
Financial statements and reports for the year ended
30 June 2018

Joseph Family Superannuation Fund

Joseph Family Superannuation Fund

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Joseph Family Superannuation Fund
Statement of Financial Position

As at 30 June 2018

	Note	2018 \$	2017 \$
Assets			
Investments			
Loans to Associated Entities (In house loans)	2	270,000.00	0.00
Real Estate Properties (Australian - Non Residential)	3	523,728.00	523,810.00
Shares in Listed Companies (Australian)	4	3,155,003.37	2,839,656.75
Total Investments		<u>3,948,731.37</u>	<u>3,363,466.75</u>
Other Assets			
Sundry Debtors		35.00	31.00
Cash at Bank - ANZ Online Saver		0.00	0.10
Cash at Bank - ANZ GST Payment Account		0.00	0.10
Cash at Bank - ANZ Business Premium Saver		229,436.69	191,822.77
Cash at Bank - Bank of West Australia		44,299.22	37,498.86
ANZ Term Deposit		1,700,000.00	1,500,000.00
GST Refundable		0.00	49.06
Income Tax Refundable		0.00	4,441.82
Total Other Assets		<u>1,973,770.91</u>	<u>1,733,843.71</u>
Total Assets		<u>5,922,502.28</u>	<u>5,097,310.46</u>
Less:			
Liabilities			
GST Payable		51.03	0.00
Income Tax Payable		2,218.88	0.00
Total Liabilities		<u>2,269.91</u>	<u>0.00</u>
Net assets available to pay benefits		<u>5,920,232.37</u>	<u>5,097,310.46</u>
Represented by:			
Liability for accrued benefits allocated to members' accounts	5, 6		
Joseph, Tom - Accumulation		3,959,002.56	2,787,765.31
Joseph, Tom - Pension (Pension)		0.00	628,119.12
Joseph, Sarah - Accumulation		1,961,229.81	1,681,426.03
Total Liability for accrued benefits allocated to members' accounts		<u>5,920,232.37</u>	<u>5,097,310.46</u>

Joseph Family Superannuation Fund

Operating Statement

For the year ended 30 June 2018

	Note	2018 \$	2017 \$
Income			
Investment Income			
Dividends Received	8	105,230.44	105,020.39
Interest Received		63,216.08	31,525.00
Property Income	9	55,000.00	55,000.00
Investment Gains			
Changes in Market Values	10	554,344.52	305,679.38
Contribution Income			
Employer Contributions		50,000.00	70,000.00
Total Income		<u>827,791.04</u>	<u>567,224.77</u>
Expenses			
Actuarial Fees		225.50	0.00
Administration Costs		1,588.75	2,275.50
ATO Supervisory Levy		259.00	259.00
Auditor's Remuneration		495.00	0.00
Depreciation		82.00	89.00
Investment Expenses		0.00	972.44
Member Payments			
Pensions Paid		0.00	23,340.00
Total Expenses		<u>2,650.25</u>	<u>26,935.94</u>
Benefits accrued as a result of operations before income tax			
		<u>825,140.79</u>	<u>540,288.83</u>
Income Tax Expense	11	2,218.88	(2,590.82)
Benefits accrued as a result of operations		<u>822,921.91</u>	<u>542,879.65</u>

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 1: Summary of Significant Accounting Policies

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

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

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

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

a. Measurement of Investments

The fund initially recognises:

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

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

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

Market value has been determined as follows:

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

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

b. Cash and Cash Equivalents

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

c. Revenue

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

Interest revenue

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

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Dividend revenue

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

Rental revenue

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

Distribution revenue

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

Remeasurement changes in market values

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

d. Liability for Accrued Benefits

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

e. Goods and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or other payables in the statement of financial position.

f. Critical Accounting Estimates and Judgements

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

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

Note 2: Loans to Associated Entities (In house loans)

	2018 \$	2017 \$
T.C Joseph Pty Ltd	270,000.00	0.00
	270,000.00	0.00

Note 3: Real Estate Properties (Australian - Non Residential)

	2018 \$	2017 \$
Office 3/465 Oxley Drive, Runaway Bay QLD	523,728.00	523,810.00

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

	523,728.00	523,810.00
Note 4: Shares in Listed Companies (Australian)		
	2018	2017
	\$	\$
Australia And New Zealand Banking Group Limited	197,680.00	221,144.00
Aumake International Limited	9.43	0.00
Augend Ltd	0.00	5,509.22
Baralaba Coal Company Limited	29.64	30.78
BHP Group Limited	813,840.00	558,720.00
Capitol Health Limited	0.00	37,142.82
Cape Lambert Resources Limited	7,500.00	7,250.00
Centrex Metals Limited	30,000.00	17,400.00
DWS Limited	0.00	93,000.00
Energy Resources of Australia Limited	18,170.00	20,930.00
Fleetwood Corporation Limited	69,986.37	72,761.16
G8 Education Limited	9,320.00	0.00
Gr Engineering Services Limited	0.00	92,610.00
Kogan.com Limited	11,594.00	0.00
Macmahon Holdings Limited	103,200.00	79,200.00
Mincor Resources NL	22,610.76	8,998.02
Mineral Deposits Limited	0.00	6,030.00
Mount Gibson Iron Limited	154,425.00	117,150.00
National Australia Bank Limited	330,290.50	287,023.00
New Hope Corporation Limited	119,600.00	61,200.00
Nrw Holdings Limited	0.00	51,600.00
Orotongroup Limited	11,405.70	22,885.00
Paladin Energy Limited	275.63	3,701.25
Perseus Mining Limited	49,450.00	33,350.00
Pharmaxis Limited	18,600.00	15,000.00
Slater & Gordon Limited	422.40	1,782.00
Silver Lake Resources Limited	60,000.00	47,000.00
Sms Management & Technology Limited	0.00	53,850.00
Santos Limited	382,470.00	180,285.00

Refer to compilation report

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Suncorp Group Limited	0.00	44,460.00
Seven West Media Limited	112,560.00	89,375.00
Ten Network Holdings Limited	0.00	11,200.00
Telstra Corporation Limited	78,600.00	21,500.00
TPG Telecom Limited	74,965.00	67,231.50
The Reject Shop Limited	0.00	18,720.00
Vocus Communications Limited	64,680.00	34,711.00
Vita Group Limited	10,780.00	0.00
Westpac Banking Corporation	60,065.00	57,969.00
Western Plains Resources Limited	45,000.00	102,900.00
Woodside Petroleum Limited	297,473.94	221,038.00
WPP Aunz Ltd	0.00	75,000.00
	<u>3,155,003.37</u>	<u>2,839,656.75</u>

Note 5: Liability for Accrued Benefits

	2018 \$	2017 \$
Liability for accrued benefits at beginning of year	5,097,310.46	4,554,430.81
Benefits accrued as a result of operations	822,921.91	544,730.65
Current year member movements	0.00	(1,851.00)
Liability for accrued benefits at end of year	<u>5,920,232.37</u>	<u>5,097,310.46</u>

Note 6: Vested Benefits

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

	2018 \$	2017 \$
Vested Benefits	<u>5,920,232.37</u>	<u>5,097,310.46</u>

Note 7: Guaranteed Benefits

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

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 8: Dividends

	2018 \$	2017 \$
Australia And New Zealand Banking Group Limited	12,160.00	13,000.00
BHP Group Limited	29,648.24	16,832.69
Bigair Group Limited	0.00	364.00
DWS Limited	3,100.00	6,300.00
Fleetwood Corporation Limited	1,849.86	0.00
Gr Engineering Services Limited	0.00	6,000.00
Mount Gibson Iron Limited	7,100.00	0.00
Myer Holdings Limited	320.00	180.00
National Australia Bank Limited	19,206.00	19,107.00
New Hope Corporation Limited	4,800.00	2,080.00
Orotongroup Limited	0.00	318.69
Pacific Brands Limited	0.00	7,426.00
Seven West Media Limited	2,500.00	6,740.00
Sms Management & Technology Limited	3,060.00	1,515.00
Southern Cross Media Group Limited	0.00	700.00
Suncorp Group Limited	2,190.00	1,864.00
TPG Telecom Limited	548.00	985.50
Telstra Corporation Limited	1,920.00	3,560.55
The Reject Shop Limited	0.00	1,075.00
Vita Group Limited	164.50	0.00
Vocus Communications Limited	0.00	240.00
WPP Aunz Ltd	3,780.00	4,209.00
Westpac Banking Corporation	3,572.00	4,136.00
Woodside Petroleum Limited	9,311.84	7,969.46
Woolworths Group Limited	0.00	417.50
	105,230.44	105,020.39

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Note 9: Rental Income

	2018 \$	2017 \$
Office 3/465 Oxley Drive, Runaway Bay QLD	55,000.00	55,000.00
	<hr/> 55,000.00	<hr/> 55,000.00

Note 10: Unrealised Movements in Market Value

	2018 \$	2017 \$
Derivatives (Options, Hybrids, Future Contracts)		
WPG Resources Ltd - Option Expiring 31-Dec-2016	0.00	(8,783.32)
	<hr/> 0.00	<hr/> (8,783.32)
Real Estate Properties (Australian - Non Residential)		
Office 3/465 Oxley Drive, Runaway Bay QLD	0.00	89.00
	<hr/> 0.00	<hr/> 89.00
Shares in Listed Companies (Australian)		
ASG Group Limited	0.00	(63,288.70)
Adcorp Australia Limited	0.00	12,638.20
Aumake International Limited	(5,499.79)	0.00
Ausdrill Limited	0.00	919.90
Australia And New Zealand Banking Group Limited	(4,055.09)	42,199.92
BHP Group Limited	255,120.00	103,926.50
Baralaba Coal Company Limited	(1.14)	(1,702.12)
Bigair Group Limited	0.00	2,537.66
Cape Lambert Resources Limited	250.00	1,490.10
Capitol Health Limited	(16,362.70)	17,071.92
Capral Limited	0.00	869.80
Centrex Metals Limited	12,600.00	(1,776.80)
Cockatoo Coal Limited	0.00	1,675.90
DWS Limited	(33,485.68)	21,869.86
Energy Resources of Australia Limited	(2,760.00)	4,830.00
Fleetwood Corporation Limited	(2,774.79)	14,644.72

Refer to compilation report

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

G8 Education Limited	(298.44)	0.00
Gr Engineering Services Limited	(52,067.48)	18,774.29
Kogan.com Limited	(620.12)	0.00
Lynas Corporation Limited - Ordinary Fully Paid	0.00	8,214.90
Macmahon Holdings Limited	24,000.00	33,809.20
Mincor Resources NL	10,568.58	(5,998.68)
Mineral Deposits Limited	2,979.22	4,185.00
Mount Gibson Iron Limited	37,275.00	23,715.10
Myer Holdings Limited	0.00	(1,010.78)
National Australia Bank Limited	(19,401.73)	44,412.08
New Hope Corporation Limited	58,400.00	(2,329.30)
Nrw Holdings Limited	9,972.25	34,800.00
Orotongroup Limited	(14,262.54)	(21,705.64)
Pacific Brands Limited	0.00	(42,038.60)
Paladin Energy Limited	(3,425.62)	(10,867.50)
Perseus Mining Limited	16,100.00	(23,239.90)
Pharmaxis Limited	3,600.00	(1,211.00)
Santos Limited	197,825.78	(82,538.60)
Seven West Media Limited	18,044.75	(24,756.50)
Silver Lake Resources Limited	13,000.00	(4,500.00)
Slater & Gordon Limited	(1,359.60)	(6,798.00)
Sms Management & Technology Limited	298.94	45,227.61
South32 Limited	0.00	4,284.13
Southern Cross Media Group Limited	0.00	1,864.62
Suncorp Group Limited	(9,923.32)	8,291.20
TPG Telecom Limited	(5,949.36)	(15,191.05)
Telstra Corporation Limited	(18,247.57)	(2,096.50)
Ten Network Holdings Limited	137,409.22	(37,577.09)
The Reject Shop Limited	13,168.62	(28,147.65)
Titan Energy Ltd	0.00	2,259.90
Titan Energy Services Limited	0.00	5,499.97

Refer to compilation report

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

U.G.L. Limited	0.00	49,738.20
Vita Group Limited	(3,494.97)	0.00
Vocation Limited	0.00	6,729.22
Vocus Communications Limited	(11,558.16)	(261.30)
WPP Aunz Ltd	(39,236.97)	1,100.64
Western Plains Resources Limited	(76,345.67)	(48,065.64)
Westpac Banking Corporation	(2,114.72)	3,974.28
Woodside Petroleum Limited	49,130.19	21,806.20
Woolworths Group Limited	0.00	1,636.19
	<u>536,497.09</u>	<u>119,895.86</u>
Total Unrealised Movement	<u>536,497.09</u>	<u>111,201.54</u>

Realised Movements in Market Value

	2018	2017
	\$	\$
Shares in Listed Companies (Australian)		
ASG Group Limited	0.00	169,776.14
Adcorp Australia Limited	0.00	(13,351.19)
Ardent Leisure Group	0.00	1,978.75
Ausdrill Limited	0.00	2,168.10
Australia And New Zealand Banking Group Limited	663.82	1,565.59
Bigair Group Limited	0.00	9,053.64
Capitol Health Limited	20,615.38	0.00
Capral Limited	0.00	(279.70)
Cimic Group Limited	0.00	1,049.28
DWS Limited	28,218.80	7,278.42
Gr Engineering Services Limited	35,226.82	24,871.70
Hills Limited	355.46	0.00
Lynas Corporation Limited - Ordinary Fully Paid	0.00	(7,969.80)
Mineral Deposits Limited	567.85	0.00
Myer Holdings Limited	(5,882.13)	1,240.88

Refer to compilation report

Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

National Australia Bank Limited	0.00	(1,508.68)
Nrw Holdings Limited	57,124.78	0.00
Pacific Brands Limited	0.00	35,007.60
Sms Management & Technology Limited	(3,208.94)	(33,858.86)
South32 Limited	0.00	1,050.96
Southern Cross Media Group Limited	0.00	2,878.48
Suncorp Group Limited	7,513.91	0.00
Telstra Corporation Limited	0.00	(3,548.75)
Ten Network Holdings Limited	(148,609.22)	0.00
The Reject Shop Limited	1,874.49	6,511.80
Titan Energy Ltd	0.00	(2,319.80)
U.G.L. Limited	0.00	(17,238.20)
Vocation Limited	0.00	(7,449.22)
WPP Aunz Ltd	23,386.44	15,274.19
Westpac Banking Corporation	0.00	268.92
Woolworths Group Limited	0.00	2,027.60
	<hr/>	<hr/>
	17,847.47	194,477.83
	<hr/>	<hr/>
Total Realised Movement	17,847.47	194,477.83
	<hr/>	<hr/>
Changes in Market Values	554,344.56	305,679.37
	<hr/>	<hr/>

Note 11: Income Tax Expense

	2018	2017
	\$	\$
The components of tax expense comprise		
Current Tax	2,218.88	(4,441.82)
Prior Year Over/Under Provision for Income Tax	0.00	1,851.00
Income Tax Expense	<hr/> 2,218.88	<hr/> (2,590.82)

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

Prima facie tax payable on benefits accrued before income tax at 15%	123,771.12	81,043.32
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Joseph Family Superannuation Fund

Notes to the Financial Statements

For the year ended 30 June 2018

Less:

Tax effect of:

Increase in MV of Investments	80,474.56	16,680.23
Exempt Pension Income	0.00	4,469.85
Realised Accounting Capital Gains	2,677.09	29,171.68
Tax Adjustment - Capital Works Expenditure (D1)	672.45	587.85

Add:

Tax effect of:

Other Non-Deductible Expenses	0.00	145.87
SMSF Non-Deductible Expenses	0.00	34.80
Pension Payments	0.00	3,501.00
Franking Credits	6,764.82	6,751.31
Net Capital Gains	606.15	0.00
Rounding	(0.34)	0.21

Income Tax on Taxable Income or Loss	47,317.65	40,566.90
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Less credits:

Franking Credits	45,098.77	45,008.72
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Current Tax or Refund	2,218.88	(4,441.82)
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Joseph Family Superannuation Fund
Statement of Taxable Income

For the year ended 30 June 2018

	2018
	\$
Benefits accrued as a result of operations	825,140.79
Less	
Increase in MV of investments	536,497.09
Realised Accounting Capital Gains	17,847.28
Tax Adjustment - Capital Works Expenditure (D1)	4,483.00
	<hr/> 558,827.37
Add	
Franking Credits	45,098.77
Net Capital Gains	4,041.00
	<hr/> 49,139.77
SMSF Annual Return Rounding	(2.19)
	<hr/>
Taxable Income or Loss	315,451.00
	<hr/>
Income Tax on Taxable Income or Loss	47,317.65
Less	
Franking Credits	45,098.77
	<hr/>
CURRENT TAX OR REFUND	2,218.88
	<hr/>
Supervisory Levy	259.00
	<hr/>
AMOUNT DUE OR REFUNDABLE	2,477.88
	<hr/>

Joseph Family Superannuation Fund

Trustees Declaration

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

The trustees declare that:

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly, in all material respects, the financial position of the superannuation fund at 30 June 2018 and the results of its operations for the year ended on that date in accordance with the accounting policies described in Note 1 to the financial statements;
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the trust deed; and
- (iii) the operation of the superannuation fund has been carried out in accordance with its trust deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 and associated Regulations during the year ended 30 June 2018.

Signed in accordance with a resolution of the trustees by:

.....
Tom Joseph

Trustee

.....
Sarah Joseph

Trustee

Dated this day of

Joseph Family Superannuation Fund

Compilation Report

We have compiled the accompanying special purpose financial statements of the Joseph Family Superannuation Fund which comprise the statement of financial position as at 30/06/2018 the operating statement for the year then ended, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of the Trustee

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

Our Responsibility

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

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

Assurance Disclaimer

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

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

Joseph Hoang

of

ProPlus Super PO Box 1839, BROADBEACH, Queensland 4218

Signed:

Dated:

Joseph Family Superannuation Fund

Investment Summary Report

As at 30 June 2018

Investment	Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
Cash/Bank Accounts								
ANZ Term Deposit		1,700,000.000000	1,700,000.00	1,700,000.00	1,700,000.00			28.70 %
Cash at Bank - ANZ Business Premium Saver		229,436.690000	229,436.69	229,436.69	229,436.69			3.87 %
Cash at Bank - Bank of West Australia		44,299.220000	44,299.22	44,299.22	44,299.22			0.75 %
			1,973,735.91		1,973,735.91		0.00 %	33.33 %
Loans to Associated Entities (In house loans)								
T.C Joseph Pty Ltd		270,000.000000	270,000.00	270,000.00	270,000.00			4.56 %
			270,000.00		270,000.00		0.00 %	4.56 %
Real Estate Properties (Australian - Non Residential)								
JOSE000101 Office 3/465 Oxley Drive, Runaway Bay QLD	1.00	523,810.000000	523,810.00	336,315.12	336,315.12	187,494.88	55.75 %	8.84 %
			523,810.00		336,315.12	187,494.88	55.75 %	8.84 %
Shares in Listed Companies (Australian)								
AU8.AX Aumake International Limited	41.00	0.230000	9.43	134.37	5,509.22	(5,499.79)	(99.83) %	0.00 %
ANZ.AX Australia And New Zealand Banking Group Limited	7,000.00	28.240000	197,680.00	25.14	176,014.61	21,665.39	12.31 %	3.34 %
BCL.AX Baralaba Coal Company Limited	114.00	0.260000	29.64	15.20	1,732.90	(1,703.26)	(98.29) %	0.00 %
BHP.AX BHP Group Limited	24,000.00	33.910000	813,840.00	24.33	583,830.90	230,009.10	39.40 %	13.74 %
CFE.AX Cape Lambert Resources Limited	250,000.00	0.030000	7,500.00	0.09	23,349.27	(15,849.27)	(67.88) %	0.13 %
CXM.AX Centrex Metals Limited	300,000.00	0.100000	30,000.00	0.12	34,510.40	(4,510.40)	(13.07) %	0.51 %
ERA.AX Energy Resources of Australia Limited	46,000.00	0.395000	18,170.00	2.74	126,199.19	(108,029.19)	(85.60) %	0.31 %
FWD.AX Fleetwood Corporation Limited	30,831.00	2.270000	69,986.37	3.05	94,026.22	(24,039.85)	(25.57) %	1.18 %
GEM.AX G8 Education Limited	4,000.00	2.330000	9,320.00	2.40	9,618.44	(298.44)	(3.10) %	0.16 %
KGX.AX Kogan.com Limited	1,700.00	6.820000	11,594.00	7.18	12,214.12	(620.12)	(5.08) %	0.20 %
MAH.AX Macmahon Holdings Limited	480,000.00	0.215000	103,200.00	0.19	88,979.91	14,220.09	15.98 %	1.74 %
MCR.AX Mincor Resources NL	59,502.00	0.380000	22,610.76	0.46	27,269.11	(4,658.35)	(17.08) %	0.38 %
MGX.AX Mount Gibson Iron Limited	355,000.00	0.435000	154,425.00	0.53	189,380.45	(34,955.45)	(18.46) %	2.61 %

Joseph Family Superannuation Fund

Investment Summary Report

As at 30 June 2018

Investment		Units	Market Price	Market Value	Average Cost	Accounting Cost	Unrealised Gain/(Loss)	Gain/(Loss)%	Portfolio Weight%
NAB.AX	National Australia Bank Limited	12,050.00	27.410000	330,290.50	29.14	351,087.92	(20,797.42)	(5.92) %	5.58 %
NHC.AX	New Hope Corporation Limited	40,000.00	2.990000	119,600.00	2.12	84,617.71	34,982.29	41.34 %	2.02 %
ORL.AX	Orotongroup Limited	26,220.00	0.435000	11,405.70	2.26	59,332.96	(47,927.26)	(80.78) %	0.19 %
PDN.AX	Paladin Energy Limited	1,575.00	0.175000	275.63	23.67	37,282.01	(37,006.38)	(99.26) %	0.00 %
PRU.AX	Perseus Mining Limited	115,000.00	0.430000	49,450.00	0.77	88,769.80	(39,319.80)	(44.29) %	0.83 %
PXS.AX	Pharmaxis Limited	60,000.00	0.310000	18,600.00	0.43	25,950.02	(7,350.02)	(28.32) %	0.31 %
STO.AX	Santos Limited	61,000.00	6.270000	382,470.00	4.61	281,118.01	101,351.99	36.05 %	6.46 %
SWM.AX	Seven West Media Limited	134,000.00	0.840000	112,560.00	0.93	124,615.76	(12,055.76)	(9.67) %	1.90 %
SLR.AX	Silver Lake Resources Limited	100,000.00	0.600000	60,000.00	1.16	116,207.43	(56,207.43)	(48.37) %	1.01 %
SGH.AX	Slater & Gordon Limited	220.00	1.920000	422.40	62.28	13,702.66	(13,280.26)	(96.92) %	0.01 %
TLS.AX	Telstra Corporation Limited	30,000.00	2.620000	78,600.00	3.32	99,554.16	(20,954.16)	(21.05) %	1.33 %
TPM.AX	TPG Telecom Limited	14,500.00	5.170000	74,965.00	6.63	96,105.41	(21,140.41)	(22.00) %	1.27 %
VTG.AX	Vita Group Limited	11,000.00	0.980000	10,780.00	1.30	14,274.97	(3,494.97)	(24.48) %	0.18 %
VOC.AX	Vocus Communications Limited	28,000.00	2.310000	64,680.00	2.73	76,499.46	(11,819.46)	(15.45) %	1.09 %
WPG.AX	Western Plains Resources Limited	3,000,000.00	0.015000	45,000.00	0.05	145,103.59	(100,103.59)	(68.99) %	0.76 %
WBC.AX	Westpac Banking Corporation	2,050.00	29.300000	60,065.00	31.50	64,575.42	(4,510.42)	(6.98) %	1.01 %
WPL.AX	Woodside Petroleum Limited	8,389.00	35.460000	297,473.94	31.91	267,694.74	29,779.20	11.12 %	5.02 %
				3,155,003.37		3,319,126.77	(164,123.40)	(4.94) %	53.27 %
				5,922,549.28		5,899,177.80	23,371.48	0.40 %	100.00 %

Joseph Family Superannuation Fund

Investment Income Report

As at 30 June 2018

Investment	Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non-Assessable Payments
								(Excl. Capital Gains) * 2				
Bank Accounts												
Cash at Bank - ANZ Business Premium Saver	11,947.48			11,947.48	0.00	0.00	0.00	11,947.48			0.00	0.00
Cash at Bank - Bank of West Australia	143.68			143.68	0.00	0.00	0.00	143.68			0.00	0.00
	12,091.16			12,091.16	0.00	0.00	0.00	12,091.16			0.00	0.00
Loans to Associated Entities (In house loans)												
T.C Joseph Pty Ltd	17,325.00			17,325.00	0.00	0.00	0.00	17,325.00			0.00	0.00
	17,325.00			17,325.00	0.00	0.00	0.00	17,325.00			0.00	0.00
Real Estate Properties (Australian - Non Residential)												
JOSE000101 Office 3/465 Oxley Drive, Runaway Bay QLD	55,000.00							55,000.00				
	55,000.00							55,000.00				
Shares in Listed Companies (Australian)												
ANZ.AX Australia And New Zealand Banking Group Limited	12,160.00	12,160.00	0.00		5,211.43			17,371.43		0.00		
BHP.AX BHP Group Limited	29,648.24	29,648.24	0.00		12,706.39			42,354.63		0.00		
DWS.AX DWS Limited	3,100.00	3,100.00	0.00		1,328.57			4,428.57		0.00		
FWD.AX Fleetwood Corporation Limited	1,849.86	1,849.86	0.00		792.79			2,642.65		0.00		
MGX.AX Mount Gibson Iron Limited	7,100.00	7,100.00	0.00		3,042.86			10,142.86		0.00		
MYR.AX Myer Holdings Limited	320.00	320.00	0.00		137.14			457.14		0.00		
NAB.AX National Australia Bank Limited	19,206.00	19,206.00	0.00		8,231.14			27,437.14		0.00		
NHC.AX New Hope Corporation Limited	4,800.00	4,800.00	0.00		2,057.14			6,857.14		0.00		
SWM.AX Seven West Media Limited	2,500.00	2,500.00	0.00		1,071.43			3,571.43		0.00		
SMX.AX Sms Management & Technology Limited	3,060.00	3,060.00	0.00		1,311.43			4,371.43		0.00		
SUN.AX Suncorp Group Limited	2,190.00	2,190.00	0.00		938.58			3,128.58		0.00		
TLS.AX Telstra Corporation Limited	1,920.00	1,920.00	0.00		822.86			2,742.86		0.00		
TPM.AX TPG Telecom Limited	548.00	548.00	0.00		234.86			782.86		0.00		
VTG.AX Vita Group Limited	164.50	164.50	0.00		70.50			235.00		0.00		
WBC.AX Westpac Banking Corporation	3,572.00	3,572.00	0.00		1,530.86			5,102.86		0.00		

Joseph Family Superannuation Fund Investment Income Report

As at 30 June 2018

Investment		Total Income	Franked	Unfranked	Interest/ Other	Franking Credits	Foreign Income	Foreign Credits * 1	Assessable Income	TFN Credits	Other Deductions	Distributed Capital Gains	Non- Assessable Payments
									(Excl. Capital Gains) * 2				
WPL.AX	Woodside Petroleum Limited	9,311.84	9,311.84	0.00		3,990.79			13,302.63		0.00		
WPP.AX	WPP Aunz Ltd	3,780.00	3,780.00	0.00		1,620.00			5,400.00		0.00		
		105,230.44	105,230.44	0.00		45,098.77			150,329.21		0.00		
Term Deposits													
	ANZ Term Deposit	33,799.92			33,799.92	0.00	0.00	0.00	33,799.92			0.00	0.00
		33,799.92			33,799.92	0.00	0.00	0.00	33,799.92			0.00	0.00
		223,446.52	105,230.44	0.00	63,216.08	45,098.77	0.00	0.00	268,545.29		0.00	0.00	0.00

Assessable Income (Excl. Capital Gains) **268,545.29**

Net Capital Gain **0.00**

Total Assessable Income 268,545.29

* 1 Includes foreign credits from foreign capital gains.

* 2 Assessable Income in the SMSF Annual Return will be different as capital gains and losses from disposals of assets have not been included.

For a breakdown of Distributed Capital Gains and Non-Assessable Payments refer to Distributions Reconciliation Report.

Joseph Family Superannuation Fund

Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
Australia And New Zealand Banking Group Limited												
21/08/2015	15/09/2017	100.00	2,843.07	3,015.39	172.32	2,843.07	2,843.07	0.00	0.00	172.32	0.00	0.00
18/08/2015	15/09/2017	100.00	2,905.07	3,015.39	110.32	2,905.07	2,905.07	0.00	0.00	110.32	0.00	0.00
21/08/2015	19/10/2017	200.00	5,686.15	6,070.78	384.63	5,686.15	5,686.15	0.00	0.00	384.63	0.00	0.00
26/08/2015	01/06/2018	150.00	4,095.11	4,125.11	30.00	4,095.11	4,095.11	0.00	0.00	30.00	0.00	0.00
24/08/2015	01/06/2018	350.00	9,658.72	9,625.27	(33.45)	9,658.72	9,658.72	0.00	0.00	0.00	0.00	(33.45)
		900.00	25,188.12	25,851.94	663.82	25,188.12	25,188.12	0.00	0.00	697.27	0.00	(33.45)
Capitol Health Limited												
03/02/2016	29/08/2017	35,000.00	6,309.22	10,139.75	3,830.53	6,309.22	6,309.22	0.00	0.00	3,830.53	0.00	0.00
03/08/2016	30/08/2017	30,000.00	3,911.00	8,839.75	4,928.75	3,911.00	3,911.00	0.00	0.00	4,928.75	0.00	0.00
06/10/2016	01/09/2017	25,000.00	3,257.07	7,365.78	4,108.71	3,257.07	3,257.07	0.00	0.00	0.00	4,108.71	0.00
11/04/2017	05/09/2017	42,857.00	6,000.00	12,202.87	6,202.87	6,000.00	6,000.00	0.00	0.00	0.00	6,202.87	0.00
06/10/2016	05/09/2017	10,000.00	1,302.83	2,847.35	1,544.52	1,302.83	1,302.83	0.00	0.00	0.00	1,544.52	0.00
		142,857.00	20,780.12	41,395.50	20,615.38	20,780.12	20,780.12	0.00	0.00	8,759.28	11,856.10	0.00
DWS Limited												
17/04/2014	07/09/2017	8,000.00	8,848.84	11,476.55	2,627.71	8,848.84	8,848.84	0.00	0.00	2,627.71	0.00	0.00
18/03/2015	08/09/2017	632.00	578.84	906.07	327.24	578.84	578.84	0.00	0.00	327.24	0.00	0.00
06/05/2014	08/09/2017	9,368.00	10,127.56	13,430.55	3,302.99	10,127.56	10,127.56	0.00	0.00	3,302.99	0.00	0.00
18/03/2015	15/09/2017	8,000.00	7,327.05	11,030.78	3,703.73	7,327.05	7,327.05	0.00	0.00	3,703.73	0.00	0.00
18/03/2015	26/09/2017	767.00	702.48	1,026.23	323.75	702.48	702.48	0.00	0.00	323.75	0.00	0.00
28/04/2015	28/09/2017	6,000.00	4,684.61	7,853.28	3,168.67	4,684.61	4,684.61	0.00	0.00	3,168.67	0.00	0.00

Joseph Family Superannuation Fund

Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
18/03/2015	28/09/2017	2,233.00	2,045.16	2,922.73	877.57	2,045.16	2,045.16	0.00	0.00	877.57	0.00	0.00
30/04/2015	04/10/2017	1,000.00	700.66	1,363.68	663.02	700.66	700.66	0.00	0.00	663.02	0.00	0.00
28/04/2015	04/10/2017	6,000.00	4,684.61	8,182.10	3,497.49	4,684.61	4,684.61	0.00	0.00	3,497.49	0.00	0.00
30/04/2015	10/10/2017	7,000.00	4,904.61	9,755.78	4,851.17	4,904.61	4,904.61	0.00	0.00	4,851.17	0.00	0.00
13/04/2017	16/10/2017	2,469.00	3,735.24	3,551.57	(183.67)	3,735.24	3,735.24	0.00	0.00	0.00	0.00	(183.67)
12/04/2017	16/10/2017	3,500.00	5,399.90	5,034.62	(365.28)	5,399.90	5,399.90	0.00	0.00	0.00	0.00	(365.28)
03/04/2017	16/10/2017	31.00	57.95	44.59	(13.36)	57.95	57.95	0.00	0.00	0.00	0.00	(13.36)
13/04/2017	29/12/2017	1,000.00	1,512.85	1,593.51	80.66	1,512.85	1,512.85	0.00	0.00	0.00	80.66	0.00
30/04/2015	29/12/2017	6,000.00	4,203.95	9,561.07	5,357.12	4,203.95	4,203.95	0.00	0.00	5,357.12	0.00	0.00
		62,000.00	59,514.31	87,733.11	28,218.81	59,514.31	59,514.31	0.00	0.00	28,700.46	80.66	(562.31)
Gr Engineering Services Limited												
28/08/2013	29/08/2017	10,000.00	2,260.03	12,188.63	9,928.60	2,260.03	2,260.03	0.00	0.00	9,928.60	0.00	0.00
31/01/2014	29/08/2017	12,557.00	6,473.33	13,548.93	7,075.60	6,473.33	6,473.33	0.00	0.00	7,075.60	0.00	0.00
30/12/2013	29/08/2017	443.00	226.97	477.99	251.02	226.97	226.97	0.00	0.00	251.02	0.00	0.00
14/12/2015	29/08/2017	6,500.00	5,142.49	7,468.04	2,325.55	5,142.49	5,142.49	0.00	0.00	2,325.55	0.00	0.00
31/01/2014	29/08/2017	3,500.00	1,804.30	4,021.25	2,216.95	1,804.30	1,804.30	0.00	0.00	2,216.95	0.00	0.00
07/01/2016	30/08/2017	8,500.00	6,553.25	11,039.71	4,486.46	6,553.25	6,553.25	0.00	0.00	4,486.46	0.00	0.00
14/12/2015	30/08/2017	1,500.00	1,186.73	1,948.18	761.45	1,186.73	1,186.73	0.00	0.00	761.45	0.00	0.00
27/06/2017	05/09/2017	3,000.00	4,091.00	3,761.49	(329.51)	4,091.00	4,091.00	0.00	0.00	0.00	0.00	(329.51)
20/01/2016	05/09/2017	7,000.00	5,364.22	8,776.81	3,412.59	5,364.22	5,364.22	0.00	0.00	3,412.59	0.00	0.00
11/01/2016	05/09/2017	9,000.00	6,669.22	11,284.47	4,615.25	6,669.22	6,669.22	0.00	0.00	4,615.25	0.00	0.00
07/01/2016	05/09/2017	1,000.00	770.97	1,253.83	482.86	770.97	770.97	0.00	0.00	482.86	0.00	0.00

Joseph Family Superannuation Fund

Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
		63,000.00	40,542.51	75,769.33	35,226.82	40,542.51	40,542.51	0.00	0.00	35,556.33	0.00	(329.51)
Hills Limited												
14/09/2017	03/01/2018	25,000.00	4,884.22	5,239.68	355.46	4,884.22	4,884.22	0.00	0.00	0.00	355.46	0.00
		25,000.00	4,884.22	5,239.68	355.46	4,884.22	4,884.22	0.00	0.00	0.00	355.46	0.00
Mineral Deposits Limited												
02/12/2014	30/11/2017	2,467.00	2,469.53	2,345.74	(123.79)	2,469.53	2,469.53	0.00	0.00	0.00	0.00	(123.79)
02/12/2014	01/12/2017	5,158.00	5,163.28	4,915.64	(247.64)	5,163.28	5,163.28	0.00	0.00	0.00	0.00	(247.64)
20/09/2017	05/12/2017	4,627.00	3,710.82	4,389.99	679.17	3,710.82	3,710.82	0.00	0.00	0.00	679.17	0.00
19/09/2017	05/12/2017	2,373.00	1,919.49	2,251.45	331.96	1,919.49	1,919.49	0.00	0.00	0.00	331.96	0.00
02/12/2014	05/12/2017	1,375.00	1,376.41	1,304.57	(71.84)	1,376.41	1,376.41	0.00	0.00	0.00	0.00	(71.84)
		16,000.00	14,639.53	15,207.39	567.86	14,639.53	14,639.53	0.00	0.00	0.00	1,011.13	(443.27)
Myer Holdings Limited												
19/09/2017	28/03/2018	3,000.00	2,105.53	1,032.80	(1,072.73)	2,105.53	2,105.53	0.00	0.00	0.00	0.00	(1,072.73)
18/09/2017	28/03/2018	6,000.00	4,449.22	2,065.61	(2,383.61)	4,449.22	4,449.22	0.00	0.00	0.00	0.00	(2,383.61)
15/09/2017	28/03/2018	5,000.00	3,584.22	1,721.34	(1,862.88)	3,584.22	3,584.22	0.00	0.00	0.00	0.00	(1,862.88)
19/09/2017	21/05/2018	2,000.00	1,403.69	840.78	(562.91)	1,403.69	1,403.69	0.00	0.00	0.00	0.00	(562.91)
		16,000.00	11,542.66	5,660.53	(5,882.13)	11,542.66	11,542.66	0.00	0.00	0.00	0.00	(5,882.13)
Nrw Holdings Limited												
04/03/2014	20/09/2017	4,000.00	5,405.66	4,672.62	(733.03)	5,405.66	5,405.66	0.00	0.00	0.00	0.00	(733.03)
01/07/2013	20/09/2017	1,000.00	895.99	1,168.16	272.17	895.99	895.99	0.00	0.00	272.17	0.00	0.00

Joseph Family Superannuation Fund

Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
09/07/2014	28/09/2017	5,534.00	5,428.99	6,098.37	669.38	5,428.99	5,428.99	0.00	0.00	669.38	0.00	0.00
04/03/2014	28/09/2017	3,000.00	4,054.24	3,305.95	(748.29)	4,054.24	4,054.24	0.00	0.00	0.00	0.00	(748.29)
26/09/2014	24/11/2017	4,534.00	3,812.74	6,432.28	2,619.54	3,812.74	3,812.74	0.00	0.00	2,619.54	0.00	0.00
09/07/2014	24/11/2017	4,466.00	4,381.26	6,335.81	1,954.55	4,381.26	4,381.26	0.00	0.00	1,954.55	0.00	0.00
02/10/2014	19/12/2017	4,534.00	3,767.40	6,794.66	3,027.26	3,767.40	3,767.40	0.00	0.00	3,027.26	0.00	0.00
26/09/2014	19/12/2017	5,466.00	4,596.48	8,191.36	3,594.88	4,596.48	4,596.48	0.00	0.00	3,594.88	0.00	0.00
08/10/2014	02/01/2018	2,534.00	1,902.84	4,075.94	2,173.10	1,902.84	1,902.84	0.00	0.00	2,173.10	0.00	0.00
02/10/2014	02/01/2018	5,466.00	4,541.82	8,792.06	4,250.24	4,541.82	4,541.82	0.00	0.00	4,250.24	0.00	0.00
08/10/2014	08/01/2018	5,000.00	3,754.61	8,214.75	4,460.14	3,754.61	3,754.61	0.00	0.00	4,460.14	0.00	0.00
20/11/2014	02/02/2018	3,534.00	2,052.44	5,330.30	3,277.87	2,052.44	2,052.44	0.00	0.00	3,277.87	0.00	0.00
08/10/2014	02/02/2018	2,466.00	1,851.77	3,719.45	1,867.67	1,851.77	1,851.77	0.00	0.00	1,867.67	0.00	0.00
20/11/2014	05/03/2018	4,000.00	2,323.07	6,829.75	4,506.68	2,323.07	2,323.07	0.00	0.00	4,506.68	0.00	0.00
25/11/2014	15/06/2018	534.00	272.59	725.26	452.67	272.59	272.59	0.00	0.00	452.67	0.00	0.00
20/11/2014	15/06/2018	4,466.00	2,593.71	6,065.52	3,471.81	2,593.71	2,593.71	0.00	0.00	3,471.81	0.00	0.00
25/11/2014	15/06/2018	7,000.00	3,573.23	9,379.78	5,806.55	3,573.23	3,573.23	0.00	0.00	5,806.55	0.00	0.00
25/11/2014	19/06/2018	5,000.00	2,552.31	6,890.78	4,338.48	2,552.31	2,552.31	0.00	0.00	4,338.48	0.00	0.00
25/11/2014	19/06/2018	5,000.00	2,552.31	6,940.78	4,388.48	2,552.31	2,552.31	0.00	0.00	4,388.48	0.00	0.00
13/09/2017	20/06/2018	2,534.00	1,723.12	3,517.59	1,794.47	1,723.12	1,723.12	0.00	0.00	0.00	1,794.47	0.00
25/11/2014	20/06/2018	2,466.00	1,258.80	3,423.19	2,164.40	1,258.80	1,258.80	0.00	0.00	2,164.40	0.00	0.00
13/09/2017	20/06/2018	5,000.00	3,400.00	6,915.78	3,515.78	3,400.00	3,400.00	0.00	0.00	0.00	3,515.78	0.00
		87,534.00	66,695.38	123,820.14	57,124.80	66,695.38	66,695.38	0.00	0.00	53,295.87	5,310.25	(1,481.32)

Joseph Family Superannuation Fund

Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
05/12/2016	26/09/2017	5,000.00	5,809.90	8,490.00	2,680.10	5,809.90	5,809.90	0.00	0.00	0.00	2,680.10	0.00
29/11/2016	26/09/2017	5,000.00	5,959.90	8,490.00	2,530.10	5,959.90	5,959.90	0.00	0.00	0.00	2,530.10	0.00
17/11/2016	26/09/2017	4,000.00	5,289.90	6,792.00	1,502.10	5,289.90	5,289.90	0.00	0.00	0.00	1,502.10	0.00
29/09/2016	26/09/2017	4,000.00	6,409.90	6,792.00	382.10	6,409.90	6,409.90	0.00	0.00	0.00	382.10	0.00
25/08/2016	26/09/2017	6,000.00	11,349.90	10,188.00	(1,161.90)	11,349.90	11,349.90	0.00	0.00	0.00	0.00	(1,161.90)
07/12/2015	26/09/2017	2,000.00	6,209.22	3,396.00	(2,813.22)	6,209.22	6,209.22	0.00	0.00	0.00	0.00	(2,813.22)
17/11/2015	26/09/2017	1,000.00	3,509.22	1,698.00	(1,811.22)	3,509.22	3,509.22	0.00	0.00	0.00	0.00	(1,811.22)
27/05/2014	26/09/2017	3,000.00	9,611.00	5,094.00	(4,517.00)	9,611.00	9,611.00	0.00	0.00	0.00	0.00	(4,517.00)
		30,000.00	54,148.94	50,940.00	(3,208.94)	54,148.94	54,148.94	0.00	0.00	0.00	7,094.40	(10,303.34)
Suncorp Group Limited												
14/12/2015	08/05/2018	800.00	9,409.22	11,221.54	1,812.32	9,409.22	9,409.22	0.00	0.00	1,812.32	0.00	0.00
08/01/2016	16/05/2018	500.00	5,764.22	7,004.75	1,240.53	5,764.22	5,764.22	0.00	0.00	1,240.53	0.00	0.00
03/02/2016	17/05/2018	500.00	5,684.22	6,999.77	1,315.55	5,684.22	5,684.22	0.00	0.00	1,315.55	0.00	0.00
09/02/2016	17/05/2018	500.00	5,524.22	7,019.75	1,495.53	5,524.22	5,524.22	0.00	0.00	1,495.53	0.00	0.00
11/11/2016	21/05/2018	300.00	3,444.90	4,202.05	757.15	3,444.90	3,444.90	0.00	0.00	757.15	0.00	0.00
04/11/2016	21/05/2018	400.00	4,709.90	5,602.73	892.83	4,709.90	4,709.90	0.00	0.00	892.83	0.00	0.00
		3,000.00	34,536.68	42,050.59	7,513.91	34,536.68	34,536.68	0.00	0.00	7,513.91	0.00	0.00
Ten Network Holdings Limited												
09/05/2017	24/11/2017	21,243.00	4,895.79	0.00	(4,895.79)	4,895.79	4,895.79	0.00	0.00	0.00	0.00	(4,895.79)
24/11/2015	24/11/2017	7,757.00	11,635.20	0.00	(11,635.20)	11,635.20	11,635.20	0.00	0.00	0.00	0.00	(11,635.20)
16/04/2013	24/11/2017	2,300.00	6,909.90	0.00	(6,909.90)	6,909.90	6,909.90	0.00	0.00	0.00	0.00	(6,909.90)
30/01/2013	24/11/2017	17,200.00	34,400.00	0.00	(34,400.00)	34,400.00	34,400.00	0.00	0.00	0.00	0.00	(34,400.00)

Joseph Family Superannuation Fund

Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
04/12/2012	24/11/2017	2,500.00	8,634.90	0.00	(8,634.90)	8,634.90	8,634.90	0.00	0.00	0.00	0.00	(8,634.90)
24/10/2012	24/11/2017	3,000.00	8,559.90	0.00	(8,559.90)	8,559.90	8,559.90	0.00	0.00	0.00	0.00	(8,559.90)
19/10/2012	24/11/2017	3,000.00	10,360.35	0.00	(10,360.35)	10,360.35	10,360.35	0.00	0.00	0.00	0.00	(10,360.35)
03/09/2012	24/11/2017	2,500.00	9,884.90	0.00	(9,884.90)	9,884.90	9,884.90	0.00	0.00	0.00	0.00	(9,884.90)
13/08/2012	24/11/2017	2,500.00	11,386.37	0.00	(11,386.37)	11,386.37	11,386.37	0.00	0.00	0.00	0.00	(11,386.37)
29/06/2012	24/11/2017	2,000.00	10,110.10	0.00	(10,110.10)	10,110.10	10,110.10	0.00	0.00	0.00	0.00	(10,110.10)
26/06/2012	24/11/2017	2,000.00	10,510.51	0.00	(10,510.51)	10,510.51	10,510.51	0.00	0.00	0.00	0.00	(10,510.51)
18/06/2012	24/11/2017	2,000.00	10,410.40	0.00	(10,410.40)	10,410.40	10,410.40	0.00	0.00	0.00	0.00	(10,410.40)
15/06/2012	24/11/2017	2,000.00	10,910.90	0.00	(10,910.90)	10,910.90	10,910.90	0.00	0.00	0.00	0.00	(10,910.90)
		70,000.00	148,609.22	0.00	(148,609.22)	148,609.22	148,609.22	0.00	0.00	0.00	0.00	(148,609.22)
The Reject Shop Limited												
11/04/2017	19/03/2018	500.00	2,879.90	3,751.46	871.56	2,879.90	2,879.90	0.00	0.00	0.00	871.56	0.00
11/04/2017	19/03/2018	500.00	2,809.90	3,751.46	941.56	2,809.90	2,809.90	0.00	0.00	0.00	941.56	0.00
11/04/2017	19/03/2018	500.00	2,709.90	3,751.46	1,041.56	2,709.90	2,709.90	0.00	0.00	0.00	1,041.56	0.00
11/04/2017	19/03/2018	500.00	2,634.90	3,751.46	1,116.56	2,634.90	2,634.90	0.00	0.00	0.00	1,116.56	0.00
26/08/2016	19/03/2018	500.00	6,484.90	3,751.46	(2,733.44)	6,484.90	6,484.90	0.00	0.00	0.00	0.00	(2,733.44)
26/08/2016	19/03/2018	500.00	6,259.90	3,751.46	(2,508.44)	6,259.90	6,259.90	0.00	0.00	0.00	0.00	(2,508.44)
26/06/2015	19/03/2018	1,500.00	8,109.22	11,254.37	3,145.15	8,109.22	8,109.22	0.00	0.00	3,145.15	0.00	0.00
		4,500.00	31,888.62	33,763.13	1,874.51	31,888.62	31,888.62	0.00	0.00	3,145.15	3,971.24	(5,241.88)
WPP Aunz Ltd												
25/03/2015	27/03/2018	10,000.00	6,606.15	9,689.75	3,083.60	6,606.15	6,606.15	0.00	0.00	3,083.60	0.00	0.00
29/05/2015	29/03/2018	7,000.00	4,065.38	6,675.78	2,610.40	4,065.38	4,065.38	0.00	0.00	2,610.40	0.00	0.00

Joseph Family Superannuation Fund
Realised Capital Gains Report

For the period: 1 July 2017 to 30 June 2018

Investment		Accounting Treatment				Tax Treatment						
Purchase Contract Date	Disposal Contract Date	Units	Cost	Proceeds	Accounting Profit/(Loss)	Adjusted Cost Base	Reduced Cost Base	Indexed Cost Base	Indexed Gains	Discounted Gains (Gross)	Other Gains	Capital Loss
Shares in Listed Companies (Australian)												
10/06/2015	06/04/2018	5,000.00	2,803.55	4,620.39	1,816.84	2,803.55	2,803.55	0.00	0.00	1,816.84	0.00	0.00
29/05/2015	06/04/2018	5,000.00	2,903.84	4,620.39	1,716.55	2,903.84	2,903.84	0.00	0.00	1,716.55	0.00	0.00
13/08/2015	10/04/2018	1,154.00	681.75	1,077.83	396.08	681.75	681.75	0.00	0.00	396.08	0.00	0.00
10/06/2015	10/04/2018	8,000.00	4,485.67	7,471.94	2,986.27	4,485.67	4,485.67	0.00	0.00	2,986.27	0.00	0.00
13/08/2015	21/05/2018	5,846.00	3,453.63	5,895.24	2,441.61	3,453.63	3,453.63	0.00	0.00	2,441.61	0.00	0.00
28/08/2015	22/05/2018	5,000.00	3,003.55	4,995.39	1,991.84	3,003.55	3,003.55	0.00	0.00	1,991.84	0.00	0.00
13/08/2015	22/05/2018	5,000.00	2,953.84	4,995.39	2,041.55	2,953.84	2,953.84	0.00	0.00	2,041.55	0.00	0.00
28/08/2015	24/05/2018	5,953.00	3,576.02	5,943.78	2,367.76	3,576.02	3,576.02	0.00	0.00	2,367.76	0.00	0.00
08/11/2017	24/05/2018	4,953.00	4,316.36	4,872.18	555.82	4,316.36	4,316.36	0.00	0.00	0.00	555.82	0.00
28/08/2015	24/05/2018	2,047.00	1,229.65	2,013.60	783.95	1,229.65	1,229.65	0.00	0.00	783.95	0.00	0.00
08/03/2018	25/05/2018	4,000.00	3,928.20	3,993.90	65.70	3,928.20	3,928.20	0.00	0.00	0.00	65.70	0.00
08/11/2017	25/05/2018	2,047.00	1,783.89	2,043.88	259.99	1,783.89	1,783.89	0.00	0.00	0.00	259.99	0.00
14/03/2018	28/05/2018	5,000.00	4,710.25	4,967.32	257.07	4,710.25	4,710.25	0.00	0.00	0.00	257.07	0.00
08/03/2018	28/05/2018	1,000.00	982.05	993.46	11.41	982.05	982.05	0.00	0.00	0.00	11.41	0.00
		77,000.00	51,483.78	74,870.22	23,386.44	51,483.78	51,483.78	0.00	0.00	22,236.45	1,149.99	0.00
		597,791.00	564,454.09	582,301.56	17,847.52	564,454.09	564,454.09	0.00	0.00	159,904.72	30,829.23	(172,886.43)
		597,791.00	564,454.09	582,301.56	17,847.52	564,454.09	564,454.09	0.00	0.00	159,904.72	30,829.23	(172,886.43)

Members Statement

Tom Cyriac Joseph
 20 Mandolin Ave
 Helensvale, Queensland, 4212, Australia

Your Details

Date of Birth : 14/02/1958
 Age: 60
 Tax File Number: 188246370
 Date Joined Fund: 05/10/1995
 Service Period Start Date: 05/10/1995
 Date Left Fund:
 Member Code: JOSTOM00001A
 Account Start Date 05/10/1995
 Account Phase: Accumulation Phase
 Account Description: Accumulation

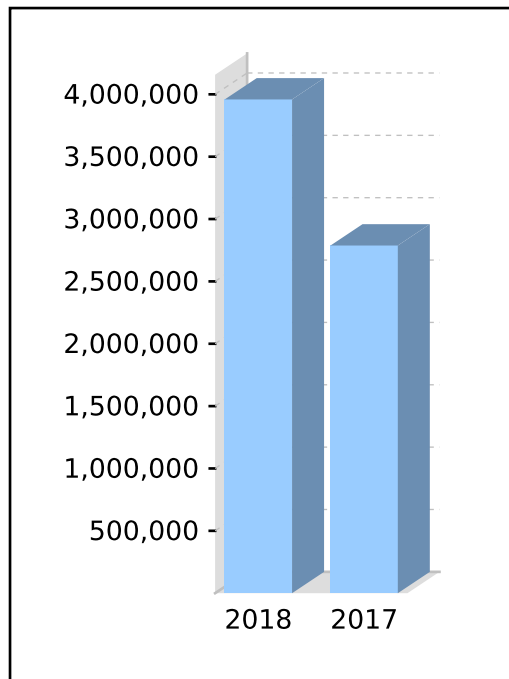
Nominated Beneficiaries N/A
 Vested Benefits 3,959,002.56
 Total Death Benefit 3,959,002.56
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 3,959,002.56

Preservation Components
 Preserved 3,914,312.64
 Unrestricted Non Preserved 44,689.92
 Restricted Non Preserved

Tax Components
 Tax Free 1,480,635.44
 Taxable 2,478,367.12
 Investment Earnings Rate 15.05%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	2,787,765.31	32,376.84
<u>Increases to Member account during the period</u>		
Employer Contributions	25,000.00	35,000.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	548,494.19	293,557.47
Internal Transfer In	628,119.12	2,451,991.39
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750.00	5,250.00
Income Tax	26,626.06	19,910.39
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2018	3,959,002.56	2,787,765.31

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Tom Cyriac Joseph
Trustee

Sarah Judith Joseph
Trustee

Members Statement

Tom Cyriac Joseph
 20 Mandolin Ave
 Helensvale, Queensland, 4212, Australia

Your Details

Date of Birth : 14/02/1958
 Age: 60
 Tax File Number: 188246370
 Date Joined Fund: 05/10/1995
 Service Period Start Date: 05/10/1995
 Date Left Fund: 01/07/2017
 Member Code: JOSTOM00003P
 Account Start Date: 02/07/2014
 Account Phase: Retirement Phase
 Account Description: Pension

Nominated Beneficiaries N/A
 Vested Benefits
 Total Death Benefit 0.00
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits

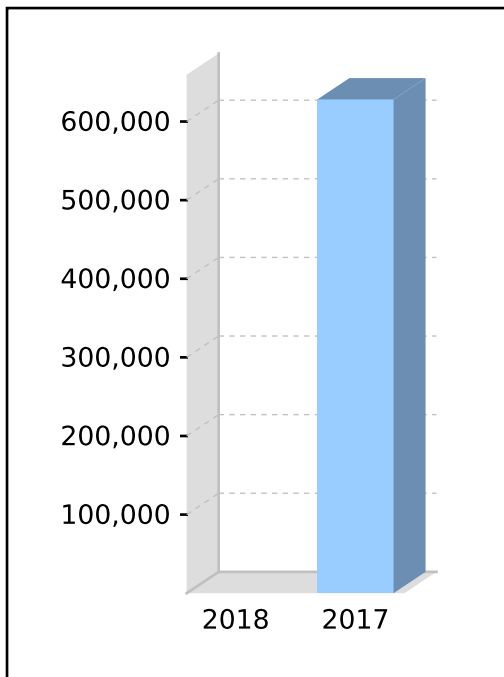
Preservation Components

Preserved
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components

Tax Free (89.49%)
 Taxable

Investment Earnings Rate 0%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	628,119.12	583,429.20
<u>Increases to Member account during the period</u>		
Employer Contributions		
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings		68,029.92
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		23,340.00
Contributions Tax		
Income Tax		
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out	628,119.12	
Closing balance at 30/06/2018	0.00	628,119.12

Members Statement

Trustee's Disclaimer

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Signed by all the trustees of the fund

Tom Cyriac Joseph
Trustee

Sarah Judith Joseph
Trustee

Members Statement

Sarah Judith Joseph
 20 Mandolin Ave
 Helensvale, Queensland, 4212, Australia

Your Details

Date of Birth : 04/03/1965
 Age: 53
 Tax File Number: 203549763
 Date Joined Fund: 05/10/1995
 Service Period Start Date: 05/10/1995
 Date Left Fund:
 Member Code: JOSSAR00001A
 Account Start Date 05/10/1995
 Account Phase: Accumulation Phase
 Account Description: Accumulation

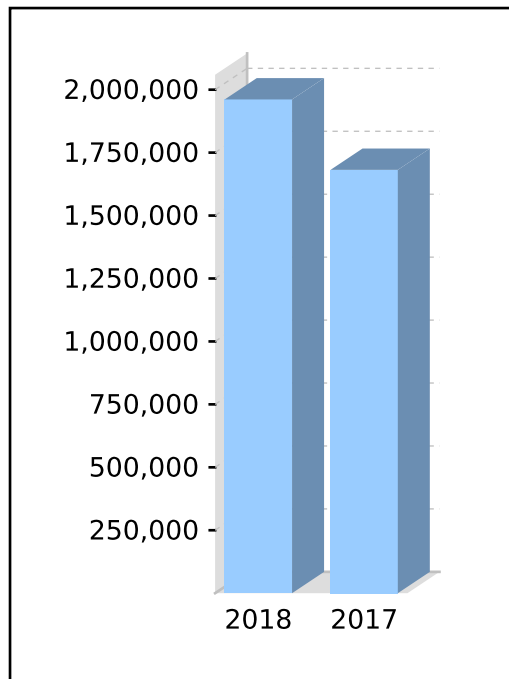
Nominated Beneficiaries N/A
 Vested Benefits 1,961,229.81
 Total Death Benefit 1,961,229.81
 Current Salary 0.00
 Previous Salary 0.00
 Disability Benefit 0.00

Your Balance

Total Benefits 1,961,229.81

Preservation Components
 Preserved 1,961,229.81
 Unrestricted Non Preserved
 Restricted Non Preserved

Tax Components
 Tax Free 630,336.55
 Taxable 1,330,893.26
 Investment Earnings Rate 15.05%



Your Detailed Account Summary

	This Year	Last Year
Opening balance at 01/07/2017	1,681,426.03	1,486,633.38
<u>Increases to Member account during the period</u>		
Employer Contributions	25,000.00	35,000.00
Personal Contributions (Concessional)		
Personal Contributions (Non Concessional)		
Government Co-Contributions		
Other Contributions		
Proceeds of Insurance Policies		
Transfers In		
Net Earnings	271,745.37	177,050.16
Internal Transfer In		
<u>Decreases to Member account during the period</u>		
Pensions Paid		
Contributions Tax	3,750.00	5,250.00
Income Tax	13,191.59	12,007.51
No TFN Excess Contributions Tax		
Excess Contributions Tax		
Refund Excess Contributions		
Division 293 Tax		
Insurance Policy Premiums Paid		
Management Fees		
Member Expenses		
Benefits Paid/Transfers Out		
Superannuation Surcharge Tax		
Internal Transfer Out		
Closing balance at 30/06/2018	1,961,229.81	1,681,426.03

Members Statement

Trustee's Disclaimer

This statement has been prepared by the Trustee for the member whose name appears at the top of this statement. 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 error, omission or misprint. All amounts shown in relation to benefits do not take into account any amounts which may be withheld to satisfy the requirements imposed by the Income Tax Assessment Act 1936.

Signed by all the trustees of the fund

Tom Cyriac Joseph
Trustee

Sarah Judith Joseph
Trustee

Self-managed superannuation fund annual return

2018

Who should complete this annual return?

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

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

To complete this annual return

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

S	M	/	T	#		S	T					
---	---	---	---	---	--	---	---	--	--	--	--	--

- Place in ALL applicable boxes.

Section A: Fund information

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

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.

2 Name of self-managed superannuation fund (SMSF)

3 Australian business number (ABN) (if applicable)

4 Current postal address

Suburb/town

State/territory

Postcode

5 Annual return status

Is this an amendment to the SMSF's 2018 return? **A** No Yes

Is this the first required return for a newly registered SMSF? **B** No Yes

6 SMSF auditor

Auditor's name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

SMSF Auditor Number

Auditor's phone number

Postal address

Suburb/town

State/territory

Postcode

Date audit was completed **A** Day / Month / Year

Was Part B of the audit report qualified? **B** No Yes

If the audit report was qualified, have the reported compliance issues been rectified? **C** 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 Financial institution details for super payments and tax refunds

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

Fund BSB number (must be six digits)

Fund account number

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

B Financial institution details for tax refunds only

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

BSB number (must be six digits)

Account number

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

C Electronic service address alias

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

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

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

10 Exempt current pension income

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

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

No Go to Section B: Income.

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

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

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

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

Code

Net capital gain **A** \$

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

Gross interest **C** \$

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

Gross foreign income		Loss
D1 \$	Net foreign income	D \$

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

Transfers from foreign funds **F** \$

Number

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

Gross distribution from partnerships **I** \$

Loss

*Unfranked dividend amount **J** \$

*Franked dividend amount **K** \$

*Dividend franking credit **L** \$

*Gross trust distributions **M** \$

Code

Calculation of assessable contributions

Assessable employer contributions

R1 \$

plus Assessable personal contributions

R2 \$

plus ^{**}No-TFN-quoted contributions

R3 \$

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

less Transfer of liability to life insurance company or PST

R6 \$

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

Calculation of non-arm's length income

*Net non-arm's length private company dividends

U1 \$

plus *Net non-arm's length trust distributions

U2 \$

plus *Net other non-arm's length income

U3 \$

*Other income **S** \$

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

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

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 **W** \$
(Sum of labels **A** to **U**)

Loss

Exempt current pension income **Y** \$

TOTAL ASSESSABLE INCOME **V** \$
(**W** less **Y**)

Loss

Section C: Deductions and non-deductible expenses

12 Deductions and non-deductible expenses

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

	DEDUCTIONS		NON-DEDUCTIBLE EXPENSES	
Interest expenses within Australia	A1 \$		A2 \$	
Interest expenses overseas	B1 \$		B2 \$	
Capital works expenditure	D1 \$		D2 \$	
Decline in value of depreciating assets	E1 \$		E2 \$	
Insurance premiums – members	F1 \$		F2 \$	
Death benefit increase	G1 \$			
SMSF auditor fee	H1 \$		H2 \$	
Investment expenses	I1 \$		I2 \$	
Management and administration expenses	J1 \$		J2 \$	
Forestry managed investment scheme expense	U1 \$		U2 \$	
Other amounts	L1 \$	Code	L2 \$	Code
Tax losses deducted	M1 \$			
	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.

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 2018* on how to complete the calculation statement.

#Taxable income **A \$**
(an amount must be included even if it is zero)

#Tax on taxable income **T1 \$**
(an amount must be included even if it is zero)

#Tax on no-TFN-quoted contributions **J \$**
(an amount must be included even if it is zero)

Gross tax **B \$**

(T1 plus J)

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

SUBTOTAL 1

T2 \$

(B less C – cannot be less than zero)

Early stage venture capital limited partnership tax offset D1 \$	
Early stage venture capital limited partnership tax offset carried forward from previous year D2 \$	Non-refundable carry forward tax offsets D \$
Early stage investor tax offset D3 \$	<i>(D1 plus D2 plus D3 plus D4)</i>
Early stage investor tax offset carried forward from previous year D4 \$	

SUBTOTAL 2

T3 \$

(T2 less D – cannot be less than zero)

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

#TAX PAYABLE **T5 \$**

(T3 less E – cannot be less than zero)

Section 102AAM interest charge

G \$

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

#Tax offset refunds (Remainder of refundable tax offsets)	I \$	<i>(unused amount from label E – an amount must be included even if it is zero)</i>
---	-------------	---

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

N \$

AMOUNT DUE OR REFUNDABLE A positive amount at S is what you owe, while a negative amount is refundable to you.	S \$	<i>(T5 plus G less H less I less K plus L less M plus N)</i>
---	-------------	--

#This is a mandatory label.

Section E: Losses

14 Losses

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

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

Section F: Member information

MEMBER 1

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

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** \$
 Assessable foreign superannuation fund amount **I** \$
 Non-assessable foreign superannuation fund amount **J** \$
 Transfer from reserve: assessable amount **K** \$
 Transfer from reserve: non-assessable amount **L** \$
 Contributions from non-complying funds and previously non-complying funds **T** \$
 Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M** \$

TOTAL CONTRIBUTIONS N \$

Other transactions

Accumulation phase account balance S1 \$	Allocated earnings or losses O \$	Loss
Retirement phase account balance – Non CDBIS S2 \$	Inward rollovers and transfers P \$	
Retirement phase account balance – CDBIS S3 \$	Outward rollovers and transfers Q \$	Code
	Lump Sum payment R1 \$	
	Income stream payment R2 \$	Code
TRIS Count	CLOSING ACCOUNT BALANCE S \$	
	(S1 plus S2 plus S3)	

Accumulation phase value **X1** \$

Retirement phase value **X2** \$

MEMBER 2

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth Day / Month / Year

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE \$

- 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 \$**
- Assessable foreign superannuation fund amount **I \$**
- Non-assessable foreign superannuation fund amount **J \$**
- Transfer from reserve: assessable amount **K \$**
- Transfer from reserve: non-assessable amount **L \$**
- Contributions from non-complying funds and previously non-complying funds **T \$**
- Any other contributions (including Super Co-contributions and Low Income Super Contributions) **M \$**

TOTAL CONTRIBUTIONS N \$

Other transactions

Accumulation phase account balance **S1 \$**

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

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

TRIS Count

- Allocated earnings or losses **O \$**
- Inward rollovers and transfers **P \$**
- Outward rollovers and transfers **Q \$**
- Lump Sum payment **R1 \$**
- Income stream payment **R2 \$**

Loss

Code

Code

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

Accumulation phase value **X1 \$**

Retirement phase value **X2 \$**

Section H: Assets and liabilities

15 ASSETS

15a Australian managed investments

Listed trusts **A \$**

Unlisted trusts **B \$**

Insurance policy **C \$**

Other managed investments **D \$**

15b Australian direct investments

Cash and term deposits **E \$**

Debt securities **F \$**

Loans **G \$**

Listed shares **H \$**

Unlisted shares **I \$**

Limited recourse borrowing arrangements **J \$**

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

Residential real property **L \$**

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

Other assets **O \$**

Limited recourse borrowing arrangements

Australian residential real property **J1 \$**

Australian non-residential real property **J2 \$**

Overseas real property **J3 \$**

Australian shares **J4 \$**

Overseas shares **J5 \$**

Other **J6 \$**

15c Overseas direct investments

Overseas shares **P \$**

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

Overseas residential real property **R \$**

Overseas managed investments **S \$**

Other overseas assets **T \$**

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

15d In-house assets

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

15e 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 \$	
Permissible temporary borrowings	
V2 \$	
Other borrowings	
V3 \$	Borrowings V \$
Total member closing account balances (total of all CLOSING ACCOUNT BALANCE s from Sections F and G) W \$	
	Reserve accounts X \$
	Other liabilities Y \$
TOTAL LIABILITIES Z \$	

Section I: Taxation of financial arrangements

17 Taxation of financial arrangements (TOFA)

Total TOFA gains **H \$**

Total TOFA losses **I \$**

Section J: Other information

Family trust election status

If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 2017–18 income year, write **2018**). **A**

If revoking or varying a family trust election, print **R** for revoke or print **V** for variation, and complete and attach the *Family trust election, revocation or variation 2018*. **B**

Interposed entity election status

If the trust or fund has an existing election, write the earliest income year specified. If the trust or fund is making one or more elections this year, write the earliest income year being specified and complete an *Interposed entity election or revocation 2018* for each election. **C**

If revoking an interposed entity election, print **R**, and complete and attach the *Interposed entity election or revocation 2018*. **D**

Section K: Declarations

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

Important

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

Privacy

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

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

TRUSTEE'S OR DIRECTOR'S DECLARATION:

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

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

Date Day / Month / Year

Preferred trustee or director contact details:

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given names


Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

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

Tax agent's signature

Date Day / Month / Year

Tax agent's contact details

Title: Mr Mrs Miss Ms Other

Family name

First given name


Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

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

Capital gains tax (CGT) schedule

2018

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 2018* available on our website at ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

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

Australian business number (ABN)

Taxpayer's name

1 Current year capital gains and capital losses

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

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

2 Capital lossesTotal current year capital losses **A \$**Total current year capital losses applied **B \$**Total prior year net capital losses applied **C \$**Total capital losses transferred in applied
(only for transfers involving a foreign bank branch or
permanent establishment of a foreign financial entity) **D \$**Total capital losses applied **E \$**Add amounts at **B**, **C** and **D**.

3 Unapplied net capital losses carried forwardNet capital losses from collectables carried forward to later income years **A \$**Other net capital losses carried forward to later income years **B \$**Add 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 discountTotal CGT discount applied **A \$**

5 CGT concessions for small businessSmall business active asset reduction **A \$**Small business retirement exemption **B \$**Small business rollover **C \$**Total small business concessions applied **D \$**

6 Net capital gainNet capital gain **A \$****1J 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.

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** \$

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

8 Other CGT information required (if applicable)

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

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

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

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

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

Taxpayer's declaration

! If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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

I declare that the information on this form is true and correct.

Signature

Date

Day

Month

Year

/ /

Contact name

Daytime contact number (include area code)

Losses schedule

2018

Companies and trusts that do not join consolidated groups should complete and attach this schedule to their 2018 tax return. Superannuation funds should complete and attach this schedule to their 2018 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 2018*, available on our website ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN)

Name of entity

Australian business number

Part A – Losses carried forward to the 2018–19 income year – excludes film losses

1 Tax losses carried forward to later income years

Year of loss	
2017–18	B
2016–17	C
2015–16	D
2014–15	E
2013–14	F
2012–13 and earlier income years	G
Total	U

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	
2017–18	H
2016–17	I
2015–16	J
2014–15	K
2013–14	L
2012–13 and earlier income years	M
Total	V

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 2017–18 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 2017–18 income year a loss incurred in any of the listed years, print **X** in the **Yes** or **No** box to indicate whether the entity has satisfied the continuity of majority ownership test in respect of that loss.

Year of loss			
2017–18	A	Yes	No
2016–17	B	Yes	No
2015–16	C	Yes	No
2014–15	D	Yes	No
2013–14	E	Yes	No
2012–13 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 losses

Tax losses	G
Net capital losses	H

3 Losses carried forward for which the business continuity test must be satisfied before they can be deducted/applied in later years – excludes film losses

Tax losses	I
Net capital losses	J

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

Part D – Life insurance companies

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

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

Part E – Controlled foreign company losses

Current year CFC losses **M**

CFC losses deducted **N**

CFC losses carried forward **O**

Part F – Tax losses reconciliation statement

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

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

SUBTRACT Net forgiven amount of debt **C**

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

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

SUBTRACT Net exempt income **F**

SUBTRACT Tax losses forgone **G**

SUBTRACT Tax losses deducted **H**

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**

Total tax losses carried forward to later income years **J**

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

If the schedule is not lodged with the income tax return you are required to sign and date the schedule.

Important

Before making this declaration check to ensure that all the information required has been provided on this form and any attachments to this form, and that the information provided 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 ATO. The income tax law imposes heavy penalties for false or misleading statements.

Privacy

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Taxpayer's declaration

I declare that the information on this form is true and correct.

Signature

Date Day / Month / Year

Contact person

Daytime contact number (include area code)