Australian Share	18,534	16,466

## Federico Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2018

	179,661	156,326
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**Note 3: Trust Distributions**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
Realindex Australian Small Companies	1,264	965
First Choice Wsale Asia Share	4,555	4,207
Blackrock Wsale Scientific Aust	1,783	645
Cfs Wsale Geared Share Fund	2,635	3,758
Cfs Wsale Global Resources	192	66
Ironbark Karara Wsale Australian Share	447	452
Cfs Wsale Australian Share - Core	3,907	2,840
Bt Wsale Core Australian Share	2,225	2,147
Solaris Wholesale Core Aust Equity	81	117
Realindex Wsale Global Share	845	784
	<u>17,934</u>	<u>15,981</u>

**Note 4: Unrealised Movements in Market Value**

	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Units in Listed Unit Trusts (Australian)</b>		
Blackrock Wsale Scientific Aust	556	1,285
Bt Wsale Core Australian Share	222	301
Cfs Wsale Australian Share - Core	(586)	34
Cfs Wsale Geared Share Fund	3,142	(112)
Cfs Wsale Global Resources	1,642	263
First Choice Wsale Asia Share	(980)	1,638
Ironbark Karara Wsale Australian Share	1,621	1,381
Realindex Australian Small Companies	460	87
Realindex Wsale Global Share	494	652
Solaris Wholesale Core Aust Equity	(110)	75

## Federico Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2018

	6,459	5,604
<b>Total Unrealised Movement</b>	6,459	5,604
<b>Realised Movements in Market Value</b>		
	<b>2018</b>	<b>2017</b>
	<b>\$</b>	<b>\$</b>
<b>Units in Listed Unit Trusts (Australian)</b>		
Solaris Wholesale Core Aust Equity	405	323
	405	323
<b>Total Realised Movement</b>	405	323
<b>Total Market Movement</b>	6,864	5,928

**Federico Superannuation Fund**  
**MM Federico Pty Ltd ACN: 009459152**

**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.

In the opinion of the directors of the trustee company:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 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 then ended in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2018.

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

.....  
Mauro Federico  
MM Federico Pty Ltd  
Director

.....  
Lesley Ann Federico  
MM Federico Pty Ltd  
Director

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

**Federico Superannuation Fund**  
**Statement of Taxable Income**

For the year ended 30 June 2018

	2018
	\$
Benefits accrued as a result of operations	<b>F3</b> 74,333.00
<b>Less</b>	
Increase in MV of investments	<b>F16</b> 6,459.00
Realised Accounting Capital Gains	408.00
Accounting Trust Distributions	<b>S33</b> 17,934.00
Non Taxable Contributions	<b>W2</b> 24,853.00
	<u>49,654.00</u>
<b>Add</b>	
Franking Credits	1,930.00
Foreign Credits	167.00
Net Capital Gains	9,579.00 <b>F19</b>
TFN Credits - Interest	165.00 <b>W1</b>
Taxable Trust Distributions	3,656.00
Distributed Foreign income	565.00
	<u>16,062.00</u>
SMSF Annual Return Rounding	(2.00)
<b>Taxable Income or Loss</b>	<u>40,739.00</u>
Income Tax on Taxable Income or Loss	6,110.85
<b>Less</b>	
Franking Credits	1,929.70
Foreign Credits	166.89
<b>TAX PAYABLE</b>	<u>4,014.26</u>
<b>Less</b>	
TFN Credits	<b>W1</b> 165.00
<b>CURRENT TAX OR REFUND</b>	<u>3,849.26</u>
Supervisory Levy	259.00
Income Tax Instalments Paid	<b>S60</b> (6,501.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(2,392.74)</u>

# Members Statement

Mauro Federico  
 48 La Grange Loop  
 Currambine, Western Australia, 6028, Australia

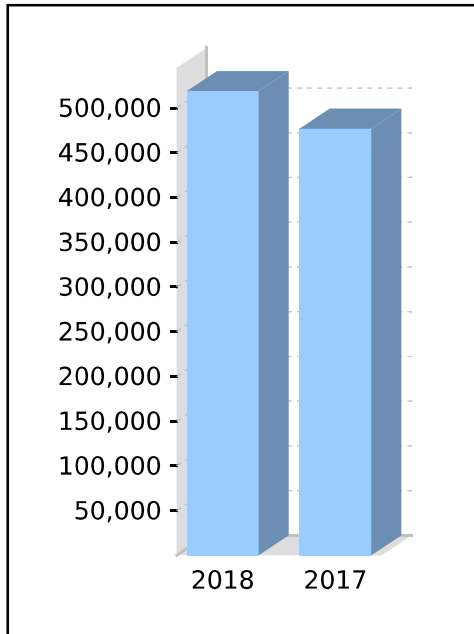
### Your Details

Date of Birth :	11/08/1953
Age:	64
Tax File Number:	Provided
Date Joined Fund:	30/06/2008
Service Period Start Date:	01/07/1990
Date Left Fund:	
Member Code:	FEDMAU00001A
Account Start Date	30/06/2008
Account Phase:	Accumulation Phase
Account Description:	Accumulation

Nominated Beneficiaries	Lesley Ann Federico
Vested Benefits	518,999
Total Death Benefit	518,999
Current Salary	0
Previous Salary	0
Disability Benefit	0

### Your Balance

Total Benefits	518,999
<u>Preservation Components</u>	
Preserved	518,999
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	
Taxable	518,999
Investment Earnings Rate	4%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	476,971	428,810
<u>Increases to Member account during the period</u>		
Employer Contributions	<b>W2</b>	
Personal Contributions (Concessional)	25,000	35,000
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	22,676	20,056
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750	5,250
Income Tax	1,898	1,646
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	518,999	476,970



# Members Statement

Lesley Ann Federico  
 48 La Grange Loop  
 Currambine, Western Australia, 6028, Australia

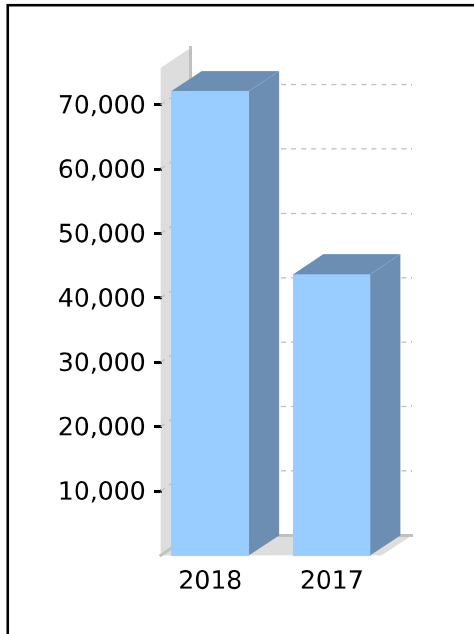
### Your Details

Date of Birth :	25/12/1953
Age:	64
Tax File Number:	Provided
Date Joined Fund:	30/06/2008
Service Period Start Date:	
Date Left Fund:	
Member Code:	FEDLES00001A
Account Start Date	30/06/2008
Account Phase:	Accumulation Phase
Account Description:	Accumulation

Nominated Beneficiaries	Mauro Federico
Vested Benefits	72,115
Total Death Benefit	72,115
Current Salary	0
Previous Salary	0
Disability Benefit	0

### Your Balance

<b>Total Benefits</b>	<b>72,115</b>
<u>Preservation Components</u>	
Preserved	72,115
Unrestricted Non Preserved	
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	24,853
Taxable	47,262
Investment Earnings Rate	4%



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	43,659	35,682
<u>Increases to Member account during the period</u>		
Employer Contributions	1,853	7,412
Personal Contributions (Concessional) <b>W2</b>		
Personal Contributions (Non Concessional)	24,853	
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	2,213	1,827
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	278	1,112
Income Tax	185	150
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	72,115	43,659

## Federico Superannuation Fund Investment Summary Report

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Cash at Bank - BankWest 2398221		410,227.720000	410,227.72	410,227.72	410,227.72			69.54 %
			<b>410,227.72</b>		<b>410,227.72</b>		<b>0.00 %</b>	<b>69.54 %</b>
<b>Units in Listed Unit Trusts (Australian)</b>								
CFSBLACKR Blackrock Wsale Scientific Aust	14,142.36	1.315500	18,604.27	1.15	16,216.65	2,387.62	14.72 %	3.15 %
CFSBTCOR Bt Wsale Core Australian Share	14,233.61	1.400800	19,938.44	1.32	18,754.33	1,184.11	6.31 %	3.38 %
CFSAUSCO Cfs Wsale Australian Share - RE Core	21,907.35	1.343500	29,432.52	1.36	29,887.68	(455.16)	(1.52) %	4.99 %
CFSGEARE Cfs Wsale Geared Share Fund	6,257.42	3.934000	24,616.70	3.36	21,038.89	3,577.81	17.01 %	4.17 %
CFSGLOBAL Cfs Wsale Global Resources R	6,352.09	1.660000	10,544.47	1.70	10,810.10	(265.63)	(2.46) %	1.79 %
CFSFCASIA First Choice Wsale Asia Share	32,517.27	1.043500	33,931.77	0.99	32,198.38	1,733.39	5.38 %	5.75 %
CGAUIRONK Ironbark Karara Wsale A Australian Share	12,044.30	1.538800	18,533.77	1.12	13,506.65	5,027.12	37.22 %	3.14 %
CFSREALIN Realindex Australian Small D Companies	7,135.36	1.534800	10,951.35	1.41	10,094.98	856.37	8.48 %	1.86 %
CFSREALIN Realindex Wsale Global Share G	7,927.57	1.394800	11,057.38	1.19	9,462.11	1,595.27	16.86 %	1.87 %
CFSSOLWS Solaris Wholesale Core Aust Equity	1,140.41	1.798300	2,050.79	1.12	1,278.39	772.40	60.42 %	0.35 %
			<b>179,661.46</b>		<b>163,248.16</b>	<b>16,413.30</b>	<b>10.05 %</b>	<b>30.46 %</b>
			<b>589,889.18</b>		<b>573,475.88</b>	<b>16,413.30</b>	<b>2.86 %</b>	<b>100.00 %</b>

## Federico Superannuation Fund Market Movement Report

As at 30 June 2018

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Blackrock Wsale Scientific Aust										
	01/07/2017	Opening Balance	12,779.59	0.00	0.00	0.00	16,265.86	0.00	0.00	0.00
	24/09/2017	Purchase	140.24	178.91	0.00	0.00	16,444.77	0.00	0.00	0.00
	17/12/2017	Purchase	203.92	271.32	0.00	0.00	16,716.09	0.00	0.00	0.00
	25/03/2018	Purchase	305.72	393.71	0.00	0.00	17,109.80	0.00	0.00	0.00
	30/06/2018	Purchase	712.88	938.72	0.00	0.00	18,048.52	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	555.75	0.00	18,604.27	0.00	0.00	0.00
	<b>30/06/2018</b>		<b>14,142.36</b>	<b>1,782.66</b>	<b>555.75</b>	<b>0.00</b>	<b>18,604.27</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Bt Wsale Core Australian Share										
	01/07/2017	Opening Balance	12,650.17	0.00	0.00	0.00	17,491.40	0.00	0.00	0.00
	24/09/2017	Purchase	145.89	202.40	0.00	0.00	17,693.80	0.00	0.00	0.00
	17/12/2017	Purchase	238.94	345.49	0.00	0.00	18,039.29	0.00	0.00	0.00
	25/03/2018	Purchase	514.19	716.93	0.00	0.00	18,756.22	0.00	0.00	0.00
	30/06/2018	Purchase	684.41	960.64	0.00	0.00	19,716.86	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	221.58	0.00	19,938.44	0.00	0.00	0.00
	<b>30/06/2018</b>		<b>14,233.61</b>	<b>2,225.46</b>	<b>221.58</b>	<b>0.00</b>	<b>19,938.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cfs Wsale Australian Share - Core										
	01/07/2017	Opening Balance	19,044.26	0.00	0.00	0.00	26,111.57	0.00	0.00	0.00
	17/12/2017	Purchase	611.46	876.04	0.00	0.00	26,987.61	0.00	0.00	0.00
	30/06/2018	Purchase	2,251.62	3,030.91	0.00	0.00	30,018.52	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(586.00)	0.00	29,432.52	0.00	0.00	0.00
	<b>30/06/2018</b>		<b>21,907.35</b>	<b>3,906.95</b>	<b>(586.00)</b>	<b>0.00</b>	<b>29,432.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cfs Wsale Geared Share Fund										
	01/07/2017	Opening Balance	5,578.67	0.00	0.00	0.00	18,839.71	0.00	0.00	0.00
	17/12/2017	Purchase	59.03	223.15	0.00	0.00	19,062.86	0.00	0.00	0.00
	25/03/2018	Purchase	107.65	389.00	0.00	0.00	19,451.86	0.00	0.00	0.00
	30/06/2018	Purchase	512.08	2,022.93	0.00	0.00	21,474.79	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	3,141.91	0.00	24,616.70	0.00	0.00	0.00
	<b>30/06/2018</b>		<b>6,257.42</b>	<b>2,635.08</b>	<b>3,141.91</b>	<b>0.00</b>	<b>24,616.70</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cfs Wsale Global Resources										
	01/07/2017	Opening Balance	6,234.75	0.00	0.00	0.00	8,710.58	0.00	0.00	0.00
	17/12/2017	Purchase	23.96	37.41	0.00	0.00	8,747.99	0.00	0.00	0.00
	29/04/2018	Purchase	38.14	62.59	0.00	0.00	8,810.58	0.00	0.00	0.00
	30/06/2018	Purchase	55.24	91.93	0.00	0.00	8,902.51	0.00	0.00	0.00

## Federico Superannuation Fund Market Movement Report

As at 30 June 2018

Investment	Date	Description	Unrealised				Realised			Total
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
	30/06/2018	Revaluation	0.00	0.00	1,641.96	0.00	10,544.47	0.00	0.00	0.00
	<b>30/06/2018</b>		<b>6,352.09</b>	<b>191.93</b>	<b>1,641.96</b>	<b>0.00</b>	<b>10,544.47</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
First Choice Wsale Asia Share										
	01/07/2017	Opening Balance	28,210.09	0.00	0.00	0.00	30,356.88	0.00	0.00	0.00
	27/12/2017	Purchase	386.31	451.36	0.00	0.00	30,808.24	0.00	0.00	0.00
	30/06/2018	Purchase	3,920.87	4,103.58	0.00	0.00	34,911.82	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	(980.05)	0.00	33,931.77	0.00	0.00	0.00
	<b>30/06/2018</b>		<b>32,517.27</b>	<b>4,554.94</b>	<b>(980.05)</b>	<b>0.00</b>	<b>33,931.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Ironbark Karara WSale Australian Share										
	01/07/2017	Opening Balance	11,735.76	0.00	0.00	0.00	16,466.44	0.00	0.00	0.00
	24/09/2017	Purchase	118.12	164.30	0.00	0.00	16,630.74	0.00	0.00	0.00
	17/12/2017	Purchase	112.37	165.95	0.00	0.00	16,796.69	0.00	0.00	0.00
	25/03/2018	Purchase	49.22	71.80	0.00	0.00	16,868.49	0.00	0.00	0.00
	30/06/2018	Purchase	28.83	44.46	0.00	0.00	16,912.95	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	1,620.82	0.00	18,533.77	0.00	0.00	0.00
	<b>30/06/2018</b>		<b>12,044.30</b>	<b>446.51</b>	<b>1,620.82</b>	<b>0.00</b>	<b>18,533.77</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Realindex Australian Small Companies										
	01/07/2017	Opening Balance	6,318.34	0.00	0.00	0.00	9,227.31	0.00	0.00	0.00
	17/12/2017	Purchase	142.08	227.46	0.00	0.00	9,454.77	0.00	0.00	0.00
	30/06/2018	Purchase	674.93	1,036.90	0.00	0.00	10,491.67	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	459.68	0.00	10,951.35	0.00	0.00	0.00
	<b>30/06/2018</b>		<b>7,135.36</b>	<b>1,264.36</b>	<b>459.68</b>	<b>0.00</b>	<b>10,951.35</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Realindex Wsale Global Share										
	01/07/2017	Opening Balance	7,326.88	0.00	0.00	0.00	9,719.11	0.00	0.00	0.00
	17/12/2017	Purchase	100.86	146.54	0.00	0.00	9,865.65	0.00	0.00	0.00
	30/06/2018	Purchase	499.83	698.21	0.00	0.00	10,563.86	0.00	0.00	0.00
	30/06/2018	Revaluation	0.00	0.00	493.52	0.00	11,057.38	0.00	0.00	0.00
	<b>30/06/2018</b>		<b>7,927.57</b>	<b>844.75</b>	<b>493.52</b>	<b>0.00</b>	<b>11,057.38</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Solaris Wholesale Core Aust Equity										
	01/07/2017	Opening Balance	1,969.34	0.00	0.00	0.00	3,137.35	0.00	0.00	0.00
	03/07/2017	Disposal	(71.71)	(82.12)	0.00	0.00	3,055.23	113.40	82.12	31.28
	03/07/2017	Writeback	0.00	0.00	(32.12)	0.00	3,023.11	0.00	0.00	0.00
	01/08/2017	Disposal	(72.85)	(112.46)	0.00	0.00	2,910.65	117.07	112.46	4.61



## Federico Superannuation Fund

## Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment							
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss	
<b>Units in Listed Unit Trusts (Australian)</b>													
Blackrock Wsale Scientific Aust													
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,014.14	S40	150.89	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,014.14</b>		<b>150.89</b>	<b>0.00</b>
Bt Wsale Core Australian Share													
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,615.94	S42	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,615.94</b>		<b>0.00</b>	<b>0.00</b>
Cfs Wsale Australian Share - Core													
T. Rowe Price Ws Aust Equity													
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,386.62	S34	699.65	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,386.62</b>		<b>699.65</b>	<b>0.00</b>
Cfs Wsale Geared Share Fund													
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,539.94	S38	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,539.94</b>		<b>0.00</b>	<b>0.00</b>
First Choice Wsale Asia Share													
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,222.66	S48	207.59	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>4,222.66</b>		<b>207.59</b>	<b>0.00</b>
Realindex Australian Small Companies													
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	963.10	S50	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>963.10</b>		<b>0.00</b>	<b>0.00</b>
Realindex Wsale Global Share													

Federico Superannuation Fund  
**Realised Capital Gains Report**

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment							
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss	
<b>Units in Listed Unit Trusts (Australian)</b>													
		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	628.84	<b>S52</b>	0.00	0.00
		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>628.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Solaris Wholesale Core Aust Equity</b>													
30/06/2017	01/08/2017	9.94	15.87	15.98	0.11	15.84	15.84	0.00	0.00	0.00	0.13	0.00	
26/03/2017	01/08/2017	17.57	28.01	28.24	0.23	27.96	27.96	0.00	0.00	0.00	0.29	0.00	
18/12/2016	01/08/2017	23.02	35.07	36.99	1.92	35.00	35.00	0.00	0.00	0.00	1.99	0.00	
25/09/2016	01/08/2017	22.31	33.51	35.86	2.35	33.44	33.44	0.00	0.00	0.00	2.42	0.00	
24/09/2017	03/10/2017	17.53	28.03	28.11	0.08	27.99	27.99	0.00	0.00	0.00	0.13	0.00	
08/09/2009	03/10/2017	53.91	61.89	86.49	24.60	61.86	61.86	0.00	0.00	24.62	0.00	0.00	
08/09/2009	01/11/2017	73.23	84.08	122.62	38.54	84.04	84.04	0.00	0.00	38.58	0.00	0.00	
08/09/2009	01/12/2017	72.35	83.07	123.14	40.07	83.03	83.03	0.00	0.00	40.11	0.00	0.00	
17/12/2017	02/01/2018	14.64	24.84	25.11	0.27	24.80	24.80	0.00	0.00	0.00	0.30	0.00	
08/09/2009	02/01/2018	59.95	68.86	102.82	33.97	68.81	68.81	0.00	0.00	34.01	0.00	0.00	
08/09/2009	01/02/2018	75.71	86.99	130.35	43.36	86.91	86.91	0.00	0.00	43.44	0.00	0.00	
08/09/2009	01/03/2018	67.38	77.48	115.45	37.97	77.38	77.38	0.00	0.00	38.07	0.00	0.00	
25/03/2018	03/04/2018	12.95	21.59	21.33	(0.26)	21.56	21.56	0.00	0.00	0.00	0.00	(0.23)	
08/09/2009	03/04/2018	64.75	74.55	106.64	32.09	74.41	74.41	0.00	0.00	32.23	0.00	0.00	
08/09/2009	01/05/2018	71.20	82.40	123.35	40.95	82.04	82.04	0.00	0.00	41.31	0.00	0.00	
08/09/2009	01/06/2018	76.49	87.59	132.49	44.90	86.11	86.11	0.00	0.00	46.38	0.00	0.00	
25/09/2016	01/09/2017	2.86	4.29	4.61	0.32	4.29	4.29	0.00	0.00	0.00	0.32	0.00	
08/09/2009	01/09/2017	70.18	80.56	113.12	32.56	80.53	80.53	0.00	0.00	32.59	0.00	0.00	
08/09/2009	03/07/2017	71.71	82.31	113.40	31.09	82.28	82.28	0.00	0.00	31.12	0.00	0.00	

**Federico Superannuation Fund**  
**Realised Capital Gains Report**

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
<b>Units in Listed Unit Trusts (Australian)</b>												
		877.70	1,060.99	1,466.10	405.12	1,058.28	1,058.28	0.00	0.00	402.46	5.58	(0.23)
		877.70	1,060.99	1,466.10	405.12	1,058.28	1,058.28	0.00	0.00	12,773.70	1,063.71	(0.23)
		877.70	1,060.99	1,466.10	405.12	1,058.28	1,058.28	0.00	0.00	12,773.70	1,063.71	(0.23)

**\$273.66**

Net capital gains: \$9,579.28  
 Net capital gains: \$9,305.62 (S31)  
 Difference: **\$273.66** (Solaris)



## Federico Superannuation Fund Investment Income Report

As at 30 June 2018

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
<b>Macquarie account 8594</b>												
Cash at Bank - BankWest 2398221	199.21			364.21	0.00	0.00	0.00	364.21	165.00		0.00	0.00
	<b>199.21</b>			<b>364.21</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>364.21</b>	<b>165.00</b>		<b>0.00</b>	<b>0.00</b>
<b>Units in Listed Unit Trusts (Australian)</b>												
CFSBLACKR Blackrock Wsale Scientific Aust	1,782.66	467.04	73.25	35.37	266.54	7.01	1.21	850.42		0.00	1,165.03	34.96
CFSBTCOR Bt Wsale Core Australian Share	2,225.46	435.01	89.35	34.95	252.63	22.30	4.26	838.50		0.00	1,615.94	27.91
CFSAUSCO Cfs Wsale Australian Share - Core	3,906.95	587.42	93.17	27.66	360.75	35.19	7.32	1,111.51		0.00	3,086.27	77.24
CFSGEARE Cfs Wsale Geared Share Fund	2,635.08	877.35	88.88	42.09	649.14	26.43	0.38	1,684.27		0.00	1,539.94	60.39
CFSGLOBAL R Cfs Wsale Global Resources	191.93	54.42	2.60	1.87	42.70	133.04	22.77	257.40		0.00	0.00	0.00
CFSSFCASIA First Choice Wsale Asia Share	4,554.94			3.18	0.00	84.37	74.75	162.30		0.00	4,430.25	37.14
CGAUIRONK A Ironbark Karara Wsale Australian Share	446.51	352.88	66.89	6.26	213.69	20.48	2.50	662.70		0.00	0.00	0.00
CFSREALIN D Realindex Australian Small Companies	1,264.36	194.43	18.68	30.32	112.25	21.71	5.03	382.42		0.00	963.08	36.14
CFSREALIN G Realindex Wsale Global Share	844.75			0.53	0.00	210.95	48.52	260.00		0.00	628.84	4.43
CFSSOLWS Solaris Wholesale Core Aust Equity	81.05	55.09	9.63	7.97	32.00	3.20	0.15	108.04		0.00	0.00	5.16
	<b>17,933.69</b>	<b>3,023.64</b>	<b>442.45</b>	<b>190.20</b>	<b>1,929.70</b>	<b>564.68</b>	<b>166.89</b>	<b>6,317.56</b>		<b>0.00</b>	<b>13,429.35</b>	<b>283.37</b>
	<b>18,132.90</b>	<b>3,023.64</b>	<b>442.45</b>	<b>554.41</b>	<b>1,929.70</b>	<b>564.68</b>	<b>166.89</b>	<b>6,681.77</b>	<b>165.00</b>	<b>0.00</b>	<b>13,429.35</b>	<b>283.37</b>

Assessable Income (Excl. Capital Gains)	<b>6,681.77</b>
Net Capital Gain	<b>9,305.63</b>
<b>Total Assessable Income</b>	<b>15,987.40</b>

\* 1 Includes foreign credits from foreign capital gains.

\* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.  
For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Federico Superannuation Fund  
**Trial Balance**

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>23800</b>	<b>Distributions Received</b>			
(2,839.89)	23800/CFSAUSCORE	Cfs Wsale Australian Share - Core			3,906.95
(645.19)	23800/CFSBLACKR	Blackrock Wsale Scientific Aust			1,782.66
(2,146.96)	23800/CFSBTCORE	Bt Wsale Core Australian Share			2,225.46
(4,207.35)	23800/CFSFCASIA	First Choice Wsale Asia Share			4,554.94
(3,757.50)	23800/CFSGEARED	Cfs Wsale Geared Share Fund			2,635.08
(66.31)	23800/CFSGLOBALR	Cfs Wsale Global Resources			191.93
(964.85)	23800/CFSREALIND	Realindex Australian Small Companies			1,264.36
(784.05)	23800/CFSREALING	Realindex Wsale Global Share			844.75
(116.75)	23800/CFSSOLWS	Solaris Wholesale Core Aust Equity			81.05
(451.86)	23800/CGAUIRONKA	Ironbark Karara WSale Australian Share			446.51
	<b>24200</b>	<b>Contributions</b>			
(7,412.00)	24200/FEDLES00001A	(Contributions) Federico, Lesley Ann - Accumulation			26,706.00
(35,000.00)	24200/FEDMAU00001A	(Contributions) Federico, Mauro - Accumulation			25,000.00
(5,929.97)	24700	Changes in Market Values of Investments			6,867.66
	<b>25000</b>	<b>Interest Received</b>			
(236.52)	25000/BWAMI2398221	Cash at Bank - BankWest 2398221			199.21
259.00	30400	ATO Supervisory Levy		259.00	
715.00	30700	Auditor's Remuneration		528.00	
1,291.92	30900	Advisor Fees		1,466.10	
120.00	31500	Bank Charges		120.00	
6,035.65	48500	Income Tax Expense		3,849.26	
56,137.63	49000	Profit/Loss Allocation Account		70,484.20	
	<b>50010</b>	<b>Opening Balance</b>			
(35,681.61)	50010/FEDLES00001A	(Opening Balance) Federico, Lesley Ann - Accumulation			43,659.11
(428,810.48)	50010/FEDMAU00001A	(Opening Balance) Federico, Mauro - Accumulation			476,970.61
	<b>52420</b>	<b>Contributions</b>			
(7,412.00)	52420/FEDLES00001A	(Contributions) Federico, Lesley Ann - Accumulation			26,706.00
(35,000.00)	52420/FEDMAU00001A	(Contributions) Federico, Mauro - Accumulation			25,000.00

## Federico Superannuation Fund

## Trial Balance

As at 30 June 2018

Last Year	Code	Account Name	Units	Debits \$	Credits \$
	<b>53100</b>	<b>Share of Profit/(Loss)</b>			
(1,827.29)	53100/FEDLES00001A	(Share of Profit/(Loss)) Federico, Lesley Ann - Accumulation			2,212.64
(20,056.39)	53100/FEDMAU00001A	(Share of Profit/(Loss)) Federico, Mauro - Accumulation			22,676.41
	<b>53330</b>	<b>Income Tax</b>			
149.99	53330/FEDLES00001A	(Income Tax) Federico, Lesley Ann - Accumulation		185.17	
1,646.26	53330/FEDMAU00001A	(Income Tax) Federico, Mauro - Accumulation		1,897.73	
	<b>53800</b>	<b>Contributions Tax</b>			
1,111.80	53800/FEDLES00001A	(Contributions Tax) Federico, Lesley Ann - Accumulation		277.95	
5,250.00	53800/FEDMAU00001A	(Contributions Tax) Federico, Mauro - Accumulation		3,750.00	
	<b>60400</b>	<b>Macquarie account 8594</b>			
366,364.16	60400/BWAMI2398221	Cash at Bank - BankWest 2398221		410,227.72	
198.00	64000	Formation Expenses		198.00	
	<b>78200</b>	<b>Units in Listed Unit Trusts (Australian)</b>			
26,111.57	78200/CFSAUSCORE	Cfs Wsale Australian Share - Core	21,907.3487	29,432.52	
16,265.86	78200/CFSBLACKR	Blackrock Wsale Scientific Aust	14,142.3584	18,604.27	
17,491.40	78200/CFSBTCORE	Bt Wsale Core Australian Share	14,233.6114	19,938.44	
30,356.88	78200/CFSFCASIA	First Choice Wsale Asia Share	32,517.2680	33,931.77	
18,839.71	78200/CFSGEARED	Cfs Wsale Geared Share Fund	6,257.4228	24,616.70	
8,710.58	78200/CFSGLOBALR	Cfs Wsale Global Resources	6,352.0929	10,544.47	
9,227.31	78200/CFSREALIND	Realindex Australian Small Companies	7,135.3582	10,951.35	
9,719.11	78200/CFSREALING	Realindex Wsale Global Share	7,927.5732	11,057.38	
3,137.35	78200/CFSSOLWS	Solaris Wholesale Core Aust Equity	1,140.4075	2,050.79	
16,466.44	78200/CGAUIRONKA	Ironbark Karara WSale Australian Share	12,044.2996	18,533.77	
98.35	85000	Income Tax Payable/Refundable		2,651.74	
(2,357.00)	86000	PAYG Payable			1,625.00
				<b>675,556.33</b>	<b>675,556.33</b>

Current Year Profit/(Loss): 74,333.46

# **T – INCOME TAX RETURN**

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

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

**Privacy**

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

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

*The Australian Business Register*

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

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

*Electronic funds transfer - direct debit*

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

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

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

**Important**

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

**Declaration: I declare that:**

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

Signature of partner, trustee or director

Date

**PART B Electronic funds transfer consent**

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

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

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

Agent's reference number Account Name 

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

Signature

Date

# Self-managed superannuation fund annual return

# 2018

## Who should complete this annual return?

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

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

## Section A: Fund information

### 1 Tax file number (TFN)

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

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

### 3 Australian business number (ABN)

### 4 Current postal address





### 5 Annual return status

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

 A  N

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

 B  N

### 6 SMSF auditor

Auditor's name

Title

Familyname

First given name

Other given names

SMSF Auditor Number

Auditor's phone number



Use Agent  
address details?

 N

Postal address





Date audit was completed  A  24/12/2018

Was Part B of the audit report qualified?  B  N

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

**7 Electronic funds transfer (EFT)**

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

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

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

Fund BSB number (must be six digits)  Fund account number

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

**B Financial institution details for tax refunds only**

Use Agent Trust Account?

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

Fund BSB number (must be six digits)  Account number

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

**C Electronic service address alias**

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

**8 Status of SMSF**

Australian superannuation fund  **A**

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**

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

Print Y for yes or N for no. If yes, provide the date on which fund was wound up

Have all tax lodgment and payment obligations been met?

**10 Exempt current pension income**

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

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

If No, Go to Section B: Income

If Yes Exempt current pension income amount  **A**

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

Segregated assets method  **B**

Unsegregated assets method  **C**  Was an actuarial certificate obtained?  **D**  Print Y for yes

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

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

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



**Section B: Income**

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

**11 Income**

Did you have a capital gains tax (CGT) event during the year? **G**  Y  N Print Y for yes or N for no.

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

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

Net capital gain **A**  **F19**

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

Gross interest **C**  **W1**

Forestry managed investment scheme income **X**

Gross foreign income **D1**

Net foreign income **D**  **S32**

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**  **P** **S32**

**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**

**W2 - W3**

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

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

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

**U1**

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

**U2**

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

**U3**

\* Other income **S**  **Code**

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

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

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

GROSS INCOME **W**  **Loss**

Exempt current pension income **Y**

TOTAL ASSESSABLE INCOME **V**  **Loss**

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

**12 Deductions and non-deductible expenses**

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1</b> <input type="text"/>	<b>A2</b> <input type="text"/>	
Interest expenses overseas	<b>B1</b> <input type="text"/>	<b>B2</b> <input type="text"/>	
Capital works expenditure	<b>D1</b> <input type="text"/>	<b>D2</b> <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> <input type="text"/>	<b>E2</b> <input type="text"/>	
Insurance premiums – members	<b>F1</b> <input type="text"/>	<b>F2</b> <input type="text"/>	
Death benefit increase	<b>G1</b> <input type="text"/>		
SMSF auditor fee	<b>H1</b> <input type="text" value="528"/>	<b>H2</b> <input type="text"/>	
Investment expenses	<b>I1</b> <input type="text"/>	<b>I2</b> <input type="text"/>	
Management and administration expenses	<b>J1</b> <input type="text" value="1,845"/>	<b>J2</b> <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> <input type="text"/>	<b>U2</b> <input type="text"/>	
Other amounts	<b>L1</b> <input type="text"/>	<b>L2</b> <input type="text"/>	<input type="text" value="Code"/>
Tax losses deducted	<b>M1</b> <input type="text"/>		
<b>TOTAL DEDUCTIONS</b>		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>	
<b>N</b> <input type="text" value="2,373"/>		<b>Y</b> <input type="text" value="0"/>	
(Total A1 to M1)		(Total A2 to L2)	
<b>#TAXABLE INCOME OR LOSS</b>		<b>TOTAL SMSF EXPENSES</b>	
<b>O</b> <input type="text" value="40,739"/> <input type="text" value="Loss"/>		<b>Z</b> <input type="text" value="2,373"/>	
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		(N plus Y)	

↑ F3 ↓

#This is a mandatory label.

**Section D: Income tax calculation statement**

**#Important:**

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

**13 Calculation statement**

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

#Taxable income	<b>A</b> <input type="text" value="40,739"/>
(an amount must be included even if it is zero)	
#Tax on taxable income	<b>T1</b> <input type="text" value="6,110.85"/>
(an amount must be included even if it is zero)	
#Tax on no-TFN-quoted contributions	<b>J</b> <input type="text" value="0.00"/>
(an amount must be included even if it is zero)	
Gross tax	<b>B</b> <input type="text" value="6,110.85"/>
(T1 plus J)	

Foreign income tax offset	<b>C1</b> <input type="text" value="166.89"/> <b>S32</b>	<b>Non-refundable non-carry forward tax offsets</b>
Rebates and tax offsets	<b>C2</b> <input type="text"/>	
		<b>C</b> <input type="text" value="166.89"/> (C1 plus C2)

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

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

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

Complying fund's franking credits tax offset	<b>E1</b> <input type="text" value="1,929.70"/> <b>S32</b>	<b>Refundable tax offsets</b>
No-TFN tax offset	<b>E2</b> <input type="text"/>	
National rental affordability scheme tax offset	<b>E3</b> <input type="text"/>	
Exploration credit tax offset	<b>E4</b> <input type="text"/>	
		<b>E</b> <input type="text" value="1,929.70"/> (E1 plus E2 plus E3 plus E4)

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

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

Credit for interest on early payments – amount of interest

**H1**

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

**H2**

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

**H3**  **W1**

Credit for TFN amounts withheld from payments from closely held trusts

**H5**

Credit for interest on no-TFN tax offset

**H6**

Credit for foreign resident capital gains withholding amounts

**H8**

**Eligible credits**

**H**

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

**#Tax offset refunds**

(Remainder of refundable tax offsets).

**I**

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

**PAYG instalments raised**

**K**

**Supervisory levy**

**L**

**Supervisory levy adjustment for wound up funds**

**M**

**Supervisory levy adjustment for new funds**

**N**

**Total amount of tax refundable**

**S**

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

**F10**

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

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

Tax losses carried forward to later income years

**U**

Net capital losses carried forward to later income years

**V**

Net capital losses brought forward from prior years

Non-Collectables	<input type="text"/>
Collectables	<input type="text"/>

Net capital losses carried forward to later income years

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

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

See the Privacy note in the Declaration.

Title	Mr	Member'sTFN	624 957 273	MemberNumber	1
Familyname	Federico	Account status	<input type="checkbox"/> Code		
First given name	Mauro				
Other given names					
Date of birth	11/08/1953	If deceased, date of death			

**Contributions**

Refer to instructions for completing these labels.

OPENINGACCOUNTBALANCE	476,970.61
Employer contributions	<b>A</b>
ABN of principal employer	<b>A1</b>
Personal contributions	<b>B</b> 25,000.00
CGT small business retirement exemption	<b>C</b>
CGT small business 15-year exemption amount	<b>D</b>
Personal injury election	<b>E</b>
Spouse and child contributions	<b>F</b>
Other third party contributions	<b>G</b>
Assessable foreign superannuation fund amount	<b>I</b>
Non-assessable foreign superannuation fund amount	<b>J</b>
Transfer from reserve: assessable amount	<b>K</b>
Transfer from reserve: non-assessable amount	<b>L</b>
Contributions from non-complying funds and previously non-complying funds	<b>T</b>
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>

F11

**Other transactions**

Accumulation phase account balance	<b>S1</b> 518,999.29
Retirement phase account balance - Non CDBIS	<b>S2</b>
Retirement phase account balance - CDBIS	<b>S3</b>
<input type="checkbox"/> TRISCount	

TOTAL CONTRIBUTIONS	<b>N</b> 25,000.00	
Allocated earnings or losses	<b>O</b> 17,028.68	Loss
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	Code
Lump Sum payment	<b>R1</b>	Code
Income stream payment	<b>R2</b>	Code
CLOSING ACCOUNT BALANCE	<b>S</b> 518,999.29	S1 plus S2 plus S3

Accumulation phase value	<b>X1</b> 518,999.29
Retirement phase value	<b>X2</b>

See the Privacy note in the Declaration.

Title	Mrs	Member'sTFN	213 822 924	MemberNumber	2
Familyname	Federico	Account status	0	Code	
First given name	Lesley				
Other given names	Ann				
Date of birth	25/12/1953	If deceased, date of death			

**Contributions**

Refer to instructions for completing these labels.

OPENINGACCOUNTBALANCE		43,659.11
Employer contributions	<b>A</b>	1,853.00
ABN of principal employer	<b>A1</b>	
Personal contributions	<b>B</b>	24,853.00
CGT small business retirement exemption	<b>C</b>	
CGT small business 15-year exemption amount	<b>D</b>	
Personal injury election	<b>E</b>	
Spouse and child contributions	<b>F</b>	
Other third party contributions	<b>G</b>	
Assessable foreign superannuation fund amount	<b>I</b>	
Non-assessable foreign superannuation fund amount	<b>J</b>	
Transfer from reserve: assessable amount	<b>K</b>	
Transfer from reserve: non-assessable amount	<b>L</b>	
Contributions from non-complying funds and previously non-complying funds	<b>T</b>	
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>	

F12

**Other transactions**

Accumulation phase account balance	<b>S1</b>	72,114.63
Retirement phase account balance - Non CDBIS	<b>S2</b>	
Retirement phase account balance - CDBIS	<b>S3</b>	
TRISCount		

TOTAL CONTRIBUTIONS	<b>N</b>	26,706.00
Allocated earnings or losses	<b>O</b>	1,749.52
Inward rollovers and transfers	<b>P</b>	
Outward rollovers and transfers	<b>Q</b>	
Lump Sum payment	<b>R1</b>	
Income stream payment	<b>R2</b>	
CLOSING ACCOUNT BALANCE	<b>S</b>	72,114.63
		S1 plus S2 plus S3
Accumulation phase value	<b>X1</b>	72,114.63
Retirement phase value	<b>X2</b>	

Loss

Code

Code

**Section H: Assets and liabilities**

**15 ASSETS**

15a Australian managed investments

Listed trusts	<b>A</b>	179,661
Unlisted trusts	<b>B</b>	
Insurance policy	<b>C</b>	
Other managed investments	<b>D</b>	

15b Australian direct investments

Cash and term deposits **E**

Debt securities **F**

Loans **G**

Listed shares **H**

Unlisted shares **I**

**Limited recourse borrowing arrangements**

Australian residential real property **J1**

Australian non-residential real property **J2**

Overseas real property **J3**

Australian shares **J4**

Overseas shares **J5**

Other **J6**

Limited recourse borrowing arrangements **J**

Non-residential real property **K**

Residential real property **L**

Collectables and personal use assets **M**

Other assets **O**

15c Overseas direct investments

Overseas shares **P**

Overseas non-residential real property **Q**

Overseas residential real property **R**

Overseas managed investments **S**

Other overseas assets **T**

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

15d In-house assets

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

15e Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements **V1**

Permissible temporary borrowings **V2**

Other borrowings **V3**

Borrowings **V**

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

Reserve accounts **X**

Other liabilities **Y**

**TOTAL LIABILITIES** **Z**

**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**Total TOFA gains **H** Total TOFA losses **I** **Section J: Other information****Family trust election status**If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2017–18 income year, write 2018). **A** If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2018. **B** **Interposed entity election status**If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2018 for each election **C** If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2018. **D** **Section K: Declarations**

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

**Important**

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

**Privacy**

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

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

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

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

Date 

Day	Month	Year
24	12	2018

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

Area code	Number
<input type="text" value="08"/>	<input type="text" value="93093276"/>

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

Hrs
<input type="text"/>

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



**TAX AGENT'S DECLARATION:**

I,

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

Tax agent's signature

Date

Day Month Year

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Area code

Number

Tax agent number

Reference number

**W – WORKING PAPER**



## Interest Worksheet

Client Wealth Safe Accounting  
 End Client Federico Superannuation Fund  
 Year 2018 FY

Date	Narration	Dr	Cr	Net Interest
31/07/2017	CREDIT INTEREST		31.13	17.13
31/07/2017	TAX FILE NUMBER TAX	14.00		
31/08/2017	CREDIT INTEREST		31.08	17.08
31/08/2017	TAX FILE NUMBER TAX	14.00		
29/09/2017	CREDIT INTEREST		29.07	16.07
29/09/2017	TAX FILE NUMBER TAX	13.00		
31/10/2017	CREDIT INTEREST		32.08	17.08
31/10/2017	TAX FILE NUMBER TAX	15.00		
30/11/2017	CREDIT INTEREST		30.10	16.10
30/11/2017	TAX FILE NUMBER TAX	14.00		
01/12/2017	CREDIT INTEREST		29.09	16.09
29/12/2017	TAX FILE NUMBER TAX	13.00		
31/01/2018	CREDIT INTEREST		33.11	18.11
31/01/2018	TAX FILE NUMBER TAX	15.00		
28/02/2018	CREDIT INTEREST		28.04	15.04
28/02/2018	TAX FILE NUMBER TAX	13.00		
29/03/2018	CREDIT INTEREST		28.92	15.92
29/03/2018	TAX FILE NUMBER TAX	13.00		
30/04/2018	CREDIT INTEREST		31.91	17.91
30/04/2018	TAX FILE NUMBER TAX	14.00		
31/05/2018	CREDIT INTEREST		30.77	16.77
31/05/2018	TAX FILE NUMBER TAX	14.00		
29/06/2018	CREDIT INTEREST		28.91	15.91
29/06/2018	TAX FILE NUMBER TAX	13.00		
		<b>165.00</b>	<b>364.21</b>	<b>199.21</b>

S1 - S12

## Federico Superannuation Fund Contributions Breakdown Report

For The Period 01 July 2017 - 30 June 2018

### Summary

Member	D.O.B	Age (at 30/06/2017)	Total Super Balance (at 30/06/2017)*1	Concessional	Non-Concessional	Other	Reserves	Total
Federico, Lesley Ann	25/12/1953	63	43,659.11	1,853.00	24,853.00	0.00	0.00	26,706.00
Federico, Mauro	11/08/1953	63	476,970.61	25,000.00	0.00	0.00	0.00	25,000.00
<b>All Members</b>				<b>26,853.00</b>	<b>24,853.00</b>	<b>0.00</b>	<b>0.00</b>	<b>51,706.00</b>

\*1 Total Super Balance is per individual across funds within a firm.

### Contribution Caps

Member	Contribution Type	Contributions	Cap	Current Position
Federico, Lesley Ann	Concessional	1,853.00	25,000.00	23,147.00 Below Cap
	Non-Concessional	24,853.00	100,000.00	75,147.00 Below Cap
Federico, Mauro	Concessional	25,000.00	25,000.00	At Limit
	Non-Concessional	0.00	100,000.00	100,000.00 Below Cap

### NCC Bring Forward Caps

Member	Bring Forward Cap	2015	2016	2017	2018	Total	Current Position
Federico, Lesley Ann	N/A	0.00	0.00	0.00	24,853.00	N/A	Bring Forward Not Triggered
Federico, Mauro	N/A	0.00	0.00	0.00	0.00	N/A	Bring Forward Not Triggered

### Federico, Lesley Ann

Date	Transaction Description	Ledger Data				SuperStream Data					
		Contribution Type	Concessional	Non-Concessional	Other	Reserves	Contribution Type	Employer	Concessional	Non-Concessional	Other
28/07/2017	SBSCH 4100000772826 [Lesley employer contribution]	Employer	1,853.00	<b>\$55</b>							
30/10/2017	Lesley member	Personal - Non-		1,853.00							

28/06/2018	contribution Lesley member contribution	Concessional Personal - Non- Concessional		23,000.00						
<b>Total - Federico, Lesley Ann</b>			<b>1,853.00</b>	<b>24,853.00</b>	<b>S57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Federico, Mauro**

Date	Transaction Description	Ledger Data				SuperStream Data				
		Contribution Type	Concessional	Non-Concessional	Other	Reserves	Contribution Type	Employer	Concessional	Non-Concessional
28/06/2018	mfsuper	Personal - Concessional	25,000.00	S12						
<b>Total - Federico, Mauro</b>			<b>25,000.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total for all members</b>			<b>26,853.00</b>	<b>24,853.00</b>	<b>0.00</b>	<b>0.00</b>				

# Federico Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Advisor Fees (30900)</b>					
<u>Advisor Fees (30900)</u>					
03/07/2017	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		113.40		113.40 DR
01/08/2017	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		117.07		230.47 DR
01/09/2017	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		117.73		348.20 DR
03/10/2017	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		114.60		462.80 DR
01/11/2017	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		122.62		585.42 DR
01/12/2017	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		123.14		708.56 DR
02/01/2018	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		127.93		836.49 DR
01/02/2018	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		130.35		966.84 DR
01/03/2018	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		115.45		1,082.29 DR
03/04/2018	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		127.97		1,210.26 DR
01/05/2018	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		123.35		1,333.61 DR
01/06/2018	Solaris Wsale Core sale to pay Adviser Service fee (Auto reprocessed due to distribution entered / deleted on 30/06/2018)		132.49		1,466.10 DR
			<b>1,466.10</b>		<b>1,466.10 DR</b>

**Advisor fee: \$708.56 (S16) + \$757.54 (S24) = \$1,466.10**

**Total Debits: 1,466.10**

**Total Credits: 0.00**

## Federico Superannuation Fund

## General Ledger

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Bank Charges (31500)</b>					
Bank Charges (31500)					
03/07/2017	MAINTENANCE FEE		10.00		10.00 DR
01/08/2017	MAINTENANCE FEE		10.00		20.00 DR
01/09/2017	MAINTENANCE FEE		10.00		30.00 DR
02/10/2017	MAINTENANCE FEE		10.00		40.00 DR
01/11/2017	MAINTENANCE FEE		10.00		50.00 DR
01/12/2017	MAINTENANCE FEE		10.00		60.00 DR
02/01/2018	MAINTENANCE FEE		10.00		70.00 DR
01/02/2018	MAINTENANCE FEE		10.00		80.00 DR
01/03/2018	MAINTENANCE FEE		10.00		90.00 DR
03/04/2018	MAINTENANCE FEE		10.00		100.00 DR
01/05/2018	MAINTENANCE FEE		10.00		110.00 DR
01/06/2018	MAINTENANCE FEE		10.00		120.00 DR
			<b>120.00</b>		<b>120.00 DR</b>

Total Debits: 120.00

Total Credits: 0.00

**Federico Superannuation Fund**  
**General Ledger**

For The Period 01 July 2017 - 30 June 2018

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Income Tax Payable/Refundable (85000)</b>					
Income Tax Payable/Refundable (85000)					
01/07/2017	Opening Balance				98.35 DR
31/10/2017	CHEQUE 000039		1,564.00		1,662.35 DR
23/02/2018	CHEQUE 000040		1,564.00		3,226.35 DR
02/03/2018	CHEQUE 000041	<b>S60</b>		<b>P27</b> 98.35	3,128.00 DR
02/05/2018	CHEQUE 000042		1,748.00		4,876.00 DR
30/06/2018	PAYGI Q4/2018		1,625.00		6,501.00 DR
30/06/2018	Create Entries - Franking Credits Adjustment - 30/06/2018	<b>S32</b>	1,929.70		8,430.70 DR
30/06/2018	Create Entries - TFN Credits Adjustment - 30/06/2018	<b>W1</b>	165.00		8,595.70 DR
30/06/2018	Create Entries - Foreign Credits Adjustment - 30/06/2018	<b>S32</b>	166.89		8,762.59 DR
30/06/2018	Create Entries - Income Tax Expense - 30/06/2018			<b>F10</b> 6,110.85	2,651.74 DR
			<b>8,762.59</b>	<b>6,209.20</b>	<b>2,651.74 DR</b>

**Total Debits: 8,762.59**

**Total Credits: 6,209.20**

**Income Tax Paid FY2017: \$160.65 (S62)**

**Income Tax Refundable FY2018: \$2,392.74 (F10)**

-

**Balance: \$6,110.85 - \$1,929.7 - \$166.89 - \$165 - \$6,501 = -\$2,651.74**



# **S - SOURCE DOCUMENTS**



Business

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BANKWEST PERTH CSC  
50 WILLIAM STREET  
PERTH WA 6000

BSB Number	306-089
Account Number	239822-1
Period	1 Jul 17 - 31 Jul 17
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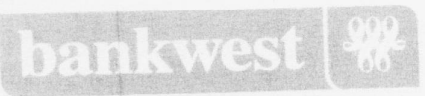
BS2123AN23 051298-000000 (053N)  
**THE TRUSTEE**  
**THE FEDERICO SUPERANNUATION FUND**  
 PO BOX 1389  
 WANGARA WA 6947

Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1				
Date	Particulars	Debit	Credit	Balance
01 JUL 17	OPENING BALANCE			366,364.16
03 JUL 17	MAINTENANCE FEE	10.00		366,354.16
28 JUL 17	SBSCH 410000772726 <i>FWN 2017</i>		1,853.00	368,207.16
31 JUL 17	CREDIT INTEREST		31.13	
31 JUL 17	TAX FILE NUMBER TAX	14.00	<i>\$17.13</i>	368,224.29
31 JUL 17	<b>CLOSING BALANCE</b>			<b>368,224.29</b>
	TOTAL DEBITS	\$24.00		
	TOTAL CREDITS		\$1,884.13	
30 JUN 17	CREDIT INTEREST RATES			
	Tier 1	\$0.00 to	\$4,999.99 @	0.0000% p.a.
	Tier 2	\$5,000.00 to	\$19,999.99 @	0.0000% p.a.
	Tier 3	\$20,000.00 to	\$49,999.99 @	0.0500% p.a.
	Tier 4	\$50,000.00 to	\$99,999.99 @	0.0500% p.a.
	Tier 5	\$100,000.00 to	\$149,999.99 @	0.1000% p.a.
	Tier 6	+ \$150,000.00	@	0.1000% p.a.

PLEASE NOTE: MONTHLY MAINTENANCE FEE OF \$10 IS EFFECTIVE FROM 2nd APRIL 2012

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Business

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BANKWEST PERTH CSC  
50 WILLIAM STREET  
PERTH WA 6000

BSB Number	306-089
Account Number	239822-1
Period	1 Aug 17 - 31 Aug 17
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BS2443AN21 044567-000000 (053N)

THE TRUSTEE  
THE FEDERICO SUPERANNUATION FUND  
PO BOX 1389  
WANGARA WA 6947

Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1				
Date	Particulars	Debit	Credit	Balance
01 AUG 17	OPENING BALANCE			368,224.29
01 AUG 17	MAINTENANCE FEE	10.00		
01 AUG 17	CHEQUE 000038 <i>JUNE 17 QTR</i>	2,357.00		365,857.29
31 AUG 17	CREDIT INTEREST		31.08	
31 AUG 17	TAX FILE NUMBER TAX	14.00	<i>\$17.08</i>	365,874.37
31 AUG 17	<b>CLOSING BALANCE</b>			<b>365,874.37</b>
	TOTAL DEBITS	\$2,381.00		
	TOTAL CREDITS		\$31.08	
31 JUL 17	CREDIT INTEREST RATES			
	Tier 1	\$0.00 to	\$4,999.99 @	0.0000% p.a.
	Tier 2	\$5,000.00 to	\$19,999.99 @	0.0000% p.a.
	Tier 3	\$20,000.00 to	\$49,999.99 @	0.0500% p.a.
	Tier 4	\$50,000.00 to	\$99,999.99 @	0.0500% p.a.
	Tier 5	\$100,000.00 to	\$149,999.99 @	0.1000% p.a.
	Tier 6	+ \$150,000.00	@	0.1000% p.a.

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BS2723AN31 077760-000000 (050N)

THE TRUSTEE  
THE FEDERICO SUPERANNUATION FUND  
PO BOX 1389  
WANGARA WA 6947

Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1					
Date	Particulars	Debit	Credit	Balance	
01 SEP 17	OPENING BALANCE				365,874.37
01 SEP 17	MAINTENANCE FEE	10.00			365,864.37
29 SEP 17	CREDIT INTEREST		29.07		
29 SEP 17	TAX FILE NUMBER TAX	13.00	\$16.07		365,880.44
29 SEP 17	CLOSING BALANCE				365,880.44
	TOTAL DEBITS	\$23.00			
	TOTAL CREDITS		\$29.07		
31 AUG 17	CREDIT INTEREST RATES	\$0.00	to	\$4,999.99	@ 0.0000% p.a.
	Tier 1	\$5,000.00	to	\$19,999.99	@ 0.0000% p.a.
	Tier 2	\$20,000.00	to	\$49,999.99	@ 0.0500% p.a.
	Tier 3	\$50,000.00	to	\$99,999.99	@ 0.0500% p.a.
	Tier 4	\$100,000.00	to	\$149,999.99	@ 0.1000% p.a.
	Tier 5				@ 0.1000% p.a.
	Tier 6	+	\$150,000.00		@ 0.1000% p.a.

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BANKWEST PERTH CSC  
50 WILLIAM STREET  
PERTH WA 6000

BSB Number	306-089
Account Number	239822-1
Period	30 Sep 17 - 31 Oct 17
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BS3043AN20 042965-000000 (050N)  
THE TRUSTEE  
THE FEDERICO SUPERANNUATION FUND  
PO BOX 1389  
WANGARA WA 6947

Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1				
Date	Particulars	Debit	Credit	Balance
30 SEP 17	OPENING BALANCE			365,880.44
02 OCT 17	MAINTENANCE FEE	10.00		365,870.44
30 OCT 17	SBSCH 470000778430		1,853.00	367,723.44
31 OCT 17	CREDIT INTEREST		32.08	
31 OCT 17	TAX FILE NUMBER TAX	15.00		
31 OCT 17	CHEQUE 000039	1,564.00		366,176.52
31 OCT 17	CLOSING BALANCE			366,176.52
	TOTAL DEBITS	\$1,589.00		
	TOTAL CREDITS		\$1,885.08	
29 SEP 17	CREDIT INTEREST RATES			
	Tier 1	\$0.00 to	\$4,999.99 @	0.0000% p.a.
	Tier 2	\$5,000.00 to	\$19,999.99 @	0.0000% p.a.
	Tier 3	\$20,000.00 to	\$49,999.99 @	0.0500% p.a.
	Tier 4	\$50,000.00 to	\$99,999.99 @	0.0500% p.a.
	Tier 5	\$100,000.00 to	\$149,999.99 @	0.1000% p.a.
	Tier 6	+ \$150,000.00	@	0.1000% p.a.

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BANKWEST PERTH CSC  
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PERTH WA 6000

BSB Number	306-089
Account Number	239822-1
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BS3343AN21 046752-000000 (050N)  
THE TRUSTEE  
THE FEDERICO SUPERANNUATION FUND  
PO BOX 1389  
WANGARA WA 6947

Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1					
Date	Particulars	Debit	Credit	Balance	
01 NOV 17	OPENING BALANCE			366,176.52	
01 NOV 17	MAINTENANCE FEE	10.00		366,166.52	
30 NOV 17	CREDIT INTEREST		30.10	366,182.62	
30 NOV 17	TAX FILE NUMBER TAX	14.00	\$16.10	366,182.62	
30 NOV 17	CLOSING BALANCE				
	TOTAL DEBITS	\$24.00			
	TOTAL CREDITS		\$30.10		
31 OCT 17	CREDIT INTEREST RATES				
	Tier 1	\$0.00 to	\$4,999.99 @	0.0000% p.a.	
	Tier 2	\$5,000.00 to	\$19,999.99 @	0.0000% p.a.	
	Tier 3	\$20,000.00 to	\$49,999.99 @	0.0500% p.a.	
	Tier 4	\$50,000.00 to	\$99,999.99 @	0.0500% p.a.	
	Tier 5	\$100,000.00 to	\$149,999.99 @	0.1000% p.a.	
	Tier 6	+ \$150,000.00	@	0.1000% p.a.	

PLEASE NOTE: MONTHLY MAINTENANCE FEE OF \$10 IS EFFECTIVE FROM 2nd APRIL 2012

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BANKWEST PERTH CSC  
50 WILLIAM STREET  
PERTH WA 6000

BSB Number	306-089
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BS3633AN54 122326-000000 (050N)  
THE TRUSTEE  
THE FEDERICO SUPERANNUATION FUND  
PO BOX 1389  
WANGARA WA 6947

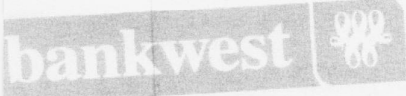


Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1				
Date	Particulars	Debit	Credit	Balance
01 DEC 17	OPENING BALANCE			366,182.62
01 DEC 17	MAINTENANCE FEE	10.00		366,172.62
29 DEC 17	CREDIT INTEREST		29.09	
29 DEC 17	TAX FILE NUMBER TAX	13.00	\$16.09	366,188.71
29 DEC 17	CLOSING BALANCE			366,188.71
	TOTAL DEBITS	\$23.00		
	TOTAL CREDITS		\$29.09	
30 NOV 17	CREDIT INTEREST RATES			
	Tier 1	\$0.00 to	\$4,999.99 @	0.0000% p.a.
	Tier 2	\$5,000.00 to	\$19,999.99 @	0.0000% p.a.
	Tier 3	\$20,000.00 to	\$49,999.99 @	0.0500% p.a.
	Tier 4	\$50,000.00 to	\$99,999.99 @	0.0500% p.a.
	Tier 5	\$100,000.00 to	\$149,999.99 @	0.1000% p.a.
	Tier 6	+ \$150,000.00	@	0.1000% p.a.

PLEASE NOTE: MONTHLY MAINTENANCE FEE OF \$10 IS EFFECTIVE FROM 2nd APRIL 2012

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Business

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BANKWEST PERTH CSC  
50 WILLIAM STREET  
PERTH WA 6000

BSB Number	306-089
Account Number	239822-1
Period	30 Dec 17 - 31 Jan 18
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BS0313AN20 043635-000000 (050N)  
THE TRUSTEE  
THE FEDERICO SUPERANNUATION FUND  
PO BOX 1389  
WANGARA WA 6947

Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1				
Date	Particulars	Debit	Credit	Balance
30 DEC 17	OPENING BALANCE			366,188.71
02 JAN 18	MAINTENANCE FEE	10.00		366,178.71
31 JAN 18	CREDIT INTEREST		33.11	366,196.82
31 JAN 18	TAX FILE NUMBER TAX	15.00	\$18.11	366,196.82
31 JAN 18	CLOSING BALANCE			
	TOTAL DEBITS	\$25.00		
	TOTAL CREDITS		\$33.11	
29 DEC 17	CREDIT INTEREST RATES	\$0.00 to	\$4,999.99 @	0.0000% p.a.
	Tier 1	\$5,000.00 to	\$19,999.99 @	0.0000% p.a.
	Tier 2	\$20,000.00 to	\$49,999.99 @	0.0500% p.a.
	Tier 3	\$50,000.00 to	\$99,999.99 @	0.0500% p.a.
	Tier 4	\$100,000.00 to	\$149,999.99 @	0.1000% p.a.
	Tier 5	\$150,000.00+	@	0.1000% p.a.
	Tier 6			

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BANKWEST PERTH CSC  
50 WILLIAM STREET  
PERTH WA 6000

BSB Number	306-089
Account Number	239822-1
Period	1 Feb 18 - 28 Feb 18
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BS0593AN26 061237-000000 (050N)  
THE TRUSTEE  
THE FEDERICO SUPERANNUATION FUND  
PO BOX 1389  
WANGARA WA 6947



Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1				
Date	Particulars	Debit	Credit	Balance
01 FEB 18	OPENING BALANCE			366,196.82
01 FEB 18	MAINTENANCE FEE	10.00		366,186.82
08 FEB 18	mf draw <i>INVOICE M/DRAWN</i>	500.00		365,686.82
23 FEB 18	CHEQUE 000040 <i>DEC 17 INITIAL NET</i>	1,564.00		364,122.82
26 FEB 18	reimburse accident <i>OP 8/2</i>		500.00	
26 FEB 18	audit fee	528.00		364,094.82
28 FEB 18	CREDIT INTEREST		28.04	
28 FEB 18	TAX FILE NUMBER TAX	13.00	<i>\$15.04</i>	364,109.86
28 FEB 18	CLOSING BALANCE			364,109.86
	TOTAL DEBITS	\$2,615.00		
	TOTAL CREDITS		\$528.04	
31 JAN 18	CREDIT INTEREST RATES			
	Tier 1	\$0.00 to	\$4,999.99 @	0.0000% p.a.
	Tier 2	\$5,000.00 to	\$19,999.99 @	0.0000% p.a.
	Tier 3	\$20,000.00 to	\$49,999.99 @	0.0500% p.a.
	Tier 4	\$50,000.00 to	\$99,999.99 @	0.0500% p.a.
	Tier 5	\$100,000.00 to	\$149,999.99 @	0.1000% p.a.
	Tier 6	\$150,000.00+	@	0.1000% p.a.

PLEASE NOTE: MONTHLY MAINTENANCE FEE OF \$10 IS EFFECTIVE FROM 2nd APRIL 2012

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Business

For enquiries please call 13 17 19.

BANKWEST PERTH CSC  
50 WILLIAM STREET  
PERTH WA 6000

BSB Number	306-089
Account Number	239822-1
Period	1 Mar 18 - 29 Mar 18
Page 1 of 1	Statement Number 117

BS0883AN32 075576-000000 (050N)

THE TRUSTEE  
THE FEDERICO SUPERANNUATION FUND  
PO BOX 1389  
WANGARA WA 6947

Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1				
Date	Particulars	Debit	Credit	Balance
01 MAR 18	OPENING BALANCE			364,109.86
01 MAR 18	MAINTENANCE FEE	10.00		364,099.86
02 MAR 18	CHEQUE 000041 <i>1/700 500</i>	160.65		363,939.21
29 MAR 18	CREDIT INTEREST		28.92	
29 MAR 18	TAX FILE NUMBER TAX	13.00	<i>\$15.92</i>	363,955.13
29 MAR 18	CLOSING BALANCE			<b>363,955.13</b>
	TOTAL DEBITS	\$183.65		
	TOTAL CREDITS		\$28.92	
28 FEB 18	CREDIT INTEREST RATES			
	Tier 1	\$0.00 to	\$4,999.99 @	0.0000% p.a.
	Tier 2	\$5,000.00 to	\$19,999.99 @	0.0000% p.a.
	Tier 3	\$20,000.00 to	\$49,999.99 @	0.0500% p.a.
	Tier 4	\$50,000.00 to	\$99,999.99 @	0.0500% p.a.
	Tier 5	\$100,000.00 to	\$149,999.99 @	0.1000% p.a.
	Tier 6	\$150,000.00+	@	0.1000% p.a.

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Business

For enquiries please call 13 17 19.

BANKWEST PERTH CSC  
50 WILLIAM STREET  
PERTH WA 6000

BSB Number	<b>306-089</b>
Account Number	<b>239822-1</b>
Period	<b>30 Mar 18 - 30 Apr 18</b>
Page 1 of 1	Statement Number 118

BS1203AN21 046491-000000 (050N)  
THE TRUSTEE  
THE FEDERICO SUPERANNUATION FUND  
PO BOX 1389  
WANGARA WA 6947



Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1				
Date	Particulars	Debit	Credit	Balance
30 MAR 18	<b>OPENING BALANCE</b>			363,955.13
03 APR 18	MAINTENANCE FEE	10.00		363,945.13
30 APR 18	CREDIT INTEREST		31.91	
30 APR 18	TAX FILE NUMBER TAX	14.00	\$17.91	363,963.04
30 APR 18	<b>CLOSING BALANCE</b>			<b>363,963.04</b>
	TOTAL DEBITS	\$24.00		
	TOTAL CREDITS		\$31.91	
29 MAR 18	CREDIT INTEREST RATES			
	Tier 1	\$0.00 to	\$4,999.99 @	0.0000% p.a.
	Tier 2	\$5,000.00 to	\$19,999.99 @	0.0000% p.a.
	Tier 3	\$20,000.00 to	\$49,999.99 @	0.0500% p.a.
	Tier 4	\$50,000.00 to	\$99,999.99 @	0.0500% p.a.
	Tier 5	\$100,000.00 to	\$149,999.99 @	0.1000% p.a.
	Tier 6	\$150,000.00+	@	0.1000% p.a.

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Business

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BANKWEST PERTH CSC  
50 WILLIAM STREET  
PERTH WA 6000

BSB Number	306-089
Account Number	239822-1
Period	1 May 18 - 31 May 18
Page 1 of 3	Statement Number 119

BS1513AN20 041849-000000 (050N)

THE TRUSTEE  
THE FEDERICO SUPERANNUATION FUND  
PO BOX 1389  
WANGARA WA 6947



Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1				
Date	Particulars	Debit	Credit	Balance
01 MAY 18	OPENING BALANCE			363,963.04
01 MAY 18	MAINTENANCE FEE	10.00		363,953.04
02 MAY 18	CHEQUE 000042 <i>MAL IF IS MAINT</i>	1,748.00		362,205.04
31 MAY 18	CREDIT INTEREST		30.77	
31 MAY 18	TAX FILE NUMBER TAX	14.00	<i>\$16.77</i>	362,221.81
31 MAY 18	CLOSING BALANCE			362,221.81
	TOTAL DEBITS	\$1,772.00		
	TOTAL CREDITS		\$30.77	
30 APR 18	CREDIT INTEREST RATES			
	Tier 1	\$0.00 to	\$4,999.99 @	0.0000% p.a.
	Tier 2	\$5,000.00 to	\$19,999.99 @	0.0000% p.a.
	Tier 3	\$20,000.00 to	\$49,999.99 @	0.0500% p.a.
	Tier 4	\$50,000.00 to	\$99,999.99 @	0.0500% p.a.
	Tier 5	\$100,000.00 to	\$149,999.99 @	0.1000% p.a.
	Tier 6	\$150,000.00+	@	0.1000% p.a.

PLEASE NOTE: MONTHLY MAINTENANCE FEE OF \$10 IS EFFECTIVE FROM 2nd APRIL 2012

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**Business**

For enquiries please call 13 17 19.

BANKWEST PERTH CSC  
50 WILLIAM STREET  
PERTH WA 6000

BSB Number	<b>306-089</b>
Account Number	<b>239822-1</b>
Period	<b>1 Jun 18 - 29 Jun 18</b>
Page 1 of 1	Statement Number 120

BS1803AN59 130494-000000 (050N)  
THE TRUSTEE  
THE FEDERICO SUPERANNUATION FUND  
PO BOX 1389  
WANGARA WA 6947

Account of: **M.M. FEDERICO PTY LTD**  
**ATFT THE FEDERICO SUPERANNUATION FUND**

TRANSACTION DETAILS FOR ACCOUNT NUMBER: 239822-1				
Date	Particulars	Debit	Credit	Balance
01 JUN 18	OPENING BALANCE			362,221.81
01 JUN 18	MAINTENANCE FEE	10.00		362,211.81
28 JUN 18	mf super		25,000.00	
28 JUN 18	les salary sacrifi		23,000.00	410,211.81
29 JUN 18	CREDIT INTEREST		28.91	
29 JUN 18	TAX FILE NUMBER TAX	13.00	<b>\$15.91</b>	410,227.72
29 JUN 18	CLOSING BALANCE			410,227.72
	TOTAL DEBITS	\$23.00		
	TOTAL CREDITS		\$48,028.91	
31 MAY 18	CREDIT INTEREST RATES			
	Tier 1	\$0.00 to	\$4,999.99 @	0.0000% p.a.
	Tier 2	\$5,000.00 to	\$19,999.99 @	0.0000% p.a.
	Tier 3	\$20,000.00 to	\$49,999.99 @	0.0500% p.a.
	Tier 4	\$50,000.00 to	\$99,999.99 @	0.0500% p.a.
	Tier 5	\$100,000.00 to	\$149,999.99 @	0.1000% p.a.
	Tier 6	\$150,000.00+	@	0.1000% p.a.

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**INVESTOR****REVIEW**

M M Federico Pty Ltd  
 PO Box 1389  
 WANGARA DC WA 6947

Dear Sir/Madam,

Here's your FirstChoice Wholesale Investments statement for the six months ending 31 December 2017. We've also enclosed a brochure that outlines some recent changes to the Product Disclosure Statement, it's important that you take a moment to read through these changes.

#### We're now going digital in July 2018

We've postponed the switch to electronic statements and communications. From July 2018, these communications will be delivered to you via email and our secure online portal FirstNet Investor (FNI), which means you will be able to access your statement anywhere, anytime and on a device that suits you, while also reducing the impact on our environment. More information will be provided as we get closer to the date. If you've previously advised that you'd like to continue receiving paper statements and notifications, your preference will remain the same.

#### We're here to help

Visit Investor Review at [colonialfirststate.com.au/investorreview](http://colonialfirststate.com.au/investorreview), where you'll find essential news, videos, tools and fund commentaries to help you understand your statement.

For more information, call us on 13 13 36, Monday to Friday, 8am to 7pm Sydney time, or alternatively, if you have a financial adviser you can talk to them.

Yours sincerely,

**Scott Henricks**  
 General Manager, Client Operations

Colonial First State is the issuer of interests in products made available under FirstChoice Investments and FirstChoice Wholesale Investments, other than FirstRate Saver, FirstRate Term Deposits and FirstRate Investment Deposits which are products of the Commonwealth Bank of Australia ABN 48 123 123 124, AFS Licence 234945 (the Bank) Colonial First State is a wholly owned subsidiary of the Bank. The Bank and its subsidiaries do not guarantee the performance of FirstChoice products or the repayment of capital for your investment. This document is not advice and provides information only. It does not take into account your individual objectives, financial situation or needs. You should read the relevant Product Disclosure Statement (PDS) carefully and assess whether the information is appropriate for you and consider talking to a financial adviser before making an investment decision. A PDS for Colonial First State's products are available at [colonialfirststate.com.au](http://colonialfirststate.com.au) or by calling us on 13 13 36.

INVESTOR

REVIEW



M M Fedehco Pty Ltd  
PO Box 1389  
WANGARA DC WA 6947

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Scott Henchke  
General Manager, Client Operations

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**FirstChoice Wholesale Investments - Summary Report**

**Your details**



M M Federico Pty Ltd  
PO Box 1389  
WANGARA DC WA 6947

**Statement period** 1 July 2017 to 31 December 2017  
**Account number** 091 018890598  
**Account name** M M Federico Pty Ltd  
Federico Superannuation Fund  
**Email address** mauro@mmfed.com.au  
**TFN/ABN held** Yes  
**Adviser details** Jamie Luxton 1  
Financial Wisdom Limited

**Your account balance**

Your opening account balance as at: 30 June 2017 **\$156,326.23**  
Your closing account balance as at: 31 December 2017 **\$172,945.04**  
Total investment return for the period (including distributions): **\$17,327.37**  
*This equals the total amount of your distribution(s) + the change in investment value over the period.*

**Your account valuation**



Investment option name	Option code	Units	Unit price \$	Value \$	%
CFS Wsale Aust Share-Core	026	19,655.7255	1.4547	28,593.18	16.5
CFS Wsale Global Resources	049	6,258.7140	1.6366	10,243.01	5.9
CFS Wsale Geared Share	053	5,637.6947	3.8756	21,849.45	12.6
Blackrock Wsale Scientific Aus	103	13,123.7558	1.3461	17,665.89	10.2
BT Wsale Core Australian Shr	110	13,035.0136	1.4660	19,109.33	11.0
Solaris Wsale Core Australian	168	1,566.8795	1.7162	2,689.08	1.6
Ironbark Karara Wsale Australi	189	11,966.2431	1.4996	17,944.58	10.4
FirstChoice Wsale Asian Share	202	28,596.4004	1.1704	33,469.23	19.4
Realindex Rafi Ws Aust Sml Com	242	6,460.4249	1.6450	10,627.40	6.1
Realindex Rafi Ws Global Shr	243	7,427.7450	1.4478	10,753.89	6.3
<b>Account value</b>				<b>172,945.04</b>	<b>100.0</b>

Colonial First State Investments Limited ABN 98 002 348 352, AFS Licence 232468 (Colonial First State) is the issuer of interests in FirstChoice Personal Super, FirstChoice Wholesale Personal Super, FirstChoice Pension, FirstChoice Wholesale Pension and FirstChoice Employer Super from the Colonial First State FirstChoice Superannuation Trust ABN 26 458 298 557 and interests in the Rollover & Superannuation Fund and the Personal Pension Plan from the Colonial First State Rollover & Superannuation Fund ABN 88 854 638 840 and interests in the Colonial First State Pooled Superannuation Trust ABN 51 982 884 624.

000993/004020



**FirstChoice Wholesale Investments - Detailed Report**

091 018890598

**Your account summary**

<b>Opening balance at 30 June 2017</b>		<b>\$ 156,326.23</b>
<b>Your investments</b>		
Distributions		3,343.20
<b>Your withdrawals</b>		
Fees		
Adviser service fees **		<b>-708.56</b>
<b>Change in investment value</b>		13,984.17
<i>The increase or decrease in the value of your investment over the statement period.</i>		
<b>Closing balance at 31 December 2017</b>		<b>172,945.04</b>

**\*\* Adviser Service Fee**

The adviser service fee is the amount you have agreed to pay your financial adviser as the cost for providing financial advice.

**Your distribution information**

Investment option(s)	Units	Dist'n per unit \$	Value \$
CFS Wsale Aust Share-Core	17 December 19,044.2646	0.0460	876.04
CFS Wsale Global Resources	17 December 6,234.7547	0.0060	37.41
CFS Wsale Geared Share	17 December 5,578.6666	0.0400	223.15
Blackrock Wsale Scientific Aus	24 September 12,779.5879	0.0140	178.91
Blackrock Wsale Scientific Aus	17 December 12,919.8325	0.0210	271.32
BT Wsale Core Australian Shr	24 September 12,650.1741	0.0160	202.40
BT Wsale Core Australian Shr	17 December 12,796.0690	0.0270	345.49
Solaris Wsale Core Australian	24 September 1,751.7313	0.0160	28.03
Solaris Wsale Core Australian	17 December 1,552.2410	0.0160	24.84
Ironbark Karara Wsale Australi	24 September 11,735.7553	0.0140	164.30
Ironbark Karara Wsale Australi	17 December 11,853.8718	0.0140	165.95
FirstChoice Wsale Asian Share	17 December 28,210.0943	0.0160	451.36
Realindex Rafi Ws Aust Sml Com	17 December 6,318.3423	0.0360	227.46
Realindex Rafi Ws Global Shr	17 December 7,326.8847	0.0200	146.54

**Distribution option:**  Reinvest

**Your asset allocation**

Investment options	Cash %	Fixed Interest %		Shares %		Property %	Total
		Aus	Global	Aus	Global		
CFS Wsale Aust Share-Core	0.1	0.0	0.0	16.4	0.0	0.0	16.5

Colonial First State Investments Limited ABN 98 002 348 352, AFS Licence 232468 (Colonial First State) is the issuer of interests in FirstChoice Personal Super, FirstChoice Wholesale Personal Super, FirstChoice Pension, FirstChoice Wholesale Pension and FirstChoice Employer Super from the Colonial First State FirstChoice Superannuation Trust ABN 26 458 298 557 and interests in the Rollover & Superannuation Fund and the Personal Pension Plan from the Colonial First State Rollover & Superannuation Fund ABN 88 854 638 840 and interests in the Colonial First State Pooled Superannuation Trust ABN 51 982 884 624.

FirstChoice Wholesale Investments - Detailed Report

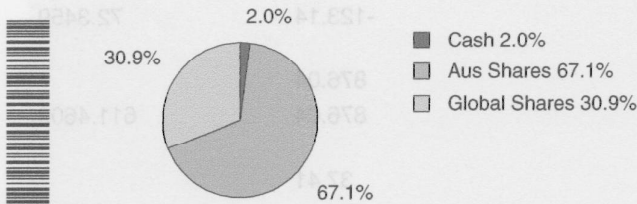
091 018890598

Your asset allocation continued...

Investment options	Cash %	Fixed Interest %		Shares %		Property %	Total
		Aus	Global	Aus	Global		
CFS Wsale Global Resources	0.1	0.0	0.0	0.0	5.8	0.0	5.9
CFS Wsale Geared Share	0.6	0.0	0.0	12.0	0.0	0.0	12.6
Blackrock Wsale Scientific Aus	0.0	0.0	0.0	10.2	0.0	0.0	10.2
BT Wsale Core Australian Shr	0.3	0.0	0.0	10.7	0.0	0.0	11.0
Solaris Wsale Core Australian	0.0	0.0	0.0	1.6	0.0	0.0	1.6
Ironbark Karara Wsale Australi	0.3	0.0	0.0	10.1	0.0	0.0	10.4
FirstChoice Wsale Asian Share	0.6	0.0	0.0	0.0	18.8	0.0	19.4
Realindex Rafi Ws Aust Sml Com	0.0	0.0	0.0	6.1	0.0	0.0	6.1
Realindex Rafi Ws Global Shr	0.0	0.0	0.0	0.0	6.3	0.0	6.3
<b>Total account allocation</b>	<b>2.0</b>	<b>0.0</b>	<b>0.0</b>	<b>67.1</b>	<b>30.9</b>	<b>0.0</b>	<b>100.0</b>

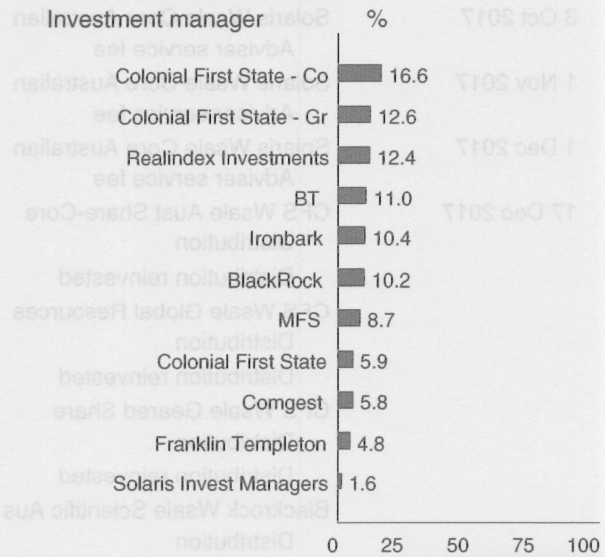
How your money is invested

Asset allocation



This represents the percentage of your account invested in each of the major asset classes.

Investment manager allocation



This represents the percentage of your account invested with each investment manager.

Your account transactions

Date	Investment option Transaction type	Amount \$	Units
3 Jul 2017	Solaris Wsale Core Australian Adviser service fee	-113.40 ✓	71.7131

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000993/004020

FirstChoice Wholesale Investments - Detailed Report

091 018890598

Your account transactions continued...

Date	Investment option Transaction type	Amount \$	Units
1 Aug 2017	Solaris Wsale Core Australian Adviser service fee	-117.07 ✓	72.8500
1 Sep 2017	Solaris Wsale Core Australian Adviser service fee	-117.73 ✓	73.0426
24 Sep 2017	Blackrock Wsale Scientific Aus Distribution	178.91	
	Distribution reinvested	178.91 ✓	140.2446
	BT Wsale Core Australian Shr Distribution	202.40 ✓	
	Distribution reinvested	202.40	145.8949
	Solaris Wsale Core Australian Distribution	28.03	
	Distribution reinvested	28.03 ✓	17.5253
	Ironbark Karara Wsale Australi Distribution	164.30	
	Distribution reinvested	164.30 ✓	118.1165
3 Oct 2017	Solaris Wsale Core Australian Adviser service fee	-114.60 ✓	71.4375
1 Nov 2017	Solaris Wsale Core Australian Adviser service fee	-122.62 ✓	73.2322
1 Dec 2017	Solaris Wsale Core Australian Adviser service fee	-123.14 ✓	72.3459
17 Dec 2017	CFS Wsale Aust Share-Core Distribution	876.04	
	Distribution reinvested	876.04 ✓	611.4609
	CFS Wsale Global Resources Distribution	37.41	
	Distribution reinvested	37.41 ✓	23.9593
	CFS Wsale Geared Share Distribution	223.15	
	Distribution reinvested	223.15 ✓	59.0281
	Blackrock Wsale Scientific Aus Distribution	271.32	
	Distribution reinvested	271.32 ✓	203.9233
	BT Wsale Core Australian Shr Distribution	345.49	
	Distribution reinvested	345.49 ✓	238.9446
	Solaris Wsale Core Australian Distribution	24.84	
	Distribution reinvested	24.84 ✓	14.6385
	Ironbark Karara Wsale Australi Distribution	165.95 ✓	

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**FirstChoice Wholesale Investments - Detailed Report**

091 018890598

**Your account transactions continued...**

Date	Investment option Transaction type	Amount \$	Units
	Distribution reinvested	165.95	112.3713
	FirstChoice Wsale Asian Share		
	Distribution	451.36 ✓	
	Distribution reinvested	451.36	386.3061
	Realindex Rafi Ws Aust Sml Com		
	Distribution	227.46	
	Distribution reinvested	227.46 ✓	142.0826
	Realindex Rafi Ws Global Shr		
	Distribution	146.54	
	Distribution reinvested	146.54 ✓	100.8603

**Your fee summary**

**Fees charged**

This is the amount of fees (including adjustments) that have been deducted from your account this period as detailed in "Your account summary" of this statement.

\$  
708.56

**Indirect costs of your investment**

This approximate amount has been deducted from your investment and covers amounts that have reduced the return on your investment but are not charged to you directly as a fee.

1,028.67

*These costs are reflected in the daily unit price and are paid monthly.  
A breakdown of these costs per investment option is provided below:*

**Investment options**

Investment options	\$
CFS Wsale Aust Share-Core	132.14
CFS Wsale Global Resources	55.76
CFS Wsale Geared Share	231.97
Blackrock Wsale Scientific Aus	86.50
BT Wsale Core Australian Shr	92.47
Solaris Wsale Core Australian	14.49
Ironbark Karara Wsale Australi	86.69
FirstChoice Wsale Asian Share	245.98
Realindex Rafi Ws Aust Sml Com	42.81
Realindex Rafi Ws Global Shr	39.86
<b>Total</b>	<b>1,028.67</b>

**Total fees you paid**

This approximate amount includes all the fees and costs which affected your investment during the period.

1,737.23



000993/004020

Colonial First State Investments Limited ABN 98 002 348 352, AFS Licence 232468 (Colonial First State) is the issuer of interests in FirstChoice Personal Super, FirstChoice Wholesale Personal Super, FirstChoice Pension, FirstChoice Wholesale Pension and FirstChoice Employer Super from the Colonial First State FirstChoice Superannuation Trust ABN 26 458 298 557 and interests in the Rollover & Superannuation Fund and the Personal Pension Plan from the Colonial First State Rollover & Superannuation Fund ABN 88 854 638 840 and interests in the Colonial First State Pooled Superannuation Trust ABN 51 982 884 624.

**FirstChoice Wholesale Investments - Detailed Report**

091 018890598

**Additional explanation of fees and costs**

**Buy/Sell spread**

When you invest, switch or withdraw all or part of your investment you will be charged a 'buy/sell spread'. This amount varies according to the investment option and is not paid to us or the investment manager. Please refer to the Product Disclosure Statement for further details.

**Tax**

Rebates are shown before tax as the rebate is paid to you directly and therefore any tax liability is paid by you, not the Unit Trust.

For more information about your statement please refer to the Investor Review website at [colonialfirststate.com.au/investorreview](http://colonialfirststate.com.au/investorreview)

**Investor information**

**Do you have a question about your account or would you like to provide us with feedback?**

Further information in relation to your account is available on request. If you require further information, need assistance understanding this statement, have another enquiry or would simply like to give us feedback, then please contact us by:

- ☎ calling 13 13 36 Monday to Friday, 8am to 7pm Sydney time
- ✉ emailing [contactus@colonialfirststate.com.au](mailto:contactus@colonialfirststate.com.au)
- ✉ writing to Colonial First State, Reply Paid 27, SYDNEY NSW 2001.

**Dispute resolution**

We understand things don't always go as planned so if you'd like to make an enquiry or discuss the operation or management of your account, contact us using the details above.

If you are not happy with the outcome of your enquiry or complaint then you can write to:

Group Customer Relations  
GPO Box 41  
Sydney NSW 2001

Once we receive your query we'll make sure it's dealt within 45 days. If your complaint relates to a direct debit arrangement, we will provide a response within 21 days. We will make every effort to resolve your query as quickly as possible.

You can refer the matter to an external dispute resolution service. The Financial Ombudsman Service offers a free, independent dispute resolution service for the Australian banking, insurance and investment industries. You can contact them on 1800 367 287, or by writing to Financial Ombudsman Service, GPO Box 3, Melbourne VIC 3001, or online at [www.fos.org.au](http://www.fos.org.au)

Please refer to our website for further information about the dispute resolution process.

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☎ Investor Services 13 13 36  
🌐 [colonialfirststate.com.au](http://colonialfirststate.com.au)

**INVESTOR****REVIEW**

M M Federico Pty Ltd  
PO Box 1389  
WANGARA DC WA 6947

Dear Sir/Madam,

Your FirstChoice Wholesale Investments statement for the six months ending 30 June 2018 is enclosed.

**Important update**

We've recently updated the Product Disclosure Statement for FirstChoice Wholesale Investments, dated 14 May 2018. It's important you're aware of these changes and how they might affect you. You can read about these changes in the enclosed key changes flyer.

**Visit our new Statement Hub**

If you'd like to know more about your statement, visit our new Statement Hub site at [colonialfirststate.com.au/statementhub](http://colonialfirststate.com.au/statementhub).

For further information, please speak with your financial adviser if you have one, or call us on 13 13 36, Monday to Friday, 8am to 7pm Sydney time.

Yours sincerely,

**Scott Henricks**  
General Manager, CFS Operations

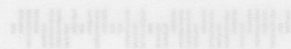


001898/006936

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INVESTOR

REVIEW



M M Fedenco Pty Ltd  
PO Box 1388  
WANGARA DC WA 6947

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For further information, please speak with your financial adviser if you have one, or call us on 13 13 36, Monday to Friday, 9am to 5pm Sydney time.

Yours sincerely,

Scott Hendrick  
General Manager, CFS Operations



ColonialFirstState.com.au

Colonial First State Investments Limited (ABN 98 002 348 582, AFSL Licence 232468 (Colonial First State)) is the issuer of FirstChoice Investments and FirstChoice Wholesale Investments, other than FirstRate Saver, FirstRate Term Deposits and FirstRate Investment Deposits which are products of the Commonwealth Bank of Australia (ABN 46 123 124, AFSL Licence 234945 (the Bank)). Colonial First State is a wholly owned subsidiary of the Bank. The Bank and its subsidiaries do not guarantee the performance of FirstChoice products or the repayment of capital for your investment. This document may include general advice but does not take into account your individual objectives, financial situation or needs. You should read the relevant Product Disclosure Statement (PDS) carefully and assess whether the information is appropriate for you and consider talking to a financial adviser before making an investment decision. PDSs for the FirstChoice range of products are available at [colonialfirststate.com.au](http://colonialfirststate.com.au) or by calling us on 13 13 36.

FirstChoice Wholesale Investments - Summary Report

Your details



M M Federico Pty Ltd  
PO Box 1389  
WANGARA DC WA 6947

**Statement period** 1 January 2018 to 30 June 2018  
**Account number** 091 018890598  
**Account name** M M Federico Pty Ltd  
Federico Superannuation Fund  
**Email address** mxxxo@mmfed.com.au  
**TFN/ABN held** Yes  
**Adviser details** Jamie Luxton 1  
Financial Wisdom Limited

Your account balance

Your opening account balance as at: 31 December 2017 **\$172,945.04**  
Your closing account balance as at: 30 June 2018 **\$179,661.46**  
Total investment return for the period (including distributions): **\$7,473.96**  
*This equals the total amount of your distribution(s) + the change in investment value over the period.*

Your account valuation

Investment option name	Option code	Units	Unit price \$	Value \$	%
T. Rowe Price Ws Aust Equity	026	21,907.3487	1.3435	29,432.52	16.4
Janus Henderson Ws Gbl Nat Res	049	6,352.0929	1.6600	10,544.47	5.9
CFS Wsale Geared Share	053	6,257.4229	3.9340	24,616.70	13.7
Blackrock Wsale Scientific Aus	103	14,142.3584	1.3155	18,604.27	10.4
BT Wsale Core Australian Shr	110	14,233.6114	1.4008	19,938.44	11.1
Solaris Wsale Core Australian	168	1,140.4075	1.7983	2,050.79	1.1
Ironbark Karara Wsale Australi	189	12,044.2996	1.5388	18,533.77	10.3
FirstChoice Wsale Asian Share	202	32,517.2680	1.0435	33,931.77	18.9
Realindex Ws Aus Small Comp	242	7,135.3582	1.5348	10,951.35	6.1
Realindex Ws Global Share	243	7,927.5732	1.3948	11,057.38	6.1
<b>Account value</b>				<b>179,661.46</b>	<b>100.0</b>

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FirstChoice Wholesale Investments - Detailed Report

091 018890598

**Your account summary**

<b>Opening balance at 31 December 2017</b>	<b>\$ 172,945.04</b>
<b>Your investments</b>	
Distributions	14,590.49
<b>Your withdrawals</b>	
Fees	
Adviser service fees **	-757.54
<b>Change in investment value</b>	<b>-7,116.53</b>
<i>The increase or decrease in the value of your investment over the statement period.</i>	
<b>Closing balance at 30 June 2018</b>	<b>179,661.46</b>

**\*\* Adviser Service Fee**

The adviser service fee is the amount you have agreed to pay your financial adviser as the cost for providing financial advice.

**Your distribution information**

Investment option(s)	Units	Dist'n per unit \$	Value \$
T. Rowe Price Ws Aust Equity	30 June 19,655.7255	0.1542	3,030.91
Janus Henderson Ws Gbl Nat Res	29 April 6,258.7140	0.0100	62.59
Janus Henderson Ws Gbl Nat Res	30 June 6,296.8531	0.0146	91.93
CFS Wsale Geared Share	25 March 5,637.6947	0.0690	389.00
CFS Wsale Geared Share	30 June 5,745.3406	0.3521	2,022.93
Blackrock Wsale Scientific Aus	25 March 13,123.7558	0.0300	393.71
Blackrock Wsale Scientific Aus	30 June 13,429.4787	0.0699	938.72
BT Wsale Core Australian Shr	25 March 13,035.0136	0.0550	716.93
BT Wsale Core Australian Shr	30 June 13,549.1999	0.0709	960.64
Solaris Wsale Core Australian	25 March 1,349.1944	0.0160	21.59
Solaris Wsale Core Australian	30 June 1,136.7502	0.0058	6.59
Ironbark Karara Wsale Australi	25 March 11,966.2431	0.0060	71.80
Ironbark Karara Wsale Australi	30 June 12,015.4650	0.0037	44.46
FirstChoice Wsale Asian Share	30 June 28,596.4004	0.1435	4,103.58
Realindex Ws Aus Small Comp	30 June 6,460.4249	0.1605	1,036.90
Realindex Ws Global Share	30 June 7,427.7450	0.0940	698.21

**Distribution option:**  Reinvest

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FirstChoice Wholesale Investments - Detailed Report

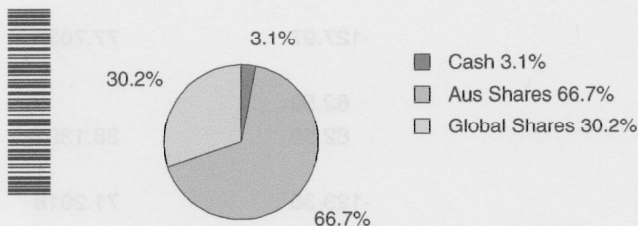
091 018890598

Your asset allocation

Investment options	Cash %	Fixed Interest %		Shares %		Property %	Total
		Aus	Global	Aus	Global		
T. Rowe Price Ws Aust Equity	0.7	0.0	0.0	15.7	0.0	0.0	16.4
Janus Henderson Ws Gbl Nat Res	0.2	0.0	0.0	0.0	5.7	0.0	5.9
CFS Wsale Geared Share	1.0	0.0	0.0	12.7	0.0	0.0	13.7
Blackrock Wsale Scientific Aus	0.1	0.0	0.0	10.3	0.0	0.0	10.4
BT Wsale Core Australian Shr	0.2	0.0	0.0	10.9	0.0	0.0	11.1
Solaris Wsale Core Australian	0.0	0.0	0.0	1.1	0.0	0.0	1.1
Ironbark Karara Wsale Australi	0.3	0.0	0.0	10.0	0.0	0.0	10.3
FirstChoice Wsale Asian Share	0.5	0.0	0.0	0.0	18.4	0.0	18.9
Realindex Ws Aus Small Comp	0.1	0.0	0.0	6.0	0.0	0.0	6.1
Realindex Ws Global Share	0.0	0.0	0.0	0.0	6.1	0.0	6.1
<b>Total account allocation</b>	<b>3.1</b>	<b>0.0</b>	<b>0.0</b>	<b>66.7</b>	<b>30.2</b>	<b>0.0</b>	<b>100.0</b>

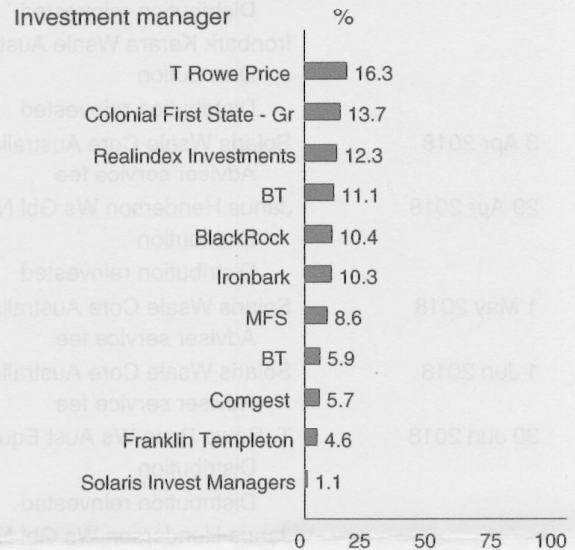
How your money is invested

Asset allocation



This represents the percentage of your account invested in each of the major asset classes.

Investment manager allocation



This represents the percentage of your account invested with each investment manager.

001898/0069966

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FirstChoice Wholesale Investments - Detailed Report

091 018890598

Your account transactions

Date	Investment option Transaction type	Amount \$	Units
2 Jan 2018	Solaris Wsale Core Australian Adviser service fee	-127.93 ✓	74.5904
1 Feb 2018	Solaris Wsale Core Australian Adviser service fee	-130.35 ✓	75.7101
1 Mar 2018	Solaris Wsale Core Australian Adviser service fee	-115.45 ✓	67.3846
25 Mar 2018	CFS Wsale Geared Share Distribution	389.00	
	Distribution reinvested	389.00 ✓	107.6459
	Blackrock Wsale Scientific Aus Distribution	393.71	
	Distribution reinvested	393.71 ✓	305.7229
	BT Wsale Core Australian Shr Distribution	716.93	
	Distribution reinvested	716.93 ✓	514.1863
	Solaris Wsale Core Australian Distribution	21.59	
	Distribution reinvested	21.59 ✓	12.9522
	Ironbark Karara Wsale Australi Distribution	71.80	
	Distribution reinvested	71.80 ✓	49.2219
3 Apr 2018	Solaris Wsale Core Australian Adviser service fee	-127.97 ✓	77.7036
29 Apr 2018	Janus Henderson Ws Gbl Nat Res Distribution	62.59 ✓	
	Distribution reinvested	62.59	38.1391
1 May 2018	Solaris Wsale Core Australian Adviser service fee	-123.35 ✓	71.2018
1 Jun 2018	Solaris Wsale Core Australian Adviser service fee	-132.49 ✓	76.4910
30 Jun 2018	T. Rowe Price Ws Aust Equity Distribution	3,030.91	
	Distribution reinvested	3,030.91	2,251.6232
	Janus Henderson Ws Gbl Nat Res Distribution	91.93	
	Distribution reinvested	91.93 ✓	55.2398
	CFS Wsale Geared Share Distribution	2,022.93	
	Distribution reinvested	2,022.93 ✓	512.0823
	Blackrock Wsale Scientific Aus Distribution	938.72 ✓	
	Distribution reinvested	938.72	712.8797

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**FirstChoice Wholesale Investments - Detailed Report**

091 018890598

**Your account transactions continued...**

Date	Investment option Transaction type	Amount \$	Units
	BT Wsale Core Australian Shr Distribution	960.64 ✓	
	Distribution reinvested	960.64 ✓	684.4115
	Solaris Wsale Core Australian Distribution	6.59 ✓	
	Distribution reinvested	6.59 ✓	3.6573
	Ironbark Karara Wsale Australi Distribution	44.46 ✓	
	Distribution reinvested	44.46 ✓	28.8346
	FirstChoice Wsale Asian Share Distribution	4,103.58 ✓	
	Distribution reinvested	4,103.58 ✓	3,920.8676
	Realindex Ws Aus Small Comp Distribution	1,036.90 ✓	
	Distribution reinvested	1,036.90 ✓	674.9333
	Realindex Ws Global Share Distribution	698.21 ✓	
	Distribution reinvested	698.21 ✓	499.8282

**Your fee summary**

**Fees charged**

This is the amount of fees (including adjustments) that have been deducted from your account this period as detailed in "Your account summary" of this statement.

757.54

**Indirect costs of your investment**

This approximate amount has been deducted from your investment and covers amounts that have reduced the return on your investment but are not charged to you directly as a fee.

1,076.69

*These costs are reflected in the daily unit price and are paid monthly.  
A breakdown of these costs per investment option is provided below:*

**Investment options**

Investment options	\$
T. Rowe Price Ws Aust Equity	137.22
Janus Henderson Ws Gbl Nat Res	58.35
CFS Wsale Geared Share	247.71
Blackrock Wsale Scientific Aus	89.85
BT Wsale Core Australian Shr	96.37
Solaris Wsale Core Australian	11.34
Ironbark Karara Wsale Australi	89.62
FirstChoice Wsale Asian Share	258.92
Realindex Ws Aus Small Comp	45.22

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001898/006986

**FirstChoice Wholesale Investments - Detailed Report**

091 018890598

Realindex Ws Global Share

42.09

**Total**

**1,076.69**

**Total fees you paid**

This approximate amount includes all the fees and costs which affected your investment during the period.

**1,834.23**

**Additional explanation of fees and costs**

**Buy/Sell spread**

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- ✉ writing to Colonial First State, Reply Paid 27, SYDNEY NSW 2001.

**Dispute resolution**

We understand things don't always go as planned so if you'd like to make an enquiry or discuss the operation or management of your account, contact us using the details above.

If you are not happy with the outcome of your enquiry or complaint then you can write to:

Group Customer Relations  
GPO Box 41  
Sydney NSW 2001

Once we receive your query we'll make sure it's dealt within 45 days. If your complaint relates to a direct debit arrangement, we will provide a response within 21 days. We will make every effort to resolve your query as quickly as possible.

You can refer the matter to an external dispute resolution service. The Financial Ombudsman Service offers a free, independent dispute resolution service for the Australian banking, insurance and investment industries. You can contact them on 1800 367 287, or by writing to Financial Ombudsman Service, GPO Box 3, Melbourne VIC 3001, or online at [www.fos.org.au](http://www.fos.org.au)

Please refer to our website for further information about the dispute resolution process.

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Investor information continued...

**New dispute resolution framework**

The government has passed a Bill to implement a new dispute resolution framework for financial services, which will include transitioning complaints handling for superannuation and investments from the Superannuation Complaints Tribunal (SCT) and the Financial Ombudsman Service (FOS) to the new Australian Financial Complaints Authority (AFCA) scheme.

The AFCA scheme will replace the SCT, Financial Ombudsman Service (FOS) and Credit Investment Ombudsman (CIO).

Membership of the AFCA scheme will be mandatory for all 'financial firms', including trustees of APRA-regulated superannuation funds. Colonial First State will be a member of the AFCA scheme.

It is intended that the AFCA scheme will be operational by 1 November 2018 and receipt of complaints will commence from this date.

FOS and CIO will continue for up to 12 months after the commencement date of the AFCA scheme. The SCT will continue to operate until at least 30 June 2020, but potentially for up to four years, to close out existing caseload and deal with any complaints that may be remitted back from the Federal Court.



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# FirstChoice Wholesale Investments - Detailed Report

091 0255555

Investor information continued.

The government has passed a Bill to implement a new dispute resolution framework for financial services, which will include transitioning complaints handling for superannuation and investment from the Superannuation Complaints Tribunal (SCT) and the Financial Ombudsman Service (FOS) to the new Australian Financial Complaints Authority (AFCA) scheme.

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091 0255555

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2017/18 Tax Return Information Statement

Account number: 091 018890598  
 Account type: Super fund  
 Account name: M M Federico Pty Ltd  
 Federico Superannuation Fund  
 Federico Superannuation Fund  
 TFN/ABN: Provided

21141 | 0000025 | 09599 | 001



M M Federico Pty Ltd  
 PO Box 1389  
 WANGARA DC WA 6947

If you have any questions about this statement, please talk to your financial adviser or accountant. The information shown on this statement is also provided to the Australian Taxation Office (ATO).



Part A

Tax return

Interest income	0.00
TFN amounts withheld (Interest)	0.00
Non-primary production income	632.65
Franked distributions from trusts	4,953.34
Share of franking credits – franked dividends	1,929.70
TFN amounts withheld (Trust Distribution)	0.00
Total current year capital gains	13,429.37
Net capital gain	9,305.63
Controlled Foreign Company (CFC) income	0.00
Assessable foreign source income	731.57
Other net foreign source income	731.57
Australian franking credits from a New Zealand franking company	0.00
Foreign Income Tax Offset	166.89

Summary of 2018 tax return items

Amount (\$)	Tax return label
0.00	10L
0.00	10M
632.65	13U
4,953.34	13C
1,929.70	13Q
0.00	13R
13,429.37	18H
9,305.63	18A
0.00	19K
731.57	20E
731.57	20M
0.00	20F
166.89	20O

Part B

Capital gains tax information – additional information for item 18

Amount (\$)

Capital gains - discount method (grossed-up amount)	12,371.24
Capital gains - other than discount method	1,058.13
<b>Total current year capital gains</b>	<b>13,429.37</b>

Notes

The cost base of your units in Attribution Managed Investment Trusts is calculated on a first-in, first-out basis. Your cost base is adjusted at the end of each income year for contributions, distributions and cost-base adjustment information, go to Part C of the individual AMMA statement.

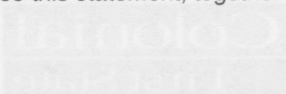
Discounted capital gain:  $(\$12,371.24 * 2/3) = \$8,247.49$   
 Other Gains: \$1,058.13  
 Taxable CG:  $\$8,247.49 + \$1,058.13 = \$9,305.62$

Keeping your account details up-to-date

Please ensure that all account details, including your address information shown at the top of this statement are correct. Contact Investor Services on 13 13 36, Monday to Friday, between 8am to 7pm, Sydney - Australian Eastern Standard Time to inform us of any changes to your account.

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**Part C**

**Total - interest**

Interest income

**Taxable income (\$)**

0.00

**Total - components of distribution/attribution**

	Cash distribution (\$)	Tax paid/Franching credit (\$)	Attribution/Taxable amount (\$)
<b>Australian income</b>			
Dividends - unfranked not CFI*	170.64		170.64
Dividends - unfranked CFI*	271.81		271.81
Interest	94.85		94.85
Interest exempt from non-resident withholding	2.95		2.95
Other income	92.40		92.40
<b>Non-primary production income</b>	<b>632.65</b>		<b>632.65</b>
<b>Dividends - franked amount</b>	<b>3,023.64</b>	<b>1,929.70</b>	<b>4,953.34</b>
<b>Capital gains</b>			
Discounted capital gain TAP <sup>^</sup>	13.54		13.54
Discounted capital gain NTAP <sup>^</sup>	6,172.08		6,172.08
Capital gains - other TAP <sup>^</sup>	0.00		0.00
Capital gains - other NTAP <sup>^</sup>	1,058.13		1,058.13
<b>Capital gain</b>	<b>7,243.75</b>		<b>7,243.75</b>
CGT gross-up amount (AMIT)			6,185.62
Other capital gains distribution (AMIT)	6,185.60		
CGT concession amount (non-AMIT)	0.00		
<b>Total current year/distributed capital gains</b>	<b>13,429.35</b>		
<b>Foreign income</b>			
Other net foreign source income	564.68	166.89	731.57
<b>Assessable foreign income</b>	<b>564.68</b>	<b>166.89</b>	<b>731.57</b>
Australian franking credits from a New Zealand franking company		0.00	0.00
CFC income	0.00		0.00
<b>Total foreign income</b>	<b>564.68</b>	<b>166.89</b>	<b>731.57</b>

**Notes**  
 \* CFI = Conduit foreign income. CFI unfranked dividend income is paid from Australian companies and the income has been declared to be CFI income. CFI income is exempt from non-resident withholding tax.  
 ^ TAP = Taxable Australian Property. NTAP = Non-Taxable Australian Property.

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Part C - continued

	Cash distribution (\$)	Attribution/Amount (\$)
<b>Other non-assessable amounts</b>		
Net exempt income	0.00	0.00
Non-assessable non-exempt	0.00	0.00
Other non-attributable amounts (AMIT)	283.37	
Tax free amounts (non-AMITs)	0.00	
Tax deferred amounts (non-AMITs)	0.00	
<b>Gross cash distribution</b>	<b>17,933.69</b>	
<b>(Includes interest income)</b>		
<b>Other deductions from distribution</b>		
Less: TFN amounts withheld	0.00	
Less: Non-resident withholding tax(12H)	0.00	
Less Other non-resident withholding	0.00	
<b>Net cash distribution</b>	<b>17,933.69</b>	
<b>(Includes interest income)</b>		



**Do you hold any other investments with Colonial First State?**

You will receive a separate Tax Return Information Statement if you have an investment in any other Colonial First State product.

**If you intend to complete a myTax return, please check the information against this statement**

Colonial First State is participating in the ATO's project to pre-fill managed fund distribution information into the myTax online tax return portal. If you complete a myTax return, you should ensure that any information that is pre-filled matches this distribution statement. To find out more about myTax visit the ATO website.

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**Attribution managed investment trust member annual statement (AMMA)****Part C****Components of attribution**

Investment option: T. Rowe Price Ws Aust Equity (CFM0404AU)

	Cash distribution (\$)	Tax paid/Franching credit (\$)	Attribution (\$)
<b>Australian income</b>			
Dividends - unfranked not CFI	38.17		38.17
Dividends - unfranked CFI	55.00		55.00
Interest	18.72		18.72
Interest exempt from non-resident withholding	0.00		0.00
Other income	8.94		8.94
<b>Non-primary production income</b>	<b>120.83</b>		<b>120.83</b>
<b>Dividends - franked amount</b>	<b>587.42</b>	<b>360.75</b>	<b>948.17</b>
<b>Capital gains</b>			
Discounted capital gain TAP	0.00		0.00
Discounted capital gain NTAP	1,193.31		1,193.31
Capital gains - other TAP	0.00		0.00
Capital gains - other NTAP	699.65		699.65
<b>Capital gain</b>	<b>1,892.96</b>		<b>1,892.96</b>
CGT gross-up amount (AMIT)			1,193.31
Other capital gains distribution (AMIT)	1,193.31		
<b>Total current year capital gains</b>	<b>3,086.27</b>		<b>3,086.27</b>
<b>Foreign income</b>			
Other net foreign source income	35.19	7.32	42.51
<b>Assessable foreign income</b>	<b>35.19</b>	<b>7.32</b>	<b>42.51</b>
Australian franking credits from a New Zealand franking company		0.00	0.00
CFC income	0.00		0.00
<b>Total foreign income</b>	<b>35.19</b>	<b>7.32</b>	<b>42.51</b>

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Attribution managed investment trust member annual statement (AMMA) continued

Part C

Components of attribution

Investment option: T. Rowe Price Ws Aust Equity (CFM0404AU)

	Cash distribution (\$)	Attribution/Amount (\$)	
<b>Other non-assessable amounts</b>			
Net exempt income	0.00	0.00	
Non-assessable non-exempt	0.00	0.00	
Other non-attributable amounts (AMIT)	77.24		
<b>Gross cash distribution</b>	<b>3,906.95</b>		
<b>Other deductions from distribution</b>			
Less: TFN amounts withheld	0.00		
Less: Non-resident withholding tax (12 H)	0.00		
Less Other non-resident withholding	0.00		
<b>Net cash distribution</b>	<b>3,906.95</b>		
<b>AMIT Cost Base Adjustment Amounts</b>			
AMIT cost base net decrease amount - (excess)			77.24
AMIT cost base net increase amount - (short fall)			0.00
			<b>Other Amount (\$)</b>
			77.24
			0.00



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## Attribution managed investment trust member annual statement (AMMA)

## Part C

## Components of attribution

Investment option: Janus Henderson Ws Gbl Nat Res(FSF0038AU)

	Cash distribution (\$)	Tax paid/Franching credit (\$)	Attribution (\$)
<b>Australian income</b>			
Dividends - unfranked not CFI	2.60		2.60
Dividends - unfranked CFI	0.00		0.00
Interest	1.87		1.87
Interest exempt from non-resident withholding	0.00		0.00
Other income	0.00		0.00
<b>Non-primary production income</b>	<b>4.47</b>		<b>4.47</b>
<b>Dividends - franked amount</b>	<b>54.42</b>	<b>42.70</b>	<b>97.12</b>
<b>Capital gains</b>			
Discounted capital gain TAP	0.00		0.00
Discounted capital gain NTAP	0.00		0.00
Capital gains - other TAP	0.00		0.00
Capital gains - other NTAP	0.00		0.00
<b>Capital gain</b>	<b>0.00</b>		<b>0.00</b>
CGT gross-up amount (AMIT)			0.00
Other capital gains distribution (AMIT)	0.00		0.00
<b>Total current year capital gains</b>	<b>0.00</b>		<b>0.00</b>
<b>Foreign income</b>			
Other net foreign source income	133.04	22.77	155.81
<b>Assessable foreign income</b>	<b>133.04</b>	<b>22.77</b>	<b>155.81</b>
Australian franking credits from a New Zealand franking company		0.00	0.00
CFC income	0.00		0.00
<b>Total foreign income</b>	<b>133.04</b>	<b>22.77</b>	<b>155.81</b>

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**Attribution managed investment trust member annual statement (AMMA) continued**

**Part C**

**Components of attribution**

Investment option: Janus Henderson Ws Gbl Nat Res(FSF0038AU)

	Cash distribution (\$)	Attribution/Amount (\$)	
<b>Other non-assessable amounts</b>			
Net exempt income	0.00	0.00	
Non-assessable non-exempt	0.00	0.00	
Other non-attributable amounts (AMIT)	0.00		
<b>Gross cash distribution</b>	<b>191.93</b>		
<b>Other deductions from distribution</b>			
Less: TFN amounts withheld	0.00		
Less: Non-resident withholding tax (12 H)	0.00		
Less: Other non-resident withholding	0.00		
<b>Net cash distribution</b>	<b>✓ 191.93</b>		
<b>AMIT Cost Base Adjustment Amounts</b>			
AMIT cost base net decrease amount - (excess)			0.00
AMIT cost base net increase amount - (short fall)			0.00
			<b>Other Amount (\$)</b>



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## Attribution managed investment trust member annual statement (AMMA)

## Part C

## Components of attribution

Investment option: CFS Wsale Geared Share (FSF0043AU)

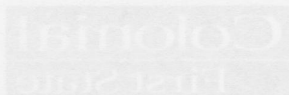
	Cash distribution (\$)	Tax paid/Franching credit (\$)	Attribution (\$)
<b>Australian income</b>			
Dividends - unfranked not CFI	23.66		23.66
Dividends - unfranked CFI	65.22		65.22
Interest	39.14		39.14
Interest exempt from non-resident withholding	2.95		2.95
Other income	0.00		0.00
<b>Non-primary production income</b>	<b>130.97</b>		<b>130.97</b>
<b>Dividends - franked amount</b>	<b>877.35</b>	<b>649.14</b>	<b>1,526.49</b>
<b>Capital gains</b>			
Discounted capital gain TAP	5.49		5.49
Discounted capital gain NTAP	764.48		764.48
Capital gains - other TAP	0.00		0.00
Capital gains - other NTAP	0.00		0.00
<b>Capital gain</b>	<b>769.97</b>		<b>769.97</b>
CGT gross-up amount (AMIT)			769.97
Other capital gains distribution (AMIT)	769.97		
<b>Total current year capital gains</b>	<b>1,539.94</b>		<b>1,539.94</b>
<b>Foreign income</b>			
Other net foreign source income	26.43	0.38	26.81
<b>Assessable foreign income</b>	<b>26.43</b>	<b>0.38</b>	<b>26.81</b>
Australian franking credits from a New Zealand franking company		0.00	0.00
CFC income	0.00		0.00
<b>Total foreign income</b>	<b>26.43</b>	<b>0.38</b>	<b>26.81</b>

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**Attribution managed investment trust member annual statement (AMMA) continued**

**Part C**

**Components of attribution**

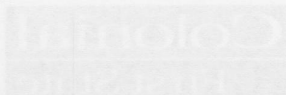
Investment option: CFS Wsale Geared Share (FSF0043AU)

	Cash distribution (\$)	Attribution/Amount (\$)	
<b>Other non-assessable amounts</b>			
Net exempt income	0.00	0.00	
Non-assessable non-exempt	0.00	0.00	
Other non-attributable amounts (AMIT)	60.39		
<b>Gross cash distribution</b>	<b>2,635.08</b>		
<b>Other deductions from distribution</b>			
Less: TFN amounts withheld	0.00		
Less: Non-resident withholding tax (12 H)	0.00		
Less Other non-resident withholding	0.00		
<b>Net cash distribution</b>	<b>2,635.08</b>		
<b>AMIT Cost Base Adjustment Amounts</b>			
AMIT cost base net decrease amount - (excess)		60.39	<b>Other Amount (\$)</b>
AMIT cost base net increase amount - (short fall)		0.00	



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**Attribution managed investment trust member annual statement (AMMA)**

**Part C**

**Components of attribution**

Investment option: **Blackrock Wsale Scientific Aus (FSF0457AU)**

	Cash distribution (\$)	Tax paid/Franching credit (\$)	Attribution (\$)
<b>Australian income</b>			
Dividends - unfranked not CFI	29.57	↕ \$73.25	29.57
Dividends - unfranked CFI	43.68		43.68
Interest	12.09		12.09
Interest exempt from non-resident withholding	0.00		0.00
Other income	23.28		23.28
<b>Non-primary production income</b>	<b>108.62</b>		<b>108.62</b>
<b>Dividends - franked amount</b>	<b>467.04</b>	<b>266.54</b>	<b>733.58</b>
<b>Capital gains</b>			
Discounted capital gain TAP	0.00		0.00
Discounted capital gain NTAP	507.07		507.07
Capital gains - other TAP	0.00		0.00
Capital gains - other NTAP	150.89		150.89
<b>Capital gain</b>	<b>657.96</b>		<b>657.96</b>
CGT gross-up amount (AMIT)			507.07
Other capital gains distribution (AMIT)	507.07		507.07
<b>Total current year capital gains</b>	<b>1,165.03</b>		<b>1,165.03</b>
<b>Foreign income</b>			
Other net foreign source income	7.01	1.21	8.22
<b>Assessable foreign income</b>	<b>7.01</b>	<b>1.21</b>	<b>8.22</b>
Australian franking credits from a New Zealand franching company		0.00	0.00
CFC income	0.00		0.00
<b>Total foreign income</b>	<b>7.01</b>	<b>1.21</b>	<b>8.22</b>

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Attribution managed investment trust member annual statement (AMMA) continued

Part C

Components of attribution

Investment option: Blackrock Wsale Scientific Aus (FSF0457AU)

	Cash distribution (\$)	Attribution/Amount (\$)	Other Amount (\$)
<b>Other non-assessable amounts</b>			
Net exempt income	0.00	0.00	
Non-assessable non-exempt	0.00	0.00	
Other non-attributable amounts (AMIT)	34.96		34.96
<b>Gross cash distribution</b>	<b>1,782.66</b>		
<b>Other deductions from distribution</b>			
Less: TFN amounts withheld	0.00		
Less: Non-resident withholding tax (12 H)	0.00		
Less Other non-resident withholding	0.00		
<b>Net cash distribution</b>	<b>1,782.66</b>		
<b>AMIT Cost Base Adjustment Amounts</b>			
AMIT cost base net decrease amount - (excess)			0.00
AMIT cost base net increase amount - (short fall)			0.00



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## Attribution managed investment trust member annual statement (AMMA)

## Part C

## Components of attribution

Investment option: BT Wsale Core Australian Shr (FSF0463AU)

	Cash distribution (\$)	Tax paid/Franching credit (\$)	Attribution (\$)
<b>Australian income</b>			
Dividends - unfranked not CFI	41.25	↕ \$89.35	41.25
Dividends - unfranked CFI	48.10		48.10
Interest	9.03		9.03
Interest exempt from non-resident withholding	0.00		0.00
Other income	25.92		25.92
<b>Non-primary production income</b>	<b>124.30</b>		<b>124.30</b>
<b>Dividends - franked amount</b>	<b>435.01</b>	<b>252.63</b>	<b>687.64</b>
<b>Capital gains</b>			
Discounted capital gain TAP	2.37		2.37
Discounted capital gain NTAP	805.60		805.60
Capital gains - other TAP	0.00		0.00
Capital gains - other NTAP	0.00		0.00
<b>Capital gain</b>	<b>807.97</b>		<b>807.97</b>
CGT gross-up amount (AMIT)			807.97
Other capital gains distribution (AMIT)	807.97		
<b>Total current year capital gains</b>	<b>1,615.94</b>		<b>1,615.94</b>
<b>Foreign income</b>			
Other net foreign source income	22.30	4.26	26.56
<b>Assessable foreign income</b>	<b>22.30</b>	<b>4.26</b>	<b>26.56</b>
Australian franking credits from a New Zealand franking company		0.00	0.00
CFC income	0.00		0.00
<b>Total foreign income</b>	<b>22.30</b>	<b>4.26</b>	<b>26.56</b>

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**Attribution managed investment trust member annual statement (AMMA) continued**

**Part C**

**Components of attribution**

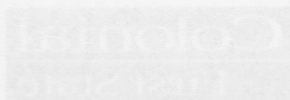
Investment option: **BT Wsale Core Australian Shr (FSF0463AU)**

	Cash distribution (\$)	Attribution/Amount (\$)	
<b>Other non-assessable amounts</b>			
Net exempt income	0.00	0.00	
Non-assessable non-exempt	0.00	0.00	
Other non-attributable amounts (AMIT)	27.91		
<b>Gross cash distribution</b>	<b>2,225.46</b>		
<b>Other deductions from distribution</b>			
Less: TFN amounts withheld	0.00		
Less: Non-resident withholding tax (12 H)	0.00		
Less Other non-resident withholding	0.00		
<b>Net cash distribution</b>	<b>2,225.46</b>		
<b>AMIT Cost Base Adjustment Amounts</b>			
AMIT cost base net decrease amount - (excess)		27.91	<b>Other Amount (\$)</b>
AMIT cost base net increase amount - (short fall)		0.00	0.00



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**Attribution managed investment trust member annual statement (AMMA)****Part C****Components of attribution**Investment option: **Solaris Wsale Core Australian Equity (FSF0466AU)**

	Cash distribution (\$)	Tax paid/Franking credit (\$)	Attribution (\$)
<b>Australian income</b>			
Dividends - unfranked not CFI	2.17		2.17
Dividends - unfranked CFI	7.46		7.46
Interest	1.65		1.65
Interest exempt from non-resident withholding	0.00		0.00
Other income	6.32		6.32
<b>Non-primary production income</b>	<b>17.60</b>		<b>17.60</b>
<b>Dividends - franked amount</b>	<b>55.09</b>	<b>32.00</b>	<b>87.09</b>
<b>Capital gains</b>			
Discounted capital gain TAP	0.00		0.00
Discounted capital gain NTAP	0.00		0.00
Capital gains - other TAP	0.00		0.00
Capital gains - other NTAP	0.00		0.00
<b>Capital gain</b>	<b>0.00</b>		<b>0.00</b>
CGT gross-up amount (AMIT)			0.00
Other capital gains distribution (AMIT)	0.00		0.00
<b>Total current year capital gains</b>	<b>0.00</b>		<b>0.00</b>
<b>Foreign income</b>			
Other net foreign source income	3.20	0.15	3.35
<b>Assessable foreign income</b>	<b>3.20</b>	<b>0.15</b>	<b>3.35</b>
Australian franking credits from a New Zealand franking company		0.00	0.00
CFC income	0.00		0.00
<b>Total foreign income</b>	<b>3.20</b>	<b>0.15</b>	<b>3.35</b>

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

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Attribution managed investment trust member annual statement (AMMA) continued

Part C

Components of attribution

Investment option: Solaris Wsale Core Australian Equity (FSF0466AU)

	Cash distribution (\$)	Attribution/Amount (\$)	Other Amount (\$)
<b>Other non-assessable amounts</b>			
Net exempt income	0.00	0.00	
Non-assessable non-exempt	0.00	0.00	
Other non-attributable amounts (AMIT)	5.16		
<b>Gross cash distribution</b>	<b>81.05</b>		
<b>Other deductions from distribution</b>			
Less: TFN amounts withheld	0.00		
Less: Non-resident withholding tax (12 H)	0.00		
Less Other non-resident withholding	0.00		
<b>Net cash distribution</b>	<b>81.05</b>		
<b>AMIT Cost Base Adjustment Amounts</b>			
AMIT cost base net decrease amount - (excess)		5.16	
AMIT cost base net increase amount - (short fall)		0.00	



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## Attribution managed investment trust member annual statement (AMMA)

## Part C

## Components of attribution

Investment option: Ironbark Karara Wsale Australian Share(FSF0678AU)

	Cash distribution (\$)	Tax paid/Franching credit (\$)	Attribution (\$)
<b>Australian income</b>			
Dividends - unfranked not CFI	20.35		20.35
Dividends - unfranked CFI	46.54	\$66.89	46.54
Interest	5.11		5.11
Interest exempt from non-resident withholding	0.00		0.00
Other income	1.15		1.15
<b>Non-primary production income</b>	<b>73.15</b>		<b>73.15</b>
<b>Dividends - franked amount</b>	<b>352.88</b>	<b>213.69</b>	<b>566.57</b>
<b>Capital gains</b>			
Discounted capital gain TAP	0.00		0.00
Discounted capital gain NTAP	0.00		0.00
Capital gains - other TAP	0.00		0.00
Capital gains - other NTAP	0.00		0.00
<b>Capital gain</b>	<b>0.00</b>		<b>0.00</b>
CGT gross-up amount (AMIT)			0.00
Other capital gains distribution (AMIT)	0.00		0.00
<b>Total current year capital gains</b>	<b>0.00</b>		<b>0.00</b>
<b>Foreign income</b>			
Other net foreign source income	20.48	2.50	22.98
<b>Assessable foreign income</b>	<b>20.48</b>	<b>2.50</b>	<b>22.98</b>
Australian franking credits from a New Zealand franking company		0.00	0.00
CFC income	0.00		0.00
<b>Total foreign income</b>	<b>20.48</b>	<b>2.50</b>	<b>22.98</b>

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**Attribution managed investment trust member annual statement (AMMA) continued**

**Part C**

**Components of attribution**

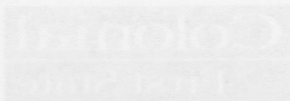
Investment option: Ironbark Karara Wsale Australian Share(FSF0678AU)

	Cash distribution (\$)	Attribution/Amount (\$)	Other Amount (\$)
<b>Other non-assessable amounts</b>			
Net exempt income	0.00	0.00	
Non-assessable non-exempt	0.00	0.00	
Other non-attributable amounts (AMIT)	0.00	0.00	
<b>Gross cash distribution</b>	<b>446.51</b>		
<b>Other deductions from distribution</b>			
Less: TFN amounts withheld	0.00		
Less: Non-resident withholding tax (12 H)	0.00		
Less Other non-resident withholding	0.00		
<b>Net cash distribution</b>	<b>446.51</b>		
<b>AMIT Cost Base Adjustment Amounts</b>			
AMIT cost base net decrease amount - (excess)			0.00
AMIT cost base net increase amount - (short fall)			0.00



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## Attribution managed investment trust member annual statement (AMMA)

## Part C

## Components of attribution

Investment option: FirstChoice Wsale Asian Share (FSF0889AU)

	Cash distribution (\$)	Tax paid/Franching credit (\$)	Attribution (\$)
<b>Australian income</b>			
Dividends - unfranked not CFI	0.00		0.00
Dividends - unfranked CFI	0.00		0.00
Interest	3.06		3.06
Interest exempt from non-resident withholding	0.00		0.00
Other income	0.12		0.12
<b>Non-primary production income</b>	<b>3.18</b>		<b>3.18</b>
<b>Dividends - franked amount</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Capital gains</b>			
Discounted capital gain TAP	0.00		0.00
Discounted capital gain NTAP	2,111.33		2,111.33
Capital gains - other TAP	0.00		0.00
Capital gains - other NTAP	207.59		207.59
<b>Capital gain</b>	<b>2,318.92</b>		<b>2,318.92</b>
CGT gross-up amount (AMIT)			2,111.33
Other capital gains distribution (AMIT)	2,111.33		
<b>Total current year capital gains</b>	<b>4,430.25</b>		<b>4,430.25</b>
<b>Foreign income</b>			
Other net foreign source income	84.37	74.75	159.12
<b>Assessable foreign income</b>	<b>84.37</b>	<b>74.75</b>	<b>159.12</b>
Australian franking credits from a New Zealand franking company		0.00	0.00
CFC income	0.00		0.00
<b>Total foreign income</b>	<b>84.37</b>	<b>74.75</b>	<b>159.12</b>

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**Attribution managed investment trust member annual statement (AMMA) continued**

**Part C**

**Components of attribution**

Investment option: **FirstChoice Wsale Asian Share(FSF0889AU)**

	Cash distribution (\$)	Attribution/Amount (\$)	Other Amount (\$)
<b>Other non-assessable amounts</b>			
Net exempt income	0.00	0.00	
Non-assessable non-exempt	0.00	0.00	
Other non-attributable amounts (AMIT)	37.14		
<b>Gross cash distribution</b>	<b>4,554.94</b>		
<b>Other deductions from distribution</b>			
Less: TFN amounts withheld	0.00		
Less: Non-resident withholding tax (12 H)	0.00		
Less Other non-resident withholding	0.00		
<b>Net cash distribution</b>	<b>4,554.94</b>		
<b>AMIT Cost Base Adjustment Amounts</b>			
AMIT cost base net decrease amount - (excess)			37.14
AMIT cost base net increase amount - (short fall)			0.00



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## Attribution managed investment trust member annual statement (AMMA)

## Part C

## Components of attribution

Investment option: Realindex Ws Aus Small Comp (FSF1016AU)

	Cash distribution (\$)	Tax paid/Franching credit (\$)	Attribution (\$)
<b>Australian income</b>			
Dividends - unfranked not CFI	12.87		12.87
Dividends - unfranked CFI	5.81		5.81
Interest	3.65		3.65
Interest exempt from non-resident withholding	0.00		0.00
Other income	26.67		26.67
<b>Non-primary production income</b>	<b>49.00</b>		<b>49.00</b>
<b>Dividends - franked amount</b>	<b>194.43</b>	<b>112.25</b>	<b>306.68</b>
<b>Capital gains</b>			
Discounted capital gain TAP	5.68		5.68
Discounted capital gain NTAP	475.87		475.87
Capital gains - other TAP	0.00		0.00
Capital gains - other NTAP	0.00		0.00
<b>Capital gain</b>	<b>481.55</b>		<b>481.55</b>
CGT gross-up amount (AMIT)			481.55
Other capital gains distribution (AMIT)	481.53		
<b>Total current year capital gains</b>	<b>963.08</b>		<b>963.10</b>
<b>Foreign income</b>			
Other net foreign source income	21.71	5.03	26.74
<b>Assessable foreign income</b>	<b>21.71</b>	<b>5.03</b>	<b>26.74</b>
Australian franking credits from a New Zealand franking company		0.00	0.00
CFC income	0.00		0.00
<b>Total foreign income</b>	<b>21.71</b>	<b>5.03</b>	<b>26.74</b>

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**Attribution managed investment trust member annual statement (AMMA) continued**

**Part C**

**Components of attribution**

Investment option: Realindex Ws Aus Small Comp (FSF1016AU)

	Cash distribution (\$)	Attribution/Amount (\$)	Other Amount (\$)
<b>Other non-assessable amounts</b>			
Net exempt income	0.00	0.00	
Non-assessable non-exempt	0.00	0.00	
Other non-attributable amounts (AMIT)	36.14		
<b>Gross cash distribution</b>	<b>1,264.36</b>		
<b>Other deductions from distribution</b>			
Less: TFN amounts withheld	0.00		
Less: Non-resident withholding tax (12 H)	0.00		
Less Other non-resident withholding	0.00		
<b>Net cash distribution</b>	<b>✓ 1,264.36</b>		
<b>AMIT Cost Base Adjustment Amounts</b>			
AMIT cost base net decrease amount - (excess)			36.14
AMIT cost base net increase amount - (short fall)			0.00



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## Attribution managed investment trust member annual statement (AMMA)

## Part C

## Components of attribution

Investment option: Realindex Ws Global Share (FSF1017AU)

	Cash distribution (\$)	Tax paid/Franching credit (\$)	Attribution (\$)
<b>Australian income</b>			
Dividends - unfranked not CFI	0.00		0.00
Dividends - unfranked CFI	0.00		0.00
Interest	0.53		0.53
Interest exempt from non-resident withholding	0.00		0.00
Other income	0.00		0.00
<b>Non-primary production income</b>	<b>0.53</b>		<b>0.53</b>
<b>Dividends - franked amount</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Capital gains</b>			
Discounted capital gain TAP	0.00		0.00
Discounted capital gain NTAP	314.42		314.42
Capital gains - other TAP	0.00		0.00
Capital gains - other NTAP	0.00		0.00
<b>Capital gain</b>	<b>314.42</b>		<b>314.42</b>
CGT gross-up amount (AMIT)			314.42
Other capital gains distribution (AMIT)	314.42		
<b>Total current year capital gains</b>	<b>628.84</b>		<b>628.84</b>
<b>Foreign income</b>			
Other net foreign source income	210.95	48.52	259.47
<b>Assessable foreign income</b>	<b>210.95</b>	<b>48.52</b>	<b>259.47</b>
Australian franking credits from a New Zealand franking company		0.00	0.00
CFC income	0.00		0.00
<b>Total foreign income</b>	<b>210.95</b>	<b>48.52</b>	<b>259.47</b>

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**Attribution managed investment trust member annual statement (AMMA) continued**

**Part C**

**Components of attribution**

Investment option: Realindex Ws Global Share (FSF1017AU)

	Cash distribution (\$)	Attribution/Amount (\$)
<b>Other non-assessable amounts</b>		
Net exempt income	0.00	0.00
Non-assessable non-exempt	0.00	0.00
Other non-attributable amounts (AMIT)	4.43	
<b>Gross cash distribution</b>	<b>844.75</b>	
<b>Other deductions from distribution</b>		
Less: TFN amounts withheld	0.00	
Less: Non-resident withholding tax (12 H)	0.00	
Less Other non-resident withholding	0.00	
<b>Net cash distribution</b>	<b>844.75</b>	✓



	Other Amount (\$)
<b>AMIT Cost Base Adjustment Amounts</b>	
AMIT cost base net decrease amount - (excess)	4.43
AMIT cost base net increase amount - (short fall)	0.00

	Cash distribution (\$)	Attribution/Amount (\$)	Other Amount (\$)
3 July 2017	113.40	0.00	21.40
1 August 2017	117.07	0.00	22.09
1 September 2017	117.73	0.00	23.20
1 October 2017	114.50	0.00	22.40
1 November 2017	122.02	0.00	24.43
1 December 2017	122.14	0.00	27.47
2 January 2018	127.93	0.00	25.01
1 February 2018	130.26	0.00	26.77
1 March 2018	115.46	0.00	26.13
1 April 2018	127.97	0.00	26.10
1 May 2018	126.36	0.00	26.77
1 June 2018	132.40	0.00	29.81

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FirstRate Term Deposits, FirstRate Saver, FirstRate Investment Deposits and FirstChoice Margin Lending (made available through Colonial First State's FirstChoice Investments and FirstChoice Wholesale Investments product range) are products of the Commonwealth Bank of Australia ABN 48 123 123 124 AFSL 234945 (the Bank), administered by Colonial First State.

Colonial First State Investments Limited ABN 98 002 348 352, AFS Licence 232468 (Colonial First State) is the issuer of interests in FirstChoice Personal Super, FirstChoice Wholesale Personal Super, FirstChoice Pension, FirstChoice Wholesale Pension and FirstChoice Employer Super from the Colonial First State FirstChoice Superannuation Trust ABN 26 458 298 557 and interests in the Rollover & Superannuation Fund and the Personal Pension Plan from the Colonial First State Rollover & Superannuation Fund ABN 88 854 638 840 and interests in the Colonial First State Pooled Superannuation Trust ABN 51 982 884 624.

Investor Services 13 13 36  
colonialfirststate.com.au



2017/18 Capital Gains Taxation Information Statement

091 018890598

The calculation of capital gains tax amounts is complex. Taxation considerations are general and based on present taxation laws and may be subject to change. This statement does not take into consideration your own personal tax circumstances and is not tax advice that should be relied upon. Colonial First State is also not a registered tax (financial) adviser under the Tax Agent Services Act 2009 (C'th).

Before making any decision based on this statement, you should perform your own calculation of your capital gain or loss amount as this statement gives an estimate only. If you intend to rely on this statement to satisfy the liabilities or obligations or claim entitlements that arise, or could arise, under taxation laws, you should speak to your financial tax adviser who can assist you in calculating your capital gains or loss tax position.

Calculating your own capital gains or loss amount may potentially give you a different tax outcome if you are using a different parcel selection method. We have used the First In First Out (FIFO) parcel selection method which may not give you the best tax outcome for your personal tax circumstances. To assist you further in understanding this statement please refer to the Capital Gains Tax Information Statement Guide available on our website at colonialfirststate.com.au.

PLEASE RETAIN THIS STATEMENT FOR INCOME TAX PURPOSES

Date of withdrawal	Withdrawals proceeds	Net capital gain/(loss) less than 12 months	Net capital gain/(loss) frozen indexation	Net capital gain/(loss) discount method
1 June 2018	132.48	0.00	WA	0.00
1 May 2018	123.35	0.00	WA	0.00
9 April 2018	127.97	0.00	WA	0.00
1 March 2018	112.45	0.00	WA	0.00
1 February 2018	130.38	0.00	WA	0.00
2 January 2018	127.99	0.00	WA	0.00
1 December 2017	123.14	0.00	WA	0.00
1 November 2017	122.82	0.00	WA	0.00
3 October 2017	114.80	0.00	WA	0.00
1 September 2017	117.72	0.00	WA	0.00
1 August 2017	117.07	0.00	WA	0.00
2 July 2017	113.40	0.00	WA	0.00

This document has been prepared by Colonial First State Investments Limited ABN 98 002 348 352, AFS Licence 232468 (Colonial First State) based on its understanding of current regulatory requirements and laws. Colonial First State is the issuer of the FirstChoice range of super and pension products from the Colonial First State FirstChoice Superannuation Trust ABN 26 458 298 557. Colonial First State also issues interests in products made available under FirstChoice Investments and FirstChoice Wholesale Investments, other than FirstRate Saver, FirstRate Term Deposits and FirstRate Investment Deposits which are products of the Commonwealth Bank of Australia ABN 48 123 123 124, AFS Licence 234945 (the Bank). Colonial First State is a wholly owned subsidiary of the Bank. The Bank and its subsidiaries do not guarantee the performance of FirstChoice products or the repayment of capital for your investment. This document is not advice and provides information only. It does not take into account your individual objectives, financial situation or needs. You should read the relevant Product Disclosure Statement (PDS) carefully and assess whether the information is appropriate for you and consider talking to a financial adviser before making an investment decision. PDSs for the FirstChoice range of products are available at colonialfirststate.com.au or by calling us on 13 13 36.

Investor Services 13 13 36  
 colonialfirststate.com.au





A.B.N. 97 873 911 853

**M. M. FEDERICO****PUBLIC ACCOUNTANT  
AND REGISTERED TAX AGENT**

UNIT 2, 49 BUCKINGHAM DRIVE  
WANGARA 6065  
TELEPHONE: (08) 9309 1233  
FAX: (08) 9309 1244  
EMAIL: mauro@mmfed.com.au

POSTAL ADDRESS  
P.O. BOX 1389  
WANGARA 6947

26 November 2018

The Trustee of Federico Superannuation Fund  
c/- Mr A Mora  
PO Box 1095  
BENTLEY  
WA 6893

**TO WHOM IT MAY CONCERN:**

Dear Sir

**Re: Federico: Lesley Ann – 2018 Superannuation Contributions**

I am writing in relation to confirmation of the firm's 2017/18 Superannuation Guarantee contributions.

I can advise a total of \$1853 was contributed during the financial year to the Federico Superannuation Fund.

Please contact the writer with any further queries.

**Yours faithfully**

**M.M. FEDERICO**



## Notice of intent to claim or vary a deduction for personal super contributions

### Section A: Your details

#### 1 Tax file number (TFN)

213822924

**!** The ATO does not collect this information provided on this form. This form is to assist you in providing details to your super fund. Your super fund is authorised to request your personal details, including your TFN, under the *Superannuation Industry (Supervision) Act 1993*, the *Income Tax Assessment Act 1997* and the *Taxation Administration Act 1953*. It is not an offence not to provide your TFN. However, if you do not provide your TFN, and your super fund doesn't already hold your TFN, they will not be permitted to accept the contribution(s) covered by this notice. For more information about your privacy please contact the entity you are providing this form to.

#### 2 Name

Title:

MRS

Family name

FEDERICO

First given name

LESLEY ANN

Other given names

#### 3 Date of birth

25/12/1953

#### 4 Current postal address

48 LA GRANGE LOOP

Suburb/town/locality

CURRAMBINE

Country if outside of Australia

State/territory

WA

(Australia only)

Postcode

6028

(Australia only)

#### 5 Daytime phone number (include area code)

0893091233

### Section B: Super fund's details

#### 6 Fund name

FEDERICO SUPERANNUATION FUND

#### 7 Fund Australian business number (ABN)

97572721723

#### 8 Member account number

FEDLES00001A

#### 9 Unique Superannuation Identifier (USI) (if known)

## Section C: Contribution details

### 10 Personal contribution details

Is this notice varying an earlier notice? No  Yes

If you answered 'No' complete the **Original Notice to Claim a Tax Deduction** section below.  
If you answered 'Yes' complete the **Variation of previous valid notice of intent** section below.

#### ORIGINAL NOTICE TO CLAIM A TAX DEDUCTION

11 Financial year ended 30 June 20

12 My personal contributions to this fund in the above financial year \$

13 The amount of these personal contributions I will be claiming as a tax deduction \$

## Section D: Declaration

This form has a declaration where you say the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

### INTENTION TO CLAIM A TAX DEDUCTION

**!** Complete this declaration if you have **not** previously lodged a valid notice with your super fund for these contributions.

I declare that at the time of lodging this notice:

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions
- I have not included any of the contributions in an earlier valid notice.

I declare that I am lodging this notice at the earlier of **either**:

- before the end of the day that I lodged my income tax return for the income year in which the personal contributions were made, **or**
- before the end of the income year following the year in which the contribution was made.

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

Signature

Date

**➔** Send your completed notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

### VARIATION OF PREVIOUS VALID NOTICE OF INTENT

14 Financial year ended 30 June 20

15 My personal contributions to this fund in the above financial year \$

16 The amount of these personal contributions claimed in my original notice of intent \$

17 The amount of these personal contributions I will now be claiming as a tax deduction \$

**Declaration**

This form has a declaration where you sign to indicate that the information in it is correct and complete. Please review the information before you sign the declaration. If you provide false or misleading information, or fail to take reasonable care, you may be liable to administrative penalties imposed by taxation law.

**1** Complete this declaration if you have already lodged a valid notice with your fund for these contributions and you wish to **reduce** the amount stated in that notice.

**VARIATION OF PREVIOUS VALID NOTICE OF INTENT**

I declare that at the time of lodging this notice:

- I intend to claim the personal contributions stated as a tax deduction
- I am a current member of the identified super fund
- the identified super fund currently holds these contributions and has not begun to pay a superannuation income stream based in whole or part on these contributions.

- I have not yet lodged my income tax return for the relevant year and this variation notice is being lodged on or before 30 June in the financial year following the year in which the personal contributions were made, **or**
- the ATO has disallowed my claim for a deduction for the relevant year and this notice reduces the amount stated in my previous valid notice by the amount that has been disallowed.

I declare that I wish to vary my previous valid notice for these contributions by **reducing** the amount I advised in my previous notice and I confirm that either:

- I have lodged my income tax return for the year in which the contribution was made, prior to the end of the following income year, and this variation notice is being lodged before the end of the day on which the return was lodged, **or**

I declare that the information given on this notice is correct and complete.

Name (Print in BLOCK LETTERS)

[Empty box for Name]

Signature

[Empty box for Signature]

Date

[Empty box for Date]

**2** Send your completed variation notice to your super fund. **Do not send it to us.** The information on this notice is for you and your super fund. We don't collect this information; we only provide a format for you to provide the information to your super fund.

Category	Amount	Amount
Contributions	1000	1000
Expenses	500	500
Income	500	500
Net	1000	1000

Invoice: IV00003667

**Tax Invoice**

Invoice date: 26/02/2018

**Bill to:**  
Federico Superannuation Fund  
PO Box 1389  
Wangara WA 6947

**Due:**  
12/03/2018

ITEM	DESCRIPTION		UNITS	UNIT PRICE (ex GST)	TAX TYPE	AMOUNT (ex GST)
	Attendance to the Audit of the Federico Superannuation Fund for the year ended 30 June 2017.	Hrs	1.92	250.00	GST	480.00

Sub-Total (ex GST): \$480.00  
 GST: \$48.00  
 Total (inc GST): \$528.00  
 Amount Paid: \$0.00  
**AMOUNT DUE: \$528.00**


**Notes**

Including:

- Preparing Audit Plan
- Preparing risk assessment
- Conducting Financial report audit
- Assessing compliance with Superannuation Industry (Supervision) Act 1993
- Preparation of Management letter and expressing audit opinion.

**How to pay**  
Due 12/03/2018

 **Bank Deposit**  
**Pay using EFT:**  
 Bank: ANZ  
 Name: MM Accounting Solutions  
 BSB: 016370  
 AC#: 269580714  
 Ref#: IV00003667

 **Mail**  
**Cheques payable to:**  
 MM Accounting Solutions  
**Mail to:**  
 PO Box 316  
 Morley WA 6943



## Tax Agent Portal

User ID PCG6P7g

27 Nov 2018 13:01:30 (EDST)

<b>Current client</b> FEDERICO SUPERANNUATION FUND	<b>TFN</b> 898065353	<b>ABN</b> 97572721723
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**Represented by**  
MORA WEALTH ACCOUNTANTS PTY LTD

<b>Account name</b> FEDERICO SUPERANNUATION FUND	<b>Number</b> 97572721723	<b>Description</b> Integrated Client Account
---	------------------------------	---

### Itemised account - by Tax Office processed date

Opening balance \$0.00

Closing balance \$0.00

Estimated general interest charge \$0.00

Total payable if paid on    **\$0.00**

Transactions processed by the Tax Office during the period:

From    To

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
06 Jun 2017		Opening balance			\$0.00
30 Jul 2017		Self assessed amount(s) for the period ended 30 Jun 17	\$0.00		
	28 Jul 2017	- pay as you go income tax instalment	\$2,357.00		\$2,357.00
31 Jul 2017	28 Jul 2017	Payment received		\$2,357.00	\$0.00
31 Oct 2017	30 Oct 2017	Payment received		\$1,564.00	\$1,564.00 CR
05 Nov 2017		Self assessed amount(s) for the period ended 30 Sep 17	\$0.00		
	30 Oct 2017	- pay as you go income tax instalment	\$1,564.00		\$0.00
22 Feb 2018	21 Feb 2018	Payment received		\$1,564.00	\$1,564.00 CR
04 Mar 2018		Self assessed amount(s) for the period ended 31 Dec 17	\$0.00		<b>PAYGI: \$6,501</b>
	28 Feb 2018	- pay as you go income tax instalment	\$1,564.00		\$0.00
01 May 2018	30 Apr 2018	Payment received		\$1,748.00	\$1,748.00 CR
06 May 2018		Self assessed amount(s) for the period ended 31 Mar 18	\$0.00		
	30 Apr 2018	- pay as you go income tax instalment	\$1,748.00		\$0.00
27 Jul 2018	26 Jul 2018	Payment received		\$1,625.00	\$1,625.00 CR
05 Aug 2018		Self assessed amount(s) for the period ended 30 Jun 18	\$0.00		
	30 Jul 2018	- pay as you go income tax instalment	\$1,625.00		\$0.00
04 Nov 2018		Self assessed amount(s) for the period ended 30 Sep 18	\$0.00		
	29 Oct 2018	- pay as you go income tax instalment	\$1,656.00		\$1,656.00

07 Nov 2018	05 Nov 2018	Payment received	\$1,656.00	\$0.00
24 Nov 2018	23 Nov 2018	General interest charge calculated from 27 Oct 18 to 23 Nov 18	\$2.85	\$2.85
24 Nov 2018	24 Nov 2018	Remission of general interest charge	\$2.85	\$0.00
27 Nov 2018		Closing balance		\$0.00



## Tax Agent Portal

User ID PCG6P7g

27 Nov 2018 13:00:42 (EDST)

<b>Current client</b> FEDERICO SUPERANNUATION FUND	<b>TFN</b> 898065353	<b>ABN</b> 97572721723
<b>Represented by</b> MORA WEALTH ACCOUNTANTS PTY LTD		
<b>Account name</b> FEDERICO SUPERANNUATION FUND	<b>Number</b> 898065353/00551	<b>Description</b> Income Tax Account

### Itemised account - by Tax Office processed date

Transactions processed by the Tax Office during the period:

From    To

Process date	Effective date	Transaction description	Debit amount	Credit amount	Balance
01 Jul 2017		OPENING BALANCE			\$0.00
26 Feb 2018	02 Jul 2018	Tax return Self Man Superfund - Income Tax for the period from 01 Jul 16 to 30 Jun 17	\$160.65		\$160.65
01 Mar 2018	28 Feb 2018	Payment received		\$160.65	\$0.00
27 Nov 2018		CLOSING BALANCE			\$0.00

# **P - PRIOR YEAR INFORMATION**



Financial statements and reports for the year ended  
30 June 2017

Federico Superannuation Fund

# Federico Superannuation Fund

## Reports Index

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Investment Income

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**Federico Superannuation Fund**  
**Operating Statement**

For the year ended 30 June 2017

	Note	2017 \$	2016 \$
<b>Income</b>			
<b>Investment Income</b>			
Trust Distributions	3	15,981	13,137
Interest Received		237	998
<b>Investment Gains</b>			
Changes in Market Values	4	5,930	(15,200)
<b>Contribution Income</b>			
Employer Contributions		7,412	7,555
Personal Concessional		35,000	35,000
<b>Total Income</b>		<u>64,560</u>	<u>41,490</u>
<b>Expenses</b>			
Accountancy Fees		0	2,420
ATO Supervisory Levy		259	259
Auditor's Remuneration		715	0
Advisor Fees		1,292	1,178
Bank Charges		120	120
<b>Total Expenses</b>		<u>2,386</u>	<u>3,977</u>
<b>Benefits accrued as a result of operations before income tax</b>		<u>62,173</u>	<u>37,512</u>
Income Tax Expense		6,036	5,072
<b>Benefits accrued as a result of operations</b>		<u>56,137</u>	<u>32,440</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

Federico Superannuation Fund  
**Statement of Financial Position**

As at 30 June 2017

	Note	2017 \$	2016 \$
<b>Assets</b>			
<b>Investments</b>			
Units in Listed Unit Trusts (Australian)	2	156,326	135,707
<b>Total Investments</b>		<u>156,326</u>	<u>135,707</u>
<b>Other Assets</b>			
Formation Expenses		198	198
Cash at Bank - BankWest 2398221		366,364	329,845
Income Tax Refundable		98	13
<b>Total Other Assets</b>		<u>366,660</u>	<u>330,056</u>
<b>Total Assets</b>		<u>522,986</u>	<u>465,763</u>
Less:			
<b>Liabilities</b>			
PAYG Payable		2,357	1,271
<b>Total Liabilities</b>		<u>2,357</u>	<u>1,271</u>
<b>Net assets available to pay benefits</b>		<u>520,629</u>	<u>464,492</u>
Represented by:			
<b>Liability for accrued benefits allocated to members' accounts</b>			
Federico, Mauro - Accumulation		476,970	428,810
Federico, Lesley Ann - Accumulation		43,659	35,682
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>520,629</u>	<u>464,492</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

## Federico Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2017

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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 accompanying Regulations, the trust deed of the fund and the needs of members.

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

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

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

#### a. Measurement of Investments

The fund initially recognises:

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

Investments of the fund have been measured at their market values, which is 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:

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

Market values have been determined as follows:

- (i) shares and other securities listed on the Australian Securities Exchange by reference to the relevant market quotations at the end of the reporting period;
- (ii) units in managed funds by reference to the unit redemption price at the end of the reporting period;
- (iii) fixed-interest securities by reference to the redemption price at the end of the reporting period;
- (iv) unlisted investments are stated at trustees' assessment based on estimated market value at balance date or where necessary, an external valuer's opinion; and
- (v) investment properties at trustees' assessment of 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 reporting date. The trustees have determined that the gross values of the fund's financial liabilities are equivalent to their market values. Any remeasurement changes in the gross values of non-current financial liabilities (including liabilities for members' accrued benefits) are recognised in the operating statement in the periods in which they occur.

#### b. Cash and Cash Equivalents

Cash and cash equivalents include cash on hand and at call, deposits with banks and short-term, highly liquid investments that are readily convertible to cash and are 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.

## Federico Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2017

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

## d. Liability for Accrued Benefits

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

## e. Critical Accounting Estimates and Judgements

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

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

### Note 2: Units in Listed Unit Trusts (Australian)

	2017 \$	2016 \$
Cfs Wsale Australian Share - Core	26,112	23,238
Blackrock Wsale Scientific Aust	16,266	14,336
Bt Wsale Core Australian Share	17,491	15,044
First Choice Wsale Asia Share	30,357	24,512
Cfs Wsale Geared Share Fund	18,840	15,194
Cfs Wsale Global Resources	8,711	8,381
Realindex Australian Small Companies	9,227	8,175
Realindex Wsale Global Share	9,719	8,283
Solaris Wholesale Core Aust Equity	3,137	3,912
Ironbark Karara WSale Australian Share	16,466	14,633

## Federico Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2017

156,326

135,708

**Note 3: Trust Distributions**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
First Choice Wsale Asia Share	4,207	5,196
Realindex Australian Small Companies	965	779
Blackrock Wsale Scientific Aust	645	503
Cfs Wsale Global Resources	66	133
Cfs Wsale Geared Share Fund	3,758	2,031
Ironbark Karara WSale Australian Share	452	459
Cfs Wsale Australian Share - Core	2,840	1,513
Bt Wsale Core Australian Share	2,147	1,019
Solaris Wholesale Core Aust Equity	117	147
Realindex Wsale Global Share	784	1,358
	15,981	13,138

**Note 4: Unrealised Movements in Market Value**

	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Units in Listed Unit Trusts (Australian)</b>		
Blackrock Wsale Scientific Aust	1,285	(238)
Bt Wsale Core Australian Share	301	(1,164)
Cfs Wsale Australian Share - Core	34	(1,501)
Cfs Wsale Geared Share Fund	(112)	(2,371)
Cfs Wsale Global Resources	263	(244)
First Choice Wsale Asia Share	1,638	(7,278)
Ironbark Karara WSale Australian Share	1,381	(985)
Realindex Australian Small Companies	87	560
Realindex Wsale Global Share	652	(1,798)
Solaris Wholesale Core Aust Equity	75	(356)

## Federico Superannuation Fund

## Notes to the Financial Statements

For the year ended 30 June 2017

	5,604	(15,376)
<b>Total Unrealised Movement</b>	5,604	(15,376)
<b>Realised Movements in Market Value</b>		
	<b>2017</b>	<b>2016</b>
	<b>\$</b>	<b>\$</b>
<b>Units in Listed Unit Trusts (Australian)</b>		
Solaris Wholesale Core Aust Equity	323	176
	323	176
<b>Total Realised Movement</b>	323	176
<b>Total Market Movement</b>	5,928	(15,200)



**Federico Superannuation Fund**  
**MM Federico Pty Ltd ACN: 009459152**  
**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.

In the opinion of the directors of the trustee company:

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

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

.....  
Mauro Federico  
MM Federico Pty Ltd  
Director

.....  
Lesley Ann Federico  
MM Federico Pty Ltd  
Director

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

Federico Superannuation Fund  
**Statement of Taxable Income**

For the year ended 30 June 2017

	2017
	\$
Benefits accrued as a result of operations	62,173.00
<b>Less</b>	
Increase in MV of investments	5,604.00
Realised Accounting Capital Gains	325.00
Accounting Trust Distributions	15,981.00
	21,910.00
<b>Add</b>	
Franking Credits	1,729.00
Foreign Credits	177.00
Net Capital Gains	6,790.00
TFN Credits - Interest	216.00
Taxable Trust Distributions	3,985.00
Distributed Foreign income	1,229.00
	14,126.00
SMSF Annual Return Rounding	(2.00)
<b>Taxable Income or Loss</b>	54,387.00
Income Tax on Taxable Income or Loss	8,158.05
<b>Less</b>	
Franking Credits	1,729.27
Foreign Credits	177.13
<b>TAX PAYABLE</b>	6,251.65
<b>Less</b>	
TFN Credits	216.00
<b>CURRENT TAX OR REFUND</b>	6,035.65
Supervisory Levy	259.00
Income Tax Instalments Paid	(6,134.00)
<b>AMOUNT DUE OR REFUNDABLE</b>	160.65

# Members Statement

Mauro Federico  
 48 La Grange Loop  
 Currambine, Western Australia, 6028, Australia

### Your Details

Date of Birth : 11/08/1953  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 30/06/2008  
 Service Period Start Date: 01/07/1990  
 Date Left Fund:  
 Member Code: FEDMAU00001A  
 Account Start Date 30/06/2008  
 Account Type: Accumulation  
 Account Description: Accumulation

Nominated Beneficiaries Lesley Ann Federico  
 Vested Benefits 476,971  
 Total Death Benefit 476,971  
 Current Salary 0  
 Previous Salary 0  
 Disability Benefit 0

### Your Balance

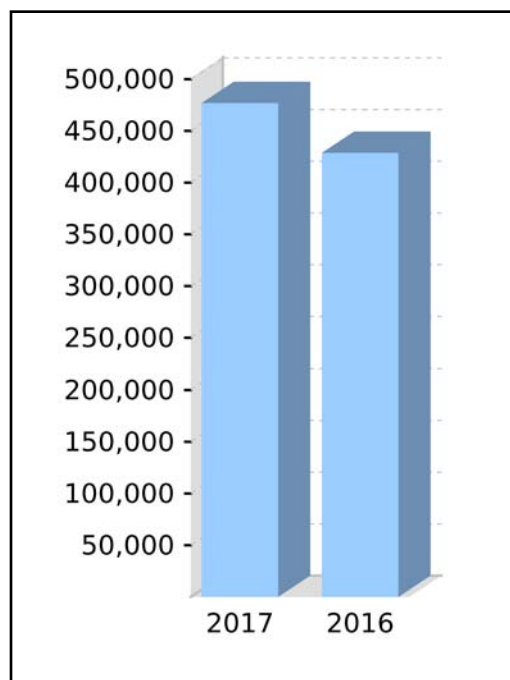
Total Benefits 476,971

Preservation Components  
 Preserved 476,971  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free  
 Taxable 476,971  
 Investment Earnings Rate 4%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2016	428,810	402,509
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)	35,000	35,000
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	20,057	(2,175)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	5,250	5,250
Income Tax	1,646	1,274
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2017	476,971	428,810



# Members Statement

Lesley Ann Federico  
 48 La Grange Loop  
 Currambine, Western Australia, 6028, Australia

### Your Details

Date of Birth : 25/12/1953  
 Age: 63  
 Tax File Number: Provided  
 Date Joined Fund: 30/06/2008  
 Service Period Start Date:  
 Date Left Fund:  
 Member Code: FEDLES00001A  
 Account Start Date 30/06/2008  
 Account Type: Accumulation  
 Account Description: Accumulation

Nominated Beneficiaries Mauro Federico  
 Vested Benefits 43,659  
 Total Death Benefit 43,659  
 Current Salary 0  
 Previous Salary 0  
 Disability Benefit 0

### Your Balance

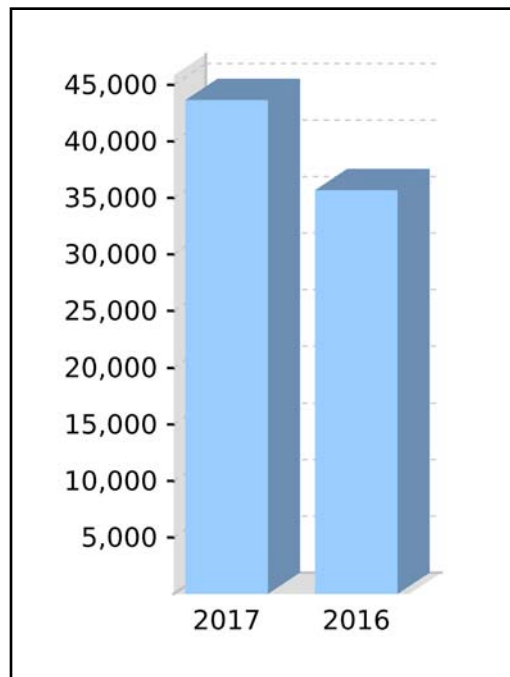
Total Benefits 43,659

Preservation Components  
 Preserved 43,659  
 Unrestricted Non Preserved  
 Restricted Non Preserved

Tax Components  
 Tax Free  
 Taxable 43,659  
 Investment Earnings Rate 4%

### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2016	35,682	29,543
<u>Increases to Member account during the period</u>		
Employer Contributions	7,412	7,555
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	1,827	(179)
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	1,112	1,133
Income Tax	150	105
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2017	43,659	35,681



## Federico Superannuation Fund Investment Summary Report

As at 30 June 2017

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	P/W
<b>Cash/Bank Accounts</b>								
Cash at Bank - BankWest 2398221		366,364.160000	366,364.16	366,364.16	366,364.16			
			<b>366,364.16</b>		<b>366,364.16</b>		<b>0.00 %</b>	
<b>Units in Listed Unit Trusts (Australian)</b>								
CFSBLACKR Blackrock Wsale Scientific Aust	12,779.59	1.272800	16,265.86	1.13	14,433.99	1,831.87	12.69 %	
CFSBTCOR Bt Wsale Core Australian Share	12,650.17	1.382700	17,491.40	1.31	16,528.87	962.53	5.82 %	
CFSAUSCO Cfs Wsale Australian Share - RE Core	19,044.26	1.371099	26,111.57	1.36	25,980.73	130.84	0.50 %	
CFSGEARE Cfs Wsale Geared Share Fund	5,578.67	3.377099	18,839.71	3.30	18,403.81	435.90	2.37 %	
CFSGLOBAL Cfs Wsale Global Resources R	6,234.75	1.397101	8,710.58	1.70	10,618.17	(1,907.59)	(17.97) %	
CFSFCASIA First Choice Wsale Asia Share	28,210.09	1.076100	30,356.88	0.98	27,643.44	2,713.44	9.82 %	
CGAUIRONK Ironbark Karara WSale A Australian Share	11,735.76	1.403100	16,466.44	1.11	13,060.14	3,406.30	26.08 %	
CFSREALIN Realindex Australian Small D Companies	6,318.34	1.460400	9,227.31	1.40	8,830.62	396.69	4.49 %	
CFSREALIN Realindex Wsale Global Share G	7,326.88	1.326500	9,719.11	1.18	8,617.36	1,101.75	12.79 %	
CFSSOLWS Solaris Wholesale Core Aust Equity	1,969.34	1.593099	3,137.35	1.15	2,255.22	882.13	39.12 %	
			<b>156,326.21</b>		<b>146,372.35</b>	<b>9,953.86</b>	<b>6.80 %</b>	
			<b>522,690.37</b>		<b>512,736.51</b>	<b>9,953.86</b>	<b>1.94 %</b>	<b>1</b>

## Federico Superannuation Fund Market Movement Report

As at 30 June 2017

Investment	Date	Description	Unrealised				Realised			To
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
Blackrock Wsale Scientific Aust										
	01/07/2016	Opening Balance	12,263.31	0.00	0.00	0.00	14,335.81	0.00	0.00	0.00
	25/09/2016	Purchase	120.89	147.16	0.00	0.00	14,482.97	0.00	0.00	0.00
	18/12/2016	Purchase	111.72	136.23	0.00	0.00	14,619.20	0.00	0.00	0.00
	26/03/2017	Purchase	107.68	137.46	0.00	0.00	14,756.66	0.00	0.00	0.00
	30/06/2017	Purchase	175.99	224.34	0.00	0.00	14,981.00	0.00	0.00	0.00
	30/06/2017	Revaluation	0.00	0.00	1,284.86	0.00	16,265.86	0.00	0.00	0.00
	<b>30/06/2017</b>		<b>12,779.59</b>	<b>645.19</b>	<b>1,284.86</b>	<b>0.00</b>	<b>16,265.86</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Bt Wsale Core Australian Share										
	01/07/2016	Opening Balance	11,122.23	0.00	0.00	0.00	15,043.93	0.00	0.00	0.00
	25/09/2016	Purchase	127.69	177.96	0.00	0.00	15,221.89	0.00	0.00	0.00
	18/12/2016	Purchase	238.33	337.50	0.00	0.00	15,559.39	0.00	0.00	0.00
	26/03/2017	Purchase	332.63	482.51	0.00	0.00	16,041.90	0.00	0.00	0.00
	30/06/2017	Purchase	829.30	1,148.99	0.00	0.00	17,190.89	0.00	0.00	0.00
	30/06/2017	Revaluation	0.00	0.00	300.51	0.00	17,491.40	0.00	0.00	0.00
	<b>30/06/2017</b>		<b>12,650.17</b>	<b>2,146.96</b>	<b>300.51</b>	<b>0.00</b>	<b>17,491.40</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cfs Wsale Australian Share - Core										
	01/07/2016	Opening Balance	16,988.20	0.00	0.00	0.00	23,238.16	0.00	0.00	0.00
	12/10/2016	Purchase	522.79	730.49	0.00	0.00	23,968.65	0.00	0.00	0.00
	18/12/2016	Purchase	87.05	122.58	0.00	0.00	24,091.23	0.00	0.00	0.00
	30/06/2017	Purchase	1,446.22	1,986.82	0.00	0.00	26,078.05	0.00	0.00	0.00
	30/06/2017	Revaluation	0.00	0.00	33.52	0.00	26,111.57	0.00	0.00	0.00
	<b>30/06/2017</b>		<b>19,044.26</b>	<b>2,839.89</b>	<b>33.52</b>	<b>0.00</b>	<b>26,111.57</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cfs Wsale Geared Share Fund										
	01/07/2016	Opening Balance	4,499.67	0.00	0.00	0.00	15,194.02	0.00	0.00	0.00
	18/12/2016	Purchase	31.28	116.99	0.00	0.00	15,311.01	0.00	0.00	0.00
	26/03/2017	Purchase	133.41	539.18	0.00	0.00	15,850.19	0.00	0.00	0.00
	30/06/2017	Purchase	914.31	3,101.33	0.00	0.00	18,951.52	0.00	0.00	0.00
	30/06/2017	Revaluation	0.00	0.00	(111.81)	0.00	18,839.71	0.00	0.00	0.00
	<b>30/06/2017</b>		<b>5,578.67</b>	<b>3,757.50</b>	<b>(111.81)</b>	<b>0.00</b>	<b>18,839.71</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Cfs Wsale Global Resources										
	01/07/2016	Opening Balance	6,188.03	0.00	0.00	0.00	8,381.07	0.00	0.00	0.00
	18/12/2016	Purchase	12.63	18.56	0.00	0.00	8,399.63	0.00	0.00	0.00
	30/06/2017	Purchase	34.09	47.75	0.00	0.00	8,447.38	0.00	0.00	0.00

## Federico Superannuation Fund Market Movement Report

As at 30 June 2017

Investment	Date	Description	Unrealised				Realised			To
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
	30/06/2017	Revaluation	0.00	0.00	263.20	0.00	8,710.58	0.00	0.00	0.00
	<b>30/06/2017</b>		<b>6,234.75</b>	<b>66.31</b>	<b>263.20</b>	<b>0.00</b>	<b>8,710.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
First Choice Wsale Asia Share										
	01/07/2016	Opening Balance	24,302.97	0.00	0.00	0.00	24,511.98	0.00	0.00	0.00
	18/12/2016	Purchase	436.74	461.76	0.00	0.00	24,973.74	0.00	0.00	0.00
	30/06/2017	Purchase	3,470.39	3,745.59	0.00	0.00	28,719.33	0.00	0.00	0.00
	30/06/2017	Revaluation	0.00	0.00	1,637.55	0.00	30,356.88	0.00	0.00	0.00
	<b>30/06/2017</b>		<b>28,210.09</b>	<b>4,207.35</b>	<b>1,637.55</b>	<b>0.00</b>	<b>30,356.88</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Ironbark Karara Wsale Australian Share										
	01/07/2016	Opening Balance	11,405.47	0.00	0.00	0.00	14,633.21	0.00	0.00	0.00
	25/09/2016	Purchase	111.83	148.27	0.00	0.00	14,781.48	0.00	0.00	0.00
	18/12/2016	Purchase	92.77	126.69	0.00	0.00	14,908.17	0.00	0.00	0.00
	26/03/2017	Purchase	82.45	116.10	0.00	0.00	15,024.27	0.00	0.00	0.00
	30/06/2017	Purchase	43.25	60.80	0.00	0.00	15,085.07	0.00	0.00	0.00
	30/06/2017	Revaluation	0.00	0.00	1,381.37	0.00	16,466.44	0.00	0.00	0.00
	<b>30/06/2017</b>		<b>11,735.76</b>	<b>451.86</b>	<b>1,381.37</b>	<b>0.00</b>	<b>16,466.44</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Realindex Australian Small Companies										
	01/07/2016	Opening Balance	5,666.95	0.00	0.00	0.00	8,175.14	0.00	0.00	0.00
	18/12/2016	Purchase	138.70	215.34	0.00	0.00	8,390.48	0.00	0.00	0.00
	30/06/2017	Purchase	512.70	749.51	0.00	0.00	9,139.99	0.00	0.00	0.00
	30/06/2017	Revaluation	0.00	0.00	87.32	0.00	9,227.31	0.00	0.00	0.00
	<b>30/06/2017</b>		<b>6,318.34</b>	<b>964.85</b>	<b>87.32</b>	<b>0.00</b>	<b>9,227.31</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Realindex Wsale Global Share										
	01/07/2016	Opening Balance	6,740.37	0.00	0.00	0.00	8,282.56	0.00	0.00	0.00
	18/12/2016	Purchase	92.74	128.07	0.00	0.00	8,410.63	0.00	0.00	0.00
	30/06/2017	Purchase	493.77	655.98	0.00	0.00	9,066.61	0.00	0.00	0.00
	30/06/2017	Revaluation	0.00	0.00	652.50	0.00	9,719.11	0.00	0.00	0.00
	<b>30/06/2017</b>		<b>7,326.88</b>	<b>784.05</b>	<b>652.50</b>	<b>0.00</b>	<b>9,719.11</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
Solaris Wholesale Core Aust Equity										
	01/07/2016	Opening Balance	2,728.87	0.00	0.00	0.00	3,911.57	0.00	0.00	0.00
	01/07/2016	Disposal	(68.49)	(87.34)	0.00	0.00	3,824.23	98.24	87.34	10.90
	01/07/2016	Writeback	0.00	0.00	(20.25)	0.00	3,803.98	0.00	0.00	0.00
	01/08/2016	Disposal	(68.67)	(78.73)	0.00	0.00	3,725.25	104.82	78.73	26.09

**Federico Superannuation Fund**  
**Market Movement Report**

As at 30 June 2017

Investment	Date	Description	Unrealised				Realised			To
			Units	Accounting Cost Movement	Market Movement	Depreciation	Balance	Consideration	Accounting Cost Base	
	01/08/2016	Writeback	0.00	0.00	(20.30)	0.00	3,704.95	0.00	0.00	0.00
	01/09/2016	Disposal	(71.43)	(81.90)	0.00	0.00	3,623.05	107.54	81.90	25.64
	01/09/2016	Writeback	0.00	0.00	(21.11)	0.00	3,601.94	0.00	0.00	0.00
	25/09/2016	Purchase	25.17	37.80	0.00	0.00	3,639.74	0.00	0.00	0.00
	04/10/2016	Disposal	(67.53)	(77.42)	0.00	0.00	3,562.32	102.34	77.42	24.92
	04/10/2016	Writeback	0.00	0.00	(19.96)	0.00	3,542.36	0.00	0.00	0.00
	01/11/2016	Disposal	(73.43)	(84.19)	0.00	0.00	3,458.17	106.69	84.19	22.50
	01/11/2016	Writeback	0.00	0.00	(21.71)	0.00	3,436.46	0.00	0.00	0.00
	01/12/2016	Disposal	(66.54)	(76.29)	0.00	0.00	3,360.17	101.74	76.29	25.45
	01/12/2016	Writeback	0.00	0.00	(19.67)	0.00	3,340.50	0.00	0.00	0.00
	18/12/2016	Purchase	23.02	35.07	0.00	0.00	3,375.57	0.00	0.00	0.00
	03/01/2017	Disposal	(69.47)	(79.65)	0.00	0.00	3,295.92	109.47	79.65	29.82
	03/01/2017	Writeback	0.00	0.00	(20.53)	0.00	3,275.39	0.00	0.00	0.00
	01/02/2017	Disposal	(72.30)	(82.89)	0.00	0.00	3,192.50	112.41	82.89	29.52
	01/02/2017	Writeback	0.00	0.00	(21.37)	0.00	3,171.13	0.00	0.00	0.00
	01/03/2017	Disposal	(64.54)	(74.00)	0.00	0.00	3,097.13	101.98	74.00	27.98
	01/03/2017	Writeback	0.00	0.00	(19.08)	0.00	3,078.05	0.00	0.00	0.00
	26/03/2017	Purchase	17.57	28.01	0.00	0.00	3,106.06	0.00	0.00	0.00
	03/04/2017	Disposal	(70.82)	(81.20)	0.00	0.00	3,024.86	115.00	81.20	33.80
	03/04/2017	Writeback	0.00	0.00	(20.93)	0.00	3,003.93	0.00	0.00	0.00
	01/05/2017	Disposal	(68.50)	(78.54)	0.00	0.00	2,925.39	113.79	78.54	35.25
	01/05/2017	Writeback	0.00	0.00	(20.25)	0.00	2,905.14	0.00	0.00	0.00
	01/06/2017	Disposal	(73.53)	(84.30)	0.00	0.00	2,820.84	117.90	84.30	33.60
	01/06/2017	Writeback	0.00	0.00	(21.73)	0.00	2,799.11	0.00	0.00	0.00
	30/06/2017	Purchase	9.94	15.87	0.00	0.00	2,814.98	0.00	0.00	0.00
	30/06/2017	Revaluation	0.00	0.00	322.37	0.00	3,137.35	0.00	0.00	0.00
	<b>30/06/2017</b>		<b>1,969.34</b>	<b>(849.70)</b>	<b>75.48</b>	<b>0.00</b>	<b>3,137.35</b>	<b>1,291.92</b>	<b>966.45</b>	<b>325.47</b>
<b>Total Market Movement</b>					<b>5,604.50</b>					<b>325.47</b>



# Federico Superannuation Fund Investment Income Report

As at 30 June 2017

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income (Excl. Capital Gains) * 2	TFN Credits	Other Deductions	Distributed Capital Gains	Assessable Pa
<b>Macquarie account 8594</b>												
Cash at Bank - BankWest 2398221	236.52			452.52	0.00	0.00	0.00	452.52	216.00		0.00	
	<b>236.52</b>			<b>452.52</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>452.52</b>	<b>216.00</b>		<b>0.00</b>	
<b>Units in Listed Unit Trusts (Australian)</b>												
CFSBLACKR Blackrock Wsale Scientific Aust	645.19	396.27	55.88	44.93	217.52	25.19	2.17	741.96		0.00	69.17	
CFSBTCOR Bt Wsale Core Australian Share	2,146.96	452.66	69.87	7.32	219.32	30.12	4.09	783.38		0.00	988.17	
CFS SAUSCO Cfs Wsale Australian Share - RE Core	2,839.89	760.12	98.13	74.40	369.89	65.90	10.41	1,378.85		0.00	1,146.67	
CFSGEARE Cfs Wsale Geared Share Fund	3,757.50	1,010.23	141.77	67.41	559.46	62.31	2.06	1,843.24		0.00	1,419.21	
CFSGLOBAL Cfs Wsale Global Resources R	66.31	15.83	1.88	0.66	18.59	47.94	19.17	104.07		0.00	0.00	
CFSFCASIA First Choice Wsale Asia Share	4,207.35	0.00		1.78	0.64	740.94	95.06	838.42		0.00	2,156.14	
CGAUIRONK Ironbark Karara Wsale Australian A Share	451.86	365.43	60.91	5.92	212.04	19.60	2.52	666.42		0.00	0.00	
CFSREALIN Realindex Australian Small D Companies	964.85	176.07	27.01	39.64	87.10	24.73	6.06	360.61		0.00	433.04	
CFSREALIN Realindex Wsale Global Share G	784.05			0.72	0.00	207.68	35.23	243.63		0.00	360.51	
CFSSOLWS Solaris Wholesale Core Aust Equity	116.75	79.19	14.04	16.93	44.71	4.28	0.36	159.51		0.00	0.00	
	<b>15,980.71</b>	<b>3,255.80</b>	<b>469.49</b>	<b>259.71</b>	<b>1,729.27</b>	<b>1,228.69</b>	<b>177.13</b>	<b>7,120.09</b>		<b>0.00</b>	<b>6,572.91</b>	
	<b>16,217.23</b>	<b>3,255.80</b>	<b>469.49</b>	<b>712.23</b>	<b>1,729.27</b>	<b>1,228.69</b>	<b>177.13</b>	<b>7,572.61</b>	<b>216.00</b>	<b>0.00</b>	<b>6,572.91</b>	
Assessable Income (Excl. Capital Gains)	<b>7,572.61</b>											
Net Capital Gain	<b>6,572.91</b>											
<b>Total Assessable Income</b>	<b>14,145.52</b>											

\* 1 Includes foreign credits from foreign capital gains.

\*<sub>2</sub> Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.  
For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

# Trial Balance

As at 30 June 2017

Last Year	Code	Account Name	Units	Debits	Credits
				\$	\$
	<b>23800</b>	<b>Distributions Received</b>			
(1,513.24)	23800/CFSAUSCORE	Cfs Wsale Australian Share - Core			2,839.89
(503.00)	23800/CFSBLACKR	Blackrock Wsale Scientific Aust			645.19
(1,018.71)	23800/CFSBTCORE	Bt Wsale Core Australian Share			2,146.96
(5,195.59)	23800/CFSSFCASIA	First Choice Wsale Asia Share			4,207.35
(2,030.55)	23800/CFSGEARED	Cfs Wsale Geared Share Fund			3,757.50
(132.57)	23800/CFSGLOBALR	Cfs Wsale Global Resources			66.31
(778.56)	23800/CFSREALIND	Realindex Australian Small Companies			964.85
(1,357.78)	23800/CFSREALING	Realindex Wsale Global Share			784.05
(147.49)	23800/CFSSOLWS	Solaris Wholesale Core Aust Equity			116.75
(459.05)	23800/CGAUIRONKA	Ironbark Karara WSale Australian Share			451.86
	<b>24200</b>	<b>Contributions</b>			
(7,555.00)	24200/FEDLES00001A	(Contributions) Federico, Lesley Ann - Accumulation ✓			7,412.00
(35,000.00)	24200/FEDMAU00001A	(Contributions) Federico, Mauro - Accumulation ✓			35,000.00
15,200.20	24700	Changes in Market Values of Investments			5,929.97
	<b>25000</b>	<b>Interest Received</b>			
(997.79)	25000/BWAMI2398221	Cash at Bank - BankWest 2398221 ✓			236.52
2,420.00	30100	Accountancy Fees			
259.00	30400	ATO Supervisory Levy		259.00	
	30700	Auditor's Remuneration ✓		715.00	
1,177.88	30900	Advisor Fees		1,291.92	
120.00	31500	Bank Charges ✓		120.00	
5,071.91	48500	Income Tax Expense		6,035.65	
32,440.34	49000	Profit/Loss Allocation Account		56,137.63	
	<b>50010</b>	<b>Opening Balance</b>			
(29,543.08)	50010/FEDLES00001A	(Opening Balance) Federico, Lesley Ann - Accumulation			35,681.61
(402,508.67)	50010/FEDMAU00001A	(Opening Balance) Federico, Mauro - Accumulation			428,810.48
	<b>52420</b>	<b>Contributions</b>			
(7,555.00)	52420/FEDLES00001A	(Contributions) Federico, Lesley Ann - Accumulation			7,412.00

## Federico Superannuation Fund

## Trial Balance

As at 30 June 2017

Last Year	Code	Account Name	Units	Debits \$	Credits \$
(35,000.00)	52420/FEDMAU00001 A <b>53100</b>	(Contributions) Federico, Mauro - Accumulation <b>Share of Profit/(Loss)</b>			35,000.00
178.61	53100/FEDLES00001A	(Share of Profit/(Loss)) Federico, Lesley Ann - Accumulation			1,827.29
2,174.60	53100/FEDMAU00001 A <b>53330</b>	(Share of Profit/(Loss)) Federico, Mauro - Accumulation <b>Income Tax</b>			20,056.39
104.61	53330/FEDLES00001A	(Income Tax) Federico, Lesley Ann - Accumulation		149.99	
1,273.59	53330/FEDMAU00001 A <b>53800</b>	(Income Tax) Federico, Mauro - Accumulation <b>Contributions Tax</b>		1,646.26	
1,133.25	53800/FEDLES00001A	(Contributions Tax) Federico, Lesley Ann - Accumulation		1,111.80	
5,250.00	53800/FEDMAU00001 A <b>60400</b>	(Contributions Tax) Federico, Mauro - Accumulation <b>Macquarie account 8594</b>		5,250.00	
329,844.55	60400/BWAMI2398221	Cash at Bank - BankWest 2398221		366,364.16 ✓	
198.00	64000 <b>78200</b>	Formation Expenses <b>Units in Listed Unit Trusts (Australian)</b>		198.00 ✓	
23,238.16	78200/CFSAUSCORE	Cfs Wsale Australian Share - Core	19,044.2646	26,111.57	
14,335.81	78200/CFSBLACKR	Blackrock Wsale Scientific Aust	12,779.5879	16,265.86	
15,043.93	78200/CFSBTCORE	Bt Wsale Core Australian Share	12,650.1741	17,491.40	
24,511.98	78200/CFSFCASIA	First Choice Wsale Asia Share	28,210.0943	30,356.88	
15,194.02	78200/CFSGEARED	Cfs Wsale Geared Share Fund	5,578.6666	18,839.71	
8,381.07	78200/CFSGLOBALR	Cfs Wsale Global Resources	6,234.7547	8,710.58	
8,175.14	78200/CFSREALIND	Realindex Australian Small Companies	6,318.3423	9,227.31	
8,282.56	78200/CFSREALING	Realindex Wsale Global Share	7,326.8847	9,719.11	
3,911.57	78200/CFSSOLWS	Solaris Wholesale Core Aust Equity	1,969.3370	3,137.35	
14,633.21	78200/CGAUIRONKA	Ironbark Karara WSale Australian Share	11,735.7553	16,466.44	
13.09	85000	Income Tax Payable/Refundable		98.35	
(1,271.00)	86000	PAYG Payable			2,357.00 ✓
				<b>595,703.97</b>	<b>595,703.97</b>

Current Year Profit/(Loss): 62,173.28

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

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

**Privacy**

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

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

*The Australian Business Register*

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

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

*Electronic funds transfer - direct debit*

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

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

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

**Important**

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

**Declaration: I declare that:**

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

Signature of partner, trustee or director

Date

**PART B Electronic funds transfer consent**

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

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

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

Agent's reference number Account Name 

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

Signature

Date

# Self-managed superannuation fund annual return

# 2017

## Who should complete this annual return?

Only self-managed superannuation funds (SMSFs) can complete this annual return. All other funds must complete the Fund income tax return 2017 (NAT 71287).

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

## Section A: Fund information

### 1 Tax file number (TFN)

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

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

### 3 Australian business number (ABN)

### 4 Current postal address





### 5 Annual return status

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

 A  N

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

 B  N

### 6 SMSF auditor

Auditor's name

Title

Familyname

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Use Agent  
address details?

 N

Postal address





Date audit was completed  A  B  C

Was Part B of the audit report qualified?  B  N

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

**7 Electronic funds transfer (EFT)**

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

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

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

Fund BSB number (must be six digits)  Fund account number

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

**B Financial institution details for tax refunds only**

Use Agent Trust Account?

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

Fund BSB number (must be six digits)  Account number

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

**C Electronic service address alias**

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

**8 Status of SMSF**

Australian superannuation fund

A

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

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

Print Y for yes or N for no.

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

Day Month Year

Have all tax lodgment and payment obligations been met?

**10 Exempt current pension income**

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

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

If No, Go to Section B: Income

If Yes Exempt current pension income amount  A

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

Segregated assets method  B

Unsegregated assets method  C

Was an actuarial certificate obtained?  D  Print Y for yes

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

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

**Section B: Income**

Do not complete this section if your fund was in full pension phase for the entire year and there was no other income that was assessable. If you are entitled to claim any tax offsets, you can record these at Section D: Income tax calculation statement

**11 Income**

Did you have a capital gains tax (CGT) event during the year? **G**  Y  N Print Y for yes or N for no. If the total capital loss or total capital gain is greater than \$10,000, complete and attach a Capital gains tax (CGT) schedule 2017.

Have you applied an exemption or rollover? **M**  Y  N Print Y for yes or N for no. 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 **D1**  Net foreign income **D**  Loss

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

Transfers from foreign funds **F**  Number

Gross payments where ABN not quoted **H**

Gross distribution from partnerships **I**  Loss

\* Unfranked dividend amount **J**

\* Franked dividend amount **K**

\* Dividend franking credit **L**

\* Gross trust distributions **M**  Code

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

**Calculation of assessable contributions**

Assessable employer contributions

**R1**

plus Assessable personal contributions

**R2**

plus #No-TFN-quoted contributions

**R3**

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

less Transfer of liability to life insurance company or PST

**R6**

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

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

**U1**

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

**U2**

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

**U3**

\* Other income **S**  Code

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

Net non-arm's length income (subject to 47% tax rate) **U**    
 (U1 plus U2 plus U3)

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

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

Exempt current pension income **Y**

TOTAL ASSESSABLE INCOME **V**  Loss    
 (W less Y)



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

**12 Deductions and non-deductible expenses**

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

DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	<b>A1</b> <input type="text"/>	<b>A2</b> <input type="text"/>	
Interest expenses overseas	<b>B1</b> <input type="text"/>	<b>B2</b> <input type="text"/>	
Capital works expenditure	<b>D1</b> <input type="text"/>	<b>D2</b> <input type="text"/>	
Decline in value of depreciating assets	<b>E1</b> <input type="text"/>	<b>E2</b> <input type="text"/>	
Insurance premiums – members	<b>F1</b> <input type="text"/>	<b>F2</b> <input type="text"/>	
Death benefit increase	<b>G1</b> <input type="text"/>		
SMSF auditor fee	<b>H1</b> <input type="text" value="715"/>	<b>H2</b> <input type="text"/>	
Investment expenses	<b>I1</b> <input type="text"/>	<b>I2</b> <input type="text"/>	
Management and administration expenses	<b>J1</b> <input type="text" value="1,670"/>	<b>J2</b> <input type="text"/>	
Forestry managed investment scheme expense	<b>U1</b> <input type="text"/>	<b>U2</b> <input type="text"/>	
Other amounts	<b>L1</b> <input type="text"/>	<b>L2</b> <input type="text"/>	<input type="text" value="Code"/>
Tax losses deducted	<b>M1</b> <input type="text"/>		
<b>TOTAL DEDUCTIONS</b>		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b>	
<b>N</b> <input type="text" value="2,385"/>		<b>Y</b> <input type="text" value="0"/>	
(Total A1 to M1)		(Total A2 to L2)	
<b>#TAXABLE INCOME OR LOSS</b>		<b>TOTAL SMSF EXPENSES</b>	
<b>O</b> <input type="text" value="54,387"/> <input type="text" value="Loss"/>		<b>Z</b> <input type="text" value="2,385"/>	
(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		(N plus Y)	

#This is a mandatory label.

**Section D: Income tax calculation statement**

**#Important:**

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

**13 Calculation statement**

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

#Taxable income	<b>A</b> <input type="text" value="54,387"/>
(an amount must be included even if it is zero)	
#Tax on taxable income	<b>T1</b> <input type="text" value="8,158.05"/>
(an amount must be included even if it is zero)	
#Tax on no-TFN-quoted contributions	<b>J</b> <input type="text" value="0.00"/>
(an amount must be included even if it is zero)	
Gross tax	<b>B</b> <input type="text" value="8,158.05"/>
(T1 plus J)	

Foreign income tax offset	<b>C1</b> <input type="text" value="177.13"/>	<b>Non-refundable non-carry forward tax offsets</b>
Rebates and tax offsets	<b>C2</b> <input type="text"/>	
		<b>C</b> <input type="text" value="177.13"/> (C1 plus C2)

**SUBTOTAL 1**

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

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

**SUBTOTAL 2**

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

Complying fund's franking credits tax offset	<b>E1</b> <input type="text" value="1,729.27"/>	<b>Refundable tax offsets</b>
No-TFN tax offset	<b>E2</b> <input type="text"/>	
National rental affordability scheme tax offset	<b>E3</b> <input type="text"/>	
Exploration credit tax offset	<b>E4</b> <input type="text" value="0.00"/>	
		<b>E</b> <input type="text" value="1,729.27"/> (E1 plus E2 plus E3 plus E4)

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

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

Credit for interest on early payments – amount of interest

**H1**

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

**H2**

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

**H3**

Credit for TFN amounts withheld from payments from closely held trusts

**H5**

Credit for interest on no-TFN tax offset

**H6**

Credit for foreign resident capital gains withholding amounts

**H8**

**Eligible credits**

**H**

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

**#Tax offset refunds**

(Remainder of refundable tax offsets).

**I**

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

**PAYG instalments raised**

**K**

**Supervisory levy**

**L**

**Supervisory levy adjustment for wound up funds**

**M**

**Supervisory levy adjustment for new funds**

**N**

**Total amount of tax payable**

**S**

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

#This is a mandatory label.

**Section E: Losses**

**14 Losses**

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

Tax losses carried forward to later income years **U**

Net capital losses carried forward to later income years **V**

Net capital losses brought forward from prior years		Net capital losses carried forward to later income years	
Non-Collectables	<input type="text"/>		<input type="text"/>
Collectables	<input type="text"/>		<input type="text"/>

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

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

		See the Privacy note in the Declaration.	
Title	Mr	Member'sTFN	624 957 273
Familyname	Federico	MemberNumber	1
First given name	Mauro	Account status	0 Code
Other given names			
Date of birth	11/08/1953	If deceased, date of death	

**Contributions**

Refer to instructions for completing these labels.

OPENINGACCOUNTBALANCE	428,810.48
Employer contributions	A
ABN of principal employer	A1
Personal contributions	B 35,000.00
CGT small business retirement exemption	C
CGT small business 15-year exemption amount	D
Personal injury election	E
Spouse and child contributions	F
Other third party contributions	G
Assessable foreign superannuation fund amount	I
Non-assessable foreign superannuation fund amount	J
Transfer from reserve: assessable amount	K
Transfer from reserve: non-assessable amount	L
Contributions from non-complying funds and previously non-complying funds	T
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	M
<b>TOTAL CONTRIBUTIONS</b>	<b>N</b> 35,000.00

**Other transactions**

Allocated earnings or losses	O	13,160.13	Loss
Inward rollovers and transfers	P		
Outward rollovers and transfers	Q		
Lump Sum payment	R1		Code
Income stream payment	R2		Code
<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b>	476,970.61	

		See the Privacy note in the Declaration.	
Title	Mrs	Member'sTFN	213 822 924
Familyname	Federico	MemberNumber	2
First given name	Lesley	Account status	0 Code
Other given names	Ann		
Date of birth	25/12/1953	If deceased, date of death	

**Contributions**

Refer to instructions for completing these labels.

OPENINGACCOUNTBALANCE		35,681.61
Employer contributions	<b>A</b>	7,412.00
ABN of principal employer	<b>A1</b>	
Personal contributions	<b>B</b>	0.00
CGT small business retirement exemption	<b>C</b>	
CGT small business 15-year exemption amount	<b>D</b>	
Personal injury election	<b>E</b>	
Spouse and child contributions	<b>F</b>	
Other third party contributions	<b>G</b>	
Assessable foreign superannuation fund amount	<b>I</b>	
Non-assessable foreign superannuation fund amount	<b>J</b>	
Transfer from reserve: assessable amount	<b>K</b>	
Transfer from reserve: non-assessable amount	<b>L</b>	
Contributions from non-complying funds and previously non-complying funds	<b>T</b>	
Any other contributions (including Super Co-contributions and Low Income Super Contributions)	<b>M</b>	

<b>TOTAL CONTRIBUTIONS</b>	<b>N</b>	7,412.00
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**Other transactions**

Allocated earnings or losses	<b>O</b>	565.50	Loss
Inward rollovers and transfers	<b>P</b>		
Outward rollovers and transfers	<b>Q</b>		
Lump Sum payment	<b>R1</b>		Code
Income stream payment	<b>R2</b>		Code

<b>CLOSING ACCOUNT BALANCE</b>	<b>S</b>	43,659.11
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**Section H: Assets and liabilities**

**15 ASSETS**

15a Australian managed investments

Listed trusts	<b>A</b>	156,326
Unlisted trusts	<b>B</b>	
Insurance policy	<b>C</b>	
Other managed investments	<b>D</b>	

15b Australian direct investments

Cash and term deposits **E**

Debt securities **F**

Loans **G**

Listed shares **H**

Unlisted shares **I**

**Limited recourse borrowing arrangements**

Australian residential real property **J1**

Australian non-residential real property **J2**

Overseas real property **J3**

Australian shares **J4**

Overseas shares **J5**

Other **J6**

Limited recourse borrowing arrangements **J**

Non-residential real property **K**

Residential real property **L**

Collectables and personal use assets **M**

Other assets **O**

15c Overseas direct investments

Overseas shares **P**

Overseas non-residential real property **Q**

Overseas residential real property **R**

Overseas managed investments **S**

Other overseas assets **T**

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

15d In-house assets

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

15e Limited recourse borrowing arrangements

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements **V1**

Permissible temporary borrowings **V2**

Other borrowings **V3**

Borrowings **V**

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

Reserve accounts **X**

Other liabilities **Y**

**TOTAL LIABILITIES** **Z**

**Section I: Taxation of financial arrangements****17 Taxation of financial arrangements (TOFA)**Total TOFA gains **H** Total TOFA losses **I** **Section J: Other information****Family trust election status**If the trust or fund has made, or is making, a family trust election, write the four-digit income year specified of the election (for example, for the 2016–17 income year, write 2017). **A** If revoking or varying a family trust election, print R for revoke or print V for variation, and complete and attach the Family trust election, revocation or variation 2017. **B** **Interposed entity election status**If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an Interposed entity election or revocation 2017 for each election **C** If revoking an interposed entity election, print R, and complete and attach the Interposed entity election or revocation 2017. **D** **Section K: Declarations**

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

**Important**

Before making this declaration check to ensure that all income has been disclosed and the annual return, all attached schedules and any additional documents are true and correct in every detail. If you are in doubt about any aspect of the annual return, place all the facts before the ATO.

**Privacy**

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

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

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

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

Date  Day  Month  Year **Preferred trustee or director contact details:**Title Familyname First given name Other given names Phone number  Area code  NumberEmail address Non-individual trustee name (if applicable) ABN of non-individual trustee Time taken to prepare and complete this annual return  Hrs

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



**TAX AGENT'S DECLARATION:**

I,

declare that the Self-managed superannuation fund annual return 2017 has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Date

Day Month Year

Title

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Area code

Number

Tax agent number

Reference number