

# Diro Superannuation Fund

ABN 20633240937

## Financial Statements and Reports for the Year Ended 30 June 2019



### Accrual Accounting & Taxation

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# Diro Superannuation Fund

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# Diro Superannuation Fund

## Compilation Report

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We have compiled the accompanying special purpose financial statements of the Diro Superannuation Fund which comprise the statement of financial position as at 30/06/2019 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

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

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

### **Our Responsibility**

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

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

### **Assurance Disclaimer**

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

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

Accrual Accounting and Taxation

of

Suite 2, 115 Currumburra Road, Ashmore, Queensland 4214

Signed:

Dated: 20/06/2019

## **Trustees Declaration**

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

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2019 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2019 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2019.

Specifically, the trustees declares that:

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

Signed in accordance with a resolution of the trustees by:

.....  
Robert Nisbet

Trustee

.....  
Dian Nisbet

Trustee

Dated this ..... day of .....2020

# Diro Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
<b>Income</b>		
<b>Investment Income</b>		
Trust Distributions		
APA Group	279.93	0.00
FLS Bentham Global Income	2,891.16	0.00
Nikko Tyndall Aust Share Wsale	5,761.50	0.00
	<u>8,932.59</u>	<u>0.00</u>
Dividends Received		
AGL Energy Limited.	8,754.82	0.00
APA Group	312.48	0.00
BHP Group Limited	19,930.38	0.00
Bluescope Steel Limited	109.62	0.00
Challenger Limited	1,107.50	0.00
Challenger Limited	1,331.96	0.00
Commonwealth Bank Of Australia.	1,666.45	0.00
Crown Resorts Limited	720.00	0.00
Dividend Received	0.00	44,441.19
National Australia Bank Limited	1,878.13	0.00
Suncorp Group Limited	3,665.90	0.00
Tabcorp Holdings Limited	72.07	0.00
Telstra Corporation Limited.	1,093.83	0.00
The Star Entertainment Group Limited	63.48	0.00
Westpac Banking Corporation	24,030.76	0.00
Westpac Banking Corporation	884.00	0.00
	<u>65,621.38</u>	<u>44,441.19</u>
Interest Received		
Interest Received	0.00	7,764.42
La Trobe Australian Credit Fund	5,700.03	0.00
Macquarie 330	4,759.92	0.00
	<u>10,459.95</u>	<u>7,764.42</u>
Property Income		
Warringah Road	27,258.13	31,210.00
	<u>27,258.13</u>	<u>31,210.00</u>
Investment Income		
Trust Distributions	0.00	10,379.16
	<u>0.00</u>	<u>10,379.16</u>
<b>Other Income</b>		
Interest Received ATO General Interest Charge	0.00	8.83
	<u>0.00</u>	<u>8.83</u>
<b>Investment Gains</b>		
Unrealised Movements in Market Value		
Investment Property		
Warringah Road	100,000.00	0.00
	<u>100,000.00</u>	<u>0.00</u>
Managed Investments (Australian)		
FLS Bentham Global Income	(833.94)	0.00
Nikko Tyndall Aust Share Wsale	(2,856.47)	0.00
	<u>(3,690.41)</u>	<u>0.00</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

# Diro Superannuation Fund

## Detailed Operating Statement

For the year ended 30 June 2019

	2019	2018
	\$	\$
Shares in Listed Companies (Australian)		
AGL Energy Limited.	(18,456.22)	0.00
Arrium Limited	(44.46)	0.00
BHP Group Limited	46,929.25	0.00
Bluescope Steel Limited	(4,079.42)	0.00
Challenger Limited	(19,472.88)	0.00
Challenger Limited	825.00	0.00
Commonwealth Bank Of Australia.	2,125.00	0.00
Crown Resorts Limited	(1,260.00)	0.00
National Australia Bank Limited	(27.00)	0.00
Suncorp Group Limited	(5,199.04)	0.00
Tabcorp Holdings Limited	(9.27)	0.00
Telstra Corporation Limited.	7,081.11	0.00
The Star Entertainment Group Limited	(226.16)	0.00
Westpac Banking Corporation	(5,559.57)	0.00
Westpac Banking Corporation	5,511.00	0.00
	<u>8,137.34</u>	<u>0.00</u>
Shares in Listed Companies (Overseas)		
Brookfield Infrastructure Partners L.P - Unit	1,086.24	0.00
	<u>1,086.24</u>	<u>0.00</u>
Units in Listed Unit Trusts (Australian)		
APA Group	1,236.90	0.00
	<u>1,236.90</u>	<u>0.00</u>
Other Revaluations	0.00	42,749.36
	<u>0.00</u>	<u>42,749.36</u>
<b>Changes in Market Values</b>	<u>106,770.07</u>	<u>42,749.36</u>
<b>Total Income</b>	<u>219,042.12</u>	<u>136,552.96</u>
<b>Expenses</b>		
Accountancy Fees	3,300.00	0.00
Advisor Fees	4,950.00	4,950.00
ATO Supervisory Levy	0.00	259.00
Bank Charges	0.00	(65.47)
	<u>8,250.00</u>	<u>5,143.53</u>
Council Rates		
Warringah Road	0.00	1,195.72
	<u>0.00</u>	<u>1,195.72</u>
Depreciation		
Floor coverings	2,322.00	0.00
	<u>2,322.00</u>	<u>0.00</u>
Property Expense - Rental Expenses		
Warringah Road	0.00	7,222.80
	<u>0.00</u>	<u>7,222.80</u>
Property Expenses - Agents Management Fees		
Warringah Road	0.00	2,092.86
	<u>0.00</u>	<u>2,092.86</u>
Property Expenses - Insurance Premium		

The accompanying notes form part of these financial statements.

Refer to compilation report

**Diro Superannuation Fund**  
**Detailed Operating Statement**

For the year ended 30 June 2019

	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
Warringah Road	372.73	349.41
	<u>372.73</u>	<u>349.41</u>
Property Expenses - Repair and Maintenance		
Warringah Road	0.00	478.20
	<u>0.00</u>	<u>478.20</u>
Property Expenses - Strata Levy Fees		
Warringah Road	4,518.65	4,457.63
	<u>4,518.65</u>	<u>4,457.63</u>
Property Expenses - Water Rates		
Warringah Road	0.00	687.86
	<u>0.00</u>	<u>687.86</u>
<b>Member Payments</b>		
Pensions Paid		
Nisbet, Dian - Pension (Account Based Pension)	25,000.00	20,000.00
Nisbet, Dian - Pension (Market Linked Pension)	52,500.00	40,000.00
Nisbet, Robert - Pension (Account Based Pension)	24,640.00	20,000.00
Nisbet, Robert - Pension (Market Linked Pension)	52,500.00	40,000.00
	<u>154,640.00</u>	<u>120,000.00</u>
<b>Total Expenses</b>	<u>170,103.38</u>	<u>141,628.01</u>
<b>Benefits accrued as a result of operations before income tax</b>	<u>48,938.74</u>	<u>(5,075.05)</u>
<b>Income Tax Expense</b>		
Income Tax Expense	(20,533.69)	(10,491.12)
<b>Total Income Tax</b>	<u>(20,533.69)</u>	<u>(10,491.12)</u>
<b>Benefits accrued as a result of operations</b>	<u>69,472.43</u>	<u>5,416.07</u>

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

## Diro Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019 \$	2018 \$
<b>Assets</b>			
<b>Investments</b>			
Investment Property	2		
Warringah Road		800,000.00	700,000.00
Fixed Interest Securities (Australian)	3		
La Trobe Australian Credit Fund		100,000.00	100,000.00
Managed Investments (Australian)	4		
FLS Bentham Global Income		73,819.77	74,653.71
Nikko Tyndall Aust Share Wsale		61,717.69	64,574.16
Plant and Equipment (at written down value)	5		
Floor coverings		0.00	2,322.00
Shares in Listed Companies (Australian)	6		
AGL Energy Limited.		154,717.32	164,418.72
Arrium Limited		2.12	46.58
BHP Group Limited		266,428.68	219,499.43
Bluescope Steel Limited		9,435.15	13,514.57
Challenger Limited		26,400.00	25,575.00
Challenger Limited		24,913.28	44,386.16
Commonwealth Bank Of Australia.		50,375.00	48,250.00
Crown Resorts Limited		14,940.00	16,200.00
National Australia Bank Limited		45,783.00	45,810.00
Redbank Energy Limited		24.00	24.00
Suncorp Group Limited		62,729.79	64,268.95
Tabcorp Holdings Limited		2,095.95	2,029.30
Telstra Corporation Limited.		22,164.45	15,083.34
The Star Entertainment Group Limited		1,153.60	1,316.31
Westpac Banking Corporation		218,485.44	203,752.20
Westpac Banking Corporation		102,100.00	96,589.00
Shares in Listed Companies (Overseas)	7		
Brookfield Infrastructure Partners L.P - Unit		6,307.82	5,221.58
Units in Listed Unit Trusts (Australian)	8		
APA Group		14,061.60	12,824.70
<b>Total Investments</b>		<u>2,057,654.66</u>	<u>1,920,359.71</u>
<b>Other Assets</b>			
Bank Accounts 1	9		
Macquarie 330		327,610.03	401,687.65
Distributions Receivable			
Distributions Receivable		299.46	8,141.20
FLS Bentham Global Income		236.67	0.00

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

*Refer to compilation report*



## Diro Superannuation Fund

# Detailed Statement of Financial Position

As at 30 June 2019

	Note	2019	2018
		\$	\$
<b>Other Assets</b>			
Nikko Tyndall Aust Share Wsale		4,734.85	0.00
Dividend Reinvestment - Residual Account		44.01	50.97
Reinvestment Residual Account			
Suncorp Group Limited		6.02	0.00
Tabcorp Holdings Limited		0.65	0.00
The Star Entertainment Group Limited		2.49	0.00
Westpac Banking Corporation		0.85	0.00
Income Tax Refundable		43,053.93	22,520.24
<b>Total Other Assets</b>		<u>375,988.96</u>	<u>432,400.06</u>
<b>Total Assets</b>		<u>2,433,643.62</u>	<u>2,352,759.77</u>
Less:			
<b>Liabilities</b>			
ATO Integrated client		11,771.42	0.00
Sundry Creditors		0.00	360.00
<b>Total Liabilities</b>		<u>11,771.42</u>	<u>360.00</u>
<b>Net assets available to pay benefits</b>		<u>2,421,872.20</u>	<u>2,352,399.77</u>
Represented By :			
<b>Liability for accrued benefits allocated to members' accounts</b>	10, 11		
Nisbet, Robert - Accumulation		464,675.72	425,044.68
Nisbet, Robert - Pension (Account Based Pension)		266,005.79	263,924.15
Nisbet, Robert - Pension (Market Linked Pension)		467,832.56	472,501.52
Nisbet, Dian - Accumulation		464,661.53	425,035.90
Nisbet, Dian - Pension (Account Based Pension)		250,140.00	256,432.54
Nisbet, Dian - Pension (Market Linked Pension)		508,556.60	509,460.98
<b>Total Liability for accrued benefits allocated to members' accounts</b>		<u>2,421,872.20</u>	<u>2,352,399.77</u>

The accompanying notes form part of these financial statements.

Refer to compilation report

**Diro Superannuation Fund**

**Members Summary Report**

As at 30 June 2019

Opening Balance	Increases				Decreases					Closing Balance	
	Contributions	Transfers In	Net Earnings	Insurance Proceeds	Pensions Paid	Contributions Tax	Taxes Paid	Benefits Paid/ Transfers Out	Insurance Premiums		Member Expenses
<b>Robert Nisbet (Age: 82)</b>											
NISROB00002A - Accumulation											
425,044.68			43,057.26				3,426.22				464,675.72
NISROB00003P - Account Based Pension - Tax Free: 79.08%											
263,924.15			26,721.64		24,640.00						266,005.79
NISROB00004P - Market Linked Pension - Tax Free: 46.81%											
472,501.52			47,831.04		52,500.00						467,832.56
<b>1,161,470.35</b>			<b>117,609.94</b>		<b>77,140.00</b>		<b>3,426.22</b>				<b>1,198,514.07</b>
<b>Dian Nisbet (Age: 83)</b>											
NISDIA00001A - Accumulation											
425,035.90			43,051.86				3,426.23				464,661.53
NISDIA00002P - Account Based Pension - Tax Free: 79.63%											
256,432.54			18,707.46		25,000.00						250,140.00
NISDIA00003P - Market Linked Pension - Tax Free: 44.90%											
509,460.98			51,595.62		52,500.00						508,556.60
<b>1,190,929.42</b>			<b>113,354.94</b>		<b>77,500.00</b>		<b>3,426.23</b>				<b>1,223,358.13</b>
<b>2,352,399.77</b>			<b>230,964.88</b>		<b>154,640.00</b>		<b>6,852.45</b>				<b>2,421,872.20</b>

# Members Statement

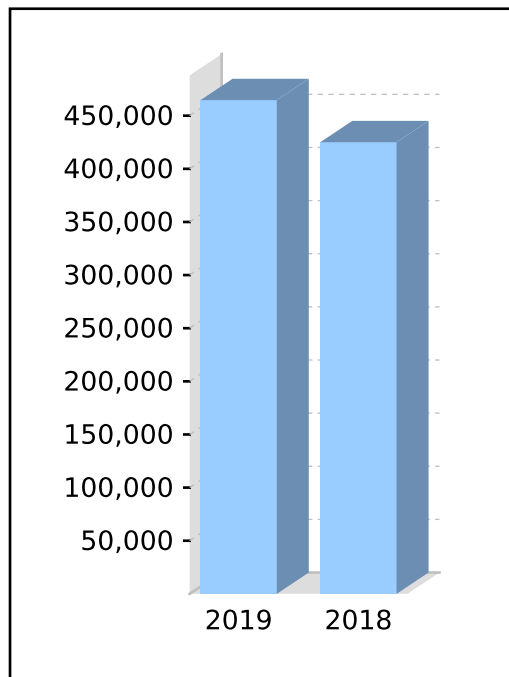
Robert Nisbet  
 2 Kahibah Road  
 Mosman, New South Wales, 2088, Australia

### Your Details

Date of Birth :	09/07/1936	Nominated Beneficiaries	N/A
Age:	82	Vested Benefits	464,675.72
Tax File Number:	Provided	Total Death Benefit	464,675.72
Date Joined Fund:	26/06/1995		
Service Period Start Date:	01/07/1965		
Date Left Fund:			
Member Code:	NISROB00002A		
Account Start Date	26/06/1995		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

### Your Balance

<b>Total Benefits</b>	<b>464,675.72</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	464,675.72
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	285,224.81
Taxable	179,450.91



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	425,044.68	425,044.68
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	43,057.26	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	3,426.22	
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 30/06/2019	464,675.72	425,044.68

# Members Statement

Robert Nisbet  
 2 Kahibah Road  
 Mosman, New South Wales, 2088, Australia

### Your Details

Date of Birth : 09/07/1936  
 Age: 82  
 Tax File Number: Provided  
 Date Joined Fund: 26/06/1995  
 Service Period Start Date: 01/07/1965  
 Date Left Fund:  
 Member Code: NISROB00003P  
 Account Start Date 01/07/2010  
 Account Phase: Retirement Phase  
 Account Description: Account Based Pension

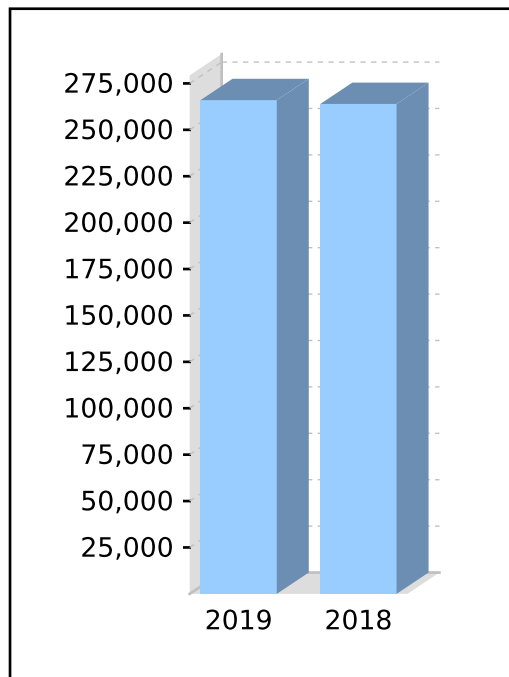
Nominated Beneficiaries N/A  
 Vested Benefits 266,005.79  
 Total Death Benefit 266,005.79

### Your Balance

Total Benefits 266,005.79

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 266,005.79  
 Restricted Non Preserved

Tax Components  
 Tax Free (79.08%) 210,355.69  
 Taxable 55,650.10



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	263,924.15	263,924.15
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	26,721.64	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	24,640.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	266,005.79	263,924.15

# Members Statement

Robert Nisbet  
 2 Kahibah Road  
 Mosman, New South Wales, 2088, Australia

### Your Details

Date of Birth : 09/07/1936  
 Age: 82  
 Tax File Number: Provided  
 Date Joined Fund: 26/06/1995  
 Service Period Start Date: 01/07/1965  
 Date Left Fund:  
 Member Code: NISROB00004P  
 Account Start Date 01/07/2004  
 Account Phase: Retirement Phase  
 Account Description: Market Linked Pension

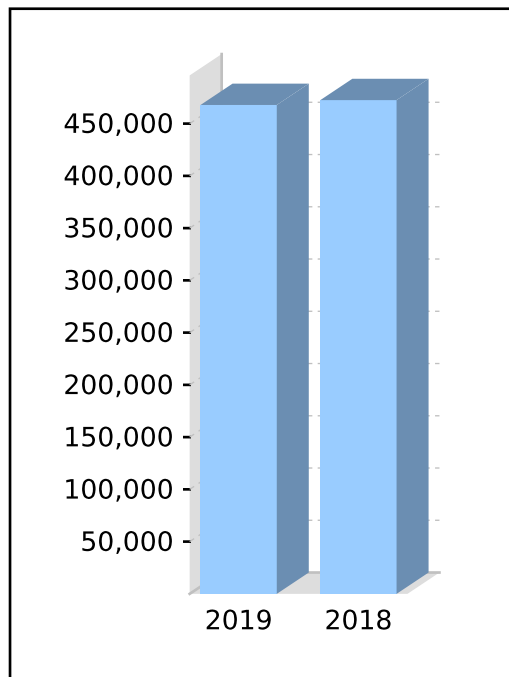
Nominated Beneficiaries N/A  
 Vested Benefits 467,832.56  
 Total Death Benefit 467,832.56

### Your Balance

Total Benefits 467,832.56

Preservation Components  
 Preserved  
 Unrestricted Non Preserved 467,832.56  
 Restricted Non Preserved

Tax Components  
 Tax Free (46.81%) 219,011.81  
 Taxable 248,820.75



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	472,501.52	472,501.52
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	47,831.04	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	52,500.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	467,832.56	472,501.52

# Members Statement

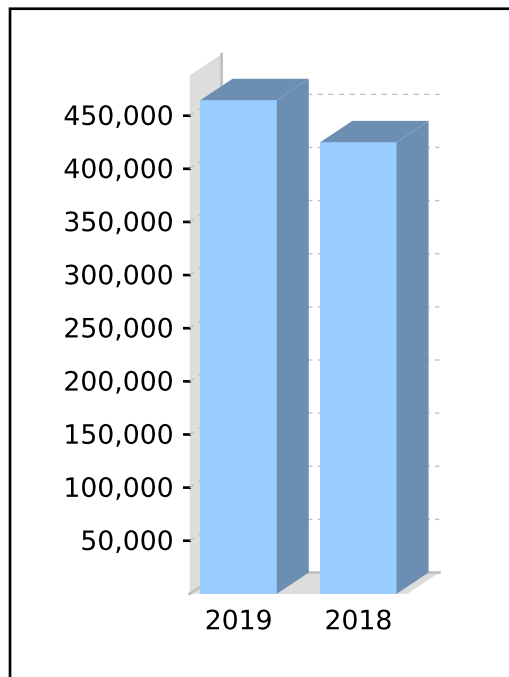
Dian Nisbet  
 2 Kahibah Road  
 Mosman, New South Wales, 2088, Australia

## Your Details

Date of Birth :	25/10/1935	Nominated Beneficiaries	N/A
Age:	83	Vested Benefits	464,661.53
Tax File Number:	Provided	Total Death Benefit	464,661.53
Date Joined Fund:	26/06/1995		
Service Period Start Date:	26/06/1995		
Date Left Fund:			
Member Code:	NISDIA00001A		
Account Start Date	26/06/1995		
Account Phase:	Accumulation Phase		
Account Description:	Accumulation		

## Your Balance

<b>Total Benefits</b>	<b>464,661.53</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	464,661.53
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free	285,224.81
Taxable	179,436.72



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	425,035.90	425,035.90
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	43,051.86	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax		
Income Tax	3,426.23	
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 30/06/2019	464,661.53	425,035.90

# Members Statement

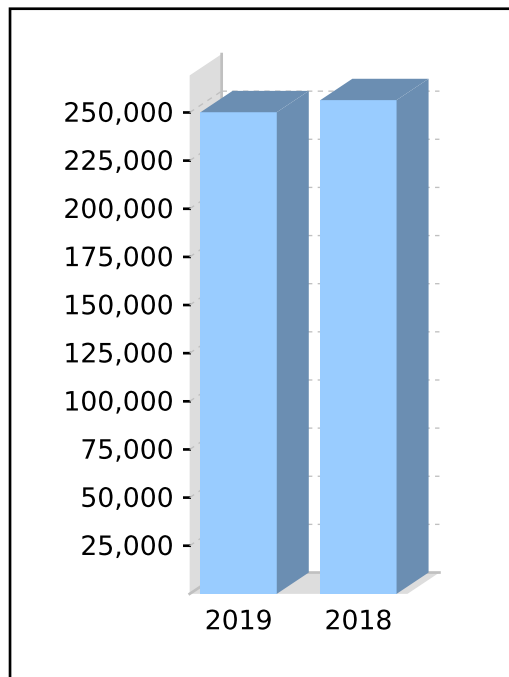
Dian Nisbet  
 2 Kahibah Road  
 Mosman, New South Wales, 2088, Australia

## Your Details

Date of Birth :	25/10/1935	Nominated Beneficiaries	N/A
Age:	83	Vested Benefits	250,140.00
Tax File Number:	Provided	Total Death Benefit	250,140.00
Date Joined Fund:	26/06/1995		
Service Period Start Date:	26/06/1995		
Date Left Fund:			
Member Code:	NISDIA00002P		
Account Start Date	01/07/2010		
Account Phase:	Retirement Phase		
Account Description:	Account Based Pension		

## Your Balance

<b>Total Benefits</b>	250,140.00
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	250,140.00
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (79.63%)	199,192.42
Taxable	50,947.58



## Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	256,432.54	256,432.54
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	18,707.46	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	25,000.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	250,140.00	256,432.54

# Members Statement

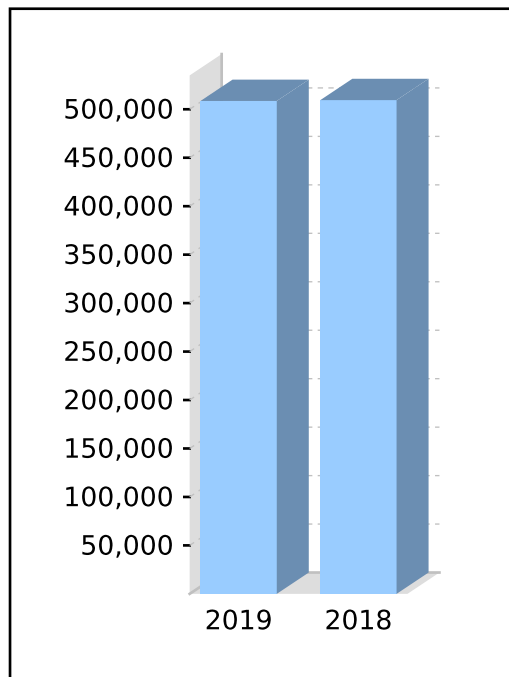
Dian Nisbet  
 2 Kahibah Road  
 Mosman, New South Wales, 2088, Australia

### Your Details

Date of Birth :	25/10/1935	Nominated Beneficiaries	N/A
Age:	83	Vested Benefits	508,556.60
Tax File Number:	Provided	Total Death Benefit	508,556.60
Date Joined Fund:	26/06/1995		
Service Period Start Date:	26/06/1995		
Date Left Fund:			
Member Code:	NISDIA00003P		
Account Start Date	01/07/2004		
Account Phase:	Retirement Phase		
Account Description:	Market Linked Pension		

### Your Balance

<b>Total Benefits</b>	<b>508,556.60</b>
<u>Preservation Components</u>	
Preserved	
Unrestricted Non Preserved	508,556.60
Restricted Non Preserved	
<u>Tax Components</u>	
Tax Free (44.90%)	228,323.00
Taxable	280,233.60



### Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2018	509,460.98	509,460.98
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	51,595.62	
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid	52,500.00	
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2019	508,556.60	509,460.98



# Diro Superannuation Fund

## Investment Summary Report

As at 30 June 2019

Investment	Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
<b>Cash/Bank Accounts</b>								
Macquarie 330		327,610.030000	327,610.03	327,610.03	327,610.03			13.73 %
			<b>327,610.03</b>		<b>327,610.03</b>		<b>0.00 %</b>	<b>13.73 %</b>
<b>Fixed Interest Securities (Australian)</b>								
La Trobe Australian Credit Fund		100,000.000000	100,000.00	100,000.00	100,000.00			4.19 %
			<b>100,000.00</b>		<b>100,000.00</b>		<b>0.00 %</b>	<b>4.19 %</b>
<b>Investment Property</b>								
Warringah Road	1.00	800,000.000000	800,000.00	247,928.14	247,928.14	552,071.86	222.67 %	33.54 %
			<b>800,000.00</b>		<b>247,928.14</b>	<b>552,071.86</b>	<b>222.67 %</b>	<b>33.54 %</b>
<b>Managed Investments (Australian)</b>								
AMP1995AU FLS Bentham Global Income	67,634.59	1.091450	73,819.77	1.11	74,995.61	(1,175.84)	(1.57) %	3.09 %
TYN0028AU Nikko Tyndall Aust Share Wsale	23,923.44	2.579800	61,717.69	2.09	49,996.54	11,721.15	23.44 %	2.59 %
			<b>135,537.46</b>		<b>124,992.15</b>	<b>10,545.31</b>	<b>8.44 %</b>	<b>5.68 %</b>
<b>Shares in Listed Companies (Australian)</b>								
AETU.AX Aet&d Holdings No. 1 Ltd	224.00	0.000000	0.00	0.00	0.00	0.00	0.00 %	0.00 %
AGL.AX AGL Energy Limited.	7,732.00	20.010000	154,717.32	12.62	97,574.99	57,142.33	58.56 %	6.49 %
ARIR.AX Arrium Limited	2,118.00	0.001000*	2.12	2.25	4,773.18	(4,771.06)	(99.96) %	0.00 %
BHP.AX BHP Group Limited	6,473.00	41.160000	266,428.68	5.77	37,355.09	229,073.59	613.23 %	11.17 %
BSL.AX Bluescope Steel Limited	783.00	12.050000	9,435.15	11.29	8,838.95	596.20	6.75 %	0.40 %
CGF.AX Challenger Limited	3,752.00	6.640000	24,913.28	5.24	19,656.00	5,257.28	26.75 %	1.04 %
CGFPB.AX Challenger Limited	250.00	105.600000	26,400.00	100.00	25,000.00	1,400.00	5.60 %	1.11 %
CBAPD.AX Commonwealth Bank Of Australia.	500.00	100.750000	50,375.00	100.00	50,000.00	375.00	0.75 %	2.11 %
CWN.AX Crown Resorts Limited	1,200.00	12.450000	14,940.00	14.80	17,761.00	(2,821.00)	(15.88) %	0.63 %
NABPE.AX National Australia Bank Limited	450.00	101.740000	45,783.00	100.00	45,000.00	783.00	1.74 %	1.92 %
AEJ.AX Redbank Energy Limited	3.00	8.000000*	24.00	1,407.93	4,223.80	(4,199.80)	(99.43) %	0.00 %
SUN.AX Suncorp Group Limited	4,657.00	13.470000	62,729.79	15.02	69,957.73	(7,227.94)	(10.33) %	2.63 %

# Diro Superannuation Fund

## Investment Summary Report

As at 30 June 2019

Investment	Units	Market Price <sup>1</sup>	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%	
TAH.AX	Tabcorp Holdings Limited	471.00	4.450000	2,095.95	4.53	2,132.28	(36.33)	(1.70) %	0.09 %
TLS.AX	Telstra Corporation Limited.	5,757.00	3.850000	22,164.45	4.47	25,752.00	(3,587.55)	(13.93) %	0.93 %
SGR.AX	The Star Entertainment Group Limited	280.00	4.120000	1,153.60	6.15	1,721.84	(568.24)	(33.00) %	0.05 %
WBC.AX	Westpac Banking Corporation	7,704.00	28.360000	218,485.44	20.24	155,891.11	62,594.33	40.15 %	9.16 %
WBCPH.AX	Westpac Banking Corporation	1,000.00	102.100000	102,100.00	100.00	100,000.00	2,100.00	2.10 %	4.28 %
			<b>1,001,747.78</b>		<b>665,637.97</b>	<b>336,109.81</b>	<b>50.49 %</b>	<b>42.00 %</b>	
<b>Shares in Listed Companies (Overseas)</b>									
BIP.NYE	Brookfield Infrastructure Partners L.P - Unit	103.02	61.229100	6,307.82	19.36	1,994.91	4,312.91	216.20 %	0.26 %
			<b>6,307.82</b>		<b>1,994.91</b>	<b>4,312.91</b>	<b>216.20 %</b>	<b>0.26 %</b>	
<b>Units in Listed Unit Trusts (Australian)</b>									
APA.AX	APA Group	1,302.00	10.800000	14,061.60	4.10	5,342.64	8,718.96	163.20 %	0.59 %
			<b>14,061.60</b>		<b>5,342.64</b>	<b>8,718.96</b>	<b>163.20 %</b>	<b>0.59 %</b>	
			<b>2,385,264.69</b>		<b>1,473,505.84</b>	<b>911,758.85</b>	<b>61.88 %</b>	<b>100.00 %</b>	

<sup>1</sup>Market Prices as at Reporting Date. Note: Where prices unavailable, system will use last known price

\* Investments using last known price

Investment	Market Price	Market Price Date
Arrium Limited	0.001000	30/09/2014
Redbank Energy Limited	8.000000	04/10/2013

# Diro Superannuation Fund

## Investment Summary with Market Movement

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement
						Overall	Current Year	
<b>Cash/Bank Accounts</b>								
Macquarie 330		327,610.030000	327,610.03	327,610.03	327,610.03			
			<b>327,610.03</b>		<b>327,610.03</b>			
<b>Fixed Interest Securities (Australian)</b>								
La Trobe Australian Credit Fund		100,000.000000	100,000.00	100,000.00	100,000.00			
			<b>100,000.00</b>		<b>100,000.00</b>			
<b>Investment Property</b>								
Warringah Road	1.00	800,000.000000	800,000.00	247,928.14	247,928.14	552,071.86	100,000.00	0.00
			<b>800,000.00</b>		<b>247,928.14</b>	<b>552,071.86</b>	<b>100,000.00</b>	<b>0.00</b>
<b>Managed Investments (Australian)</b>								
AMP1995AU FLS Bentham Global Income	67,634.59	1.091450	73,819.77	1.11	74,995.61	(1,175.84)	(833.94)	0.00
TYN0028AU Nikko Tyndall Aust Share Wsale	23,923.44	2.579800	61,717.69	2.09	49,996.54	11,721.15	(2,856.47)	0.00
			<b>135,537.46</b>		<b>124,992.15</b>	<b>10,545.31</b>	<b>(3,690.41)</b>	<b>0.00</b>
<b>Shares in Listed Companies (Australian)</b>								
AGL.AX AGL Energy Limited.	7,732.00	20.010000	154,717.32	12.62	97,574.99	57,142.33	(18,456.22)	0.00
AETU.AX Aet&d Holdings No. 1 Ltd	224.00	0.000000	0.00	0.00	0.00	0.00	0.00	0.00
ARIR.AX Arrium Limited	2,118.00	0.001000	2.12	2.25	4,773.18	(4,771.06)	(44.46)	0.00
BHP.AX BHP Group Limited	6,473.00	41.160000	266,428.68	5.77	37,355.09	229,073.59	46,929.25	0.00
BSL.AX Bluescope Steel Limited	783.00	12.050000	9,435.15	11.29	8,838.95	596.20	(4,079.42)	0.00
CGF.AX Challenger Limited	3,752.00	6.640000	24,913.28	5.24	19,656.00	5,257.28	(19,472.88)	0.00
CGFPB.AX Challenger Limited	250.00	105.600000	26,400.00	100.00	25,000.00	1,400.00	825.00	0.00
CBAPD.AX Commonwealth Bank Of Australia.	500.00	100.750000	50,375.00	100.00	50,000.00	375.00	2,125.00	0.00
CWN.AX Crown Resorts Limited	1,200.00	12.450000	14,940.00	14.80	17,761.00	(2,821.00)	(1,260.00)	0.00
NABPE.AX National Australia Bank Limited	450.00	101.740000	45,783.00	100.00	45,000.00	783.00	(27.00)	0.00
AEJ.AX Redbank Energy Limited	3.00	8.000000	24.00	1,407.93	4,223.80	(4,199.80)	0.00	0.00
SUN.AX Suncorp Group Limited	4,657.00	13.470000	62,729.79	15.02	69,957.73	(7,227.94)	(5,199.04)	0.00
TAH.AX Tabcorp Holdings Limited	471.00	4.450000	2,095.95	4.53	2,132.28	(36.33)	(9.27)	0.00
TLS.AX Telstra Corporation Limited.	5,757.00	3.850000	22,164.45	4.47	25,752.00	(3,587.55)	7,081.11	0.00
SGR.AX The Star Entertainment Group Limited	280.00	4.120000	1,153.60	6.15	1,721.84	(568.24)	(226.16)	0.00
WBC.AX Westpac Banking Corporation	7,704.00	28.360000	218,485.44	20.24	155,891.11	62,594.33	(5,559.57)	0.00

Diro Superannuation Fund

## Investment Summary with Market Movement

As at 30 June 2019

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised		Realised Movement	
						Overall	Current Year		
WBCPH.AX Westpac Banking Corporation	1,000.00	102.100000	102,100.00	100.00	100,000.00	2,100.00	5,511.00	0.00	
			<b>1,001,747.78</b>		<b>665,637.97</b>	<b>336,109.81</b>	<b>8,137.34</b>	<b>0.00</b>	
<b>Shares in Listed Companies (Overseas)</b>									
BIP.NYE Brookfield Infrastructure Partners L.P - Unit	103.02	61.229100	6,307.82	19.36	1,994.91	4,312.91	1,086.24	0.00	
			<b>6,307.82</b>		<b>1,994.91</b>	<b>4,312.91</b>	<b>1,086.24</b>	<b>0.00</b>	
<b>Units in Listed Unit Trusts (Australian)</b>									
APA.AX APA Group	1,302.00	10.800000	14,061.60	4.10	5,342.64	8,718.96	1,236.90	0.00	
			<b>14,061.60</b>		<b>5,342.64</b>	<b>8,718.96</b>	<b>1,236.90</b>	<b>0.00</b>	
			<b>2,385,264.69</b>		<b>1,473,505.84</b>	<b>911,758.85</b>	<b>106,770.07</b>	<b>0.00</b>	

# Diro Superannuation Fund

## Projected Investment Strategy

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### Overview

The aim of this strategy is to provide the Members with an income on retirement.

### Investment Objectives

The Trustee will at all times act prudently to maximise the rate of return, subject to acceptable risk parameters, and maintenance of appropriate diversification across a broad range of assets.

Having considered the risk profile of the fund and the member's needs and circumstances, the trustee has adopted the following objectives for the investment of assets of the fund;

- to achieve an investment return (based on market values and net of tax and charges) that exceeds the CPI by at least 3% per annum when measured over a rolling 5 year period.
- to have a probability of zero or negative returns in any 12 Month period of less than one in five years; and
- have sufficient liquidity to meet liabilities as and when they fall due.

### Investment Strategy

The fund will invest in a portfolio of assets according to market conditions and within the ranges specified below:

### Asset Allocation

The targeted asset allocation will be in the following ranges:

<u>Asset Class</u>	<u>Target Range</u>	<u>Benchmark</u>
Australian Shares	0 - 0 %	0 %
International Shares	0 - 0 %	0 %
Cash	0 - 0 %	0 %
Australian Fixed Interest	0 - 0 %	0 %
International Fixed Interest	0 - 0 %	0 %
Mortgages	0 - 0 %	0 %
Direct Property	0 - 0 %	0 %
Listed Property	0 - 0 %	0 %
Other	0 - 0 %	0 %

Quality companies and trusts as supported by research and fundamental analysis will be selected. Direct investments in property, artwork and lease equipment may form part of the strategy provided there is sufficient basis for the decision.

### Insurance

The Trustees have considered and consulted Professional Advice where necessary to ensure that all fund members have the correct type and level of insurance. Insurance may be held within or outside the SMSF.

### Review and Monitoring

The trustees will monitor and review the fund's investment activities on a regular basis and to communicate with the members should they feel that any change in strategy is necessary in order to achieve the fund's objective.

Date:

.....  
Robert Nisbet

# Projected Investment Strategy

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.....  
Dian Nisbet

# Notes to the Financial Statements

For the year ended 30 June 2019

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## Note 1: Summary of Significant Accounting Policies

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

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

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

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

### a. Measurement of Investments

The fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

### b. Cash and Cash Equivalents

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

### c. Revenue

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

#### Interest revenue

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

## Notes to the Financial Statements

For the year ended 30 June 2019

### Dividend revenue

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

### Rental revenue

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

### Distribution revenue

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

### Remeasurement changes in market values

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

### d. Liability for Accrued Benefits

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

### e. Critical Accounting Estimates and Judgements

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

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

#### Note 2: Investment Property

	2019 \$	2018 \$
Warringah Road	800,000.00	700,000.00
	800,000.00	700,000.00

#### Note 3: Fixed Interest Securities (Australian)

	2019 \$	2018 \$
La Trobe Australian Credit Fund	100,000.00	100,000.00
	100,000.00	100,000.00

#### Note 4: Managed Investments (Australian)

2019 \$	2018 \$
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## Diro Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

FLS Bentham Global Income	73,819.77	74,653.71
Nikko Tyndall Aust Share Wsale	61,717.69	64,574.16
	135,537.46	139,227.87

### Note 5: Plant and Equipment (at written down value)

	2019 \$	2018 \$
Floor coverings	0.00	2,322.00
	0.00	2,322.00

### Note 6: Shares in Listed Companies (Australian)

	2019 \$	2018 \$
Redbank Energy Limited	24.00	24.00
AGL Energy Limited.	154,717.32	164,418.72
Arrium Limited	2.12	46.58
BHP Group Limited	266,428.68	219,499.43
Bluescope Steel Limited	9,435.15	13,514.57
Commonwealth Bank Of Australia.	50,375.00	48,250.00
Challenger Limited	24,913.28	44,386.16
Challenger Limited	26,400.00	25,575.00
Crown Resorts Limited	14,940.00	16,200.00
National Australia Bank Limited	45,783.00	45,810.00
The Star Entertainment Group Limited	1,153.60	1,316.31
Suncorp Group Limited	62,729.79	64,268.95
Tabcorp Holdings Limited	2,095.95	2,029.30
Telstra Corporation Limited.	22,164.45	15,083.34
Westpac Banking Corporation	218,485.44	203,752.20
Westpac Banking Corporation	102,100.00	96,589.00
	1,001,747.78	960,763.56

### Note 7: Shares in Listed Companies (Overseas)

	2019 \$	2018 \$
Brookfield Infrastructure Partners L.P - Unit	6,307.82	5,221.58
	6,307.82	5,221.58

## Diro Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

### Note 8: Units in Listed Unit Trusts (Australian)

	2019 \$	2018 \$
APA Group	14,061.60	12,824.70
	<u>14,061.60</u>	<u>12,824.70</u>

### Note 10: Liability for Accrued Benefits

	2019 \$	2018 \$
Liability for accrued benefits at beginning of year	2,352,399.77	2,352,399.77
Benefits accrued as a result of operations	69,472.43	5,416.07
Current year member movements	0.00	(5,416.07)
Liability for accrued benefits at end of year	<u>2,421,872.20</u>	<u>2,352,399.77</u>

### Note 11: Vested Benefits

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

	2019 \$	2018 \$
Vested Benefits	<u>2,421,872.20</u>	<u>2,352,399.77</u>

### Note 12: Guaranteed Benefits

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

### Note 13: Dividends

	2019 \$	2018 \$
AGL Energy Limited.	8,754.82	0.00
APA Group	312.48	0.00
BHP Group Limited	19,930.38	0.00
Bluescope Steel Limited	109.62	0.00
Challenger Limited	2,439.46	0.00

## Diro Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

Commonwealth Bank Of Australia.	1,666.45	0.00
Crown Resorts Limited	720.00	0.00
Dividend Received	0.00	44,441.19
National Australia Bank Limited	1,878.13	0.00
Suncorp Group Limited	3,665.90	0.00
Tabcorp Holdings Limited	72.07	0.00
Telstra Corporation Limited.	1,093.83	0.00
The Star Entertainment Group Limited	63.48	0.00
Westpac Banking Corporation	24,914.76	0.00
	65,621.38	44,441.19

### Note 14: Trust Distributions

	2019 \$	2018 \$
FLS Bentham Global Income	2,891.16	0.00
Nikko Tyndall Aust Share Wsale	5,761.50	0.00
APA Group	279.93	0.00
	8,932.59	0.00

### Note 15: Rental Income

	2019 \$	2018 \$
Warringah Road	27,258.13	31,210.00
	27,258.13	31,210.00

### Note 16: Changes in Market Values Unrealised Movements in Market Value

	2019 \$	2018 \$
<b>Investment Property</b>		
Warringah Road	100,000.00	0.00
	100,000.00	0.00
<b>Managed Investments (Australian)</b>		
FLS Bentham Global Income	(833.94)	0.00
Nikko Tyndall Aust Share Wsale	(2,856.47)	0.00
	(3,690.41)	0.00

### Other Revaluations

## Diro Superannuation Fund

# Notes to the Financial Statements

For the year ended 30 June 2019

Other Revaluations	0.00	42,749.36
	0.00	42,749.36
<b>Shares in Listed Companies (Australian)</b>		
AGL Energy Limited.	(18,456.22)	0.00
Arrium Limited	(44.46)	0.00
BHP Group Limited	46,929.25	0.00
Bluescope Steel Limited	(4,079.42)	0.00
Challenger Limited	(19,472.88)	0.00
Challenger Limited	825.00	0.00
Commonwealth Bank Of Australia.	2,125.00	0.00
Crown Resorts Limited	(1,260.00)	0.00
National Australia Bank Limited	(27.00)	0.00
Suncorp Group Limited	(5,199.04)	0.00
Tabcorp Holdings Limited	(9.27)	0.00
Telstra Corporation Limited.	7,081.11	0.00
The Star Entertainment Group Limited	(226.16)	0.00
Westpac Banking Corporation	(5,559.57)	0.00
Westpac Banking Corporation	5,511.00	0.00
	8,137.34	0.00
<b>Shares in Listed Companies (Overseas)</b>		
Brookfield Infrastructure Partners L.P - Unit	1,086.24	0.00
	1,086.24	0.00
<b>Units in Listed Unit Trusts (Australian)</b>		
APA Group	1,236.90	0.00
	1,236.90	0.00
<b>Total Unrealised Movement</b>	106,770.07	42,749.36
<b>Realised Movements in Market Value</b>		
	<b>2019</b>	<b>2018</b>
	<b>\$</b>	<b>\$</b>
<b>Total Realised Movement</b>	0.00	0.00
<b>Changes in Market Values</b>	106,770.07	42,749.36

## Notes to the Financial Statements

For the year ended 30 June 2019

### Note 17: Income Tax Expense

	2019 \$	2018 \$
The components of tax expense comprise		
Current Tax	(20,533.69)	(10,491.12)
Income Tax Expense	<u>(20,533.69)</u>	<u>(10,491.12)</u>

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

Prima facie tax payable on benefits accrued before income tax at 15%	7,340.81	0.00
Less:		
Tax effect of:		
Increase in MV of Investments	16,015.51	0.00
Exempt Pension Income	12,941.70	0.00
Accounting Trust Distributions	1,339.89	0.00
Add:		
Tax effect of:		
SMSF Non-Deductible Expenses	1,452.60	0.00
Pension Payments	23,196.00	0.00
Franking Credits	4,106.63	0.00
Foreign Credits	3.46	0.00
Net Capital Gains	249.00	0.00
Taxable Trust Distributions	556.92	0.00
Distributed Foreign Income	244.27	0.00
Rounding	(0.14)	0.00
Income Tax on Taxable Income or Loss	<u>6,852.45</u>	<u>0.00</u>
Less credits:		
Franking Credits	27,377.52	0.00
Foreign Credits	8.62	0.00
Current Tax or Refund	<u>(20,533.69)</u>	<u>0.00</u>

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

## Who should complete this annual return?

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

- ❗ The *Self-managed superannuation fund annual return instructions 2019* (NAT 71606) (the instructions) can assist you to complete this annual return.
- ⊖ The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via [ABR.gov.au](http://ABR.gov.au) or complete the Change of details for superannuation entities form (NAT 3036).

## To complete this annual return

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

S	M	I	T	H		S	T				
---	---	---	---	---	--	---	---	--	--	--	--
- Place  in ALL applicable boxes.

- Postal address for annual returns:

**Australian Taxation Office**  
**GPO Box 9845**  
**[insert the name and postcode**  
**of your capital city]**

For example;

**Australian Taxation Office**  
**GPO Box 9845**  
**SYDNEY NSW 2001**

## Section A: Fund information

### 1 Tax file number (TFN)

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

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

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

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

### 4 Current postal address

Suburb/town

State/territory

Postcode

### 5 Annual return status

- |  |             |     |
|--|-------------|-----|
| Is this an amendment to the SMSF's 2019 return?                | <b>A</b> No | Yes |
| Is this the first required return for a newly registered SMSF? | <b>B</b> No | Yes |

**6 SMSF auditor**

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A**      Day / Month / YearWas Part A of the audit report qualified?      **B** No      YesWas Part B of the audit report qualified?      **C** No      YesIf the audit report was qualified, have the reported issues been rectified?      **D** No      Yes**7 Electronic funds transfer (EFT)**

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

**A Fund's financial institution account details**

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

Fund BSB number

Fund account number

Fund account name

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

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

BSB number

Account number

Account name

**C Electronic service address alias**

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

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

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

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

**10 Exempt current pension income**

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

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

No **▶** Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

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

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

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



## Section B: Income

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

### 11 Income

Did you have a capital gains tax (CGT) event during the year? **G** No Yes **A** If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2019*.

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

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		<input type="text" value="Loss"/>
<b>D1</b> \$	Net foreign income	<b>D</b> \$

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

Transfers from foreign funds **F** \$

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

Gross distribution from partnerships **I** \$

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

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

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

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

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

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

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

\*Other income **S** \$

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

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

#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.

<b>GROSS INCOME</b> <b>W</b> \$	<input type="text" value="Loss"/>
(Sum of labels <b>A</b> to <b>U</b> )	

Exempt current pension income **Y** \$

<b>TOTAL ASSESSABLE INCOME</b> <b>V</b> \$	<input type="text" value="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>		<b>A2 \$</b>
Interest expenses overseas	<b>B1 \$</b>		<b>B2 \$</b>
Capital works expenditure	<b>D1 \$</b>		<b>D2 \$</b>
Decline in value of depreciating assets	<b>E1 \$</b>		<b>E2 \$</b>
Insurance premiums – members	<b>F1 \$</b>		<b>F2 \$</b>
Death benefit increase	<b>G1 \$</b>		
SMSF auditor fee	<b>H1 \$</b>		<b>H2 \$</b>
Investment expenses	<b>I1 \$</b>		<b>I2 \$</b>
Management and administration expenses	<b>J1 \$</b>		<b>J2 \$</b>
Forestry managed investment scheme expense	<b>U1 \$</b>		<b>U2 \$</b>
Other amounts	<b>L1 \$</b>	Code	<b>L2 \$</b>
			Code
Tax losses deducted	<b>M1 \$</b>		
	<b>TOTAL DEDUCTIONS</b> <b>N \$</b> (Total <b>A1</b> to <b>M1</b> )		<b>TOTAL NON-DEDUCTIBLE EXPENSES</b> <b>Y \$</b> (Total <b>A2</b> to <b>L2</b> )
	<b>#TAXABLE INCOME OR LOSS</b> <span style="float: right;">Loss</span> <b>O \$</b> <b>(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)</b>		<b>TOTAL SMSF EXPENSES</b> <b>Z \$</b> (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. If you leave these labels blank, you will have specified a zero amount.

### 13 Calculation statement

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

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

Gross tax **B \$**

*(T1 plus J)*

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

SUBTOTAL 1

**T2 \$**

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

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

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

#TAX PAYABLE **T5 \$**

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

Section 102AAM interest charge

**G \$**

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

#Tax offset refunds (Remainder of refundable tax offsets)	<b>I \$</b>	(unused amount from label <b>E</b> – 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 \$**

<b>AMOUNT DUE OR REFUNDABLE</b> A positive amount at <b>S</b> is what you owe, while a negative amount is refundable to you.	<b>S \$</b>	(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 2019*.

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

## Section F: Member information

### MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

Date of birth  /  /

### Contributions

OPENING ACCOUNT BALANCE \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date  /  /

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N** \$

(Sum of labels **A** to **M**)

### Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance – Non CDBIS

**S2** \$

Retirement phase account balance – CDBIS

**S3** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S** \$

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 2**

Title: Mr Mrs Miss Ms Other  
 Family name

First given name Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

**Contributions**

OPENING ACCOUNT BALANCE \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J**

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance – Non CDBIS

**S2** \$

Retirement phase account balance – CDBIS

**S3** \$

TRIS Count

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**Sensitive** (when completed)

**MEMBER 3**

Title: Mr Mrs Miss Ms Other  
 Family name

First given name Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

**Contributions**

OPENING ACCOUNT BALANCE \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

TRIS Count

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 4**

Title: Mr Mrs Miss Ms Other  
Family name

First given name Other given names

**Member's TFN**

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

**Contributions**

OPENING ACCOUNT BALANCE \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J**

Transfer from reserve: assessable amount

**K**

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance – Non CDBIS

**S2** \$

Retirement phase account balance – CDBIS

**S3** \$

TRIS Count

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**Sensitive** (when completed)



## Section G: Supplementary member information

### MEMBER 5

Title: Mr Mrs Miss Ms Other

Account status

Code

Family name

First given name

Other given names

### Member's TFN

See the Privacy note in the Declaration.

### Date of birth

Day / Month / Year

### If deceased, date of death

Day / Month / Year

### Contributions

OPENING ACCOUNT BALANCE \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J**

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels **A** to **M**)

### Other transactions

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 6**

Title: Mr Mrs Miss Ms Other

Family name

Account status

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day / Month / Year

**If deceased, date of death**

Day / Month / Year

**Contributions**

OPENING ACCOUNT BALANCE \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses **O** \$

Accumulation phase account balance

**S1** \$

Retirement phase account balance – Non CDBIS

**S2** \$

Retirement phase account balance – CDBIS

**S3** \$

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**Sensitive** (when completed)

**MEMBER 7**

Title: Mr Mrs Miss Ms Other

Family name

Account status

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day / Month / Year

**If deceased, date of death**

Day / Month / Year

**Contributions**

OPENING ACCOUNT BALANCE \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

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

**Other transactions**

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

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

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

Inward rollovers and transfers **P** \$

Outward rollovers and transfers **Q** \$

Lump Sum payments **R1** \$

Income stream payments **R2** \$

Code

Code

TRIS Count

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

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**MEMBER 8**

Title: Mr Mrs Miss Ms Other

Family name

Account status

Code

First given name

Other given names

**Member's TFN**

See the Privacy note in the Declaration.

**Date of birth**

Day / Month / Year

**If deceased, date of death**

Day / Month / Year

**Contributions**

OPENING ACCOUNT BALANCE \$

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

Employer contributions

**A** \$

ABN of principal employer

**A1**

Personal contributions

**B** \$

CGT small business retirement exemption

**C** \$

CGT small business 15-year exemption amount

**D** \$

Personal injury election

**E** \$

Spouse and child contributions

**F** \$

Other third party contributions

**G** \$

Proceeds from primary residence disposal

**H** \$

Receipt date Day / Month / Year

**H1**

Assessable foreign superannuation fund amount

**I** \$

Non-assessable foreign superannuation fund amount

**J** \$

Transfer from reserve: assessable amount

**K** \$

Transfer from reserve: non-assessable amount

**L** \$

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

**T** \$

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

**M** \$

**TOTAL CONTRIBUTIONS N \$**

(Sum of labels **A** to **M**)

**Other transactions**

Allocated earnings or losses

**O** \$

Loss

Accumulation phase account balance

**S1** \$

Retirement phase account balance - Non CDBIS

**S2** \$

Retirement phase account balance - CDBIS

**S3** \$

TRIS Count

Inward rollovers and transfers

**P** \$

Outward rollovers and transfers

**Q** \$

Lump Sum payments

**R1** \$

Income stream payments

**R2** \$

Code

Code

**CLOSING ACCOUNT BALANCE S \$**

(**S1** plus **S2** plus **S3**)

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

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

**Sensitive** (when completed)

## Section H: Assets and liabilities

### 15 ASSETS

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

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

15c Other investments	Crypto-Currency	<b>N</b> \$
-----------------------	-----------------	-------------

15d Overseas direct investments	Overseas shares	<b>P</b> \$
	Overseas non-residential real property	<b>Q</b> \$
	Overseas residential real property	<b>R</b> \$
	Overseas managed investments	<b>S</b> \$
	Other overseas assets	<b>T</b> \$

<b>TOTAL AUSTRALIAN AND OVERSEAS ASSETS</b> <b>U</b> \$ (Sum of labels <b>A</b> to <b>T</b> )
--

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

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

**16 LIABILITIES**

Borrowings for limited recourse  
borrowing arrangements

**V1 \$**

Permissible temporary borrowings

**V2 \$**

Other borrowings

**V3 \$**

Borrowings **V \$**

Total member closing account balances  
(total of all **CLOSING ACCOUNT 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** **A**  
**specified** of the election (for example, for the 2018–19 income year, write **2019**).

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

**Interposed entity election status**

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

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

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

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

Date      Day      /      Month      /      Year

### Preferred trustee or director contact details:

Title:   Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return

Hrs

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

### TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date      Day      /      Month      /      Year

### Tax agent's contact details

Title:   Mr      Mrs      Miss      Ms      Other

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

# Diro Superannuation Fund

## Statement of Taxable Income

For the year ended 30 June 2019

	2019
	\$
Benefits accrued as a result of operations	48,938.74
<b>Less</b>	
Increase in MV of investments	106,770.07
Exempt current pension income	86,278.00
Accounting Trust Distributions	8,932.59
	<u>201,980.66</u>
<b>Add</b>	
SMSF non deductible expenses	9,684.00
Pension Payments	154,640.00
Franking Credits	27,377.52
Foreign Credits	23.06
Net Capital Gains	1,660.00
Taxable Trust Distributions	3,712.79
Distributed Foreign income	1,628.47
	<u>198,725.84</u>
SMSF Annual Return Rounding	(0.92)
	<u>45,683.00</u>
<b>Taxable Income or Loss</b>	<u>45,683.00</u>
Income Tax on Taxable Income or Loss	6,852.45
<b>Less</b>	
Franking Credits	27,377.52
Foreign Credits	8.62
	<u>(20,533.69)</u>
<b>CURRENT TAX OR REFUND</b>	<u>(20,533.69)</u>
Supervisory Levy	259.00
	<u>(20,274.69)</u>
<b>AMOUNT DUE OR REFUNDABLE</b>	<u>(20,274.69)</u>



# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b>Distributions Received (23800)</b>					
<u>FLS Bentham Global Income (AMP1995AU)</u>					
08/08/2018	FPSL DISTRIBUTIO FPL DI 400264850			243.84	243.84 CR
07/09/2018	FPSL DISTRIBUTIO FPL DI 400264850			244.14	487.98 CR
09/10/2018	FPSL DISTRIBUTIO FPL DI 400264850			243.89	731.87 CR
07/11/2018	FPSL DISTRIBUTIO FPL DI 400264850			245.24	977.11 CR
07/12/2018	FPSL DISTRIBUTIO FPL DI 400264850			244.61	1,221.72 CR
09/01/2019	FPSL DISTRIBUTIO FPL DI 400264850			241.27	1,462.99 CR
07/02/2019	FPSL DISTRIBUTIO FPL DI 400264850			236.70	1,699.69 CR
07/03/2019	FPSL DISTRIBUTIO FPL DI 400264850			238.16	1,937.85 CR
08/04/2019	FPSL DISTRIBUTIO FPL DI 400264850			239.43	2,177.28 CR
07/05/2019	FPSL DISTRIBUTIO FPL DI 400264850			237.65	2,414.93 CR
11/06/2019	FPSL DISTRIBUTIO FPL DI 400264850			239.56	2,654.49 CR
30/06/2019	as per statement			236.67	2,891.16 CR
30/06/2019	AMP1995AU - FLS Bentham Global Income - Custom Tax Data - 30/06/2019				2,891.16 CR
30/06/2019	AMP1995AU - FLS Bentham Global Income - Custom Tax Data - 30/06/2019				2,891.16 CR
			<b>0.00</b>	<b>2,891.16</b>	<b>2,891.16 CR</b>
<u>APA Group (APA.AX)</u>					
13/03/2019	APA DST 001225068727 [System Matched Income Data]			279.93	279.93 CR
30/06/2019	APA.AX - APA Group - Generate Tax Data - 30/06/2019				279.93 CR
30/06/2019	APA.AX - APA Group - Generate Tax Data - 30/06/2019				279.93 CR
			<b>0.00</b>	<b>279.93</b>	<b>279.93 CR</b>
<u>Nikko Tyndall Aust Share Wsale (TYN0028AU1)</u>					
11/01/2019	Nikko AM Funds 100515352			1,026.65	1,026.65 CR
30/06/2019	as per statement			4,734.85	5,761.50 CR
30/06/2019	TYN0028AU1 - Nikko Tyndall Aust Share Wsale - Custom Tax Data - 30/06/2019				5,761.50 CR
			<b>0.00</b>	<b>5,761.50</b>	<b>5,761.50 CR</b>
<b>Dividends Received (23900)</b>					
<u>AGL Energy Limited. (AGL.AX)</u>					
21/09/2018	AGL dividend			4,607.82	4,607.82 CR
22/03/2019	AGL dividend			4,147.00	8,754.82 CR
				<b>8,754.82</b>	<b>8,754.82 CR</b>
<u>APA Group (APA.AX)</u>					
12/09/2018	APA DST 001218948795			312.48	312.48 CR
				<b>312.48</b>	<b>312.48 CR</b>
<u>BHP Group Limited (BHP.AX)</u>					

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
25/09/2018	BHP LTD DIVIDEND AF377/01154503 [System Matched Income Data]			5,731.54	5,731.54 CR
30/01/2019	BHP GROUP DIV AS378/01162591 [System Matched Income Data]			9,144.68	14,876.22 CR
26/03/2019	BHP GROUP DIV AI379/01139810 [System Matched Income Data]			5,054.16	19,930.38 CR
				<b>19,930.38</b>	<b>19,930.38 CR</b>
<u>Bluescope Steel Limited (BSL.AX)</u>					
16/10/2018	BSL FNL DIV 001221847968 [System Matched Income Data]			62.64	62.64 CR
02/04/2019	BSL ITM DIV 001227787040 [System Matched Income Data]			46.98	109.62 CR
				<b>109.62</b>	<b>109.62 CR</b>
<u>Commonwealth Bank Of Australia. (CBAPD.AX)</u>					
17/09/2018	PERLS VII 001221362617 [System Matched Income Data]			428.65	428.65 CR
17/12/2018	PERLS VII DS 001223645117 [System Matched Income Data]			412.15	840.80 CR
15/03/2019	PERLS VII 001227925433 [System Matched Income Data]			415.95	1,256.75 CR
17/06/2019	PERLS VII 001230123838 [System Matched Income Data]			409.70	1,666.45 CR
				<b>1,666.45</b>	<b>1,666.45 CR</b>
<u>Challenger Limited (CGF.AX)</u>					
26/09/2018	CHALLENGER LTD SEP18/00822796 [System Matched Income Data]			675.36	675.36 CR
26/03/2019	CHALLENGER LTD MAR19/00823909 [System Matched Income Data]			656.60	1,331.96 CR
				<b>1,331.96</b>	<b>1,331.96 CR</b>
<u>Challenger Limited (CGFPB.AX)</u>					
22/08/2018	CHALLENGER LTD 18AUG/00802463 [System Matched Income Data]			280.00	280.00 CR
22/11/2018	CHALLENGER LTD 18NOV/00802419 [System Matched Income Data]			280.00	560.00 CR
22/02/2019	CHALLENGER LTD 19FEB/00802409 [System Matched Income Data]			280.00	840.00 CR
22/05/2019	CHALLENGER LTD 19MAY/00802315 [System Matched Income Data]			267.50	1,107.50 CR
				<b>1,107.50</b>	<b>1,107.50 CR</b>
<u>Crown Resorts Limited (CWN.AX)</u>					
05/10/2018	CWN DIVIDEND OCT18/00833070 [System Matched Income Data]			360.00	360.00 CR
04/04/2019	CWN DIVIDEND APR19/00832299 [System Matched Income Data]			360.00	720.00 CR
				<b>720.00</b>	<b>720.00 CR</b>
<u>National Australia Bank Limited (NABPE.AX)</u>					
20/09/2018	NABPE SEP PE191/00805527 [System Matched Income Data]			486.90	486.90 CR
20/12/2018	NABPE DEC PE192/00805404 [System Matched Income Data]			462.24	949.14 CR
20/03/2019	NABPE MAR PE193/00805399 [System Matched Income Data]			473.00	1,422.14 CR
20/06/2019	NABPE JUN PE194/00805305 [System Matched Income Data]			455.99	1,878.13 CR
				<b>1,878.13</b>	<b>1,878.13 CR</b>
<u>The Star Entertainment Group Limited (SGR.AX)</u>					
04/10/2018	as per statement			34.71	34.71 CR

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
27/02/2019	as per statement			28.77	63.48 CR
				<b>63.48</b>	<b>63.48 CR</b>
<u>Suncorp Group Limited (SUN.AX)</u>					
19/09/2018	as per statement			2,114.40	2,114.40 CR
02/04/2019	as per statement			1,181.18	3,295.58 CR
03/05/2019	as per statement			370.32	3,665.90 CR
				<b>3,665.90</b>	<b>3,665.90 CR</b>
<u>Tabcorp Holdings Limited (TAH.AX)</u>					
14/09/2018	as per statement			33.90	33.90 CR
13/03/2019	as per statement			38.17	72.07 CR
				<b>72.07</b>	<b>72.07 CR</b>
<u>Telstra Corporation Limited. (TLS.AX)</u>					
27/09/2018	TLS FNL DIV 001220171704 [System Matched Income Data]			633.27	633.27 CR
29/03/2019	TLS INT DIV 001226672281 [System Matched Income Data]			460.56	1,093.83 CR
				<b>1,093.83</b>	<b>1,093.83 CR</b>
<u>Westpac Banking Corporation (WBC.AX)</u>					
04/07/2018	reinvested dividends as per statement			6,536.76	6,536.76 CR
20/12/2018	reinvested dividends as per statement			6,755.78	13,292.54 CR
20/12/2018	reinvested dividends as per statement			7,001.12	20,293.66 CR
23/05/2019	WBC PAYMENT 001229748414			3,737.10	24,030.76 CR
				<b>24,030.76</b>	<b>24,030.76 CR</b>
<u>Westpac Banking Corporation (WBCPH.AX)</u>					
24/06/2019	WBCPH DST 001230258865 [System Matched Income Data]			884.00	884.00 CR
				<b>884.00</b>	<b>884.00 CR</b>
<b>Changes in Market Values of Investments (24700)</b>					
<u>Changes in Market Values of Investments (24700)</u>					
30/06/2019	Revaluation - 28/06/2019 @ \$101.740000 (System Price) - 450.000000 Units on hand (NABPE.AX)		27.00		27.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$20.010000 (System Price) - 7,732.000000 Units on hand (AGL.AX)		18,456.22		18,483.22 DR
30/06/2019	Revaluation - 28/06/2019 @ \$28.360000 (System Price) - 7,704.000000 Units on hand (WBC.AX)		5,559.57		24,042.79 DR
30/06/2019	Revaluation - 28/06/2019 @ \$10.800000 (System Price) - 1,302.000000 Units on hand (APA.AX)			1,236.90	22,805.89 DR
30/06/2019	Revaluation - 28/06/2019 @ \$61.229100 (System Price) - 103.020000 Units on hand (BIP.NYE)			1,086.24	21,719.65 DR
30/06/2019	Revaluation - 30/09/2014 @ \$0.001000 (System Price) - 2,118.000000 Units on hand (ARIR.AX)		44.46		21,764.11 DR
30/06/2019	Revaluation - 28/06/2019 @ \$100.750000 (System Price) -			2,125.00	19,639.11 DR

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
	500.000000 Units on hand (CBAPD.AX)				
30/06/2019	Revaluation - 28/06/2019 @ \$1.091450 (Exit) - 67,634.590000 Units on hand (AMP1995AU)		833.94		20,473.05 DR
30/06/2019	Revaluation - 30/06/2019 @ \$800,000.000000 (Exit) - 1.000000 Units on hand (Warringah Road)			100,000.00	79,526.95 CR
30/06/2019	Revaluation - 28/06/2019 @ \$12.050000 (System Price) - 783.000000 Units on hand (BSL.AX)		4,079.42		75,447.53 CR
30/06/2019	Revaluation - 28/06/2019 @ \$4.120000 (System Price) - 280.000000 Units on hand (SGR.AX)		226.16		75,221.37 CR
30/06/2019	Revaluation - 28/06/2019 @ \$3.850000 (System Price) - 5,757.000000 Units on hand (TLS.AX)			7,081.11	82,302.48 CR
30/06/2019	Revaluation - 28/06/2019 @ \$41.160000 (System Price) - 6,473.000000 Units on hand (BHP.AX)			46,929.25	129,231.73 CR
30/06/2019	Revaluation - 28/06/2019 @ \$2.579800 (Exit) - 23,923.440000 Units on hand (TYN0028AU)		2,856.47		126,375.26 CR
30/06/2019	Revaluation - 28/06/2019 @ \$6.640000 (System Price) - 3,752.000000 Units on hand (CGF.AX)		19,472.88		106,902.38 CR
30/06/2019	Revaluation - 28/06/2019 @ \$105.600000 (System Price) - 250.000000 Units on hand (CGFPB.AX)			825.00	107,727.38 CR
30/06/2019	Revaluation - 28/06/2019 @ \$4.450000 (System Price) - 471.000000 Units on hand (TAH.AX)		9.27		107,718.11 CR
30/06/2019	Revaluation - 28/06/2019 @ \$13.470000 (System Price) - 4,657.000000 Units on hand (SUN.AX)		5,199.04		102,519.07 CR
30/06/2019	Revaluation - 28/06/2019 @ \$102.100000 (System Price) - 1,000.000000 Units on hand (WBCPH.AX)			5,511.00	108,030.07 CR
30/06/2019	Revaluation - 28/06/2019 @ \$12.450000 (System Price) - 1,200.000000 Units on hand (CWN.AX)		1,260.00		106,770.07 CR
			<b>58,024.43</b>	<b>164,794.50</b>	<b>106,770.07 CR</b>

### Interest Received (25000)

#### La Trobe Australian Credit Fund (0012)

03/07/2018	LaTrobe Fund 12m Interest JUN 5.20			427.40	427.40 CR
10/07/2018	LaTrobe Fund PMO Rebated Fees JUN			41.10	468.50 CR
02/08/2018	LaTrobe Fund 12m Interest JUL 5.20			441.64	910.14 CR
10/08/2018	LaTrobe Fund PMO Rebated Fees JUL			42.47	952.61 CR
05/09/2018	LaTrobe Fund 12m Interest AUG 5.20			441.64	1,394.25 CR
10/09/2018	LaTrobe Fund PMO Rebated Fees AUG			42.47	1,436.72 CR
02/10/2018	LaTrobe Fund 12m Interest SEP 5.20			427.40	1,864.12 CR
10/10/2018	LaTrobe Fund PMO Rebated Fees SEP			41.10	1,905.22 CR

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
05/11/2018	LaTrobe Fund 12m Interest OCT 5.20			441.64	2,346.86 CR
09/11/2018	LaTrobe Fund PMO Rebated Fees OCT			42.47	2,389.33 CR
05/12/2018	LaTrobe Fund 12m Interest NOV 5.20			427.40	2,816.73 CR
10/12/2018	LaTrobe Fund PMO Rebated Fees NOV			41.10	2,857.83 CR
03/01/2019	LaTrobe Fund 12m Interest DEC 5.20			441.64	3,299.47 CR
10/01/2019	LaTrobe Fund PMO Rebated Fees DEC			42.47	3,341.94 CR
04/02/2019	LaTrobe Fund 12m Interest JAN 5.20			441.64	3,783.58 CR
08/02/2019	LaTrobe Fund PMO Rebated Fees JAN			42.47	3,826.05 CR
04/03/2019	LaTrobe Fund 12m Interest FEB 5.20			398.90	4,224.95 CR
12/03/2019	LaTrobe Fund PMO Rebated Fees FEB			38.36	4,263.31 CR
03/04/2019	LaTrobe Fund 12m Interest MAR 5.20			441.64	4,704.95 CR
10/04/2019	LaTrobe Fund PMO Rebated Fees MAR			42.47	4,747.42 CR
03/05/2019	LaTrobe Fund 12m Interest APR 5.20			427.40	5,174.82 CR
10/05/2019	LaTrobe Fund PMO Rebated Fees APR			41.10	5,215.92 CR
05/06/2019	LaTrobe Fund 12m Interest MAY 5.20			441.64	5,657.56 CR
11/06/2019	LaTrobe Fund PMO Rebated Fees MAY			42.47	5,700.03 CR
				<b>5,700.03</b>	<b>5,700.03 CR</b>
<b>Macquarie 330 (Macquarie330)</b>					
31/07/2018	MACQUARIE CMA INTEREST PAID			431.78	431.78 CR
31/08/2018	MACQUARIE CMA INTEREST PAID			438.66	870.44 CR
28/09/2018	MACQUARIE CMA INTEREST PAID			428.71	1,299.15 CR
31/10/2018	MACQUARIE CMA INTEREST PAID			433.07	1,732.22 CR
30/11/2018	MACQUARIE CMA INTEREST PAID			420.88	2,153.10 CR
31/12/2018	MACQUARIE CMA INTEREST PAID			437.44	2,590.54 CR
31/01/2019	MACQUARIE CMA INTEREST PAID			438.79	3,029.33 CR
28/02/2019	MACQUARIE CMA INTEREST PAID			381.46	3,410.79 CR
29/03/2019	MACQUARIE CMA INTEREST PAID			364.03	3,774.82 CR
30/04/2019	MACQUARIE CMA INTEREST PAID			350.13	4,124.95 CR
31/05/2019	MACQUARIE CMA INTEREST PAID			346.53	4,471.48 CR
28/06/2019	MACQUARIE CMA INTEREST PAID			288.44	4,759.92 CR
				<b>4,759.92</b>	<b>4,759.92 CR</b>
<b>Property Income (28000)</b>					
<b>Warringah Road (Warringah Road)</b>					
24/07/2018	PERMECCA P/L T/A TRANSFER 230 Warri			2,661.79	2,661.79 CR
24/08/2018	PERMECCA P/L T/A TRANSFER 230 Warri			1,968.80	4,630.59 CR
24/09/2018	PERMECCA P/L T/A TRANSFER 230 Warri			2,843.20	7,473.79 CR
24/10/2018	PERMECCA P/L T/A TRANSFER 230 Warri			2,101.42	9,575.21 CR
23/11/2018	PERMECCA P/L T/A TRANSFER 230 Warri			1,843.96	11,419.17 CR

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
21/12/2018	PERMECCA P/L T/A TRANSFER 230 Warri			1,703.72	13,122.89 CR
24/01/2019	PERMECCA P/L T/A TRANSFER 230 Warri			2,680.50	15,803.39 CR
22/02/2019	PERMECCA P/L T/A TRANSFER 230 Warri			1,970.46	17,773.85 CR
22/03/2019	PERMECCA P/L T/A TRANSFER 230 Warri			2,273.46	20,047.31 CR
24/04/2019	PERMECCA P/L T/A TRANSFER 230 Warri			2,496.16	22,543.47 CR
24/05/2019	PERMECCA P/L T/A TRANSFER 230 Warri			1,871.46	24,414.93 CR
24/06/2019	PERMECCA P/L T/A TRANSFER 230 Warri			2,843.20	27,258.13 CR
				<b>27,258.13</b>	<b>27,258.13 CR</b>

### Accountancy Fees (30100)

#### Accountancy Fees (30100)

02/07/2018	CHEQUE WITHDRAWAL 000501		3,300.00		3,300.00 DR
			<b>3,300.00</b>		<b>3,300.00 DR</b>

### Advisor Fees (30900)

#### Advisor Fees (30900)

23/07/2018	CapstoneFP Paul Banner		412.50		412.50 DR
22/08/2018	CapstoneFP Paul Banner		412.50		825.00 DR
24/09/2018	CapstoneFP Paul Banner		412.50		1,237.50 DR
22/10/2018	CapstoneFP Paul Banner		412.50		1,650.00 DR
22/11/2018	CapstoneFP Paul Banner		412.50		2,062.50 DR
24/12/2018	CapstoneFP Paul Banner		412.50		2,475.00 DR
22/01/2019	CapstoneFP Paul Banner		412.50		2,887.50 DR
22/02/2019	CapstoneFP Paul Banner		412.50		3,300.00 DR
22/03/2019	CapstoneFP Paul Banner		412.50		3,712.50 DR
23/04/2019	CapstoneFP Paul Banner		412.50		4,125.00 DR
22/05/2019	CapstoneFP Paul Banner		412.50		4,537.50 DR
24/06/2019	CapstoneFP Paul Banner		412.50		4,950.00 DR
			<b>4,950.00</b>		<b>4,950.00 DR</b>

### Depreciation (33400)

#### Floor coverings (Floor coverings)

30/06/2019			2,322.00		2,322.00 DR
			<b>2,322.00</b>		<b>2,322.00 DR</b>

### Pensions Paid (41600)

#### (Pensions Paid) Nisbet, Dian - Pension (Account Based Pension) (NISDIA00002P)

02/07/2018	CHEQUE WITHDRAWAL 000504		10,000.00		10,000.00 DR
02/07/2018	CHEQUE WITHDRAWAL 000503		10,000.00		20,000.00 DR
03/10/2018	CHEQUE WITHDRAWAL 000508		10,000.00		30,000.00 DR
03/10/2018	CHEQUE WITHDRAWAL 000507		10,000.00		40,000.00 DR
29/01/2019	CHEQUE WITHDRAWAL 000511		15,000.00		55,000.00 DR
29/01/2019	CHEQUE WITHDRAWAL 000510		15,000.00		70,000.00 DR
04/03/2019	CHEQUE WITHDRAWAL 000512		30,000.00		100,000.00 DR
05/03/2019	CHEQUE WITHDRAWAL 000513		35,000.00		135,000.00 DR
26/04/2019	CHEQUE WITHDRAWAL 000515		10,000.00		145,000.00 DR
26/04/2019	CHEQUE WITHDRAWAL 000514		10,000.00		155,000.00 DR

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	Pensions allocation			130,000.00	25,000.00 DR
			<b>155,000.00</b>	<b>130,000.00</b>	<b>25,000.00 DR</b>
	<u>(Pensions Paid) Nisbet, Dian - Pension (Market Linked Pension) (NISDIA00003P)</u>				
30/06/2019	Pensions allocation		52,500.00		52,500.00 DR
			<b>52,500.00</b>		<b>52,500.00 DR</b>
	<u>(Pensions Paid) Nisbet, Robert - Pension (Account Based Pension) (NISROB00003P)</u>				
30/06/2019	Pensions allocation		25,000.00		25,000.00 DR
30/06/2019				360.00	24,640.00 DR
			<b>25,000.00</b>	<b>360.00</b>	<b>24,640.00 DR</b>
	<u>(Pensions Paid) Nisbet, Robert - Pension (Market Linked Pension) (NISROB00004P)</u>				
30/06/2019	Pensions allocation		52,500.00		52,500.00 DR
			<b>52,500.00</b>		<b>52,500.00 DR</b>
<b>Property Expenses - Insurance Premium (41980)</b>					
	<u>Warringah Road (Warringah Road)</u>				
09/10/2018	CHEQUE WITHDRAWAL 000506		372.73		372.73 DR
			<b>372.73</b>		<b>372.73 DR</b>
<b>Property Expenses - Strata Levy Fees (42100)</b>					
	<u>Warringah Road (Warringah Road)</u>				
04/09/2018	CHEQUE WITHDRAWAL 000505		1,113.00		1,113.00 DR
06/12/2018	CHEQUE WITHDRAWAL 000509		1,113.00		2,226.00 DR
29/04/2019	CHEQUE WITHDRAWAL 000516		1,124.00		3,350.00 DR
23/05/2019	CHEQUE WITHDRAWAL 000517		1,168.65		4,518.65 DR
			<b>4,518.65</b>		<b>4,518.65 DR</b>
<b>Income Tax Expense (48500)</b>					
	<u>Income Tax Expense (48500)</u>				
30/06/2019	Create Entries - Franking Credits Adjustment - 30/06/2019			27,377.52	27,377.52 CR
30/06/2019	Create Entries - Foreign Credits Adjustment - 30/06/2019			8.62	27,386.14 CR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019		6,852.45		20,533.69 CR
			<b>6,852.45</b>	<b>27,386.14</b>	<b>20,533.69 CR</b>
<b>Profit/Loss Allocation Account (49000)</b>					
	<u>Profit/Loss Allocation Account (49000)</u>				
02/07/2018	System Member Journals			10,000.00	10,000.00 CR
02/07/2018	System Member Journals			10,000.00	20,000.00 CR
03/10/2018	System Member Journals			10,000.00	30,000.00 CR
03/10/2018	System Member Journals			10,000.00	40,000.00 CR
29/01/2019	System Member Journals			15,000.00	55,000.00 CR
29/01/2019	System Member Journals			15,000.00	70,000.00 CR
04/03/2019	System Member Journals			30,000.00	100,000.00 CR
05/03/2019	System Member Journals			35,000.00	135,000.00 CR
26/04/2019	System Member Journals			10,000.00	145,000.00 CR
26/04/2019	System Member Journals			10,000.00	155,000.00 CR
30/06/2019	System Member Journals			52,500.00	207,500.00 CR
30/06/2019	System Member Journals			25,000.00	232,500.00 CR
30/06/2019	System Member Journals			52,500.00	285,000.00 CR

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	System Member Journals		130,000.00		155,000.00 CR
30/06/2019	System Member Journals		360.00		154,640.00 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		43,057.26		111,582.74 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		26,721.64		84,861.10 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		47,831.04		37,030.06 CR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		43,051.86		6,021.80 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		18,707.46		24,729.26 DR
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019		51,595.62		76,324.88 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			3,426.22	72,898.66 DR
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019			3,426.23	69,472.43 DR
			<b>361,324.88</b>	<b>291,852.45</b>	<b>69,472.43 DR</b>

### Opening Balance (50010)

(Opening Balance) Nisbet, Dian - Accumulation (NISDIA00001A)

01/07/2018	Opening Balance				425,035.90 CR
					<b>425,035.90 CR</b>

(Opening Balance) Nisbet, Dian - Pension (Account Based Pension) (NISDIA00002P)

01/07/2018	Opening Balance				256,432.54 CR
					<b>256,432.54 CR</b>

(Opening Balance) Nisbet, Dian - Pension (Market Linked Pension) (NISDIA00003P)

01/07/2018	Opening Balance				509,460.98 CR
					<b>509,460.98 CR</b>

(Opening Balance) Nisbet, Robert - Accumulation (NISROB00002A)

01/07/2018	Opening Balance				425,044.68 CR
					<b>425,044.68 CR</b>

(Opening Balance) Nisbet, Robert - Pension (Account Based Pension) (NISROB00003P)

01/07/2018	Opening Balance				263,924.15 CR
					<b>263,924.15 CR</b>

(Opening Balance) Nisbet, Robert - Pension (Market Linked Pension) (NISROB00004P)

01/07/2018	Opening Balance				472,501.52 CR
					<b>472,501.52 CR</b>

### Share of Profit/(Loss) (53100)

(Share of Profit/(Loss)) Nisbet, Dian - Accumulation (NISDIA00001A)

30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			43,051.86	43,051.86 CR
				<b>43,051.86</b>	<b>43,051.86 CR</b>

(Share of Profit/(Loss)) Nisbet, Dian - Pension (Account Based Pension) (NISDIA00002P)

30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			18,707.46	18,707.46 CR
				<b>18,707.46</b>	<b>18,707.46 CR</b>

(Share of Profit/(Loss)) Nisbet, Dian - Pension (Market Linked Pension) (NISDIA00003P)

30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			51,595.62	51,595.62 CR
				<b>51,595.62</b>	<b>51,595.62 CR</b>



# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<u>(Share of Profit/(Loss)) Nisbet, Robert - Accumulation (NISROB00002A)</u>					
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			43,057.26	43,057.26 CR
			<b>43,057.26</b>		<b>43,057.26 CR</b>
<u>(Share of Profit/(Loss)) Nisbet, Robert - Pension (Account Based Pension) (NISROB00003P)</u>					
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			26,721.64	26,721.64 CR
			<b>26,721.64</b>		<b>26,721.64 CR</b>
<u>(Share of Profit/(Loss)) Nisbet, Robert - Pension (Market Linked Pension) (NISROB00004P)</u>					
30/06/2019	Create Entries - Profit/Loss Allocation - 30/06/2019			47,831.04	47,831.04 CR
			<b>47,831.04</b>		<b>47,831.04 CR</b>
<b>Income Tax (53330)</b>					
<u>(Income Tax) Nisbet, Dian - Accumulation (NISDIA00001A)</u>					
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		3,426.23		3,426.23 DR
			<b>3,426.23</b>		<b>3,426.23 DR</b>
<u>(Income Tax) Nisbet, Robert - Accumulation (NISROB00002A)</u>					
30/06/2019	Create Entries - Income Tax Expense Allocation - 30/06/2019		3,426.22		3,426.22 DR
			<b>3,426.22</b>		<b>3,426.22 DR</b>
<b>Pensions Paid (54160)</b>					
<u>(Pensions Paid) Nisbet, Dian - Pension (Account Based Pension) (NISDIA00002P)</u>					
02/07/2018	System Member Journals		10,000.00		10,000.00 DR
02/07/2018	System Member Journals		10,000.00		20,000.00 DR
03/10/2018	System Member Journals		10,000.00		30,000.00 DR
03/10/2018	System Member Journals		10,000.00		40,000.00 DR
29/01/2019	System Member Journals		15,000.00		55,000.00 DR
29/01/2019	System Member Journals		15,000.00		70,000.00 DR
04/03/2019	System Member Journals		30,000.00		100,000.00 DR
05/03/2019	System Member Journals		35,000.00		135,000.00 DR
26/04/2019	System Member Journals		10,000.00		145,000.00 DR
26/04/2019	System Member Journals		10,000.00		155,000.00 DR
30/06/2019	System Member Journals			130,000.00	25,000.00 DR
			<b>155,000.00</b>	<b>130,000.00</b>	<b>25,000.00 DR</b>
<u>(Pensions Paid) Nisbet, Dian - Pension (Market Linked Pension) (NISDIA00003P)</u>					
30/06/2019	System Member Journals		52,500.00		52,500.00 DR
			<b>52,500.00</b>		<b>52,500.00 DR</b>
<u>(Pensions Paid) Nisbet, Robert - Pension (Account Based Pension) (NISROB00003P)</u>					
30/06/2019	System Member Journals		25,000.00		25,000.00 DR
30/06/2019	System Member Journals			360.00	24,640.00 DR
			<b>25,000.00</b>	<b>360.00</b>	<b>24,640.00 DR</b>
<u>(Pensions Paid) Nisbet, Robert - Pension (Market Linked Pension) (NISROB00004P)</u>					
30/06/2019	System Member Journals		52,500.00		52,500.00 DR
			<b>52,500.00</b>		<b>52,500.00 DR</b>
<b>Bank Accounts 1 (60400)</b>					
<u>Macquarie 330 (Macquarie330)</u>					

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
01/07/2018	Opening Balance				401,687.65 DR
02/07/2018	CHEQUE WITHDRAWAL 000501			3,300.00	398,387.65 DR
02/07/2018	CHEQUE WITHDRAWAL 000504			10,000.00	388,387.65 DR
02/07/2018	CHEQUE WITHDRAWAL 000503			10,000.00	378,387.65 DR
03/07/2018	LaTrobe Fund 12m Interest JUN 5.20		427.40		378,815.05 DR
03/07/2018	ATO ATO009000009394920		11,771.42		390,586.47 DR
10/07/2018	LaTrobe Fund PMO Rebated Fees JUN		41.10		390,627.57 DR
12/07/2018	Nikko AM Funds 100515352		7,179.43		397,807.00 DR
16/07/2018	FPSL DISTRIBUTIO FPL DI 400264850		662.31		398,469.31 DR
23/07/2018	CapstoneFP Paul Banner			412.50	398,056.81 DR
24/07/2018	PERMECCA P/L T/A TRANSFER 230 Warri		2,661.79		400,718.60 DR
31/07/2018	MACQUARIE CMA INTEREST PAID		431.78		401,150.38 DR
02/08/2018	LaTrobe Fund 12m Interest JUL 5.20		441.64		401,592.02 DR
08/08/2018	FPSL DISTRIBUTIO FPL DI 400264850		243.84		401,835.86 DR
10/08/2018	LaTrobe Fund PMO Rebated Fees JUL		42.47		401,878.33 DR
22/08/2018	CHALLENGER LTD 18AUG/00802463 [System Matched Income Data]		280.00		402,158.33 DR
22/08/2018	CapstoneFP Paul Banner			412.50	401,745.83 DR
24/08/2018	PERMECCA P/L T/A TRANSFER 230 Warri		1,968.80		403,714.63 DR
31/08/2018	MACQUARIE CMA INTEREST PAID		438.66		404,153.29 DR
04/09/2018	CHEQUE WITHDRAWAL 000505			1,113.00	403,040.29 DR
05/09/2018	LaTrobe Fund 12m Interest AUG 5.20		441.64		403,481.93 DR
07/09/2018	FPSL DISTRIBUTIO FPL DI 400264850		244.14		403,726.07 DR
10/09/2018	LaTrobe Fund PMO Rebated Fees AUG		42.47		403,768.54 DR
12/09/2018	APA DST 001218948795		312.48		404,081.02 DR
17/09/2018	PERLS VII 001221362617 [System Matched Income Data]		428.65		404,509.67 DR
20/09/2018	NABPE SEP PE191/00805527 [System Matched Income Data]		486.90		404,996.57 DR
24/09/2018	CapstoneFP Paul Banner			412.50	404,584.07 DR
24/09/2018	PERMECCA P/L T/A TRANSFER 230 Warri		2,843.20		407,427.27 DR
25/09/2018	BHP LTD DIVIDEND AF377/01154503 [System Matched Income Data]		5,731.54		413,158.81 DR
26/09/2018	CHALLENGER LTD SEP18/00822796 [System Matched Income Data]		675.36		413,834.17 DR
27/09/2018	TLS FNL DIV 001220171704 [System Matched Income Data]		633.27		414,467.44 DR
28/09/2018	MACQUARIE CMA INTEREST PAID		428.71		414,896.15 DR
02/10/2018	LaTrobe Fund 12m Interest SEP 5.20		427.40		415,323.55 DR
03/10/2018	CHEQUE WITHDRAWAL 000508			10,000.00	405,323.55 DR
03/10/2018	CHEQUE WITHDRAWAL 000507			10,000.00	395,323.55 DR
05/10/2018	CWN DIVIDEND OCT18/00833070 [System Matched Income Data]		360.00		395,683.55 DR
09/10/2018	FPSL DISTRIBUTIO FPL DI 400264850		243.89		395,927.44 DR
09/10/2018	CHEQUE WITHDRAWAL 000506			372.73	395,554.71 DR

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
10/10/2018	LaTrobe Fund PMO Rebated Fees SEP		41.10		395,595.81 DR
16/10/2018	BSL FNL DIV 001221847968 [System Matched Income Data]		62.64		395,658.45 DR
22/10/2018	CapstoneFP Paul Banner			412.50	395,245.95 DR
24/10/2018	PERMECCA P/L T/A TRANSFER 230 Warri		2,101.42		397,347.37 DR
31/10/2018	MACQUARIE CMA INTEREST PAID		433.07		397,780.44 DR
05/11/2018	LaTrobe Fund 12m Interest OCT 5.20		441.64		398,222.08 DR
07/11/2018	FPSL DISTRIBUTIO FPL DI 400264850		245.24		398,467.32 DR
09/11/2018	LaTrobe Fund PMO Rebated Fees OCT		42.47		398,509.79 DR
22/11/2018	CapstoneFP Paul Banner			412.50	398,097.29 DR
22/11/2018	CHALLENGER LTD 18NOV/00802419 [System Matched Income Data]		280.00		398,377.29 DR
23/11/2018	PERMECCA P/L T/A TRANSFER 230 Warri		1,843.96		400,221.25 DR
30/11/2018	MACQUARIE CMA INTEREST PAID		420.88		400,642.13 DR
05/12/2018	LaTrobe Fund 12m Interest NOV 5.20		427.40		401,069.53 DR
06/12/2018	CHEQUE WITHDRAWAL 000509			1,113.00	399,956.53 DR
07/12/2018	FPSL DISTRIBUTIO FPL DI 400264850		244.61		400,201.14 DR
10/12/2018	LaTrobe Fund PMO Rebated Fees NOV		41.10		400,242.24 DR
17/12/2018	PERLS VII DS 001223645117 [System Matched Income Data]		412.15		400,654.39 DR
20/12/2018	NABPE DEC PE192/00805404 [System Matched Income Data]		462.24		401,116.63 DR
21/12/2018	PERMECCA P/L T/A TRANSFER 230 Warri		1,703.72		402,820.35 DR
24/12/2018	CapstoneFP Paul Banner			412.50	402,407.85 DR
31/12/2018	MACQUARIE CMA INTEREST PAID		437.44		402,845.29 DR
03/01/2019	LaTrobe Fund 12m Interest DEC 5.20		441.64		403,286.93 DR
09/01/2019	FPSL DISTRIBUTIO FPL DI 400264850		241.27		403,528.20 DR
10/01/2019	LaTrobe Fund PMO Rebated Fees DEC		42.47		403,570.67 DR
11/01/2019	Nikko AM Funds 100515352		1,026.65		404,597.32 DR
22/01/2019	CapstoneFP Paul Banner			412.50	404,184.82 DR
24/01/2019	PERMECCA P/L T/A TRANSFER 230 Warri		2,680.50		406,865.32 DR
29/01/2019	CHEQUE WITHDRAWAL 000511			15,000.00	391,865.32 DR
29/01/2019	CHEQUE WITHDRAWAL 000510			15,000.00	376,865.32 DR
30/01/2019	BHP GROUP DIV AS378/01162591 [System Matched Income Data]		9,144.68		386,010.00 DR
31/01/2019	MACQUARIE CMA INTEREST PAID		438.79		386,448.79 DR
04/02/2019	LaTrobe Fund 12m Interest JAN 5.20		441.64		386,890.43 DR
07/02/2019	FPSL DISTRIBUTIO FPL DI 400264850		236.70		387,127.13 DR
08/02/2019	LaTrobe Fund PMO Rebated Fees JAN		42.47		387,169.60 DR
22/02/2019	PERMECCA P/L T/A TRANSFER 230 Warri		1,970.46		389,140.06 DR
22/02/2019	CapstoneFP Paul Banner			412.50	388,727.56 DR
22/02/2019	CHALLENGER LTD 19FEB/00802409 [System Matched Income Data]		280.00		389,007.56 DR

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
28/02/2019	MACQUARIE CMA INTEREST PAID		381.46		389,389.02 DR
04/03/2019	CHEQUE WITHDRAWAL 000512			30,000.00	359,389.02 DR
04/03/2019	LaTrobe Fund 12m Interest FEB 5.20		398.90		359,787.92 DR
05/03/2019	CHEQUE WITHDRAWAL 000513			35,000.00	324,787.92 DR
07/03/2019	FPSL DISTRIBUTIO FPL DI 400264850		238.16		325,026.08 DR
12/03/2019	LaTrobe Fund PMO Rebated Fees FEB		38.36		325,064.44 DR
13/03/2019	APA DST 001225068727 [System Matched Income Data]		279.93		325,344.37 DR
15/03/2019	PERLS VII 001227925433 [System Matched Income Data]		415.95		325,760.32 DR
20/03/2019	NABPE MAR PE193/00805399 [System Matched Income Data]		473.00		326,233.32 DR
22/03/2019	PERMECCA P/L T/A TRANSFER 230 Warri		2,273.46		328,506.78 DR
22/03/2019	CapstoneFP Paul Banner			412.50	328,094.28 DR
26/03/2019	CHALLENGER LTD MAR19/00823909 [System Matched Income Data]		656.60		328,750.88 DR
26/03/2019	BHP GROUP DIV AI379/01139810 [System Matched Income Data]		5,054.16		333,805.04 DR
29/03/2019	TLS INT DIV 001226672281 [System Matched Income Data]		460.56		334,265.60 DR
29/03/2019	MACQUARIE CMA INTEREST PAID		364.03		334,629.63 DR
02/04/2019	BSL ITM DIV 001227787040 [System Matched Income Data]		46.98		334,676.61 DR
03/04/2019	LaTrobe Fund 12m Interest MAR 5.20		441.64		335,118.25 DR
04/04/2019	CWN DIVIDEND APR19/00832299 [System Matched Income Data]		360.00		335,478.25 DR
08/04/2019	FPSL DISTRIBUTIO FPL DI 400264850		239.43		335,717.68 DR
10/04/2019	LaTrobe Fund PMO Rebated Fees MAR		42.47		335,760.15 DR
23/04/2019	CapstoneFP Paul Banner			412.50	335,347.65 DR
24/04/2019	PERMECCA P/L T/A TRANSFER 230 Warri		2,496.16		337,843.81 DR
26/04/2019	CHEQUE WITHDRAWAL 000515			10,000.00	327,843.81 DR
26/04/2019	CHEQUE WITHDRAWAL 000514			10,000.00	317,843.81 DR
29/04/2019	CHEQUE WITHDRAWAL 000516			1,124.00	316,719.81 DR
30/04/2019	MACQUARIE CMA INTEREST PAID		350.13		317,069.94 DR
03/05/2019	LaTrobe Fund 12m Interest APR 5.20		427.40		317,497.34 DR
07/05/2019	FPSL DISTRIBUTIO FPL DI 400264850		237.65		317,734.99 DR
10/05/2019	LaTrobe Fund PMO Rebated Fees APR		41.10		317,776.09 DR
22/05/2019	CHALLENGER LTD 19MAY/00802315 [System Matched Income Data]		267.50		318,043.59 DR
22/05/2019	CapstoneFP Paul Banner			412.50	317,631.09 DR
23/05/2019	CHEQUE WITHDRAWAL 000517			1,168.65	316,462.44 DR
23/05/2019	WBC PAYMENT 001229748414		3,737.10		320,199.54 DR
24/05/2019	PERMECCA P/L T/A TRANSFER 230 Warri		1,871.46		322,071.00 DR
31/05/2019	MACQUARIE CMA INTEREST PAID		346.53		322,417.53 DR
05/06/2019	LaTrobe Fund 12m Interest MAY 5.20		441.64		322,859.17 DR
11/06/2019	LaTrobe Fund PMO Rebated Fees MAY		42.47		322,901.64 DR

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
11/06/2019	FPSL DISTRIBUTIO FPL DI 400264850		239.56		323,141.20 DR
17/06/2019	PERLS VII 001230123838 [System Matched Income Data]		409.70		323,550.90 DR
20/06/2019	NABPE JUN PE194/00805305 [System Matched Income Data]		455.99		324,006.89 DR
24/06/2019	CapstoneFP Paul Banner			412.50	323,594.39 DR
24/06/2019	PERMECCA P/L T/A TRANSFER 230 Warri		2,843.20		326,437.59 DR
24/06/2019	WBCPH DST 001230258865 [System Matched Income Data]		884.00		327,321.59 DR
28/06/2019	MACQUARIE CMA INTEREST PAID		288.44		327,610.03 DR
			<b>94,063.76</b>	<b>168,141.38</b>	<b>327,610.03 DR</b>

### Distributions Receivable (61800)

#### Distributions Receivable (121)

01/07/2018	Opening Balance				8,141.20 DR
12/07/2018	Nikko AM Funds 100515352			7,179.43	961.77 DR
16/07/2018	FPSL DISTRIBUTIO FPL DI 400264850			662.31	299.46 DR
				<b>7,841.74</b>	<b>299.46 DR</b>

#### FLS Bentham Global Income (AMP1995AU)

30/06/2019	as per statement		236.67		236.67 DR
			<b>236.67</b>		<b>236.67 DR</b>

#### Nikko Tyndall Aust Share Wsale (TYN0028AU1)

30/06/2019	as per statement		4,734.85		4,734.85 DR
			<b>4,734.85</b>		<b>4,734.85 DR</b>

### Dividend Reinvestment - Residual Account (62500)

#### Dividend Reinvestment - Residual Account (62500)

01/07/2018	Opening Balance				50.97 DR
14/09/2018	as per statement			4.50	46.47 DR
04/10/2018	as per statement			2.46	44.01 DR
				<b>6.96</b>	<b>44.01 DR</b>

### Reinvestment Residual Account (62550)

#### The Star Entertainment Group Limited (SGR.AX)

27/02/2019	as per statement		2.49		2.49 DR
			<b>2.49</b>		<b>2.49 DR</b>

#### Suncorp Group Limited (SUN.AX)

19/09/2018	as per statement		0.24		0.24 DR
02/04/2019	as per statement		8.14		8.38 DR
03/05/2019	as per statement			2.36	6.02 DR
			<b>8.38</b>	<b>2.36</b>	<b>6.02 DR</b>

#### Tabcorp Holdings Limited (TAH.AX)

13/03/2019	as per statement		0.65		0.65 DR
			<b>0.65</b>		<b>0.65 DR</b>

#### Westpac Banking Corporation (WBC.AX)

04/07/2018	reinvested dividends as per statement			12.87	12.87 CR
20/12/2018	reinvested dividends as per statement		16.76		3.89 DR

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
20/12/2018	reinvested dividends as per statement			3.04	0.85 DR
			<b>16.76</b>	<b>15.91</b>	<b>0.85 DR</b>
<b>Investment Property (70002)</b>					
<u>Warringah Road (Warringah Road)</u>					
01/07/2018	Opening Balance	1.00			700,000.00 DR
30/06/2019	Revaluation - 30/06/2019 @ \$800,000.000000 (Exit) - 1.000000 Units on hand		100,000.00		800,000.00 DR
		<b>1.00</b>	<b>100,000.00</b>		<b>800,000.00 DR</b>
<b>Fixed Interest Securities (Australian) (72400)</b>					
<u>La Trobe Australian Credit Fund (0012)</u>					
01/07/2018	Opening Balance				100,000.00 DR
		<b>0.00</b>			<b>100,000.00 DR</b>
<b>Managed Investments (Australian) (74700)</b>					
<u>FLS Bentham Global Income (AMP1995AU)</u>					
01/07/2018	Opening Balance	67,634.59			74,653.71 DR
30/06/2019	Revaluation - 28/06/2019 @ \$1.091450 (Exit) - 67,634.590000 Units on hand			833.94	73,819.77 DR
		<b>67,634.59</b>		<b>833.94</b>	<b>73,819.77 DR</b>
<u>Nikko Tyndall Aust Share Wsale (TYN0028AU1)</u>					
01/07/2018	Opening Balance	23,923.44			64,574.16 DR
30/06/2019	Revaluation - 28/06/2019 @ \$2.579800 (Exit) - 23,923.440000 Units on hand			2,856.47	61,717.69 DR
		<b>23,923.44</b>		<b>2,856.47</b>	<b>61,717.69 DR</b>
<b>Plant and Equipment (at written down value) (76500)</b>					
<u>Floor coverings (Floor coverings)</u>					
01/07/2018	Opening Balance				2,322.00 DR
30/06/2019				2,322.00	0.00 DR
		<b>0.00</b>		<b>2,322.00</b>	<b>0.00 DR</b>
<b>Shares in Listed Companies (Australian) (77600)</b>					
<u>Redbank Energy Limited (AEJ.AX)</u>					
01/07/2018	Opening Balance	3.00			24.00 DR
		<b>3.00</b>			<b>24.00 DR</b>
<u>Aet&amp;d Holdings No. 1 Ltd (AETU.AX)</u>					
01/07/2018	Opening Balance	224.00			0.00 DR
		<b>224.00</b>			<b>0.00 DR</b>
<u>AGL Energy Limited. (AGL.AX)</u>					
01/07/2018	Opening Balance	7,314.00			164,418.72 DR
21/09/2018	AGL dividend	226.00	4,607.82		169,026.54 DR
22/03/2019	AGL dividend	192.00	4,147.00		173,173.54 DR
30/06/2019	Revaluation - 28/06/2019 @ \$20.010000 (System Price) - 7,732.000000 Units on hand			18,456.22	154,717.32 DR
		<b>7,732.00</b>	<b>8,754.82</b>	<b>18,456.22</b>	<b>154,717.32 DR</b>
<u>Arrium Limited (ARIR.AX)</u>					
01/07/2018	Opening Balance	2,118.00			46.58 DR

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
30/06/2019	Revaluation - 30/09/2014 @ \$0.001000 (System Price) - 2,118.000000 Units on hand			44.46	2.12 DR
		<b>2,118.00</b>		<b>44.46</b>	<b>2.12 DR</b>
<u>BHP Group Limited (BHP.AX)</u>					
01/07/2018	Opening Balance	6,473.00			219,499.43 DR
30/06/2019	Revaluation - 28/06/2019 @ \$41.160000 (System Price) - 6,473.000000 Units on hand		46,929.25		266,428.68 DR
		<b>6,473.00</b>	<b>46,929.25</b>		<b>266,428.68 DR</b>
<u>Bluescope Steel Limited (BSL.AX)</u>					
01/07/2018	Opening Balance	783.00			13,514.57 DR
30/06/2019	Revaluation - 28/06/2019 @ \$12.050000 (System Price) - 783.000000 Units on hand			4,079.42	9,435.15 DR
		<b>783.00</b>		<b>4,079.42</b>	<b>9,435.15 DR</b>
<u>Commonwealth Bank Of Australia. (CBAPD.AX)</u>					
01/07/2018	Opening Balance	500.00			48,250.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$100.750000 (System Price) - 500.000000 Units on hand		2,125.00		50,375.00 DR
		<b>500.00</b>	<b>2,125.00</b>		<b>50,375.00 DR</b>
<u>Challenger Limited (CGF.AX)</u>					
01/07/2018	Opening Balance	3,752.00			44,386.16 DR
30/06/2019	Revaluation - 28/06/2019 @ \$6.640000 (System Price) - 3,752.000000 Units on hand			19,472.88	24,913.28 DR
		<b>3,752.00</b>		<b>19,472.88</b>	<b>24,913.28 DR</b>
<u>Challenger Limited (CGFPB.AX)</u>					
01/07/2018	Opening Balance	250.00			25,575.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$105.600000 (System Price) - 250.000000 Units on hand		825.00		26,400.00 DR
		<b>250.00</b>	<b>825.00</b>		<b>26,400.00 DR</b>
<u>Crown Resorts Limited (CWN.AX)</u>					
01/07/2018	Opening Balance	1,200.00			16,200.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$12.450000 (System Price) - 1,200.000000 Units on hand			1,260.00	14,940.00 DR
		<b>1,200.00</b>		<b>1,260.00</b>	<b>14,940.00 DR</b>
<u>National Australia Bank Limited (NABPE.AX)</u>					
01/07/2018	Opening Balance	450.00			45,810.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$101.740000 (System Price) - 450.000000 Units on hand			27.00	45,783.00 DR
		<b>450.00</b>		<b>27.00</b>	<b>45,783.00 DR</b>
<u>The Star Entertainment Group Limited (SGR.AX)</u>					
01/07/2018	Opening Balance	267.00			1,316.31 DR
04/10/2018	as per statement	7.00	37.17		1,353.48 DR
27/02/2019	as per statement	6.00	26.28		1,379.76 DR
30/06/2019	Revaluation - 28/06/2019 @ \$4.120000 (System Price) - 280.000000 Units on hand			226.16	1,153.60 DR
		<b>280.00</b>	<b>63.45</b>	<b>226.16</b>	<b>1,153.60 DR</b>

# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
<b><u>Suncorp Group Limited (SUN.AX)</u></b>					
01/07/2018	Opening Balance	4,405.00			64,268.95 DR
19/09/2018	as per statement	138.00	2,114.16		66,383.11 DR
02/04/2019	as per statement	86.00	1,173.04		67,556.15 DR
03/05/2019	as per statement	28.00	372.68		67,928.83 DR
30/06/2019	Revaluation - 28/06/2019 @ \$13.470000 (System Price) - 4,657.000000 Units on hand			5,199.04	62,729.79 DR
		<b>4,657.00</b>	<b>3,659.88</b>	<b>5,199.04</b>	<b>62,729.79 DR</b>
<b><u>Tabcorp Holdings Limited (TAH.AX)</u></b>					
01/07/2018	Opening Balance	455.00			2,029.30 DR
14/09/2018	as per statement	8.00	38.40		2,067.70 DR
13/03/2019	as per statement	8.00	37.52		2,105.22 DR
30/06/2019	Revaluation - 28/06/2019 @ \$4.450000 (System Price) - 471.000000 Units on hand			9.27	2,095.95 DR
		<b>471.00</b>	<b>75.92</b>	<b>9.27</b>	<b>2,095.95 DR</b>
<b><u>Telstra Corporation Limited. (TLS.AX)</u></b>					
01/07/2018	Opening Balance	5,757.00			15,083.34 DR
30/06/2019	Revaluation - 28/06/2019 @ \$3.850000 (System Price) - 5,757.000000 Units on hand		7,081.11		22,164.45 DR
		<b>5,757.00</b>	<b>7,081.11</b>		<b>22,164.45 DR</b>
<b><u>Westpac Banking Corporation (WBC.AX)</u></b>					
01/07/2018	Opening Balance	6,954.00			203,752.20 DR
04/07/2018	reinvested dividends as per statement	233.00	6,549.63		210,301.83 DR
20/12/2018	reinvested dividends as per statement	261.00	6,739.02		217,040.85 DR
20/12/2018	reinvested dividends as per statement	256.00	7,004.16		224,045.01 DR
30/06/2019	Revaluation - 28/06/2019 @ \$28.360000 (System Price) - 7,704.000000 Units on hand			5,559.57	218,485.44 DR
		<b>7,704.00</b>	<b>20,292.81</b>	<b>5,559.57</b>	<b>218,485.44 DR</b>
<b><u>Westpac Banking Corporation (WBCPH.AX)</u></b>					
01/07/2018	Opening Balance	1,000.00			96,589.00 DR
30/06/2019	Revaluation - 28/06/2019 @ \$102.100000 (System Price) - 1,000.000000 Units on hand		5,511.00		102,100.00 DR
		<b>1,000.00</b>	<b>5,511.00</b>		<b>102,100.00 DR</b>
<b><u>Shares in Listed Companies (Overseas) (77700)</u></b>					
<b><u>Brookfield Infrastructure Partners L.P - Unit (BIP.NYE)</u></b>					
01/07/2018	Opening Balance	103.02			5,221.58 DR
30/06/2019	Revaluation - 28/06/2019 @ \$61.229100 (System Price) - 103.020000 Units on hand		1,086.24		6,307.82 DR
		<b>103.02</b>	<b>1,086.24</b>		<b>6,307.82 DR</b>
<b><u>Units in Listed Unit Trusts (Australian) (78200)</u></b>					
<b><u>APA Group (APA.AX)</u></b>					
01/07/2018	Opening Balance	1,302.00			12,824.70 DR
30/06/2019	Revaluation - 28/06/2019 @ \$10.800000 (System Price) - 1,302.000000 Units on hand		1,236.90		14,061.60 DR



# Diro Superannuation Fund

## General Ledger

As at 30 June 2019

Transaction Date	Description	Units	Debit	Credit	Balance \$
		<b>1,302.00</b>	<b>1,236.90</b>		<b>14,061.60 DR</b>
<b>ATO Integrated client (80000)</b>					
<u>ATO Integrated client (80000)</u>					
03/07/2018	ATO ATO009000009394920			11,771.42	11,771.42 CR
				<b>11,771.42</b>	<b>11,771.42 CR</b>
<b>Income Tax Payable/Refundable (85000)</b>					
<u>Income Tax Payable/Refundable (85000)</u>					
01/07/2018	Opening Balance				22,520.24 DR
30/06/2019	Create Entries - Franking Credits Adjustment - 30/06/2019		27,377.52		49,897.76 DR
30/06/2019	Create Entries - Foreign Credits Adjustment - 30/06/2019		8.62		49,906.38 DR
30/06/2019	Create Entries - Income Tax Expense - 30/06/2019			6,852.45	43,053.93 DR
			<b>27,386.14</b>	<b>6,852.45</b>	<b>43,053.93 DR</b>
<b>Sundry Creditors (88000)</b>					
<u>Sundry Creditors (88000)</u>					
01/07/2018	Opening Balance				360.00 CR
30/06/2019			360.00		0.00 DR
			<b>360.00</b>		<b>0.00 DR</b>
<b>Total Debits:</b>		<b>0.00</b>			
<b>Total Credits:</b>			<b>0.00</b>		

## Electronic Lodgment Declaration (SMSF)

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

### Privacy

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

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

### The Australian Business Register

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

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

### Electronic funds transfer - direct debit

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

Tax File Number	Name of Fund	Year
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I authorise my tax agent to electronically transmit this tax return via an approved ATO electronic channel.

### Important

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

**Declaration:** I declare that:

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

Signature of Partner, Trustee, or Director

Date

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## ELECTRONIC FUNDS TRANSFER CONSENT

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

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

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

### Account Name

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

Signature

Date

## Tax Agent's Declaration

**I declare that:**

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

**Agent's signature**

**Date**

**Contact name**

**Client Reference**

**Agent's Phone Number**

**Tax Agent Number**