

Super Fund Components

Client Name **Kathleen Rhodes**
 Fund Name **Rhodes KT Super Fund**

Total Superannuation Benefit at year end \$ **43,504.91**

Eligible Service Period 19 April 2016

Date of Calculation 30 June 2018

Tax free component at 30 June 2018 \$ -
 Tax free components from rollovers during year \$ -
 Non-concessional contributions made during year \$ -
 Concessional contributions made during year \$ -
 Withdrawals from Tax free amount during year \$ -

Super Fund Components	
30 June 2018	
Tax Free	\$ -
Taxable	\$ 43,504.91
- Element Taxed	\$ 43,504.91
TOTAL	\$ 43,504.91

Preserved Benefits Report	
Preserved benefits	\$43,505
Restricted Non-Preserved benefits	\$0
Unrestricted Non-Preserved benefits	\$0
TOTAL	\$43,505

Super Fund Components

Client Name **Travis Rhodes**
 Fund Name **Rhodes KT Super Fund**
 Total Superannuation Benefit at year end \$ **57,723.04**

Eligible Service Period 19 April 2016
 Date of Calculation 30 June 2018

\$ -	Tax free component at 30 June 2018
\$ -	Tax free components from rollovers during year
\$ -	Non-concessional contributions made during year
\$ -	Concessional contributions made during year
\$ -	Withdrawals from Tax free amount during year

Super Fund Components	
30 June 2018	
Tax Free	\$ -
Taxable	\$ -
- Element Taxed	\$ 57,723.04
TOTAL	\$ 57,723.04

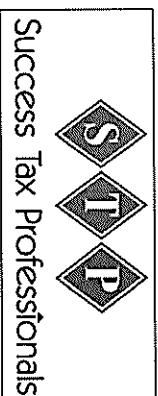
Preserved Benefits Report	
Preserved benefits	\$57,723
Restricted Non-Preserved benefits	\$0
Unrestricted Non-Preserved benefits	\$0
TOTAL	\$57,723

RHODES KT SUPER FUND

KGTC SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290

Financial Statements
For the year ended 30 June 2018

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RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)

ABN 22 336 270 290

Operating Statement

For the year ended 30 June 2018

Note	2018	2017
	\$	\$

	2018	2017
Revenue		
Employers contributions	6,358.64	
Employers contributions	7,972.10	
Members contributions - Kathleen		5,837.09
Members contributions- Travis		8,272.90
Other revenue	28,366.40	(35,789.85)
Total revenue	42,697.14	(21,679.86)
Expenses		
General administration	36,614.84	26,006.74
Total expenses	36,614.84	26,006.74
Benefits Accrued as a Result of Operations	6,082.30	(47,686.60)

RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)

ABN 22 336 270 290

Detailed Operating Statement

For the year ended 30 June 2018

Note	2018	2017
	\$	\$

	2018	2017
Revenue		
Employers contributions	6,358.64	
- Employers contributions	7,972.10	
- Employers contributions		5,837.09
Members contributions	14,330.74	8,272.90
- Members contributions - Kathleen		14,109.99
- Members contributions- Travis		144.89
Interest received	3.96	
Changes in NHV - Real Estate	12,888.00	(42,954.74)
Rent received	14,040.00	7,020.00
- Rent received	1,434.44	
- Rent - Prior Year	15,474.44	7,020.00
Total revenue	42,697.14	(21,679.86)

RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Detailed Operating Statement
For the year ended 30 June 2018

	Note	2018	2017
		\$	\$
Expenses			
Accountancy		3,620.00	2,125.00
Advertising & promotion			120.00
Amortisation expense		1,115.00	921.00
Audit fees		1,200.00	
Bank fees & charges		3.00	17.00
Cleaning/rubbish removal			50.00
Depreciation - Plant		4,229.00	3,711.00
Depreciation - Buildings		8,659.00	6,002.00
Fees & charges			770.00
Filing fees			296.00
Water rates and Consumption		1,171.60	773.99
Repairs & maintenance		898.00	
Sundry expenses		144.00	176.85
Supervisory Levy		259.00	259.00
Interest expense		11,339.16	8,233.91
Management agent fees		1,675.52	1,032.76
Rates & taxes		1,575.68	968.00
Strata fees		735.88	550.23
Total expenses		36,614.84	26,006.74
Benefits Accrued as a Result of Operations	4	6,082.30	(47,686.60)

RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Statement of Financial Position as at 30 June 2018

	Note	2018	2017
		\$	\$
Other Assets			
Beyond Bank - 2295		15,519.65	11,506.41
loan to members			10,000.00
Land & Buildings		360,857.74	360,857.74
Less Accum Deprcc		(21,989.00)	(9,506.00)
Plant & Equipment		1,810.00	1,810.00
Less Accum Deprcc - P/E		(612.00)	(207.00)
Movements in NMY		(30,066.74)	(42,954.74)
Borrowing expenses		5,574.36	5,574.36
Less: Accumulated amortisation		(2,036.00)	(921.00)
Total other assets		329,058.01	336,159.77
Total assets		329,058.01	336,159.77
Liabilities			
Income tax payable		518.00	1,010.61
Beyond Bank - 5341		227,312.06	240,003.51
Total liabilities		227,830.06	241,014.12
Net Assets Available to Pay Benefits		101,227.95	95,145.65
Represented by:			
Liability for Accrued Members' Benefits		101,227.95	95,145.65
Allocated to members'accounts	4	101,227.95	95,145.65

These financial statements are unaudited. They must be read in conjunction with the attached Accountants' Compilation Report and Notes which form part of these financial statements.

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RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Detailed Statement of Financial Position as at 30 June 2018

	2018	2017
	\$	\$
Other Assets		
Beyond Bank - 2295	15,519.65	11,506.41
loan to members		10,000.00
Land & Buildings	360,857.74	360,857.74
Less Accum Deprec	(21,989.00)	(9,506.00)
Plant & Equipment	1,810.00	1,810.00
Less Accum Deprec - P/E	(612.00)	(207.00)
Movements in NMY	(30,066.74)	(42,954.74)
Borrowing expenses	5,574.36	5,574.36
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Total other assets	329,058.01	336,159.77
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Liabilities		
Taxation	518.00	1,010.61
Beyond Bank - 5341	227,312.06	240,003.51
Total liabilities	227,830.06	241,014.12
Net Assets Available to Pay Benefits	101,227.95	95,145.65
Represented by:		
Liability for Accrued Members' Benefits	101,227.95	95,145.65
Allocated to members' accounts	<u>101,227.95</u>	<u>95,145.65</u>
	<u>101,227.95</u>	<u>95,145.65</u>

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Notes to the Financial Statements
For the year ended 30 June 2018

2018 2017

Note 1: Statement of Significant Accounting Policies

These financial statements are a general purpose financial report that has been prepared in accordance with Australian Accounting Standards. Urgent Issues Group Consensus Views and other authoritative pronouncements of the Australian Accounting Standards Board, the fund's trust deed and relevant legislative requirements. The accounting policies have been consistently applied, unless otherwise stated.

The financial statements comply with all Australian equivalents to International Financial Reporting Standards (AIFRS) from 01 July 2005.

The following is a summary of the material accounting policies adopted by the fund in the preparation of the financial statements.

Basis of Preparation

First-time Adoption of Australian Equivalents to International Financial Reporting Standards

RHODES KT SUPER FUND has prepared financial statements in accordance with the Australian equivalents to International Financial Reporting Standards (IFRS) from the 1 July 2005.

In accordance with the requirements of AASB 1: First-time Adoption of Australian Equivalents to International Financial Reporting Standards, adjustments to the company's accounts resulting from the introduction of IFRS have been applied retrospectively to 2005 comparative figures excluding cases where optional exemptions available under AASB 1 have been applied. These accounts are the first financial statements of RHODES KT SUPER FUND to be prepared in accordance with Australian equivalents to IFRS.

No reconciliations of the transition from previous Australian GAAP to IFRS have been included as no adjustments are required.

Reporting Basis and Conventions

The financial report has been prepared on an accruals basis and is based on historical costs modified by the revaluation of selected non-current assets, and financial assets and financial liabilities for which the fair value basis of accounting has been applied.

Accounting Policies

Measurement of Assets

Investments of the fund have been measured at market values after allowing for costs of realisation. Changes in the market value of assets are brought to account in the income statement in the periods in which they occur.

Market values have been determined as follows:

- (i) shares and other securities listed on the Australian Stock Exchange by reference to the relevant market quotations at the reporting date;
- (ii) mortgage loans by reference to the outstanding principal of the loans;

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

RHODES KT SUPER FUND
KGTG SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Notes to the Financial Statements
For the year ended 30 June 2018

(iii) units in managed funds by reference to the unit redemption price at the reporting date:

2018 2017

(iv) insurance policies by reference to the surrender value of the policy; and

(v) property, plant and equipment at trustees' assessment of their realisable value.

Liability for Accrued Benefits

The liability for accrued benefits is the fund's present obligation to pay benefits to members and beneficiaries and has been calculated as the difference between the carrying amounts of the assets and the carrying amounts of the sundry liabilities and income tax liabilities as at reporting date.

Vested Benefits

Vested benefits are benefits which are not conditional upon continued membership of the fund and include benefits which members are entitled to receive had they terminated their membership of the fund at the reporting date.

Income Tax Expense

Deferred tax is accounted for using the balance sheet liability method in respect of temporary differences arising between the tax bases of assets and liabilities and their carrying amounts in the financial statements. No deferred income tax will be recognised from the initial recognition of an asset or liability, excluding a business combination, where there is no effect on accounting or taxable profit or loss.

Deferred tax is calculated at the tax rates that are expected to apply to the period when the asset is realised or liability is settled.

Deferred income tax assets are recognised to the extent that it is probable that future tax profits will be available against which deductible temporary differences can be utilised.

The amount of benefits brought to account or which may be realised in the future is based on the assumption that no adverse change will occur in income tax legislation, and the anticipation that the superannuation fund will derive sufficient future assessable income to enable the benefit to be realised and comply with the conditions of deductibility imposed by the law.

Superannuation Contributions Surcharge

The superannuation fund recognises as an expense and a liability the superannuation contributions surcharge in respect of surchargeable contributions. The amounts of the liability brought to account at balance date has been based on the prior year assessments being a reliable measure of the current years' liability.

The cost of the surcharge is charged to the relevant members' accounts.

Cash

For the purpose of the cash flow statement, cash includes cash and at call deposits with banks, and investment in money market instruments.

RHODES KT SUPER FUND
KGTG SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Notes to the Financial Statements
For the year ended 30 June 2018

Revenue

Interest revenue is recognised on a proportional basis taking into account the interest rates applicable to financial assets.

Dividend revenue is recognised when the fund has established that it has a right to receive a dividend.

All revenue received arises from the operating activities of the fund.

Contributions

Member and employer contributions are recognised on an accrual basis.

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 Tax Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of an item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

Note 2: Other Revenue

Interest received	3.96	144.89
Rent received	14,040.00	7,020.00
Rent - Prior Year	1,434.44	
Changes in NMV - other assets	12,888.00	(42,954.74)
	28,366.40	(35,789.85)
b) Other Assets		
Unrealised other assets held at reporting date	12,888.00	(42,954.74)
Changes in NMV - Real Estate	12,888.00	(42,954.74)
	12,888.00	(42,954.74)

RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Notes to the Financial Statements
For the year ended 30 June 2018

2018 2017

Note 3: General Administration Expenses

Accountancy	3,620.00	2,125.00
Advertising & promotion		120.00
Amortisation expense	1,115.00	921.00
Audit fees	1,200.00	
Bank fees & charges	3.00	17.00
Cleaning/rubbish removal		50.00
Depreciation - Plant	4,229.00	3,711.00
Depreciation - Buildings	8,659.00	6,002.00
Fees & charges		770.00
Filing fees		296.00
Water rates and Consumption	1,171.60	773.99
Repairs & maintenance	898.00	
Sundry expenses	144.00	176.85
Supervisory Levy	259.00	259.00
Interest expense	11,329.16	8,233.91
Management agent fees	1,675.52	1,032.76
Rates & taxes	1,575.68	968.00
Strata fees	735.88	550.23
	<u>36,614.84</u>	<u>26,006.74</u>

Note 4: Liability for Accrued Benefits

Changes in the liability for accrued benefits

Liability for accrued benefits at the beginning of the period	95,145.65	142,832.25
Add:		
Benefits accrued as a result of operations	6,082.30	(47,686.60)
Benefits accrued at the end of the financial period	<u>101,227.95</u>	<u>95,145.65</u>

Note 5: Vested benefits

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Notes to the Financial Statements
For the year ended 30 June 2018

2018 2017

Note 6: Guaranteed benefits

No guarantees have been made in relation of the liability for Accrued benefits.

Note 7: Forfeited benefits

All forfeited benefits have been allocated proportionately in each period to members' accounts
 Balance at end of reporting period

Note 8: Funding Arrangements

During the year the employer contributed to the fund at a rate of approximately 15.00% (Prior year: 15.00%) of the gross salaries of those employees who were members of the fund. Employees contributed to the fund at the rate of 15.00% (Prior year: 15.00%) of gross salary.

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)

ABN 22 336 270 290

Depreciation Schedule for the year ended 30 June, 2018

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				PROFIT		LOSS				
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+ Above	Total	- Priv	
Borrowing Cost																		
borrowing cost	3,074.36	21/10/16	3,074	0.00	2,648		0	0	2,648	P	20.00	615	0	2,033	0	0	0	0
Bare Trust Setup	2,500.00	05/07/16	2,500	0.00	2,005		0	0	2,005	P	20.00	500	0	1,505	0	0	0	0
			<u>5,574</u>		<u>4,653</u>		<u>0</u>	<u>0</u>	<u>4,653</u>			<u>1,115</u>	<u>0</u>	<u>3,538</u>				
									Deduct Private Portion			<u>0</u>						
									Net Depreciation			<u>1,115</u>						

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RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)

ABN 22 336 270 290

Depreciation Schedule for the year ended 30 June, 2018

	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				PROFIT		LOSS				
				Date	Consid	Date	Cost	Value	T	Rate	Deprec	Priv	CWDV	Upto	+ Above	Total	- Priv	
Additions																		
fridge	1,000.00	02/03/17	1,000	0.00	945		0	0	945	D	16.70	158	0	787	0	0	0	0
			<u>1,000</u>		<u>945</u>		<u>0</u>	<u>0</u>	<u>945</u>			<u>158</u>	<u>0</u>	<u>787</u>				
									Deduct Private Portion			<u>0</u>						
									Net Depreciation			<u>158</u>						

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Depreciation Pools for the year ended 30 June, 2018

Pool : Low Value Pool

Opening Value of the Pool:	658
Plus the taxable use percentage of assets allocated to the pool for the income year	0
Less deduction for the decline in value of depreciating assets of the pool for the income year	247
Less deduction for the decline in value of depreciating assets allocated to the pool for the income year	0
Less the taxable use percentage of the termination value of pooled assets disposed of during the income year	0
Closing Value of the Pool	411

Additions	Total	Priv	OWDV	DISPOSAL		ADDITION		DEPRECIATION				Priv	CWDV
				Date	Consid	Date	Cost	Value	T	Rate	Deprec		
Dishwasher	455.00	25/11/16	455	0.00	370	0	0	370	D	37.50	139	0	231
dryer	355.00	16/01/17	355	0.00	288	0	0	288	D	37.50	108	0	180

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Member's Information Statement
For the year ended 30 June 2018

2018
S
2017
S

KATHLEEN GRACE RHODES	
Opening balance - Members fund	40,709.54
Allocated earnings	(3,529.21)
Employers contributions	6,358.64
Members contributions - Kathleen	
Income tax expense - Earnings	919.74
Income tax expense - Contribution	(953.80)
Balance as at 30 June 2018	43,504.91
Balance as at 30 June 2017	40,709.54

Withdrawal benefits at the beginning of the year 40,709.54
Withdrawal benefits at 30 June 2018 43,504.91

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Withdrawing Funds

Should a member wish to withdraw some or all of their withdrawal benefits from the fund, they should contact the administrator prior to taking action to be advised of their benefit entitlements at date of disposal.

Eligible Rollover Fund

The Fund has selected an 'eligible rollover fund' to which it will transfer benefits belonging to 'lost' members or unclaimed benefits.

These financial statements are unaudited. They must be read in conjunction with the attached Accountant's Compilation Report and Notes which form part of these financial statements.

RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Member's Information Statement
For the year ended 30 June 2018

2018 2017

\$

\$

Government regulations define members as 'lost' if two consecutive reports, sent at least six months apart, are returned unclaimed to the fund.

Unclaimed benefits are those belonging to members who have left their employer and fail to give instructions to the Fund for the reimbursement of their benefit within 90 days of exiting.

In each case the Fund will transfer these benefits to [INSERT DETAILS]. If you would like further details about this fund, or if your benefits have been transferred to it, please contact:

The Administrator
 [INSERT DETAILS].
 [INSERT DETAILS].
 [INSERT DETAILS].

Contact Details

As required by the Superannuation Industry (Supervision) Regulations 1994, should you require any assistance in understanding your entitlement benefits or wish to obtain further details of your investment and entitlements, please contact, Kathleen Grace Rhodes or write to The Trustee RHODES KT SUPER FUND.

RHODES KT SUPER FUND
KGTC SUPER PTY LTD (TRUSTEE)
ABN 22 336 270 290
Member's Information Statement
For the year ended 30 June 2018

2018 2017

\$

\$

TRAVIS CLINTON RHODES

Opening balance - Members fund	54,436.11	81,427.12
Allocated earnings	(4,719.23)	(35,229.56)
Employers contributions	7,972.10	
Members contributions - Travis		8,272.90
Income tax expense - Earnings	1,229.87	1,206.59
Income tax expense - Contribution	(1,195.81)	(1,240.94)
Balance as at 30 June 2018	<u>57,723.04</u>	<u>54,436.11</u>

Withdrawal benefits at the beginning of the year

Withdrawal benefits at 30 June 2018

54,436.11

81,427.12

Withdrawal Benefit

Your withdrawal benefit is the amount you are entitled to on resignation or retirement and represent the sum of:

- member contributions
- superannuation guarantee contributions
- award contributions
- other employer contributions made on your behalf and earnings (after income tax) associated with the above contributions.

The preserved portion of your withdrawal benefit is the amount which cannot be paid out until you permanently retire from the workforce on or after age 55. The preservation age is to be increased from 55 to 60, on a phased in basis, by 2025.

Withdrawing Funds

Should a member wish to withdraw some or all of their withdrawal benefits from the fund, they should contact the administrator prior to taking action to be advised of their benefit entitlements at date of disposal.

Eligible Rollover Fund

The Fund has selected an 'eligible rollover fund' to which it will transfer benefits belonging to 'lost' members or unclaimed benefits.

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

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

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

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

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

Electronic funds transfer - direct debit

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

Name of partnership, trust, fund or entity: **RHODES KT SUPER FUND**

Tax file number: **981 170 400** Year: **2018**

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

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

Declaration: I declare that:

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

Signature of partner, trustee or director: *[Signature]* Date: **31-3-19**

PART B Electronic funds transfer consent

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

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

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

Agent's reference number: **76696008** Account Name: **KGTC Super Pty Ltd**

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

Signature: *[Signature]* Date: **31-3-19**

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 (KAT 71287).

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

Self-managed superannuation fund annual return 2018

Section A: Fund information

1 Tax file number (TFN) **981 170 400**

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

2 Name of self-managed superannuation fund (SMSF) **RHODES KT SUPER FUND**

3 Australian business number (ABN) **22 336 270 290**

4 Current postal address

27 Tobin Street
MOUNT HELENA **WA** **6082**

5 Annual return status

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

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

6 SMSF auditor Auditor's name

Title	Mr
Family name	Boys
First given name	Tony
Other given names	
SMSF Auditor Number	100 014 140
Auditor's phone number	04 10712708
Use Agent address details? <input type="checkbox"/> N <input checked="" type="checkbox"/> Y	Postal address
RUNDLE MAIL	
SA 5000	

Date audit was completed **A** **20/03/2019**

Was Part B of the audit report qualified? **B** **N**

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

Section C: 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).

Table with columns for DEDUCTIONS (A1-A2) and NON-DEDUCTIBLE EXPENSES (A2-A2). Rows include Interest expenses within Australia, Capital works expenditure, Investment expenses, etc.

TOTAL DEDUCTIONS: 36,615. TOTAL NON-DEDUCTIBLE EXPENSES: 0. TOTAL ASSESSABLE INCOME less: 6,806. TOTAL SMSF EXPENSES: 36,615.

#T1 is a mandatory label.

Section D: Income tax calculation statement

#Important: Section B label R3, Section C label O and Section D labels A-T, J, T5 and I are mandatory.

13 Calculation statement

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

Calculation statement fields: #Taxable income A (0), #Tax on taxable income T1 (0.00), #Tax on non-FIN-quoted contributions J (0.00), Gross tax B (0.00).

Foreign income tax offset C1, Rebates and tax offsets C2, Non-refundable non-carry forward tax offsets C (0.00).

Early stage venture capital limited partnership tax offset D1, Early stage venture capital limited partnership tax offset carried forward from previous year D2, Early stage investor tax offset D3, Early stage investor tax offset carried forward from previous year D4.

Complying funds' ranking credits tax offset E1, Non-FIN tax offset E2, National rental affordability scheme tax offset E3, Employer credit tax offset E4, Refundable tax offsets E (0.00).

#TAX PAYABLE T5 (0.00), Section 102AA interest charge G.

H1 Credit for interest on early payments - **H** Eligible credits 0.00
H2 Credit for tax withheld - foreign
H3 Credit for tax withheld - foreign (including capital gains)
H4 Credit for tax withheld - foreign (including capital gains)
H5 Credit for TFN amounts withheld from payments from closely held trusts
H6 Credit for interest on no-TFN tax offset
H7 Credit for foreign resident capital gains
H8 Credit for foreign resident capital gains

(H1 plus H2 plus H3 plus H4 plus H5 plus H6 plus H7 plus H8)

I 0.00 **L** 259.00
J **K**
M **N**

Total amount of tax payable **S** 259.00
 (T5 plus G less H less I less J plus K plus L plus M plus N)

Section E: Losses

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

Net capital losses brought forward from prior years 0
 Net capital losses carried forward to later income years 0

Tax losses carried forward to later income years **U** 9,596
 Net capital losses carried forward to later income years **V**

Section F / Section G: Member Information

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

See the Privacy note in the Declaration.

Family name Mrs
 First given name Kathleen
 Other given names Grace

Title Mrs
 Member status 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100

Member number 363 496 858
 Date of birth 15/06/1985
 If deceased, date of death

Contributions

Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE 40,709.54
 Employer contributions **A** 6,358.64
 ABN of principal employer **A1**

CGT small business 15-year exemption amount **C**
 Personal injury election **D**
 Spouse and child contributions **E**
 Other third party contributions **F**
 Assessable foreign superannuation fund amount **G**
 Non-assessable foreign superannuation fund amount **H**
 Transfer from reserve: assessable amount **I**
 Transfer from reserve: non-assessable amount **J**
 Contributions from non-complying funds and previously non-complying funds **K**
 Any other contributions (including Super Co-contributions and Low Income Super Contributions) **L**
TOTAL CONTRIBUTIONS **N** 6,358.64

Other transactions

Accumulation phase account balance **S1** 43,504.91
 Retirement phase account balance - Non-CDBIS **S2**
 Retirement phase account balance - CDBIS **S3**

Allocated earnings or losses **O** 3,563.27
 Inward rollovers and transfers **P**
 Outward rollovers and transfers **Q**
 Lump Sum payment **R1**
 Income stream payment **R2**

CLOSING ACCOUNT BALANCE **S** 43,504.91
 S1 plus S2 plus S3

Accumulation phase value **X1**
 Retirement phase value **X2**

See the Privacy note in the Declaration.
 Title **Mr** Member/TFN **423 511 395** Member Number **2**
 Family name **Rhodes** Account status Code
 First given name **Travis**
 Other given names **Clinton**
 Date of birth **21/02/1985** If deceased, date of death

Contributions
 Refer to instructions for completing these labels.

OPENING ACCOUNT BALANCE **54,436.11**
 Employer contributions **7,972.10**
 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**
 Contributions from non-complying funds and previously non-complying funds and Low Income Super Contributions **M**
 Any other contributions **T**
 Transfer from reserve, non-assessable amount **L**
 Other transactions **N**

Accumulation phase account balance **S1** **57,723.04**
 Retirement phase account balance - Non-CDBIS **S2**
 Retirement phase account balance - CDBIS **S3**
 TRIS Count
 ALLOCATED EARNINGS OR LOSSES **O** **4,685.17**
 Inward rollovers and transfers **P**
 Outward rollovers and transfers **Q**
 Lump Sum payment **R1**
 Income stream payment **R2**
 CLOSING ACCOUNT BALANCE **S** **57,723.04**
 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**

Sensitive (when completed)

15b Australian direct investments
 Limited recourse borrowing arrangements
 Australian residential real property **J1** **310,000**
 Australian non-residential real property **J2**
 Overseas real property **J3**
 Australian shares **J4**
 Overseas shares **J5**
 Other **J6**
 Cash and term deposits **E** **15,519**
 Debt securities **F**
 Loans **G**
 Listed shares **H**
 Unlisted shares **I**

Limited recourse borrowing arrangements **J** **310,000**
 Non-residential real property **K**
 Residential real property **L**
 Collectables and personal use assets **M**
 Other assets **O** **3,538**

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** **329,057**
 (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

15e Limited recourse borrowing arrangements
 If the fund had an LRBA, were the LRBA borrowings from a licensed financial institution? **A** **Y** Print Y for yes or N for no.
 Did the members or related parties of the fund use personal security for the LRBA? **B** **Y** Print Y for yes or N for no.

16 LIABILITIES
 Borrowings for limited recourse borrowings and arrangements **V1** **227,312**
 Permissible temporary borrowings **V2**
 Other borrowings **V3**
 Borrowings **V** **227,312**
 Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G) **W** **101,227**
 Reserve accounts **X**
 Other liabilities **Y** **518**
 TOTAL LIABILITIES **Z** **329,057**

Sensitive (when completed)

Section I: Taxation of financial arrangements (TOFA)

Total TOFA gains: **H**
Total TOFA losses: **I**

Section J: Other information

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

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.

TRUSTEES OR DIRECTORS 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 20/03/2019

Preferred trustee or director contact details:

Title: Mr
Family name: Rhodes
First given name: Travis
Other given names: Clinton
Area code: 04 Number: 8858 6606
Phone number:
Email address: KATC Super Pty Ltd

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, **ESSAY BUSINESS SERVICES PTY LTD** 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 20/03/2019

Title: Mr
Family name: Adiyodi
First given name: Sunil

Other given names

Tax agent's practice

ESSAY BUSINESS SERVICES PTY LTD

Tax agent's phone number

Area code: 08 Number: 9274 2844

Tax agent number

7 6696008

Reference number

RHOD0002

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.

Refer to Losses schedule instructions 2018, available on our website www.ato.gov.au for instructions on how to complete this schedule.

Tax file number (TFN) 981 170 400
Name of entity RHODES KT SUPER FUND
Australian business number (ABN) 22 336 270 290

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

Table with 2 columns: Year of loss (2017-18 to 2012-13 and earlier) and Amount (6,806 to 9,588). Total U 9,588.

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

Part F Tax losses reconciliation statement

Table with 2 columns: Description (Balance of tax losses brought forward, ADD Uplift of tax losses, etc.) and Amount (2,782 to 9,588). Labels A through J.

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

Sensitive (when completed)

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 more information about your privacy go to ato.gov.au/privacy
Taxpayer's declaration I declare that the information on this form is true and correct.

Signature [Handwritten Signature] Date 31-3-19
Contact person [Handwritten Name] Daytime contact number [Blank]
Area code [Blank] Number [Blank]

Sensitive (when completed)

ANTHONY BOYS
PO BOX 3376,
RUNDLE MALL 5000

Dear Antony,

Rhodes KT Super Fund
Superannuation Fund Management/Trustee Representation Letter

In connection with your audit examination of the financial report of Rhodes KT Super Fund for the year ended 30 June 2018, hereby confirm, at your request that to best of our knowledge and belief, the following representation relating to the accounts are correct.

Financial Report

We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter, for the preparation of the financial report.

The management/trustee have determined that the fund is not a reporting entity for the year ended 30 June 2018 and that the requirement to apply Australian Accounting Standards and other mandatory reporting requirements do not apply to the fund. Accordingly, the financial report prepared is a special purpose financial report, which is for distribution to members of the fund and to satisfy the requirement of the SISA and the SISR, and to confirm that the financial report is free of material misstatements, including omissions.

Sole Purpose

The fund has been maintained for the sole purpose of providing superannuation benefits to its members and their dependents.

Superannuation Fund Books/Records/Minutes

(a) We have made available to you all financial records and related data, other information, explanations and assistance necessary for the conduct of the audit.

(b) We have made available to you Minutes of all trustee(s)' meetings and the Trust Deed.

(c) We have established and maintained an adequate internal control structure to facilitate the preparation of reliable financial statements, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

(d) We have no plans or intentions that may materially affect the carrying values, or classification, of assets and liabilities.

(e) Records maintained during the period were in accordance with the Australian Taxation Office requirements.

Asset Form

The assets of the superannuation fund are being held in a form suitable for the benefit of the members of the fund, and have been held in accordance with the fund's investment strategy.

Ownership and Pledging of Assets

The superannuation fund has satisfactory title to all assets disclosed in the Statement of Financial Position. Investments are registered in the name of the trustee(s).

No assets of the superannuation fund have been pledged to secure liabilities of the superannuation fund or of others.

Investments

(a) We have considered the requirement of generally accepted accounting standards in regards to impairment of assets when assessing the impairment of assets and in ensuring that no assets are stated in excess of their recoverable amount.

(b) There are no commitments, fixed or contingent, for the purchase or sale of long-term investments that have not been disclosed in the financial statements.

(c) The investment strategy has been determined with due regard to risk, return, liquidity, diversity and the insurance needs of fund members, and the assets of the fund are in line with this strategy.

(d) All investments are acquired, maintained and disposed of on an arm's length basis.

Trust Deed

The superannuation fund is being conducted in accordance with its Trust Deed.

Superannuation Industry (Supervision) Act and Regulations

(a) The fund meets the definition of a self-managed superannuation fund under the SISA.

(b) The fund has been conducted in accordance with the SISA, the SISR and its governing rules at all times during the year. Also there were no amendments to the governing rules during the year, except as notified to you.

(c) The fund is being conducted in accordance with the SISA and the SISR, in particular the relevant requirements of the following provisions:

Sections: 17A, 35AE, 35B, 35C(2), 62, 65, 66, 67, 67A, 67B, 82-85, 103, 104, 104A, 105, 109, 126K

Regulations: 1.06(9A), 4.09, 4.09A, 5.03, 5.08, 6.17, 7.04, 8.02B, 13.12, 13.13, 13.14, 13.18AA

(d) The trustee(s) have been nominated and may only be removed in such manner and circumstances as are allowed in the Trust Deed.

(e) The trustees are not disqualified persons under s126K of the SISA.

(f) Any vacancy among the trustee(s) is filled in accordance with the Trust Deed.

(g) The trustee(s) have complied with all trustee standards set out in SISR and the covenant prescribed by section 52 of the SISA.

(h) The trustee(s) have complied with all investment standards set out in the SISA and the SISR.

(i) Information retention obligations have been complied with.

(j) All contributions accepted and benefits paid have been in accordance with the governing rules of the fund and relevant provisions of the SISA and the SISR. There are no breaches or possible breaches of the SIS legislation whose effects should be considered for disclosure in the financial report or to the Australian Taxation Office.

Commitments

(a) There are no material commitments for construction or acquisition of property, plant and equipment to acquire other non-current assets, such as investments or intangibles, other than those disclosed in the financial report.

(b) There were no commitments for purchase or sale of securities or assets or any options given by the fund including options over share capital.

Taxation

(a) We have calculated income tax expense, current tax liability, deferred tax liability and deferred tax asset according to the definitions of taxable income and allowable deductions. We have calculated and recognised all other applicable taxes according to the relevant tax legislation.

(b) There are no activities that invoke the anti-avoidance provisions of any applicable tax legislation.

Borrowings

The trustees have not borrowed money on behalf of the superannuation fund with the exception of borrowings which were allowable under the SIS Act and the SIS Regulations.

Related Parties

(a) The fund has not made any loans to, or provided financial assistance to members of the fund or their relatives.

(b) No asset has been acquired from a member or related party other than as permitted under the SISA and the SISR.

(c) Related party transactions and related amounts receivable or payable have been properly disclosed in the financial statements.

Accounting Misstatement Detected by Audit

There has been no misstatement noted by audit during the course of the current year audit.

Insurance

The superannuation fund has an established procedure whereby an officer reviews at least annually the adequacy of insurance cover on all assets and insurable risks where relevant. This review has been performed and where it is considered appropriate, assets and insurable risks of the superannuation fund are adequately covered by insurance.

Accounting Estimates

We confirm the significant assumptions used in making accounting estimates are reasonable.

Fair Value Measurements and Disclosures

We confirm that significant assumptions used in fair value measurements and disclosures are reasonable and appropriately reflect our intent and ability to carry out specific courses of action on behalf of the fund.

Going Concern

In the opinion of the trustees there are reasonable grounds to believe that the superannuation fund will be able to:

- Pay its debts as and when they fall due.
- Continue as a going concern for the foreseeable future.

We, therefore, confirm that the going concern basis is appropriate for the financial report.

Events after Balance Sheet Date

We are not aware of any events that have occurred between the financial reporting date to the date of this letter that we need to disclose or recognise in the financial report.

Comparative Information

We confirm that there have been no restatements made to correct a material misstatement in the prior period financial report that affects the comparative information.

Fraud and Error

(a) There has been no:

- (i) Fraud, error, or non-compliance with laws and regulations involving management or employees who have a significant role in the internal control structure.
- (ii) Fraud, error, or non-compliance with laws and regulations that could have a material effect on the financial report.
- (iii) Communication from regulatory agencies concerning non-compliance with, or deficiencies in, financial reporting practices that could have a material effect on the financial report.
- (b) The superannuation fund has disclosed to the auditor all significant facts relating to any frauds or suspected frauds known to management that may have affected the superannuation fund.
- (c) The superannuation fund has disclosed to the auditor the results of its assessment of the risk that the financial report may be materially misstated as a result of fraud.

Legal Matters

We confirm that all matters that may result in legal action against the fund or the trustees in respect of the fund, have been discussed with a solicitor and brought to the attention of the auditor so that a solicitor's representation letter may be obtained.

General

(a) Neither the superannuation fund nor any Trustees have any plans or intentions that may materially affect the book value or classification of assets and liabilities at balance sheet date.

(b) The superannuation fund accepts responsibility for the implementation and operations of accounting and internal control systems that are designed to prevent and detect fraud and error. We have established and maintained adequate internal control to

facilitate the preparation of a reliable financial report, and adequate financial records have been maintained. There are no material transactions that have not been properly recorded in the accounting records underlying the financial report.

(c) There are no violations or possible violations of laws or regulations whose effects should be considered for disclosure in the financial report or as a basis for recording an expense.

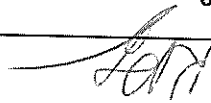
(d) The superannuation fund has complied with all aspects of contractual agreements that would have a material effect on the financial report in the event of non-compliance.

We understand that your examination was made in accordance with the Australian Auditing Standards and was, therefore, designed primarily for the purpose of expressing an opinion on the financial report of the fund taken as a whole, and that your tests of the financial records and other auditing procedures were limited to those which you considered necessary for that purpose.

There are no additional matters.

Signed by the Directors/Trustee of the Rhodes KT Super Fund

Director / Trustee



Director / Trustee

