

Hingerty Superannuation Fund

ABN 44 659 807 166

Trustees: Kimshaun Holdings Pty Ltd

Financial Statement

For the year ended 30 June 2020

Hingerty Superannuation Fund

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Hingerty Superannuation Fund
Statement of Financial Position
as at 30 June 2020

	Note	2020 \$	2019 \$
Assets			
Investments			
Cash and Cash Equivalents	6A	-	95,000
Managed Investments	6B	290,636	313,536
Shares in Listed Companies	6C	67,493	87,461
Shares in Listed Companies - Foreign	6D	35,931	29,517
Stapled Securities	6E	6,853	6,955
Other Assets			
Cash At Bank		141,739	23,545
Receivables		2,147	7,664
Current Tax Assets		1,578	12,522
Total Assets		546,377	576,200
Liabilities			
Deferred Tax Liability		2,681	-
Total Liabilities		2,681	-
Net Assets Available to Pay Benefits		543,696	576,200
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mr Shaun Hingerty		226,005	252,893
Mrs Kathy Lasan-Hingerty		317,691	323,307
Total Liability for Accrued Benefits		543,696	576,200

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

Hingerty Superannuation Fund
Operating Statement
For the period 1 July 2019 to 30 June 2020

	Note	2020 \$	2019 \$
Income			
Member Receipts			
Contributions			
Employer		19,291	13,131
Member		11,800	-
Government Co-Contributions		283	-
Investment Gains			
Realised Capital Gains	8A	6,259	-
Forex Realised Gains	8B	2,827	-
Investment Income			
Distributions	7A	10,949	15,329
Dividends	7B	5,836	5,866
Foreign Income	7C	331	-
General Taxable Income	7D	1,884	-
Interest	7E	1,509	1,607
Other Income		78	-
		61,048	35,933
Expenses			
Member Payments			
Lump Sums Paid		10,000	-
Insurance Premiums		13,127	9,947
Other Expenses			
Accountancy Fee		5,005	605
Adviser Fee		2,925	3,900
Auditor Fee		990	462
Bank Fees		120	120
Fund Administration Fee		-	263
Investment Management Fee		1,484	1,418
Regulatory Fees		267	-
SMSF Supervisory Levy		518	259
Sundry		204	-
Investment Losses			
Forex Unrealised Losses	8C	111	-
Decrease in Market Value	8D	51,129	-
		85,879	16,974
Benefits Accrued as a Result of Operations before Income Tax		(24,831)	18,959
Income Tax			
Income Tax Expense		7,673	-
		7,673	-
Benefits Accrued as a Result of Operations		(32,504)	18,959

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

Hingerty Superannuation Fund

Notes to the Financial Statements

As at 30 June 2020

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

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

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

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

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

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

Hingerty Superannuation Fund

Notes to the Financial Statements

As at 30 June 2020

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

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

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

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

Hingerty Superannuation Fund

Notes to the Financial Statements

As at 30 June 2020

(h) Income Tax

The income tax on the benefits accrued as a result of operations for the year comprises current and deferred tax. Income tax expense is recognised in the Operating Statement.

Current income tax expense is calculated by reference to the amount of income taxes payable in respect of the taxable income for the year using tax rates enacted or substantively enacted by reporting date and any adjustment to tax payable in respect of previous years. Current tax liabilities (assets) are therefore measured at the amounts expected to be paid to (recovered from) the relevant taxation authority.

Deferred income tax expense reflects movements in deferred tax liability balances during the year as well as any unused tax losses.

Deferred tax assets and liabilities are calculated at the tax rates that are expected to apply to the period when the assets are realised or the liabilities are settled and their measurements also reflect the manner in which the Trustees expect to recover or settle the carrying amounts of the related assets or liabilities.

Deferred tax assets relating to temporary differences and unused tax losses are recognised only to the extent that it is probable that future taxable profit will be available against which the benefits of the deferred tax assets can be utilised. Deferred tax assets are reviewed at each reporting date and are reduced to the extent it is no longer probable that the related tax benefits will be realised.

Current tax assets and liabilities are offset where a legally enforceable right of set-off exists and it is intended that net settlement or simultaneous realisation and settlement of the respective asset and liability will occur.

Deferred tax assets and liabilities are offset when a legally enforceable right of set-off exists, they relate to income taxes levied by the same taxation authority and the fund intends to settle the tax assets and liabilities on a net basis in future when they are realised.

The financial report was authorised for issue on 17 August 2021 by the directors of the trustee company.

Note 2 – Liability for Accrued Benefits

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

	Current	Previous
Liability for Accrued Benefits at beginning of period	576,200	557,241
Benefits Accrued during the period	(22,504)	18,959
Benefits Paid during the period	(10,000)	0
Liability for Accrued Benefits at end of period	543,696	576,200

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

Note 3 – Vested Benefits

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

	Current	Previous
Vested Benefits at beginning of period	576,200	557,241
Benefits Accrued during the period	(22,504)	18,959
Benefits Paid during the period	(10,000)	0
Vested Benefits at end of period	543,696	576,200

Hingerty Superannuation Fund

Notes to the Financial Statements

As at 30 June 2020

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

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

Note 6A – Cash and Cash Equivalents

At market value:
3m@2.25% 270819 Mat

Current	Previous
0	95,000
0	95,000

Note 6B – Managed Investments

At market value:

Dimensional Australian Large Company Trust
Dimensional Australian Small Company Trust
Dimensional Australian Value Trust
Dimensional Emerging Markets Trust
Dimensional Five-Year Diversified Fixed Interest Trust - AUD Class Units
Dimensional Global Bond Trust
Dimensional Global Large Company Trust
Dimensional Global Real Estate Trust - Unhedged Class Units
Dimensional Global Small Company Trust
Dimensional Global Value Trust

Current	Previous
37,673	41,128
14,550	14,914
52,599	64,237
9,279	11,470
38,077	37,077
21,022	21,000
14,580	13,003
37,189	40,353
28,373	28,643
37,293	41,712
290,636	313,536

Note 6C – Shares in Listed Companies

At market value:

Australia And New Zealand Banking Group Limited
BHP Group Limited
Challenger Limited
Computershare Limited.
New Hope Corporation Limited
Rio Tinto Limited
South32 Limited
Telstra Corporation Limited.
Westpac Banking Corporation
Woolworths Group Limited

Current	Previous
7,270	10,353
10,101	11,607
3,995	6,016
8,016	9,515
8,498	16,872
10,972	10,895
575	897
4,063	4,997
6,211	9,529
7,792	6,779
67,493	87,461

Note 6D – Shares in Listed Companies - Foreign

At market value:

Alibaba Grp Shs Sponsored American Deposit Share Repr 1 Sh
Amazon.com Inc
Cisco Systems Inc
Foot Locker Inc
Twitter Inc

Current	Previous
9,429	0
12,060	0
10,194	0
4,249	5,717
0	23,800
35,931	29,517

Note 6E – Stapled Securities

At market value:

Lendlease Group - Fully Paid Ordinary/Units Stapled Securities

Current	Previous
6,853	6,955
6,853	6,955

Hingerty Superannuation Fund
Notes to the Financial Statements
As at 30 June 2020

Note 7A – Distributions

	Current	Previous
Dimensional Australian Large Company Trust	1,948	0
Dimensional Australian Small Company Trust	549	0
Dimensional Australian Value Trust	3,701	0
Dimensional Emerging Markets Trust	281	0
Dimensional Five-Year Diversified Fixed Interest Trust - AUD Class Units	441	0
Dimensional Global Bond Trust	1,034	0
Dimensional Global Large Company Trust	264	0
Dimensional Global Real Estate Trust - Unhedged Class Units	1,138	0
Dimensional Global Small Company Trust	399	0
Dimensional Global Value Trust	1,013	0
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities	182	0
	10,949	0

Note 7B – Dividends

	Current	Previous
Australia And New Zealand Banking Group Limited	813	0
BHP Group Limited	859	0
Challenger Limited	459	0
Computershare Limited.	307	0
New Hope Corporation Limited	1,334	0
Rio Tinto Limited	1,001	0
South32 Limited	30	0
Telstra Corporation Limited.	297	0
Westpac Banking Corporation	384	0
Woolworths Group Limited	302	0
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities	51	0
	5,836	0

Note 7C – Foreign Income

	Current	Previous
Cisco Systems Inc	85	0
Foot Locker Inc	229	0
Charles Schwab Cash Account	16	0
	331	0

Note 7D – General Taxable Income

	Current	Previous
Advanced Micro Devices Inc	629	0
Foot Locker Inc	63	0
Twitter Inc	1,192	0
	1,884	0

Note 7E – Interest

	Current	Previous
3m @1.35% 160320 Mat	309	0
3m @1.60% 031219 mat	379	0
3m@2.25% 270819 Mat	539	0
Asgard Infinity eWrap Cash Account	282	0
	1,509	0

Hingerty Superannuation Fund
Notes to the Financial Statements
As at 30 June 2020

Note 8A – Realised Capital Gains

	Current	Previous
Shares in Listed Companies - Foreign		
Advanced Micro Devices Inc	3,315	0
Twitter Inc	2,944	0
	6,259	0

Note 8B – Forex Realised Gains

	Current	Previous
Cash At Bank		
Charles Schwab Cash Account	2,827	0
	2,827	0

Note 8C – Forex Unrealised Losses

	Current	Previous
Cash At Bank		
Charles Schwab Cash Account	111	0
	111	0

Note 8D – Decrease in Market Value

	Current	Previous
Managed Investments		
Dimensional Australian Large Company Trust	4,805	0
Dimensional Australian Small Company Trust	1,623	0
Dimensional Australian Value Trust	12,898	0
Dimensional Emerging Markets Trust	2,191	0
Dimensional Five-Year Diversified Fixed Interest Trust - AUD Class Units	(1,000)	0
Dimensional Global Bond Trust	(22)	0
Dimensional Global Large Company Trust	(227)	0
Dimensional Global Real Estate Trust - Unhedged Class Units	4,423	0
Dimensional Global Small Company Trust	1,530	0
Dimensional Global Value Trust	5,679	0
Shares in Listed Companies		
Australia And New Zealand Banking Group Limited	3,679	0
BHP Group Limited	1,506	0
Challenger Limited	2,020	0
Computershare Limited.	1,771	0
New Hope Corporation Limited	8,374	0
Rio Tinto Limited	624	0
South32 Limited	321	0
Telstra Corporation Limited.	935	0
Westpac Banking Corporation	3,587	0
Woolworths Group Limited	(801)	0
Shares in Listed Companies - Foreign		
Alibaba Grp Shs Sponsored American Deposit Share Repr 1 Sh	(72)	0
Amazon.com Inc	(2,746)	0
Cisco Systems Inc	(630)	0
Foot Locker Inc	1,469	0
Twitter Inc	(1,235)	0
Stapled Securities		
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities	427	0
	51,129	0

Hingerty Superannuation Fund
Notes to the Financial Statements
As at 30 June 2020

Note 9 – Subsequent Events

Asset values have been reported based on the measurement and recognition criteria outlined in note f. Users of the accounts should be aware that significant changes to the reported asset values may have occurred since balance date. Movements in asset values since balance date are considered non-adjusting events and will be recognised in the following financial year.

Hingerty Superannuation Fund

Trustee Declaration

In the opinion of the Trustees of the Hingerty Superannuation Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2020 present fairly the financial position of the Fund at 30 June 2020 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2020.

Signed in accordance with a resolution of the directors of Kimshaun Holdings Pty Ltd by:

..... Dated:/...../.....

Kathy Lasan-Hingerty

Director: Kimshaun Holdings Pty Ltd

..... Dated:/...../.....

Shaun Hingerty

Director: Kimshaun Holdings Pty Ltd

Compilation Report to the Trustees and Members of Hingerty Superannuation Fund

ABN 44 659 807 166
For the period 01 July 2019 to 30 June 2020

On the basis of the information provided by the Trustees of Hingerty Superannuation Fund, we have compiled the accompanying special purpose financial statements of Hingerty Superannuation Fund for the period ended 30 June 2020, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of Trustees

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

Our Responsibility

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

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

Assurance Disclaimer

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

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

Signature of Accountant

Dated: 17 August 2021

.....
Name of Signatory: Michelle Chesworth

Address: 50 Hunter Street
Newcastle, NSW 2300

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

Hingerty Superannuation Fund

Investment Summary as at 30 June 2020

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Asgard Infinity eWrap Cash Account				108,576	108,576			20%
CBA Business Transaction Account				22,614	22,614			4%
				131,190	131,190			24%
<u>Bank - Foreign</u>								
Charles Schwab Cash Account	7,240	1.4724	1.4571	10,660	10,549	(111)	(1)%	2%
				10,660	10,549	(111)	(1)%	2%
<u>Foreign Investment Assets</u>								
Amazon.com Inc (NASDAQ:AMZN)	3	3,104.5267	4,019.8463	9,314	12,060	2,746	29%	2%
Alibaba Grp Shs Sponsored American Deposit Share Repr 1 Sh (NYSE ARCA:BABA)	30	311.9100	314.2941	9,357	9,429	72	1%	2%
Cisco Systems Inc (NASDAQ:CSCO)	150	63.7560	67.9586	9,563	10,194	630	7%	2%
Foot Locker Inc	100	79.4657	42.4887	7,947	4,249	(3,698)	(47)%	1%
				36,181	35,931	(250)	(1)%	7%
<u>Listed Securities Market</u>								
Australia And New Zealand Banking Group Limited (ASX:ANZ)	390	28.9194	18.6400	11,279	7,270	(4,009)	(36)%	1%
BHP Group Limited (ASX:BHP)	282	32.2526	35.8200	9,095	10,101	1,006	11%	2%
Challenger Limited (ASX:CGF)	906	4.3418	4.4100	3,934	3,995	62	2%	1%
Computershare Limited. (ASX:CPU)	605	10.8975	13.2500	6,593	8,016	1,423	22%	1%
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities (ASX:LLC)	554	10.4160	12.3700	5,770	6,853	1,083	19%	1%
New Hope Corporation Limited (ASX:NHC)	6,226	1.7937	1.3650	11,168	8,498	(2,669)	(24)%	2%
Rio Tinto Limited (ASX:RIO)	112	63.7570	97.9600	7,141	10,972	3,831	54%	2%
South32 Limited (ASX:S32)	282	2.4650	2.0400	695	575	(120)	(17)%	-%
Telstra Corporation Limited. (ASX:TLS)	1,298	4.9559	3.1300	6,433	4,063	(2,370)	(37)%	1%
Westpac Banking Corporation (ASX:WBC)	346	29.8643	17.9500	10,333	6,211	(4,122)	(40)%	1%
Woolworths Group Limited (ASX:WOW)	209	32.7531	37.2800	6,845	7,792	946	14%	1%
				79,286	74,346	(4,940)	(6)%	14%

Hingerty Superannuation Fund

Investment Summary as at 30 June 2020

Investment	Units	Average Cost Price	Market Price	Tax Cost	Market Value	Unrealised Taxable Gain/(Loss)	Taxable Gain/(Loss) (%)	Portfolio Weight (%)
<i>Managed Funds Market</i>								
Dimensional Global Real Estate Trust - Unhedged Class Units	3,935	7.7697	9.4502	30,576	37,189	6,613	22%	7%
Dimensional Global Bond Trust	1,948	11.1407	10.7923	21,701	21,022	(679)	(3)%	4%
Dimensional Australian Value Trust	2,749	19.5659	19.1338	53,787	52,599	(1,188)	(2)%	10%
Dimensional Global Value Trust	2,593	12.6034	14.3847	32,675	37,293	4,618	14%	7%
Dimensional Australian Large Company Trust	2,013	17.4472	18.7178	35,116	37,673	2,557	7%	7%
Dimensional Australian Small Company Trust	765	17.7452	19.0211	13,574	14,550	976	7%	3%
Dimensional Global Large Company Trust	1,041	9.5561	14.0103	9,945	14,580	4,635	47%	3%
Dimensional Global Small Company Trust	1,288	17.3873	22.0272	22,396	28,373	5,977	27%	5%
Dimensional Emerging Markets Trust	615	14.3863	15.0876	8,848	9,279	431	5%	2%
Dimensional Five-Year Diversified Fixed Interest Trust - AUD Class Units	3,637	10.6840	10.4691	38,859	38,077	(782)	(2)%	7%
				267,477	290,636	23,160	9%	54%
				524,793	542,652	17,859	3%	100%

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

Hingerty Superannuation Fund
Investment Performance
For the period from 1 July 2019 to 30 June 2020

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Bank</u>								
Asgard Infinity eWrap Cash Account	9,789	299,270	200,483	108,576	0	282	282	0%
CBA Business Transaction Account	11,116	55,901	44,404	22,614	0	0	0	0%
	20,905	355,171	244,886	131,190	0	282	282	0%
<u>Bank - Foreign</u>								
Charles Schwab Cash Account	2,760	46,742	41,549	10,549	2,596	16	2,612	49%
	2,760	46,742	41,549	10,549	2,596	16	2,612	49%

Hingerty Superannuation Fund
Investment Performance
For the period from 1 July 2019 to 30 June 2020

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i><u>Foreign Investment Assets</u></i>								
Advanced Micro Devices Inc (NASDAQ:AMD)	0	13,233	16,549	0	3,315	629	3,944	30%
Amazon.com Inc (NASDAQ:AMZN)	0	9,314	0	12,060	2,746	0	2,746	29%
Alibaba Grp Shs Sponsored American Deposit Share Repr 1 Sh (NYSE ARCA:BABA)	0	9,357	0	9,429	72	0	72	1%
Cisco Systems Inc (NASDAQ:CSCO)	0	9,563	0	10,194	630	85	716	8%
Foot Locker Inc	5,717	0	0	4,249	(1,469)	293	(1,176)	(21%)
Twitter Inc	23,800	0	27,979	0	4,179	1,192	5,371	23%
	29,517	41,468	44,527	35,931	9,473	2,199	11,672	43%

Hingerty Superannuation Fund
Investment Performance
For the period from 1 July 2019 to 30 June 2020

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i>Listed Securities Market</i>								
Australia And New Zealand Banking Group Limited (ASX:ANZ)	10,353	596	0	7,270	(3,679)	813	(2,867)	(28%)
BHP Group Limited (ASX:BHP)	11,607	0	0	10,101	(1,506)	859	(647)	(6%)
Challenger Limited (ASX:CGF)	6,016	0	0	3,995	(2,020)	459	(1,561)	(27%)
Computershare Limited. (ASX:CPU)	9,515	272	0	8,016	(1,771)	307	(1,464)	(15%)
Lendlease Group - Fully Paid Ordinary/Units Stapled Securities (ASX:LLC)	6,955	325	0	6,853	(427)	233	(193)	(3%)
New Hope Corporation Limited (ASX:NHC)	16,872	0	0	8,498	(8,374)	1,334	(7,040)	(43%)
Rio Tinto Limited (ASX:RIO)	10,895	701	0	10,972	(624)	1,001	377	4%
South32 Limited (ASX:S32)	897	0	0	575	(321)	30	(291)	(33%)
Telstra Corporation Limited. (ASX:TLS)	4,997	0	0	4,063	(935)	297	(638)	(13%)
Westpac Banking Corporation (ASX:WBC)	9,529	269	0	6,211	(3,587)	384	(3,203)	(34%)
Woolworths Group Limited (ASX:WOW)	6,779	212	0	7,792	801	302	1,103	16%

Hingerty Superannuation Fund
Investment Performance
For the period from 1 July 2019 to 30 June 2020

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Listed Securities Market</u>								
	94,416	2,374	0	74,346	(22,443)	6,019	(16,425)	(18)%

Hingerty Superannuation Fund
Investment Performance
For the period from 1 July 2019 to 30 June 2020

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<i><u>Managed Funds Market</u></i>								
Dimensional Global Real Estate Trust - Unhedged Class Units	40,353	1,260	0	37,189	(4,423)	1,138	(3,285)	(8%)
Dimensional Global Bond Trust	21,000	0	0	21,022	22	1,034	1,056	5%
Dimensional Australian Value Trust	64,237	1,260	0	52,599	(12,898)	3,701	(9,197)	(15%)
Dimensional Global Value Trust	41,712	1,260	0	37,293	(5,679)	1,013	(4,665)	(11%)
Dimensional Australian Large Company Trust	41,128	1,350	0	37,673	(4,805)	1,948	(2,857)	(7%)
Dimensional Australian Small Company Trust	14,914	1,260	0	14,550	(1,623)	549	(1,075)	(7%)
Dimensional Global Large Company Trust	13,003	1,350	0	14,580	227	264	491	4%
Dimensional Global Small Company Trust	28,643	1,260	0	28,373	(1,531)	399	(1,132)	(4%)
Dimensional Emerging Markets Trust	11,470	0	0	9,279	(2,191)	281	(1,911)	(17%)
Dimensional Five-Year Diversified Fixed Interest Trust - AUD Class Units	37,077	0	0	38,077	1,000	441	1,442	4%
	313,536	9,000	0	290,636	(31,900)	10,767	(21,133)	(7)%

Hingerty Superannuation Fund
Investment Performance
For the period from 1 July 2019 to 30 June 2020

Investment	Opening Value	Acquisitions	Disposals	Closing Value	Change in Value	Income	Total Return Value	Total Return
<u>Term Deposits</u>								
3m @1.60% 031219 mat	0	95,000	95,000	0	0	379	379	0%
3m @1.35% 160320 Mat	0	85,000	85,000	0	0	309	309	0%
3m@2.25% 270819 Mat	95,000	0	95,000	0	0	539	539	1%
	95,000	180,000	275,000	0	0	1,227	1,227	1%
Fund Total	556,134	634,754	605,962	542,652	(42,274)	20,509	(21,765)	(4%)

Hingerty Superannuation Fund
(ABN: 44 659 807 166)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2019 - 30 June 2020	Residential Address: Unit 306 11a Clare Street SYLVANIA, NSW 2224
Member Number: 1	Date of Birth: 1 July 1969
Mr Shaun Geoffrey Hingerty	Date Joined Fund: 15 November 2007
	Eligible Service Date: 15 November 2007
	Tax File Number Held: Yes

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

Your Accounts		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2019		Tax Free	2,414
Accumulation	252,893	Taxable - Taxed	223,591
Total as at 1 Jul 2019	252,893	Taxable - Untaxed	-
Withdrawal Benefit as at 30 Jun 2020		Your Preservation Components	
Accumulation	226,005	Preserved	220,784
Total as at 30 Jun 2020	226,005	Restricted Non Preserved	-
		Unrestricted Non Preserved	5,221
Your Investment Return		Your Insurance Benefits	
The return on your Investment for the year	-5.82%		
		Balance	Insurance
		On Death	226,005
		On TPD	226,005
		Salary Cont	-
		Your Beneficiaries	
		No beneficiary details have been recorded	
		Total Benefit	1,545,163
			1,545,163

For Enquiries:
phone 0418388873 | email shingerty@gmail.com
mail Hingerty Superannuation Fund, PO Box 831, NEWCASTLE NSW 2300

Hingerty Superannuation Fund
(ABN: 44 659 807 166)

Member Benefit Statement

Period	Member Account Details
1 July 2019 - 30 June 2020	Residential Address: Unit 306 11a Clare Street SYLVANIA, NSW 2224
Member Number: 1	Date of Birth: 1 July 1969
Mr Shaun Geoffrey Hingerty	Date Joined Fund: 15 November 2007
Accumulation Account	Eligible Service Date: 15 November 2007
Accumulation	Tax File Number Held: Yes
	Account Start Date: 15 November 2007

Your Account Summary		Your Tax Components		
Withdrawal Benefit as at 1 Jul 2019	252,893	Tax Free	1.0682 %	2,414
<u>Increases to your account:</u>		Taxable - Taxed		223,591
Employer Contributions	6,160	Taxable - Untaxed		-
Government Co-Contributions	283	Your Preservation Components		
Tax Effect Of Direct Member Expenses	994	Preserved		220,784
<u>Total Increases</u>	7,437	Restricted Non Preserved		-
<u>Decreases to your account:</u>		Unrestricted Non Preserved		5,221
Contributions Tax	924	Your Insurance Benefits		
Lump Sum Cash Payments	10,000		Balance	Insurance
Member Insurance Premiums	6,630	On Death	226,005	1,319,158
Share Of Net Fund Income	14,638	On TPD	226,005	1,319,158
Tax on Net Fund Income	2,134	Salary Cont		-
<u>Total Decreases</u>	34,326	Your Beneficiaries		
Withdrawal Benefit as at 30 Jun 2020	226,005	No beneficiary details have been recorded		

Trustee

The Trustee of the Fund is as follows:

Kimshaun Holdings Pty Ltd

The directors of the Trustee company are:

Kathy Lasan-Hingerty and
Shaun Hingerty

Availability of Other Fund Information

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

Trustee Disclaimer

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

Signed on behalf of the Trustee of the Fund

.....
Kathy Lasan-Hingerty
Director - Kimshaun Holdings Pty Ltd

.....
Shaun Hingerty
Director - Kimshaun Holdings Pty Ltd

Statement Date: 30 June 2020

For Enquiries:

phone 0418388873 | email shingerty@gmail.com
mail Hingerty Superannuation Fund, PO Box 831, NEWCASTLE NSW 2300

(ABN: 44 659 807 166)

Consolidated Member Benefit Totals

Period		Member Account Details	
1 July 2019 - 30 June 2020		Residential Address:	Unit 306 11a Clare Street SYLVANIA, NSW 2224
Member	Number: 2	Date of Birth:	18 March 1966
Mrs Kathy Anne Lasan-Hingerty		Date Joined Fund:	15 November 2007
		Eligible Service Date:	15 November 2007
		Tax File Number Held:	Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2019	
Accumulation	323,307
Total as at 1 Jul 2019	323,307

Withdrawal Benefit as at 30 Jun 2020	
Accumulation	317,691
Total as at 30 Jun 2020	317,691

Your Investment Return

The return on your Investment for the year -5.82%

Your Tax Components

Tax Free	7,993
Taxable - Taxed	309,698
Taxable - Untaxed	-

Your Preservation Components

Preserved	317,637
Restricted Non Preserved	-
Unrestricted Non Preserved	54

Your Insurance Benefits

	Balance	Insurance	Total Benefit
On Death	317,691	1,439,519	1,757,210
On TPD	317,691	1,439,519	1,757,210
Salary Cont		-	

Your Beneficiaries

No beneficiary details have been recorded

For Enquiries:

phone **0418388873** | email **shingerty@gmail.com**
 mail **Hingerty Superannuation Fund, PO Box 831, NEWCASTLE NSW 2300**

Hingerty Superannuation Fund
(ABN: 44 659 807 166)

Member Benefit Statement

Period	Member Account Details
1 July 2019 - 30 June 2020	Residential Address: Unit 306 11a Clare Street SYLVANIA, NSW 2224
Member Number: 2	Date of Birth: 18 March 1966
Mrs Kathy Anne Lasan-Hingerty	Date Joined Fund: 15 November 2007
Accumulation Account	Eligible Service Date: 15 November 2007
Accumulation	Tax File Number Held: Yes
	Account Start Date: 15 November 2007

Your Account Summary	Your Tax Components
Withdrawal Benefit as at 1 Jul 2019 323,307	Tax Free 2.5160 % 7,993
<u>Increases to your account:</u>	Taxable - Taxed 309,698
Employer Contributions 13,131	Taxable - Untaxed -
Member Contributions 11,800	Your Preservation Components
Tax Effect Of Direct Member Expenses 975	Preserved 317,637
<u>Total Increases</u> 25,905	Restricted Non Preserved -
<u>Decreases to your account:</u>	Unrestricted Non Preserved 54
Contributions Tax 3,740	Your Insurance Benefits
Member Insurance Premiums 6,497	
Share Of Net Fund Income 18,441	Balance Insurance Total Benefit
Tax on Net Fund Income 2,844	On Death 317,691 1,439,519 1,757,210
<u>Total Decreases</u> 31,521	On TPD 317,691 1,439,519 1,757,210
Withdrawal Benefit as at 30 Jun 2020 317,691	Salary Cont -
	Your Beneficiaries
	No beneficiary details have been recorded

Trustee

The Trustee of the Fund is as follows:

Kimshaun Holdings Pty Ltd

The directors of the Trustee company are:

Kathy Lasan-Hingerty and
Shaun Hingerty

Availability of Other Fund Information

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

Trustee Disclaimer

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

Signed on behalf of the Trustee of the Fund

.....
Kathy Lasan-Hingerty
Director - Kimshaun Holdings Pty Ltd

.....
Shaun Hingerty
Director - Kimshaun Holdings Pty Ltd

Statement Date: 30 June 2020

For Enquiries:

phone 0418388873 | email shingerty@gmail.com
mail Hingerty Superannuation Fund, PO Box 831, NEWCASTLE NSW 2300

Self-managed superannuation fund annual return

2020

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 2020* (NAT 71287).

- ! The *Self-managed superannuation fund annual return instructions 2020* (NAT 71606) (the instructions) can assist you to complete this annual return.
- The SMSF annual return cannot be used to notify us of a change in fund membership. You must update fund details via ABR.gov.au or complete the Change of details for superannuation entities form (NAT 3036).

To complete this annual return

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

S M I T H S T

- Place X in ALL applicable boxes.

- Postal address for annual returns:

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

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)

Hingerty Superannuation Fund

3 Australian business number (ABN) (if applicable) 44659807166

4 Current postal address

PO Box 831

Suburb/town

NEWCASTLE

State/territory

NSW

Postcode

2300

5 Annual return status

Is this an amendment to the SMSF's 2020 return?

A No ☒ Yes ☐

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

B No ☒ Yes ☐

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

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Anthony

Other given names

William

SMSF Auditor Number

100014140

Auditor's phone number

04

10712708

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed

A

Day Month Year

Was Part A of the audit report qualified?

B No

☒

Yes

☐

Was Part B of the audit report qualified?

C No

☒

Yes

☐

If Part B of 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 062136

Fund account number 10284863

Fund account name

Kimshaun Holdings Pty Ltd ATF Hingerty Superannuation Fund

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.

smsfdataflow

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

8 Status of SMSF

Australian superannuation fund

A No ☐ Yes ☒Fund benefit structure **B** **A** Code

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

C No ☐ Yes ☒**9 Was the fund wound up during the income year?**No ☒ Yes ☐ If yes, provide the date on which the fund was wound up

Day Month Year

Have all tax lodgment and payment obligations been met?

No ☐ Yes ☐**10 Exempt current pension income**

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

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

No ☒ Go to Section B: Income.Yes ☐ Exempt current pension income amount **A** \$.00

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

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

Did the fund have any other income that was assessable?

E Yes ☐ Go to Section B: Income.

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

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

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

Section B: Income

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

11 Income

Did you have a capital gains tax (CGT) event during the year?

G No ☐ Yes ☒

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the transitional CGT relief in 2017 and the deferred notional gain has been realised, complete and attach a *Capital gains tax (CGT) schedule 2020*.

Have you applied an exemption or rollover?

M No ☒ Yes ☐

Code

☐

Net capital gain **A** \$ 6325.00

Gross rent and other leasing and hiring income **B** \$ 0.00

Gross interest **C** \$ 1587.00

Forestry managed investment scheme income **X** \$ 0.00

Gross foreign income

D1 \$ 4634.00

Net foreign income

D \$ 4634.00

Loss

☐

Australian franking credits from a New Zealand company

E \$ 0.00

Transfers from foreign funds

F \$ 0.00

Number

Gross payments where ABN not quoted

H \$ 0.00

Gross distribution from partnerships

I \$ 0.00

Loss

☐

*Unfranked dividend amount

J \$ 332.00

*Franked dividend amount

K \$ 3853.00

*Dividend franking credit

L \$ 1651.00

*Gross trust distributions

M \$ 6558.00

Code

Calculation of assessable contributions

Assessable employer contributions

R1 \$ 19291.00

plus Assessable personal contributions

R2 \$ 11800.00

plus **No-TFN-quoted contributions

R3 \$ 0.00

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

less Transfer of liability to life insurance company or PST

R6 \$ 0.00

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

R \$ 31091.00

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$ 0.00

plus *Net non-arm's length trust distributions

U2 \$ 0.00

plus *Net other non-arm's length income

U3 \$ 0.00

*Other income

S \$ 1883.00

*Assessable income due to changed tax status of fund

T \$ 0.00

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

U \$ 0.00

Code

#This is a mandatory label.

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

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

W \$ 57914.00

Loss

☐

Exempt current pension income

Y \$ 0.00

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

V \$ 57914.00

Loss

☐

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

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

DEDUCTIONS

NON-DEDUCTIBLE EXPENSES

Interest expenses within Australia	A1 \$	<input type="text" value="0"/>	A2 \$	<input type="text" value="0"/>
Interest expenses overseas	B1 \$	<input type="text" value="0"/>	B2 \$	<input type="text" value="0"/>
Capital works expenditure	D1 \$	<input type="text" value="0"/>	D2 \$	<input type="text" value="0"/>
Decline in value of depreciating assets	E1 \$	<input type="text" value="0"/>	E2 \$	<input type="text" value="0"/>
Insurance premiums – members	F1 \$	<input type="text" value="13126"/>	F2 \$	<input type="text" value="0"/>
SMSF auditor fee	H1 \$	<input type="text" value="990"/>	H2 \$	<input type="text" value="0"/>
Investment expenses	I1 \$	<input type="text" value="1603"/>	I2 \$	<input type="text" value="0"/>
Management and administration expenses	J1 \$	<input type="text" value="8197"/>	J2 \$	<input type="text" value="0"/>
Forestry managed investment scheme expense	U1 \$	<input type="text" value="0"/>	U2 \$	<input type="text" value="0"/>
Other amounts	L1 \$	<input type="text" value="722"/>	L2 \$	<input type="text" value="0"/>
			Code <input type="text" value="0"/>	Code <input type="text" value="0"/>
Tax losses deducted	M1 \$	<input type="text" value="0"/>		

TOTAL DEDUCTIONS

N \$ (Total **A1** to **M1**)

TOTAL NON-DEDUCTIBLE EXPENSES

Y \$ (Total **A2** to **L2**)

#TAXABLE INCOME OR LOSS

O \$ (TOTAL ASSESSABLE INCOME less
TOTAL DEDUCTIONS)Loss ☐

TOTAL SMSF EXPENSES

Z \$

(N plus Y)

#This is a mandatory label.

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

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

Please refer to the *Self-managed superannuation fund annual return instructions 2020* on how to complete the calculation statement.

#Taxable income **A** \$ 33276.00

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

#Tax on taxable income **T1** \$ 4991.40

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

#Tax on no-TFN-quoted contributions **J** \$ 0

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

Gross tax **B** \$ 4991.40

(T1 plus J)

Foreign income tax offset
C1 \$ 555Rebates and tax offsets
C2 \$

Non-refundable non-carry forward tax offsets

C \$ 555

(C1 plus C2)

SUBTOTAL 1

T2 \$ 4436.40

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset
D1 \$ 0Early stage venture capital limited partnership tax offset carried forward from previous year
D2 \$ 0Early stage investor tax offset
D3 \$ 0Early stage investor tax offset carried forward from previous year
D4 \$ 0

Non-refundable carry forward tax offsets

D \$ 0

(D1 plus D2 plus D3 plus D4)

SUBTOTAL 2

T3 \$ 4436.40

(T2 less D – cannot be less than zero)

Complying fund's franking credits tax offset
E1 \$ 3403.74No-TFN tax offset
E2 \$National rental affordability scheme tax offset
E3 \$Exploration credit tax offset
E4 \$

Refundable tax offsets

E \$ 3403.74

(E1 plus E2 plus E3 plus E4)

#TAX PAYABLE **T5** \$ 1032.66

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$ 0

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

Credit for interest on early payments –
amount of interest**H1 \$** Credit for tax withheld – foreign resident
withholding (excluding capital gains)**H2 \$** 0Credit for tax withheld – where ABN
or TFN not quoted (non-individual)**H3 \$** 0Credit for TFN amounts withheld from
payments from closely held trusts**H5 \$**

Credit for interest on no-TFN tax offset

H6 \$ Credit for foreign resident capital gains
withholding amounts**H8 \$**

Eligible credits

H \$ 0

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

#Tax offset refunds

(Remainder of refundable tax offsets)

I \$ 0(unused amount from label **E** –
an amount must be included even if it is zero)

PAYG instalments raised

K \$ 0

Supervisory levy

L \$ 259

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$ **AMOUNT DUE OR REFUNDABLE**A positive amount at **S** is what you owe,
while a negative amount is refundable to you.**S \$** 1291.66

(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 2020*.Tax losses carried forward
to later income years**U \$** 0 -00Net capital losses carried
forward to later income years**V \$** 0 -00

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

Section F: **Member information****MEMBER 1**Title: **MR**

Family name

Hingerty

First given name

Shaun

Other given names

Geoffrey

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

1/07/1969**Contributions**OPENING ACCOUNT BALANCE \$ **252892.86****!** Refer to instructions for completing these labels.

Employer contributions

A \$ **6160.44**

ABN of principal employer

A1

Personal contributions

B \$ **0**

CGT small business retirement exemption

C \$ **0**

CGT small business 15-year exemption amount

D \$ **0**

Personal injury election

E \$ **0**

Spouse and child contributions

F \$ **0**

Other third party contributions

G \$ **0**

Proceeds from primary residence disposal

H \$ **0**

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ **0**

Non-assessable foreign superannuation fund amount

J \$ **0**

Transfer from reserve: assessable amount

K \$ **0**

Transfer from reserve: non-assessable amount

L \$ **0**Contributions from non-complying funds
and previously non-complying funds**T** \$ **0**Any other contributions
(including Super Co-contributions and
Low Income Super Amounts)**M** \$ **282.60****TOTAL CONTRIBUTIONS N** \$ **6443.04**(Sum of labels **A** to **M**)**Other transactions**Allocated earnings
or losses**O** \$ **23331.16**

Loss

LInward
rollovers and
transfers**P** \$ **0**Outward
rollovers and
transfers**Q** \$ **0**Lump Sum
payments**R1** \$ **10000**Income
stream
payments**R2** \$

Code

G

Code

Accumulation phase account balance

S1 \$ **226004.74**Retirement phase account balance
– Non CDBIS**S2** \$ **0**Retirement phase account balance
– CDBIS**S3** \$ **0****0** TRIS Count**CLOSING ACCOUNT BALANCE S** \$ **226004.74***(S1 plus S2 plus S3)*Accumulation phase value **X1** \$ Retirement phase value **X2** \$ Outstanding limited recourse
borrowing arrangement amount **Y** \$

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

MEMBER 2

Title: MRS

Family name

Lasan-Hingerty

First given name

Kathy

Other given names

Anne

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

18/03/1966

Contributions

OPENING ACCOUNT BALANCE \$ 323307

! Refer to instructions for completing these labels.

Employer contributions

A \$ 13130.76

ABN of principal employer

A1

Personal contributions

B \$ 11800

CGT small business retirement exemption

C \$ 0

CGT small business 15-year exemption amount

D \$ 0

Personal injury election

E \$ 0

Spouse and child contributions

F \$ 0

Other third party contributions

G \$ 0

Proceeds from primary residence disposal

H \$ 0

Receipt date

Day Month Year

H1

Assessable foreign superannuation fund amount

I \$ 0

Non-assessable foreign superannuation fund amount

J \$ 0

Transfer from reserve: assessable amount

K \$ 0

Transfer from reserve: non-assessable amount

L \$ 0Contributions from non-complying funds
and previously non-complying funds**T** \$ 0Any other contributions
(including Super Co-contributions and
Low Income Super Amounts)**M** \$ 0**TOTAL CONTRIBUTIONS N** \$ 24930.76(Sum of labels **A** to **M**)**Other transactions**Allocated earnings
or losses**O** \$ 30546.80

Loss

L

Inward
rollovers and
transfers**P** \$ 0Outward
rollovers and
transfers**Q** \$ 0Lump Sum
payments**R1** \$Income
stream
payments**R2** \$

Code

L

Code

L

Accumulation phase account balance

S1 \$ 317690.96Retirement phase account balance
– Non CDBIS**S2** \$ 0Retirement phase account balance
– CDBIS**S3** \$ 0

0 TRIS Count

CLOSING ACCOUNT BALANCE S \$ 317690.96

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$Retirement phase value **X2** \$Outstanding limited recourse
borrowing arrangement amount **Y** \$**Sensitive** (when completed)

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

Section H: **Assets and liabilities****15 ASSETS****15a Australian managed investments**Listed trusts **A** \$ 6852 -00Unlisted trusts **B** \$ 290636 -00Insurance policy **C** \$ 0 -00Other managed investments **D** \$ 0 -00**15b Australian direct investments****Limited recourse borrowing arrangements**

Australian residential real property

J1 \$ 0 -00

Australian non-residential real property

J2 \$ 0 -00

Overseas real property

J3 \$ 0 -00

Australian shares

J4 \$ 0 -00

Overseas shares

J5 \$ 0 -00

Other

J6 \$ 0 -00

Property count

J7 0Cash and term deposits **E** \$ 141739 -00Debt securities **F** \$ 0 -00Loans **G** \$ 0 -00Listed shares **H** \$ 67492 -00Unlisted shares **I** \$ 0 -00Limited recourse borrowing arrangements **J** \$ 0 -00Non-residential real property **K** \$ 0 -00Residential real property **L** \$ 0 -00Collectables and personal use assets **M** \$ 0 -00Other assets **O** \$ 3726 -00**15c Other investments**Crypto-Currency **N** \$ 0 -00**15d Overseas direct investments**Overseas shares **P** \$ 35931 -00Overseas non-residential real property **Q** \$ 0 -00Overseas residential real property **R** \$ 0 -00Overseas managed investments **S** \$ 0 -00Other overseas assets **T** \$ 0 -00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ 546376 -00(Sum of labels **A** to **T**)**15e In-house assets**

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

A No ☒Yes ☐

\$ -00

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

15f Limited recourse borrowing arrangements

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

A No ☐ Yes ☐

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

B No ☐ Yes ☐

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements

V1 \$ -00

Permissible temporary borrowings

V2 \$ -00

Other borrowings

V3 \$ -00

Borrowings **V** \$ 0 -00

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

W \$ 543695 -00

Reserve accounts

X \$ 0 -00

Other liabilities

Y \$ 2681 -00

TOTAL LIABILITIES Z \$ 546376 -00

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**

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

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

Section J: Other information**Family trust election status**

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2019–20 income year, write **2020**).

A

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2020*.

B

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2020* for each election.

C

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2020*.

D

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Day / Month / Year
Date

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 2020* has been prepared in accordance with information provided by the trustees, that the trustees have given me a declaration stating that the information provided to me is true and correct, and that the trustees have authorised me to lodge this annual return.

Tax agent's signature

Day / Month / Year
Date

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule 2020

When completing this form

- Print clearly, using a black or dark blue pen only.
 - Use BLOCK LETTERS and print one character in each box.
- S M I T H S T
- Do not use correction fluid or covering stickers.
 - Sign next to any corrections with your **full signature** (not initials).

- Use in conjunction with company, trust, fund income tax return or the self-managed superannuation fund annual return.
- Refer to the *Guide to capital gains tax 2020* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN) *****

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

Australian business number (ABN) 44659807166

Taxpayer's name

Hingerty Superannuation Fund

1 Current year capital gains and capital losses

	Capital gain	Capital loss
Shares in companies listed on an Australian securities exchange	A \$ 0.00	K \$ 0.00
Other shares	B \$ 6259.00	L \$ 0.00
Units in unit trusts listed on an Australian securities exchange	C \$ 0.00	M \$ 0.00
Other units	D \$ 0.00	N \$ 0.00
Real estate situated in Australia	E \$ 0.00	O \$ 0.00
Other real estate	F \$ 0.00	P \$ 0.00
Amount of capital gains from a trust (including a managed fund)	G \$ 98.00	
Collectables	H \$ 0.00	Q \$ 0.00
Other CGT assets and any other CGT events	I \$ 0.00	R \$ 0.00
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ 0.00	
Total current year capital gains	J \$ 6357.00	

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

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

2 Capital lossesTotal current year capital losses **A** \$ -00Total current year capital losses applied **B** \$ -00Total prior year net capital losses applied **C** \$ -00Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D** \$ -00Total capital losses applied **E** \$ -00Add amounts at **B**, **C** and **D**.**3 Unapplied net capital losses carried forward**Net capital losses from collectables carried forward to later income years **A** \$ -00Other net capital losses carried forward to later income years **B** \$ -00Add amounts at **A** and **B** and transfer the total
to label **V – Net capital losses carried forward**
to later income years on your tax return.**4 CGT discount**Total CGT discount applied **A** \$ -00**5 CGT concessions for small business**Small business active asset reduction **A** \$ -00Small business retirement exemption **B** \$ -00Small business rollover **C** \$ -00Total small business concessions applied **D** \$ -00**6 Net capital gain**Net capital gain **A** \$ -001J less 2E less 4A less 5D (cannot be less than
zero). Transfer the amount at **A** to label **A – Net**
capital gain on your tax return.

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

7 Earnout arrangements

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

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

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

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

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

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

! Request for amendment

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

2020**Losses schedule**

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2020 tax return.

Superannuation funds should complete and attach this schedule to their 2020 tax return.

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

Place ☐ in all applicable boxes.

Refer to *Losses schedule instructions 2020*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Hingerty Superannuation Fund

Australian business number

44659807166

Part A – Losses carried forward to the 2020–21 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss

2019–20 **B** .00

2018–19 **C** .00

2017–18 **D** .00

2016–17 **E** .00

2015–16 **F** .00

2014–15 and earlier
income years **G** .00

Total U 0 .00

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

2 Net capital losses carried forward to later income years

Year of loss

2019–20 **H** .00

2018–19 **I** .00

2017–18 **J** .00

2016–17 **K** .00

2015–16 **L** .00

2014–15 and earlier
income years **M** .00

Total V 0 .00

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

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

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

Do not complete items **1** or **2** of **Part B** if, in the 2019–20 income year, no loss has been claimed as a deduction, applied against a net capital gain or, in the case of companies, losses have not been transferred in or out.

1 Whether continuity of majority ownership test passed

Note: If the entity has deducted, applied, transferred in or transferred out (as applicable) in the 2019–20 income year loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss2019–20 **A** Yes ☐ No ☐2018–19 **B** Yes ☐ No ☐2017–18 **C** Yes ☐ No ☐2016–17 **D** Yes ☐ No ☐2015–16 **E** Yes ☐ No ☐2014–15 and earlier
income years **F** Yes ☐ No ☐**2 Amount of losses deducted/applied for which the continuity of majority ownership test is not passed but the business continuity test is satisfied** – excludes film lossesTax losses **G** -00Net capital losses **H** -00**3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years** – excludes film lossesTax losses **I** -00Net capital losses **J** -00**4 Do current year loss provisions apply?**

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

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

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

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

L Yes ☐ No ☐

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

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

M Yes ☐ No ☐

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

N Yes ☐ No ☐

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

O -00

Fund's tax file number (TFN)

Part D – Life insurance companies

Complying superannuation class tax losses carried forward to later income years **P** -00

Complying superannuation net capital losses carried forward to later income years **Q** -00

Part E – Controlled foreign company losses

Current year CFC losses **M** -00

CFC losses deducted **N** -00

CFC losses carried forward **O** -00

Part F – Tax losses reconciliation statement

Balance of tax losses brought forward from the prior income year **A** -00

ADD Uplift of tax losses of designated infrastructure project entities **B** -00

SUBTRACT Net forgiven amount of debt **C** -00

ADD Tax loss incurred (if any) during current year **D** -00

ADD Tax loss amount from conversion of excess franking offsets **E** -00

SUBTRACT Net exempt income **F** -00

SUBTRACT Tax losses forgone **G** -00

SUBTRACT Tax losses deducted **H** -00

SUBTRACT Tax losses transferred out under Subdivision 170-A
(only for transfers involving a foreign bank branch or a PE of a foreign financial entity) **I** -00

Total tax losses carried forward to later income years **J** 0 -00

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

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number

Fund name

Hingerty Superannuation Fund

Year of return

2020

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

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

Declaration

I declare that:

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

Signature of
trustee or
director

Date

Part B: Electronic funds transfer consent

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

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

Important:

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

Agent's reference number

24882894

Account name

Kimshaun Holdings Pty Ltd ATF Hingerty Superannuation Fund

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

Signature of
trustee or
director

Date

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

Declaration: I declare that:

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

Signature of
tax agent

Date

Agent's contact name

MR Paul Siderovski

Agent's phone

02 49265299

Agent's reference

24882894

Client's reference

4465980716