

Colin Chapman Real Estate Superannuation Fund

Trial Balance as at 30 June 2019

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
INCOME				
		Contributions		
-	-	Employer	-	8,345.00
-	66,569.50	Member	-	-
-	-	Distributions	-	669,308.28
-	7.70	Interest	-	6.46
EXPENSE				
47,500.00	-	Pensions Paid	3,000.00	-
2,310.00	-	Accountancy Fee	6,275.50	-
176.00	-	Actuarial Fee	220.00	-
385.00	-	Auditor Fee	770.00	-
259.00	-	SMSF Supervisory Levy	518.00	-
-	64,270.66	Decrease in Market Value	1,814,150.87	-
INCOME TAX				
9,451.47	-	Income Tax Expense	-	108,671.62
PROFIT & LOSS CLEARING ACCOUNT				
70,766.39	-	Profit & Loss Clearing Account	-	1,038,603.01
ASSETS				
2,660,582.91	-	Units In Unlisted Unit Trusts	846,432.04	-
11,810.74	-	Cash At Bank	6,028.20	-
-	-	Receivables	669,308.28	-
-	6,169.92	Deferred Tax Assets	159,232.60	-
LIABILITIES				

Colin Chapman Real Estate Superannuation Fund

Trial Balance as at 30 June 2019

Prior Year		Description	Current Year	
Debits	Credits		Debits	Credits
1,376.50	-	Income Tax Payable	-	53,449.90
-	4,727.00	Other Taxes Payable	-	3,281.00
		MEMBER ENTITLEMENTS		
-	2,662,873.23	Mrs Robyn Chapman	-	1,624,270.22
2,804,618.01	2,804,618.01		3,505,935.49	3,505,935.49

Colin Chapman Real Estate Superannuation Fund
Statement of Financial Position
as at 30 June 2019

	Note	2019 \$	2018 \$
Assets			
Investments			
Units In Unlisted Unit Trusts	6A	846,432.04	2,660,582.91
Other Assets			
Cash At Bank		6,028.20	11,810.74
Receivables		669,308.28	-
Deferred Tax Assets		159,232.60	(6,169.92)
Total Assets		<u>1,681,001.12</u>	<u>2,666,223.73</u>
Liabilities			
Income Tax Payable		53,449.90	(1,376.50)
Other Taxes Payable		3,281.00	4,727.00
Total Liabilities		<u>56,730.90</u>	<u>3,350.50</u>
Net Assets Available to Pay Benefits		<u>1,624,270.22</u>	<u>2,662,873.23</u>
<i>Represented by:</i>			
Liability for Accrued Benefits	2		
Mrs Robyn Chapman		1,624,270.22	2,662,873.23
Total Liability for Accrued Benefits		<u>1,624,270.22</u>	<u>2,662,873.23</u>

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

Colin Chapman Real Estate Superannuation Fund
Operating Statement
For the period 1 July 2018 to 30 June 2019

	Note	2019 \$	2018 \$
Income			
Member Receipts			
Contributions			
Employer		8,345.00	-
Member		-	66,569.50
Investment Income			
Distributions	7A	669,308.28	-
Interest	7B	6.46	7.70
		<u>677,659.74</u>	<u>66,577.20</u>
Expenses			
Member Payments			
Pensions Paid		3,000.00	47,500.00
Other Expenses			
Accountancy Fee		6,275.50	2,310.00
Actuarial Fee		220.00	176.00
Auditor Fee		770.00	385.00
SMSF Supervisory Levy		518.00	259.00
Investment Losses			
Decrease in Market Value	8A	1,814,150.87	(64,270.66)
		<u>1,824,934.37</u>	<u>(13,640.66)</u>
Benefits Accrued as a Result of Operations before Income Tax		(1,147,274.63)	80,217.86
Income Tax			
Income Tax Expense		(108,671.62)	9,451.47
		<u>(108,671.62)</u>	<u>9,451.47</u>
Benefits Accrued as a Result of Operations		<u>(1,038,603.01)</u>	<u>70,766.39</u>

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

Colin Chapman Real Estate Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

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

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

Market value as defined in s10 of *SISA 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.

Colin Chapman Real Estate Superannuation Fund

Notes to the Financial Statements

As at 30 June 2019

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

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

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

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

Colin Chapman Real Estate Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

(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 08 July 2020 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	2,662,873.23	2,592,106.84
Benefits Accrued during the period	(1,035,603.01)	118,266.39
Benefits Paid during the period	(3,000.00)	(47,500.00)
Liability for Accrued Benefits at end of period	1,624,270.22	2,662,873.23

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	2,662,873.23	2,592,106.84
Benefits Accrued during the period	(1,035,603.01)	118,266.39
Benefits Paid during the period	(3,000.00)	(47,500.00)
Vested Benefits at end of period	1,624,270.22	2,662,873.23

Colin Chapman Real Estate Superannuation Fund
Notes to the Financial Statements
As at 30 June 2019

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 – Units In Unlisted Unit Trusts

	Current	Previous
At market value:		
Hopetoun Unit Trust	846,432.04	2,660,582.91
	846,432.04	2,660,582.91

Note 7A – Distributions

	Current	Previous
Hopetoun Unit Trust	669,308.28	0.00
	669,308.28	0.00

Note 7B – Interest

	Current	Previous
Business Cash Management Account	6.46	7.70
	6.46	7.70

Note 8A – Decrease in Market Value

	Current	Previous
Units In Unlisted Unit Trusts		
Hopetoun Unit Trust	1,814,150.87	(64,270.66)
	1,814,150.87	(64,270.66)

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

Who should complete this annual return?

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

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

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

To complete this annual return

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

S M I T H S T

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

Section A: Fund information

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

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

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

2 Name of self-managed superannuation fund (SMSF)

Colin Chapman Real Estate Superannuation Fund

3 Australian business number (ABN) (if applicable) 74536616749

4 Current postal address

PO Box 1798

Suburb/town

Newcastle

State/territory

NSW

Postcode

2300

5 Annual return status

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

A No Yes

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

B No Yes

Fund's tax file number (TFN)

6 SMSF auditor

Auditor's name

Title: MS

Family name

Fleeton

First given name

Leah

Other given names

SMSF Auditor Number

100265101

Auditor's phone number

02 93227000

Postal address

PO Box N250

Suburb/town

Sydney

State/territory

NSW

Postcode

1220

Date audit was completed A Day Month Year

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

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

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

7 Electronic funds transfer (EFT)

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

A Fund's financial institution account details

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

Fund BSB number Fund account number

Fund account name

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

B Financial institution account details for tax refunds

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

BSB number Account number

Account name

C Electronic service address alias

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

smsfdataflow

Fund's tax file number (TFN)

8 Status of SMSF

Australian superannuation fund

A No Yes

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

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

C No Yes

9 Was the fund wound up during the income year?

No Yes

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

Day Month Year

Have all tax lodgment and payment obligations been met?

No Yes

10 Exempt current pension income

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

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

No Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

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

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

Net capital gain **A** \$ 397138-00

Gross rent and other leasing and hiring income **B** \$ 0-00

Gross interest **C** \$ 6-00

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

Gross foreign income **D1** \$ 0-00 Net foreign income **D** \$ 0-00 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

Calculation of assessable contributions

Assessable employer contributions **R1** \$ 8345-00

plus Assessable personal contributions **R2** \$ 0-00

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

Gross distribution from partnerships **I** \$ 0-00

*Unfranked dividend amount **J** \$ 0-00

*Franked dividend amount **K** \$ 0-00

*Dividend franking credit **L** \$ 0-00

*Gross trust distributions **M** \$ 0-00

Assessable contributions (R1 plus R2 plus R3 less R6) **R** \$ 8345-00

Calculation of non-arm's length income

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

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

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

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

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

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

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

GROSS INCOME (Sum of labels A to U) **W** \$ 405489-00 Loss

Exempt current pension income **Y** \$ 19856-00

TOTAL ASSESSABLE INCOME (W less Y) **V** \$ 385633-00 Loss

Fund's tax file number (TFN)

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES
Interest expenses within Australia	A1 \$ <input style="width: 150px;" type="text" value="0"/> -00		A2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Interest expenses overseas	B1 \$ <input style="width: 150px;" type="text" value="0"/> -00		B2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Capital works expenditure	D1 \$ <input style="width: 150px;" type="text" value="0"/> -00		D2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Decline in value of depreciating assets	E1 \$ <input style="width: 150px;" type="text" value="0"/> -00		E2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Insurance premiums – members	F1 \$ <input style="width: 150px;" type="text" value="0"/> -00		F2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Death benefit increase	G1 \$ <input style="width: 150px;" type="text" value="0"/> -00		
SMSF auditor fee	H1 \$ <input style="width: 150px;" type="text" value="732"/> -00		H2 \$ <input style="width: 150px;" type="text" value="37"/> -00
Investment expenses	I1 \$ <input style="width: 150px;" type="text" value="0"/> -00		I2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Management and administration expenses	J1 \$ <input style="width: 150px;" type="text" value="6177"/> -00		J2 \$ <input style="width: 150px;" type="text" value="318"/> -00
Forestry managed investment scheme expense	U1 \$ <input style="width: 150px;" type="text" value="0"/> -00		U2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Other amounts	L1 \$ <input style="width: 150px;" type="text" value="518"/> -00	Code <input style="width: 20px;" type="text" value="0"/>	L2 \$ <input style="width: 150px;" type="text" value="0"/> -00
Tax losses deducted	M1 \$ <input style="width: 150px;" type="text" value="0"/> -00		
TOTAL DEDUCTIONS N \$ <input style="width: 150px;" type="text" value="7427"/> -00 (Total A1 to M1)		TOTAL NON-DEDUCTIBLE EXPENSES Y \$ <input style="width: 150px;" type="text" value="355"/> -00 (Total A2 to L2)	
#TAXABLE INCOME OR LOSS O \$ <input style="width: 150px;" type="text" value="378206"/> -00 Loss <input style="width: 20px;" type="text"/> (TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)		TOTAL SMSF EXPENSES Z \$ <input style="width: 150px;" type="text" value="7782"/> -00 (N plus Y)	

#This is a mandatory label.

Fund's tax file number (TFN)

Section D: Income tax calculation statement

#Important:

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

13 Calculation statement

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

#Taxable income	A \$	378206	00	
<i>(an amount must be included even if it is zero)</i>				
#Tax on taxable income	T1 \$	56730.90		
<i>(an amount must be included even if it is zero)</i>				
#Tax on no-TFN-quoted contributions	J \$	0		
<i>(an amount must be included even if it is zero)</i>				

Gross tax B \$ 56730.90
(T1 plus J)

Foreign income tax offset	C1 \$	0		
Rebates and tax offsets	C2 \$			
Non-refundable non-carry forward tax offsets				
	C \$	0		
<i>(C1 plus C2)</i>				

SUBTOTAL 1

T2 \$ 56730.90
(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset	D1 \$	0		
Early stage venture capital limited partnership tax offset carried forward from previous year	D2 \$	0		
Early stage investor tax offset	D3 \$	0		
Early stage investor tax offset carried forward from previous year	D4 \$	0		
Non-refundable carry forward tax offsets				
	D \$	0		
<i>(D1 plus D2 plus D3 plus D4)</i>				
SUBTOTAL 2				
	T3 \$	56730.90		
<i>(T2 less D – cannot be less than zero)</i>				

Complying fund's franking credits tax offset	E1 \$	0		
No-TFN tax offset	E2 \$			
National rental affordability scheme tax offset	E3 \$			
Exploration credit tax offset	E4 \$			
Refundable tax offsets				
	E \$	0		
<i>(E1 plus E2 plus E3 plus E4)</i>				

#TAX PAYABLE T5 \$ 56730.90
(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$ 0

Fund's tax file number (TFN)

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

#Tax offset refunds (Remainder of refundable tax offsets)	I \$ <input type="text" value="0"/> <i>(unused amount from label E – an amount must be included even if it is zero)</i>
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PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$ <input type="text" value="53708.90"/> <i>(T5 plus G less H less I less K plus L less M plus N)</i>
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#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 \$** -00

Net capital losses carried forward to later income years **V \$** -00

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

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

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

Date of birth (Day Month Year)

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions
A \$

ABN of principal employer
A1

Personal contributions
B \$

CGT small business retirement exemption
C \$

CGT small business 15-year exemption amount
D \$

Personal injury election
E \$

Spouse and child contributions
F \$

Other third party contributions
G \$

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 \$

Inward rollovers and transfers **P** \$

Retirement phase account balance - Non CDBIS
S2 \$

Outward rollovers and transfers **Q** \$

Retirement phase account balance - CDBIS
S3 \$

Lump Sum payments **R1** \$

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** \$

Section H: **Assets and liabilities**

15 ASSETS

15a Australian managed investments

Listed trusts **A** \$ ·00

Unlisted trusts **B** \$ ·00

Insurance policy **C** \$ ·00

Other managed investments **D** \$ ·00

15b Australian direct investments

Cash and term deposits **E** \$ ·00

Debt securities **F** \$ ·00

Loans **G** \$ ·00

Listed shares **H** \$ ·00

Unlisted shares **I** \$ ·00

Limited recourse borrowing arrangements **J** \$ ·00

Non-residential real property **K** \$ ·00

Residential real property **L** \$ ·00

Collectables and personal use assets **M** \$ ·00

Other assets **O** \$ ·00

Limited recourse borrowing arrangements	
Australian residential real property	J1 \$ <input type="text" value="0"/> ·00
Australian non-residential real property	J2 \$ <input type="text" value="0"/> ·00
Overseas real property	J3 \$ <input type="text" value="0"/> ·00
Australian shares	J4 \$ <input type="text" value="0"/> ·00
Overseas shares	J5 \$ <input type="text" value="0"/> ·00
Other	J6 \$ <input type="text" value="0"/> ·00

15c Other investments

Crypto-Currency **N** \$ ·00

15d Overseas direct investments

Overseas shares **P** \$ ·00

Overseas non-residential real property **Q** \$ ·00

Overseas residential real property **R** \$ ·00

Overseas managed investments **S** \$ ·00

Other overseas assets **T** \$ ·00

TOTAL AUSTRALIAN AND OVERSEAS ASSETS **U** \$ ·00
 (Sum of labels **A** to **T**)

15e In-house assets

Did the fund have a loan to, lease to or investment in, related parties (known as in-house assets) at the end of the income year? **A** No Yes \$ ·00

15f Limited recourse borrowing arrangements

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

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

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

16 LIABILITIES

Borrowings for limited recourse borrowing arrangements	V1 \$	<input type="text" value=""/>	-00		
Permissible temporary borrowings	V2 \$	<input type="text" value=""/>	-00		
Other borrowings	V3 \$	<input type="text" value=""/>	-00	Borrowings	V \$ <input type="text" value="0"/> -00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)				W \$	<input type="text" value="1624270"/> -00
				Reserve accounts	X \$ <input type="text" value="0"/> -00
				Other liabilities	Y \$ <input type="text" value="56730"/> -00
TOTAL LIABILITIES				Z \$	<input type="text" value="1681000"/> -00

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

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

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

Section J: Other information

Family trust election status

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

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

Interposed entity election status

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

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

Section K: **Declarations**

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Day Month Year
Date

Preferred trustee or director contact details:

Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Day Month Year
Date

Tax agent's contact details

Title:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

Colin Chapman Real Estate Superannuation Fund
Investment Income Comparison Report
For the period 1 July 2018 to 30 June 2019

Payment Date	Income Type	Ledger Data		Diff *	Announcement Data					
		Total Income	Tax Credits+		Quantity	Held < 45 Days	Amount Per Unit	Total Income	Tax Credits+	
Cash At Bank										
NPBS: Business Cash Management Account										
31/07/2018	Interest	5.41	0.00							
31/08/2018	Interest	1.05	0.00							
		6.46	0.00							
Total		6.46	0.00							
Units In Unlisted Unit Trusts										
HOPEUT: Hopetoun Unit Trust										
30/06/2019	Distribution	669,308.28	0.00	*						
		669,308.28	0.00							
Total		669,308.28	0.00							

+Note: Tax Credits refer to franking credits for domestic income and foreign tax credits where the income is foreign in nature.

Colin Chapman Real Estate Superannuation Fund
Investment Income Summary
For the period 1 July 2018 to 30 June 2019

Total Income	Add			Less					Taxable Income (excluding Capital Gains)	Indexed Capital Gains *	Discounted Capital Gains *	Other Capital Gains *	CGT Concession Amount *	
	Franking Credits	Foreign Credits	TFN Credits	Tax Free	Tax Exempt	Tax Deferred	Distributed Capital Gains	GST						
<u>Bank</u>														
Business Cash Management Account														
6.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.46	0.00	0.00	0.00	0.00
6.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6.46	0.00	0.00	0.00	0.00
<u>Unlisted Market</u>														
Hopetoun Unit Trust														
669,308.28	0.00	0.00	0.00	0.00	0.00	73,602.28	595,706.00	0.00	0.00	0.00	0.00	297,853.00	0.00	297,853.00
669,308.28	0.00	0.00	0.00	0.00	0.00	73,602.28	595,706.00	0.00	0.00	0.00	0.00	297,853.00	0.00	297,853.00
669,314.74	0.00	0.00	0.00	0.00	0.00	73,602.28	595,706.00	0.00	0.00	6.46	0.00	297,853.00	0.00	297,853.00

* Distributed capital gains components correspond to the cash amount received. You should refer to Realised Capital Gains or Distribution Reconciliation Reports for tax and capital gain reporting purpose.

Colin Chapman Real Estate Superannuation Fund
Investment Movement Summary
For the period 1 July 2018 to 30 June 2019

Investment	Opening Balance		Acquisitions		Disposals			Closing Balance		
	Qty	Cost	Qty	Cost	Qty	Proceeds	Profit/(Loss)	Qty	Cost	Market Value
<u>Bank</u>										
Business Cash Management Account		11,810.74		9,537.91		15,320.45	0.00		6,028.20	6,028.20
		<u>11,810.74</u>		<u>9,537.91</u>		<u>15,320.45</u>	<u>0.00</u>		<u>6,028.20</u>	<u>6,028.20</u>
<u>Unlisted Market</u>										
Hopetoun Unit Trust	83,725	83,725.00	0	0.00	0	0.00	0.00	83,725	83,725.00	846,432.04
		<u>83,725.00</u>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>		<u>83,725.00</u>	<u>846,432.04</u>
Fund Total		<u><u>95,535.74</u></u>		<u><u>9,537.91</u></u>		<u><u>15,320.45</u></u>	<u><u>0.00</u></u>		<u><u>89,753.20</u></u>	<u><u>852,460.24</u></u>

Colin Chapman Real Estate Superannuation Fund
Investment Revaluation as at 30 June 2019

Investment	Price Date	Market Price	Quantity	Market Value	Change in Market Value
Unlisted Market					
HOPEUT Hopetoun Unit Trust	30 Jun 2019	10.10967	83,725.00000	846,432.04	(1,814,150.87)
Unlisted Market Total				846,432.04	(1,814,150.87)
Fund Total				846,432.04	(1,814,150.87)

Colin Chapman Real Estate Superannuation Fund
Investment Summary as at 30 June 2019

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portfolio Weight (%)
<u>Bank</u>								
Business Cash Management Account				6,028.20	6,028.20			0.71%
				6,028.20	6,028.20			0.71%
<u>Unlisted Market</u>								
Hopetoun Unit Trust	83,725.00000	1.0000	10.1097	83,725.00	846,432.04	762,707.04	910.97%	99.29%
				83,725.00	846,432.04	762,707.04	910.97%	99.29%
				89,753.20	852,460.24	762,707.04	849.78%	100.00%

The accounting cost is the original cost base adjusted by any subsequent capital call/improvement or capital return transactions. In many cases, it is not the same as the adjusted or reduced cost base, or the reset cost base resulting from the CGT relief. To view the tax cost base and unrealised gain/(loss) for tax purposes refer to the Unrealised Capital Gains Report or change the report parameter to tax cost base.

Colin Chapman Real Estate Superannuation Fund
Realised Capital Gains
For the period from 1 July 2018 to 30 June 2019

Accounting Treatment					Taxation Treatment						
Quantity	Proceeds	Excess Tax Value*	Original Cost	Accounting Profit/(Loss)	Cost Base Calculation		Capital Gains Calculation				
					Adjusted	Reduced	Indexation	Discounted	Other	Deferred	Capital Loss
<u>Unlisted Market</u>											
Hopetoun Unit Trust											
30/06/2019 Dist	0.00	0.00	0.00					595,706.00			
	0.00	0.00	0.00					595,706.00		0.00	
<i>Unlisted Market Total</i>											
	0.00		0.00					595,706.00		0.00	
Grand Total											
	0.00		0.00					595,706.00		0.00	

* Where there is an Excess Tax Value Amount, the Accounting Profit/(Loss) figure takes account of this. Accounting Profit/(Loss) equals Proceeds less Excess Tax Value less Original Cost.

Colin Chapman Real Estate Superannuation Fund

Realised Capital Gains

For the period from 1 July 2018 to 30 June 2019

Capital Gains Tax Return Summary

	Indexation	Discount	Other	Deferred	Total Capital Gains	Capital Losses
Current Year Capital Gains						
Shares & Units - Listed Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Shares	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Listed Trusts	0.00	0.00	0.00	0.00	0.00	0.00
Shares & Units - Other Units	0.00	0.00	0.00	0.00	0.00	0.00
Australian Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Other Real Estate	0.00	0.00	0.00	0.00	0.00	0.00
Collectables	0.00	0.00	0.00	0.00	0.00	0.00
Other CGT Assets & Other CGT Events	0.00	0.00	0.00	0.00	0.00	0.00
Distributed Capital Gains from Trusts	0.00	595,706.00	0.00	0.00	595,706.00	0.00
	<u>0.00</u>	<u>595,706.00</u>	<u>0.00</u>	<u>0.00</u>	<u>595,706.00</u>	<u>0.00</u>
Capital Losses Applied						
Current Year	0.00	0.00	0.00	0.00	0.00	0.00
Prior Years	0.00	0.00	0.00	0.00	0.00	0.00
	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	
Net Capital Gains						
Net Gain after applying losses	0.00	595,706.00	0.00	0.00	595,706.00	
Discount applicable		198,568.00				
Net Gain after applying discount	<u>0.00</u>	<u>397,138.00</u>	<u>0.00</u>	<u>0.00</u>	<u>397,138.00</u>	

Colin Chapman Real Estate Superannuation Fund

Members Summary Report - For the period 1/07/2018 to 30/06/2019

Member's Detail		Opening Balance	Increases				Decreases				Closing Balance	
			Contrib	Tran In	Profit	Ins Proc	Tax	Exp	Ins Prem	Tran Out		Ben Paid
Mrs Robyn Chapman												
51-55 River Road Shoalhaven Heads NSW 2535												
Accumulation	Accumulation	1,740,430.44	8,345.00	859,443.78	(1,126,668.30)	0.00	108,671.62	0.00	0.00	0.00	0.00	1,590,222.54
Pension	Pension Account #2	608,639.01	0.00	0.00	(25,951.33)	0.00	0.00	0.00	0.00	(545,770.00)	(2,870.00)	34,047.68
Pension	Pension Account #7	313,803.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(313,673.78)	(130.00)	0.00
		2,662,873.23	8,345.00	859,443.78	(1,152,619.63)	0.00	108,671.62	0.00	0.00	(859,443.78)	(3,000.00)	1,624,270.22
		2,662,873.23	8,345.00	859,443.78	(1,152,619.63)	0.00	108,671.62	0.00	0.00	(859,443.78)	(3,000.00)	1,624,270.22

Colin Chapman Real Estate Superannuation Fund
(ABN: 74 536 616 749)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 51-55 River Road Shoalhaven Heads, NSW 2535
Member	Number: 1
Mrs Robyn Christine Chapman	Date of Birth: 12 February 1947 Date Joined Fund: 26 June 1978 Eligible Service Date: 26 June 1978 Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2018	
Accumulation	1,740,430.44
Pension Account #2	608,639.01
Pension Account #7	313,803.78
Total as at 1 Jul 2018	<u>2,662,873.23</u>

Withdrawal Benefit as at 30 Jun 2019	
Accumulation	1,590,222.54
Pension Account #2	34,047.68
Pension Account #7	-
Total as at 30 Jun 2019	<u>1,624,270.22</u>

Your Tax Components

Tax Free	1,624,267.63
Taxable - Taxed	2.59
Taxable - Untaxed	-

Your Preservation Components

Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	1,624,270.22

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

Binding Beneficiary Nomination*

100% Estate

* Nomination in effect from **3 December 2015 to 3 December 2018**

For Enquiries:

phone **0412261400**

mail **Colin Chapman Real Estate Superannuation Fund, PO Box 20, Shoalhaven Heads NSW 2535**

Colin Chapman Real Estate Superannuation Fund
(ABN: 74 536 616 749)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 51-55 River Road Shoalhaven Heads, NSW 2535
Member Number: 1	Date of Birth: 12 February 1947
Mrs Robyn Christine Chapman	Date Joined Fund: 26 June 1978
Accumulation Account	Eligible Service Date: 26 June 1978
Accumulation	Tax File Number Held: Yes
	Account Start Date: 26 June 1978

Your Account Summary		Your Tax Components	
Withdrawal Benefit as at 1 Jul 2018	1,740,430.44	Tax Free	100.0000 % 1,590,222.54
<i><u>Increases to your account:</u></i>		Taxable - Taxed	-
Employer Contributions	8,345.00	Taxable - Untaxed	-
Tax on Net Fund Income	109,923.37	Your Preservation Components	
Transfers In	859,443.78	Preserved	-
<u>Total Increases</u>	977,712.15	Restricted Non Preserved	-
<i><u>Decreases to your account:</u></i>		Unrestricted Non Preserved	1,590,222.54
Contributions Tax	1,251.75	Your Insurance Benefits	
Share Of Net Fund Income	1,126,668.30	No insurance details have been recorded	
<u>Total Decreases</u>	1,127,920.05	Your Beneficiaries	
Withdrawal Benefit as at 30 Jun 2019	<u>1,590,222.54</u>	Binding Beneficiary Nomination*	
		100% Estate	
		* Nomination in effect from 3 December 2015 to 3 December 2018	

For Enquiries:
phone **0412261400**
mail Colin Chapman Real Estate Superannuation Fund, PO Box 20, Shoalhaven Heads NSW 2535

Colin Chapman Real Estate Superannuation Fund
(ABN: 74 536 616 749)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 51-55 River Road Shoalhaven Heads, NSW 2535
Member Number: 1	Date of Birth: 12 February 1947
Mrs Robyn Christine Chapman	Date Joined Fund: 26 June 1978
Pension Account	Eligible Service Date: 26 June 1978
Pension Account #2	Tax File Number Held: Yes
	Account Start Date: 9 May 2016

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	608,639.01
<i>Decreases to your account:</i>	
Pension Payments	2,870.00
Share Of Net Fund Income	25,951.33
Transfers Out	545,770.00
<u>Total Decreases</u>	<u>574,591.33</u>
Withdrawal Benefit as at 30 Jun 2019	<u>34,047.68</u>

Your Tax Components		
Tax Free	99.9924 %	34,045.09
Taxable - Taxed		2.59
Taxable - Untaxed		-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	34,047.68

Your Insurance Benefits
No insurance details have been recorded

Your Beneficiaries
Binding Beneficiary Nomination*
100% Estate
* Nomination in effect from **3 December 2015** to **3 December 2018**

Colin Chapman Real Estate Superannuation Fund
(ABN: 74 536 616 749)

Member Benefit Statement

Period	Member Account Details
1 July 2018 - 30 June 2019	Residential Address: 51-55 River Road Shoalhaven Heads, NSW 2535
Member	Date of Birth: 12 February 1947
Number: 1	Date Joined Fund: 26 June 1978
Mrs Robyn Christine Chapman	Eligible Service Date: 26 June 1978
Pension Account	Tax File Number Held: Yes
Pension Account #7	Account Start Date: 1 April 2017

Your Account Summary	
Withdrawal Benefit as at 1 Jul 2018	313,803.78
<i>Decreases to your account:</i>	
Pension Payments	130.00
Transfers Out	313,673.78
<u>Total Decreases</u>	<u>313,803.78</u>
Withdrawal Benefit as at 30 Jun 2019	<u><u>-</u></u>

Your Tax Components	
Tax Free	0.0000 %
Taxable - Taxed	-
Taxable - Untaxed	-

Your Preservation Components	
Preserved	-
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits	
No insurance details have been recorded	

Your Beneficiaries	
Binding Beneficiary Nomination*	
100% Estate	
* Nomination in effect from 3 December 2015 to 3 December 2018	

Trustee

The Trustee of the Fund is as follows:

Robyn Christine Pty Ltd

The directors of the Trustee company are:

Robyn Chapman

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

.....
Robyn Chapman
Director - Robyn Christine Pty Ltd

Statement Date: 30 June 2019

For Enquiries:

phone **0412261400**

mail **Colin Chapman Real Estate Superannuation Fund, PO Box 20, Shoalhaven Heads NSW 2535**

Colin Chapman Real Estate Superannuation Fund
Contribution Caps
For the Period From 1 July 2018 to 30 June 2019

Mrs Robyn Chapman

Date of Birth: 12 Feb 1947
Age: 72 (at 30/06/2019)
Status: Member must meet work test criteria, other conditions apply

Contributions Summary

		Non-Concessional	
Prior Year Contributions			
The 'Bring Forward Rule' was unavailable in previous 2 years; member was 65 or older			
3-year cap in effect from previous years			
Total non-concessional contributions in previous 2 years		N/A	
Current Year Contributions	Note	Concessional	Non-Concessional
Caps	1	25,000.00	0.00
Contributions made (to this fund)	2	8,345.00	0.00
Contributions made (to other funds)		0.00	0.00
Contributions as allocated		8,345.00	0.00
Amount above caps	3	0.00	0.00
Available		16,655.00	0.00

Notes

- 1 . Total Superannuation Balance was \$1.6 million or more at 30 June 2018, member not eligible to make Non-Concessional Contributions
- 2 . Excludes any unmatched deposits
- 3 . Any excess concessional contributions are treated as non-concessional

Contributions Breakdown

<u>Income Type</u>	<u>Contribution Type</u>	<u>Amount</u>
Concessional	Employer	8,345.00
	Personal	0.00
	Family and friends	0.00
	Foreign superannuation fund	0.00
	Transfers from reserve	0.00
	Contributions as allocated	8,345.00
NonConcessional	Personal	0.00
	Spouse	0.00
	Child	0.00
	Transfers from reserve	0.00
	Foreign superannuation fund	0.00
	Contributions as allocated	0.00
Other	CGT small business 15-year exception	0.00
	CGT small business retirement exemption	0.00
	Government Co-Contributions	0.00
	Directed termination payment (taxed)	0.00
	Directed termination payment (untaxed)	0.00
	Personal injury election	0.00
	Downsizer Contribution	0.00
	Total Other contributions	0.00

Transactions

Date	Contribution Type	Concessional	Non-Concessional	Other	Source
02/07/2018	Employer Voluntary	2,000.00			manual
10/07/2018	Employer Voluntary	2,000.00			manual
18/02/2019	Employer Voluntary	4,345.00			manual
Totals:		8,345.00			

Colin Chapman Real Estate Superannuation Fund
Pension Withdrawal Limits
For the Period 1 July 2018 to 30 June 2019

Mrs Robyn Chapman

YTD Summaries

	Drawdowns to date	Rqd. for Minimum	Minimum	Rqd for Plan	Plan*	Remaining until Max	Maximum	Tax Free %
Pension Account #1	0.00	OK!	0.00	OK!	0.00	0.00	0.00	42.41%
Pension Account #2	2,870.00	OK!	2,830.00	OK!	2,830.00	0.00	0.00	99.99%
Pension Account #3	0.00	OK!	0.00	OK!	0.00	0.00	0.00	23.18%
Pension Account #4	0.00	OK!	0.00	OK!	0.00	0.00	0.00	0.00%
Pension Account #5	0.00	OK!	0.00	OK!	0.00	0.00	0.00	16.72%
Pension Account #7	130.00	OK!	130.00	OK!	130.00	0.00	0.00	100.00%
Totals								
Gross Drawdowns	3,000.00	0.00	2,960.00	0.00	2,960.00			
PAYG Tax	0.00	0.00	0.00	0.00	0.00			
Net Drawdowns	3,000.00	0.00	2,960.00	0.00	2,960.00			

Footnotes:

*The plan amount is the annual pension review amount or the minimum amount where no review amount is recorded.

Pension Payments

Pension Account #2

Date	Gross Amount	PAYG	Net Amount	Description
03/07/2018	1,370.00	0.00	1,370.00	part of \$1,500.00 Pension
11/07/2018	1,500.00	0.00	1,500.00	Pension
Totals:	2,870.00	0.00	2,870.00	

Pension Account #7

Date	Gross Amount	PAYG	Net Amount	Description
03/07/2018	130.00	0.00	130.00	part of \$1,500.00 Pension
Totals:	130.00	0.00	130.00	

Colin Chapman Real Estate Superannuation Fund

Tax Accounting Reconciliation

For the period 1 July 2018 to 30 June 2019

Operating Statement Profit vs. Provision for Income Tax

2019

\$

Benefits Accrued as a Result of Operations before Income Tax (1,147,274.63)

ADD:

Decrease in Market Value	1,814,150.87
Pension Non-deductible Expenses	355.80
Pensions Paid	3,000.00
Taxable Capital Gains	397,138.00
Rounding	0.24

LESS:

Pension Exempt Income	19,856.00
Distributed Capital Gains	595,706.00
Non-Taxable Income	73,602.28

Taxable Income or Loss

378,206.00

	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	378,206.00	56,730.90
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
Provision for Income Tax		<u>56,730.90</u>

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax 56,730.90

LESS:

Change in Deferred Tax Liability	165,402.52
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Income Tax Expense

(108,671.62)

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax 56,730.90

LESS:

Income Tax Instalments Paid	3,281.00
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Income Tax Payable (Receivable)

53,449.90

Colin Chapman Real Estate Superannuation Fund
Statement of Taxable Income
For the Period from 1 July 2018 to 30 June 2019

Description	Investment Reference	Date	Tax Return Ref.	Amount
			Section B	
Income				
Net Capital Gain				
Gross Capital Gain - Distributed Capital Gains from Trusts	As Per Investment Disposals CGT Report	30 Jun 2019	A	595,706.00
Deferred Capital Gain Realised		30 Jun 2019	A	0.00
Less Capital Losses Applied		30 Jun 2019	A	0.00
Less Discount		30 Jun 2019	A	(198,568.00)
Total Net Capital Gain			A	397,138.00
Total Gross Rent and Other Leasing & Hiring Income			B	0.00
Gross Interest				
Interest	NPBS: Business Cash Management Account	31 Jul 2018	C	5.41
Interest	NPBS: Business Cash Management Account	31 Aug 2018	C	1.05
<i>Less Rounding</i>			C	(0.46)
Total Gross Interest			C	6.00
Total Forestry Managed Investment Scheme Income			X	0.00
Total Net Foreign Income			D	0.00
Total Australian Franking Credits from a New Zealand Company			E	0.00
Total Transfers from Foreign Funds			F	0.00
Total Gross Payments where ABN not quoted			H	0.00
Total Gross Distribution from Partnerships			I	0.00
Total Unfranked Dividend Amount			J	0.00
Total Franked Dividend Amount			K	0.00
Total Dividend Franking Credit			L	0.00
Gross Trust Distributions				
Distribution - Tax Statement	HOPEUT: Hopetoun Unit Trust	30 Jun 2019	M	(669,308.28)
Investment Income	HOPEUT: Hopetoun Unit Trust	30 Jun 2019	M	669,308.28
Total Gross Trust Distributions			M	0.00
Assessable Employer Contributions				
Contribution	1: Robyn Chapman	02 Jul 2018	R1	2,000.00
Contribution	1: Robyn Chapman	10 Jul 2018	R1	2,000.00
Visionary	1: Robyn Chapman	18 Feb 2019	R1	4,345.00
Total Assessable Employer Contributions			R1	8,345.00
Total Assessable Personal Contributions			R2	0.00
Total No-TFN quoted contributions			R3	0.00
Total Transfer of Liability to life insurance company or PST			R6	0.00
Total Assessable Contributions			R	8,345.00
Total Other Income			S	0.00
Total Assessable Income Due to Changed Tax Status of Fund			T	0.00
Total Net Non-arm's Length Income			U	0.00
Exempt Current Pension Income				
Exempt Current Pension Income	Net Capital Gain	30 Jun 2019	Y	(19,856.00)

Colin Chapman Real Estate Superannuation Fund

Statement of Taxable Income

For the Period from 1 July 2018 to 30 June 2019

Description	Investment Reference	Date	Tax Return Ref.	Amount
Total Exempt Current Pension Income			Y	(19,856.00)
Total Assessable Income				385,633.00
<u>Deductions</u>			<u>Section C</u>	
Total Interest Expenses within Australia			A	0.00
Total Interest Expenses Overseas			B	0.00
Total Capital Works Deductions			D	0.00
Total Deduction for Decline in Value of Depreciating Assets			E	0.00
Total Death or Disability Premiums			F	0.00
Total Death Benefit Increase			G	0.00
Approved Auditor Fee				
Accountant		07 Aug 2018	H	385.00
Visionary		22 Feb 2019	H	385.00
Less Current Pension Deductions		30 Jun 2019	H	(37.71)
<i>Less Rounding</i>			H	(0.29)
Total Approved Auditor Fee			H	732.00
Total Investment Expenses			I	0.00
Management and Administration Expenses				
Accountant		07 Aug 2018	J	2,200.00
Accountant		07 Aug 2018	J	110.00
Visionary		22 Feb 2019	J	3,850.00
Visionary		22 Feb 2019	J	110.00
Accounting		06 Jun 2019	J	225.50
Less Current Pension Deductions		30 Jun 2019	J	(318.09)
<i>Less Rounding</i>			J	(0.41)
Total Management and Administration Expenses			J	6,177.00
Total Forestry Managed Investment Scheme Deduction			U	0.00
Other Deductions				
ATO		07 Aug 2018	L	259.00
ATO		30 Mar 2019	L	259.00
Total Other Deductions			L	518.00
Tax Losses Deducted				
Tax Losses Brought Forward		30 Jun 2019	M	0.00
Less Net Exempt Income		30 Jun 2019	M	0.00
Total Tax Losses Deducted			M	0.00
Total Deductions				7,427.00
Taxable Income or Loss			(V - N) O	378,206.00

Income Tax Calculation Statement

Section D

Gross Tax

Gross Tax @ 15% for Concessional Income	30 Jun 2019	T1	56,730.90
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Colin Chapman Real Estate Superannuation Fund

Statement of Taxable Income

For the Period from 1 July 2018 to 30 June 2019

Description	Investment Reference	Date	Tax Return Ref.	Amount
Gross Tax @ 45% for Net Non-Arm's Length Income		30 Jun 2019	T1	0.00
No-TFN Quoted Contributions @ 32%		30 Jun 2019	J	0.00
Total Gross Tax				56,730.90
Total Credit: Foreign Tax Income Offset			C1	0.00
Total Credit: Rebates and Tax Offset			C2	0.00
Rebates and Offsets			C	0.00
SUBTOTAL				56,730.90
Total Credit: Refundable Franking Credits			E1	0.00
Total Credit: No-TFN Tax Offset			E2	0.00
Total Credit: Refundable National Rental Affordability Scheme Tax Offset			E3	0.00
Total Credit: Interest on Early Payments			H1	0.00
Total Credit: Foreign Resident Withholding			H2	0.00
Total Credit: ABN/TFN Not Quoted (Non-Individual)			H3	0.00
Total Credit: Interest on No-TFN Tax Offset			H6	0.00
Total Eligible Credits				0.00
Net Tax Payable				56,730.90
PAYG Instalments Raised				
Fund Activity Statement		30 Jun 2019	K	3,281.00
Total PAYG Instalments Raised			K	3,281.00
Total Supervisory Levy			L	259.00
Total Supervisory Levy Adjustment for Wound Up Funds			M	0.00
Total Supervisory Levy Adjustment for New Funds			N	0.00
Total Amount Due / (Refundable)				53,708.90

Colin Chapman Real Estate Superannuation Fund
Fund ABN: 74 536 616 749
Rental Property Schedule
For the Period From 1 July 2018 to 30 June 2019

Property Account Name

Property Type

Address of the Property

Description

**Tax Return
Label**

Amount

Net Rent

Colin Chapman Real Estate Superannuation Fund

Depreciation Worksheet

For the Period 1 July 2018 to 30 June 2019

Property Description:

Property Type:

Property Address:

Description of Assets	Purchase Date	Original Cost	Opening Written Down Value	Balancing Adjustment Events				Decline In Value			Closing Written Down Value
				Disposal Date	Termination Value	Assessable	Deductible	Rate	Method	Decline In Value	
Property Total											

Key:
 DV: Diminishing Value Method
 PC: Prime Cost Method
 LV: Low value pool (year 2 or 3)
 LV Y1: Low value pool - year 1
 N/A: Non-depreciable asset
 *: Capital work deduction

Total Capital Allowance
Total Capital Work Deductions

Colin Chapman Real Estate Superannuation Fund**ABN: 74 536 616 749****Activity Statement Preparation Report - Detail****For the period 1 July 2018 to 30 June 2019**

GST Detail

Description	Return Item	Gross (Inc GST)	GST
<i>Income (GST Collected)</i>			
<u>Sales Detail</u>			
Interest		5.41	0.00
Interest		1.05	0.00
Total Sales	G1	6.46	0.00
<u>Export Sales Detail</u>			
Nil			
Export Sales	G2		
<u>Other GST-Free Sales Detail</u>			
Other GST-Free Sales	G3		
Total GST Collect on Sales	1A		0.00
<i>Outgoings (GST Paid)</i>			
<u>Capital Purchases Detail</u>			
Nil			
Capital Purchases	G10		
<u>Non-Capital Purchases Detail</u>			
Accounting		225.50	0.00
Visionary		3,850.00	0.00
Visionary		385.00	0.00
Visionary		110.00	0.00
Accountant		110.00	0.00
Accountant		385.00	0.00
Accountant		2,200.00	0.00
Non-Capital Purchases	G11	7,265.50	0.00
Total GST Paid on Purchases	1B		0.00

Colin Chapman Real Estate Superannuation Fund

ABN: 74 536 616 749

Activity Statement Preparation Report - Detail

For the period 1 July 2018 to 30 June 2019

PAYG Withholding Tax Detail

Description	Return Item	Gross	Tax Withheld
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Benefit Payment Detail

Robyn Chapman

Total Benefit Payments	W1		
Amounts withheld from benefit payments (W1)	W2		0.00
Total Amounts Withheld	W5		0.00

Colin Chapman Real Estate Superannuation Fund

General Ledger Account Movement

For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Income					
Member Receipts					
Contributions - Employer					
Mrs Robyn Chapman					
01/07/2018	Opening Balance				0.00
02/07/2018	Contribution			2,000.00	2,000.00 CR
10/07/2018	Contribution			2,000.00	4,000.00 CR
18/02/2019	Visionary			4,345.00	8,345.00 CR
30/06/2019	Closing Balance				8,345.00 CR
Investment Income					
Distributions - Units In Unlisted Unit Trusts					
Hopetoun Unit Trust					
01/07/2018	Opening Balance				0.00
30/06/2019	Distribution - Tax Statement				0.00 CR
30/06/2019	Investment Income			669,308.28	669,308.28 CR
30/06/2019	Closing Balance				669,308.28 CR
Interest - Cash At Bank					
Business Cash Management Account					
01/07/2018	Opening Balance				0.00
31/07/2018	Interest			5.41	5.41 CR
31/08/2018	Interest			1.05	6.46 CR
30/06/2019	Closing Balance				6.46 CR
Expenses					
Member Payments					
Pensions Paid - Mrs Robyn Chapman					
Pension Account #2					
01/07/2018	Opening Balance				0.00
03/07/2018	Pension Drawdown - Gross		1,370.00		1,370.00 DR
11/07/2018	Pension Drawdown - Gross		1,500.00		2,870.00 DR
30/06/2019	Closing Balance				2,870.00 DR
Pension Account #7					
01/07/2018	Opening Balance				0.00
03/07/2018	Pension Drawdown - Gross		130.00		130.00 DR
30/06/2019	Closing Balance				130.00 DR
Other Expenses					
Accountancy Fee					
01/07/2018	Opening Balance				0.00
07/08/2018	Accountant		2,200.00		2,200.00 DR
22/02/2019	Visionary		3,850.00		6,050.00 DR
06/06/2019	Accounting		225.50		6,275.50 DR
30/06/2019	Closing Balance				6,275.50 DR
Actuarial Fee					
01/07/2018	Opening Balance				0.00
07/08/2018	Accountant		110.00		110.00 DR
22/02/2019	Visionary		110.00		220.00 DR
30/06/2019	Closing Balance				220.00 DR

Colin Chapman Real Estate Superannuation Fund

General Ledger Account Movement

For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Expenses					
Auditor Fee					
01/07/2018	Opening Balance				0.00
07/08/2018	Accountant		385.00		385.00 DR
22/02/2019	Visionary		385.00		770.00 DR
30/06/2019	Closing Balance				770.00 DR
SMSF Supervisory Levy					
01/07/2018	Opening Balance				0.00
07/08/2018	ATO		259.00		259.00 DR
30/03/2019	ATO		259.00		518.00 DR
30/06/2019	Closing Balance				518.00 DR
Investment Losses					
Decrease in Market Value - Units In Unlisted Unit Trusts					
Hopetoun Unit Trust					
01/07/2018	Opening Balance				0.00
30/06/2019	Market Value Adjustment		1,814,150.87		1,814,150.87 DR
30/06/2019	Closing Balance				1,814,150.87 DR
Income Tax					
Income Tax Expense					
Income Tax Expense					
01/07/2018	Opening Balance				0.00
04/07/2018	Change in provision for deferred tax			2,056.61	2,056.61 CR
04/07/2018	Fund Income Tax		300.00		1,756.61 CR
05/08/2018	Change in provision for deferred tax		2,313.74		557.13 DR
05/08/2018	Fund Income Tax		300.60		857.73 DR
30/06/2019	Change in provision for deferred tax			165,659.65	164,801.92 CR
30/06/2019	Fund Income Tax		56,130.30		108,671.62 CR
30/06/2019	Closing Balance				108,671.62 CR
Assets					
Investments - Hopetoun Unit Trust					
01/07/2018	Opening Balance	83,725.00000			2,660,582.91 DR
30/06/2019	Market Value Adjustment			1,814,150.87	846,432.04 DR
30/06/2019	Closing Balance	83,725.00000			846,432.04 DR
Cash At Bank - Business Cash Management Account					
01/07/2018	Opening Balance				11,810.74 DR
02/07/2018	Contribution		2,000.00		13,810.74 DR
03/07/2018	Pension			1,500.00	12,310.74 DR
10/07/2018	Contribution		2,000.00		14,310.74 DR
11/07/2018	Pension			1,500.00	12,810.74 DR
31/07/2018	Interest		5.41		12,816.15 DR
07/08/2018	Accountant			2,695.00	10,121.15 DR
07/08/2018	ATO			327.95	9,793.20 DR
31/08/2018	Interest		1.05		9,794.25 DR
18/10/2018	ATO			4,727.00	5,067.25 DR
18/02/2019	Visionary		4,345.00		9,412.25 DR
22/02/2019	Visionary			4,345.00	5,067.25 DR
30/03/2019	ATO		1,186.45		6,253.70 DR
06/06/2019	Accounting			225.50	6,028.20 DR
30/06/2019	Closing Balance				6,028.20 DR

Colin Chapman Real Estate Superannuation Fund

General Ledger Account Movement

For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Assets					
Other Assets - Receivables					
Investment Income Receivable - Distributions - Units In Unlisted Unit Trusts					
Hopetoun Unit Trust					
01/07/2018	Opening Balance				0.00
30/06/2019	Investment Income		669,308.28		669,308.28 DR
30/06/2019	Closing Balance				669,308.28 DR
Investment Income Receivable - Interest - Cash At Bank					
Business Cash Management Account					
01/07/2018	Opening Balance				0.00
31/07/2018	Interest			5.41	5.41 CR
31/07/2018	Interest		5.41		0.00 CR
31/08/2018	Interest			1.05	1.05 CR
31/08/2018	Interest		1.05		0.00 CR
30/06/2019	Closing Balance				0.00
Member Income Receivable - Contributions					
Mrs Robyn Chapman					
01/07/2018	Opening Balance				0.00
02/07/2018	Contribution		2,000.00		2,000.00 DR
02/07/2018	Contribution Received			2,000.00	0.00 CR
10/07/2018	Contribution		2,000.00		2,000.00 DR
10/07/2018	Contribution Received			2,000.00	0.00 CR
18/02/2019	Contribution Received			4,345.00	4,345.00 CR
18/02/2019	Visionary		4,345.00		0.00 CR
30/06/2019	Closing Balance				0.00
Other Assets - Deferred Tax Assets					
Unrealised Gains/Losses					
01/07/2018	Opening Balance				6,169.92 CR
04/07/2018	Change in provision for deferred tax		2,056.61		4,113.31 CR
05/08/2018	Change in provision for deferred tax			2,313.74	6,427.05 CR
30/06/2019	Change in provision for deferred tax		165,659.65		159,232.60 DR
30/06/2019	Closing Balance				159,232.60 DR
Liabilities					
Other Creditors and Accruals					
Accountancy Fee					
01/07/2018	Opening Balance				0.00
07/08/2018	Accountant			2,200.00	2,200.00 CR
07/08/2018	Accountant		2,200.00		0.00 CR
22/02/2019	Visionary			3,850.00	3,850.00 CR
22/02/2019	Visionary		3,850.00		0.00 CR
06/06/2019	Accounting			225.50	225.50 CR
06/06/2019	Accounting		225.50		0.00 CR
30/06/2019	Closing Balance				0.00
Actuarial Fee					
01/07/2018	Opening Balance				0.00
07/08/2018	Accountant			110.00	110.00 CR
07/08/2018	Accountant		110.00		0.00 CR
22/02/2019	Visionary			110.00	110.00 CR
22/02/2019	Visionary		110.00		0.00 CR
30/06/2019	Closing Balance				0.00

Colin Chapman Real Estate Superannuation Fund

General Ledger Account Movement

For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
Auditor Fee					
01/07/2018	Opening Balance				0.00
07/08/2018	Accountant			385.00	385.00 CR
07/08/2018	Accountant		385.00		0.00 CR
22/02/2019	Visionary			385.00	385.00 CR
22/02/2019	Visionary		385.00		0.00 CR
30/06/2019	Closing Balance				0.00
Member Payments					
Pensions Paid - Mrs Robyn Chapman					
Pension Account #2					
01/07/2018	Opening Balance				0.00
03/07/2018	Pension Drawdown - Net			1,370.00	1,370.00 CR
03/07/2018	Pension Drawdown - Paid		1,370.00		0.00 CR
11/07/2018	Pension Drawdown - Net			1,500.00	1,500.00 CR
11/07/2018	Pension Drawdown - Paid		1,500.00		0.00 CR
30/06/2019	Closing Balance				0.00
Pension Account #7					
01/07/2018	Opening Balance				0.00
03/07/2018	Pension Drawdown - Net			130.00	130.00 CR
03/07/2018	Pension Drawdown - Paid		130.00		0.00 CR
30/06/2019	Closing Balance				0.00
Income Tax Suspense					
01/07/2018	Opening Balance				0.00
07/08/2018	ATO			327.95	327.95 CR
07/08/2018	ATO		327.95		0.00 CR
30/03/2019	ATO			1,186.45	1,186.45 CR
30/03/2019	ATO		1,186.45		0.00 CR
30/06/2019	Closing Balance				0.00
Income Tax Payable					
Income Tax Payable					
01/07/2018	Opening Balance				68.95 CR
01/07/2018	Fund Tax Finalisation		1,445.45		1,376.50 DR
07/08/2018	ATO		68.95		1,445.45 DR
30/03/2019	ATO			1,445.45	0.00 CR
30/06/2019	Closing Balance				0.00
Provision for Income Tax					
01/07/2018	Opening Balance				3,281.55 CR
01/07/2018	Fund Tax Finalisation		3,281.55		0.00 CR
04/07/2018	Tax Effect Of Income			300.00	300.00 CR
05/08/2018	Tax Effect Of Income			300.60	600.60 CR
30/06/2019	Tax Effect Of Income			56,130.30	56,730.90 CR
30/06/2019	Closing Balance				56,730.90 CR
Income Tax Instalments Paid					
01/07/2018	Opening Balance				4,727.00 DR
01/07/2018	Fund Tax Finalisation			4,727.00	0.00 CR
30/06/2019	Fund Activity Statement		3,281.00		3,281.00 DR
30/06/2019	Closing Balance				3,281.00 DR

Colin Chapman Real Estate Superannuation Fund

General Ledger Account Movement

For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Liabilities					
Other Taxes Payable					
Activity Statement Payable/Refundable					
01/07/2018	Opening Balance				4,727.00 CR
18/10/2018	Fund Activity Statement		4,727.00		0.00 CR
30/06/2019	Fund Activity Statement			3,281.00	3,281.00 CR
30/06/2019	Closing Balance				3,281.00 CR
Fund Suspense					
Business Cash Management Account					
01/07/2018	Opening Balance				0.00
02/07/2018	Contribution			2,000.00	2,000.00 CR
02/07/2018	Contribution		2,000.00		0.00 CR
03/07/2018	Pension			1,500.00	1,500.00 CR
03/07/2018	Pension		1,500.00		0.00 CR
10/07/2018	Contribution			2,000.00	2,000.00 CR
10/07/2018	Contribution		2,000.00		0.00 CR
11/07/2018	Pension			1,500.00	1,500.00 CR
11/07/2018	Pension		1,500.00		0.00 CR
31/07/2018	Interest			5.41	5.41 CR
31/07/2018	Interest		5.41		0.00 CR
07/08/2018	Accountant			110.00	110.00 CR
07/08/2018	Accountant			385.00	495.00 CR
07/08/2018	Accountant			2,200.00	2,695.00 CR
07/08/2018	Accountant		2,695.00		0.00 CR
07/08/2018	ATO			327.95	327.95 CR
07/08/2018	ATO		327.95		0.00 CR
31/08/2018	Interest			1.05	1.05 CR
31/08/2018	Interest		1.05		0.00 CR
18/10/2018	ATO			4,727.00	4,727.00 CR
18/10/2018	ATO		4,727.00		0.00 CR
18/02/2019	Visionary			4,345.00	4,345.00 CR
18/02/2019	Visionary		4,345.00		0.00 CR
22/02/2019	Visionary			110.00	110.00 CR
22/02/2019	Visionary			385.00	495.00 CR
22/02/2019	Visionary			3,850.00	4,345.00 CR
22/02/2019	Visionary		4,345.00		0.00 CR
30/03/2019	ATO			1,186.45	1,186.45 CR
30/03/2019	ATO		1,186.45		0.00 CR
06/06/2019	Accounting			225.50	225.50 CR
06/06/2019	Accounting		225.50		0.00 CR
30/06/2019	Closing Balance				0.00
Member Entitlements					
Member Entitlement Accounts					
Mrs Robyn Chapman					
Accumulation					
01/07/2018	Opening Balance				1,740,430.44 CR
02/07/2018	Contribution			2,000.00	1,742,430.44 CR
04/07/2018	Contribution Tax		300.00		1,742,130.44 CR
04/07/2018	Income Taxes Allocated			2,056.61	1,744,187.05 CR
05/07/2018	Pension Commutation - Net of PAYG			313,673.78	2,057,860.83 CR
10/07/2018	Contribution			2,000.00	2,059,860.83 CR
05/08/2018	Contribution Tax		300.00		2,059,560.83 CR
05/08/2018	Income Taxes Allocated		2,314.34		2,057,246.49 CR
05/08/2018	Investment Profit or Loss			4.18	2,057,250.67 CR
06/08/2018	Pension Commutation - Net of PAYG			545,770.00	2,603,020.67 CR
18/02/2019	Visionary			4,345.00	2,607,365.67 CR

Colin Chapman Real Estate Superannuation Fund

General Ledger Account Movement

For the period from 1 July 2018 to 30 June 2019

Date	Description	Quantity	Debits	Credits	Balance
Member Entitlements					
30/06/2019	Contribution Tax		651.75		2,606,713.92 CR
30/06/2019	Income Taxes Allocated			110,181.10	2,716,895.02 CR
30/06/2019	Investment Profit or Loss		1,126,672.48		1,590,222.54 CR
30/06/2019	Closing Balance				1,590,222.54 CR
Pension Account #2					
01/07/2018	Opening Balance				608,639.01 CR
03/07/2018	Pension Drawdown - Gross		1,370.00		607,269.01 CR
11/07/2018	Pension Drawdown - Gross		1,500.00		605,769.01 CR
05/08/2018	Investment Profit or Loss			1.23	605,770.24 CR
06/08/2018	Pension Commutation		545,770.00		60,000.24 CR
30/06/2019	Investment Profit or Loss		25,952.56		34,047.68 CR
30/06/2019	Closing Balance				34,047.68 CR
Pension Account #7					
01/07/2018	Opening Balance				313,803.78 CR
03/07/2018	Pension Drawdown - Gross		130.00		313,673.78 CR
05/07/2018	Pension Commutation		313,673.78		0.00 CR
30/06/2019	Closing Balance				0.00