

Rokate Super Fund

ABN 93 511 813 571

Trustees: Rokate Super Pty Ltd

Financial Statement
For the year ended 30 June 2018

Rokate Super Fund

Reports

Table of Contents

Report Name

Operating Statement (Profit and Loss) Report

Statement of Financial Position

Notes to the Financial Statements

Tax Accounting Reconciliation

Compilation Report - SMSF

Audit Report - SMSF

Trustee Declaration Report

Investment Transaction Confirmation Minute/Resolution

Member Summary Report

Member Statement

Investment Summary Report

Market Price Audit Report

Annual Return - SMSF

Annual Return CGT Schedule - SMSF

Annual Return Losses Schedule - SMSF

Electronic Lodgment Declaration

TBAR Declaration

Rokate Super Fund
Operating Statement
For the period 1 July 2017 to 30 June 2018

	Note	2018 \$
Income		
Member Receipts		
Rollovers In		170,758.57
Contributions		
Employer		50,000.00
Member		45,000.00
Investment Gains		
Realised Capital Gains	8A	613.26
Investment Income		
Distributions	7A	1,172.64
Dividends	7B	2,922.22
Interest	7C	528.98
Other Income		98.52
		271,094.19
Expenses		
Other Expenses		
Adviser Fee		3,208.38
Establishment Fee		5,500.00
Investment Losses		
Decrease in Market Value	8B	4,766.38
		13,474.76
Benefits Accrued as a Result of Operations before Income Tax		257,619.43
Income Tax		
Income Tax Expense		7,280.55
		7,280.55
Benefits Accrued as a Result of Operations		250,338.88

The accompanying notes form part of these financial statements.

Rokate Super Fund
Statement of Financial Position
as at 30 June 2018

	Note	2018 \$
Assets		
Investments		
Shares in Listed Companies	6A	178,837.22
Stapled Securities	6B	43,894.30
Other Assets		
Cash At Bank		83,629.96
Receivables		465.89
Deferred Tax Assets		496.50
Prepaid Contribution Tax		7,500.00
Total Assets		<u><u>314,823.87</u></u>
 Liabilities		
Income Tax Payable		14,484.99
Unallocated Contributions		50,000.00
Total Liabilities		<u><u>64,484.99</u></u>
 Net Assets Available to Pay Benefits		 <u><u>250,338.88</u></u>
<i>Represented by:</i>		
Liability for Accrued Benefits		
Mr Robin Beemster	2	186,225.06
Mrs Cathy Beemster		64,113.82
Total Liability for Accrued Benefits		<u><u>250,338.88</u></u>

Rokate Super Fund
Notes to the Financial Statements
As at 30 June 2018

Note 1 - Statement of Significant Accounting Policies

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

(a) Statement of Compliance

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

(b) Basis of Preparation

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

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

(c) Use of Accounting Estimates and Judgments

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

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

(d) Cash and Cash Equivalents

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

(e) Foreign Currency

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

(f) Valuation of Assets

Investment

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

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

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

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

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

Rokate Super Fund

Notes to the Financial Statements

As at 30 June 2018

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

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

Financial Liabilities

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

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

Receivables and Payables

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

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

(g) Revenue Recognition

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

Interest

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

Dividend Revenue

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

Distribution Revenue

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

Rental Income

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

Movement in market values

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

Contributions and Rollovers In

Contributions and rollovers in are recognised when the control and the benefits from the revenue have been attained and

Rokate Super Fund
Notes to the Financial Statements
As at 30 June 2018

(h) Income Tax

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

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

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

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

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

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

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

The financial report was authorised for issue on 31 January 2019 by the directors of the trustee company.

Note 2 – Liability for Accrued Benefits

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

	Current
Liability for Accrued Benefits at beginning of period	0.00
Benefits Accrued during the period	250,338.88
Benefits Paid during the period	0.00
Liability for Accrued Benefits at end of period	250,338.88

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

Note 3 – Vested Benefits

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

	Current
Vested Benefits at beginning of period	0.00
Benefits Accrued during the period	250,338.88
Benefits Paid during the period	0.00

Rokate Super Fund
Notes to the Financial Statements
As at 30 June 2018

Note 4 – Guaranteed Benefits

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

Note 5 – Funding Arrangements

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

Note 6A – Shares in Listed Companies

	Current	Previous
At market value:		
AGL Energy Limited.	28,527.12	0.00
Australia And New Zealand Banking Group Limited	21,773.04	0.00
Commonwealth Bank Of Australia.	20,184.99	0.00
Crown Resorts Limited	12,433.50	0.00
G.U.D. Holdings Limited	13,536.96	0.00
IPH Limited	20,906.10	0.00
National Australia Bank Limited	20,310.81	0.00
Westpac Banking Corporation	20,597.90	0.00
Woodside Petroleum Ltd	20,566.80	0.00
	178,837.22	0.00

Note 6B – Stapled Securities

	Current	Previous
At market value:		
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	11,785.36	0.00
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	21,869.19	0.00
Viva Energy REIT - Stapled Securities	10,239.75	0.00
	43,894.30	0.00

Note 7A – Distributions

	Current	Previous
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	245.16	0.00
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	691.79	0.00
Viva Energy REIT - Stapled Securities	235.69	0.00
	1,172.64	0.00

Note 7B – Dividends

	Current	Previous
AGL Energy Limited.	580.11	0.00
Commonwealth Bank Of Australia.	711.43	0.00
Crown Resorts Limited	291.53	0.00
G.U.D. Holdings Limited	276.34	0.00
IPH Limited	255.02	0.00
Regis Healthcare Limited	254.93	0.00
Super Retail Group Limited	552.86	0.00
	2,922.22	0.00

Note 7C – Interest

	Current	Previous
Macquarie Cash Management Account	528.98	0.00
	528.98	0.00

Rokate Super Fund
Notes to the Financial Statements
As at 30 June 2018

Note 8A – Realised Capital Gains

	Current	Previous
Shares in Listed Companies		
Regis Healthcare Limited	383.16	0.00
Super Retail Group Limited	230.10	0.00
	613.26	0.00

Note 8B – Decrease in Market Value

	Current	Previous
Shares in Listed Companies		
AGL Energy Limited.	1,079.72	0.00
Australia And New Zealand Banking Group Limited	232.54	0.00
Commonwealth Bank Of Australia.	1,866.48	0.00
Crown Resorts Limited	(432.12)	0.00
G.U.D. Holdings Limited	(1,531.66)	0.00
IPH Limited	1,106.19	0.00
National Australia Bank Limited	1,652.63	0.00
Westpac Banking Corporation	1,401.04	0.00
Woodside Petroleum Ltd	(654.73)	0.00
Stapled Securities		
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities	231.10	0.00
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled	46.20	0.00
Viva Energy REIT - Stapled Securities	(231.01)	0.00
	4,766.38	0.00

Rokate Super Fund

Tax Accounting Reconciliation

For the period 1 July 2017 to 30 June 2018

Operating Statement Profit vs. Provision for Income Tax		2018
		\$
Benefits Accrued as a Result of Operations before Income Tax		257,619.43
<u>ADD:</u>		
Decrease in Market Value		4,766.38
Non-Deductible Expenses		5,500.00
Taxable Capital Gains		613.00
Unallocated Taxable Contributions		50,000.00
<u>LESS:</u>		
Realised Capital Gains		613.26
Non-Taxable Contributions		45,000.00
Non-Taxable Income		275.70
Rollovers In		170,758.57
Rounding		4.28
Taxable Income or Loss		<u>101,847.00</u>

	Income Amount	Tax Amount
Gross Tax @ 15% for Concessional Income	101,847.00	15,277.05
Gross Tax @ 45% for Net Non-Arm's Length Income	0.00	0.00
No-TFN Quoted Contributions @ 32%	0.00	0.00
Change in Carried Forward Losses	0.00	0.00
Provision for Income Tax		<u>15,277.05</u>

Provision for Income Tax vs. Income Tax Expense

Provision for Income Tax		15,277.05
<u>LESS:</u>		
Change in Deferred Tax Liability		496.50
Change in Prepaid Contribution Tax		7,500.00
Income Tax Expense		<u>7,280.55</u>

Provision for Income Tax vs. Income Tax Payable

Provision for Income Tax		15,277.05
<u>LESS:</u>		
Franking Credits		792.06
Income Tax Payable (Receivable)		<u>14,484.99</u>

Exempt Current Pension Income Settings

Pension Exempt % (Actuarial)	0.0000%
Pension Exempt % (Expenses)	0.0000%

Compilation Report to the Trustees and Members of Rokate Super Fund

ABN 93 511 813 571
For the period 01 July 2017 to 30 June 2018

On the basis of the information provided by the Trustees of Rokate Super Fund, we have compiled the accompanying special purpose financial statements of Rokate Super Fund for the period ended 30 June 2018, which comprise the Statement of Financial Position, Operating Statement, a summary of significant accounting policies and other explanatory notes. The specific purpose for which the special purpose financial statements have been prepared is set out in Note 1 to the financial statements.

The Responsibility of Trustees

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

Our Responsibility

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

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

Assurance Disclaimer

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

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

Signature of Accountant

Dated: 31 January 2019

.....
Name of Signatory:

Address:

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

Rokate Super Fund

Self-Managed Superannuation Fund Independent Audit Report for the period 1 July 2017 to 30 June 2018

Approved SMSF auditor details

Name Tony Boys

Business name

Business postal address

SMSF auditor number (SAN) 100014140

Self-managed superannuation fund details

Self-managed super fund (SMSF) name Rokate Super Fund

Australian business number (ABN) 93 511 813 571

Address 15 Lord Street, SHELLY BEACH, NSW 2261, Australia

Year of income being audited 2018

To the SMSF trustees

To the SMSF trustees of Rokate Super Fund

Part A: Financial report

Approved SMSF Auditor's Opinion

I have audited the special purpose financial report of the Rokate Super Fund comprising the statement of financial position as at 30 June 2018, and the operating statement, a summary of significant accounting policies and other explanatory notes of the Rokate Super Fund for the year ended 30 June 2018.

In my opinion, the financial report presents fairly, in all material respects, in accordance with the accounting policies described in the notes to the financial statements, the financial position of the fund at 30 June 2018 and the results of its operations for the year then ended.

Basis for Opinion

My audit has been conducted in accordance with Australian Auditing Standards¹. My responsibilities under those standards are further described in the *Approved SMSF Auditor's Responsibilities for the Audit of the Financial Report* section of this report. I am independent of the self-managed superannuation fund in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) as required by the Superannuation Industry (Supervision) Regulations 1994 (SISR). I have also fulfilled my other ethical responsibilities in accordance with the Code.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Emphasis of Matter - Basis of accounting

Without modifying my opinion, I draw attention to note 1 of the financial report, which describes the basis of accounting. The financial report has been prepared to assist Rokate Super Fund meet the requirements of the SMSF's governing rules, the *Superannuation Industry (Supervision) Act 1993* (SISA) and the SISR. As a result, the financial report may not be suitable for other purposes.

Responsibilities of SMSF trustees for the financial report

Each SMSF trustee (individual trustee or director of corporate trustee) is responsible for the preparation and fair presentation of the financial report in accordance with the financial reporting requirements of the SMSF's governing rules, the SISA and the SISR. Each trustee is also responsible for such internal controls as they determine are necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the trustees are responsible for assessing the fund's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless the trustees intend to wind-up the fund. The going concern basis of accounting is appropriate when it is reasonably foreseeable that the fund will be able to meet its liabilities as they fall due.

The trustees are responsible for overseeing the fund's financial reporting process.

Approved SMSF auditor's responsibilities for the audit of the financial report

My responsibility is to express an opinion on the financial report based on my audit. I have conducted an independent audit of the financial report in order to express an opinion on it to the trustees.

My objective is to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of trustees taken on the basis of this financial report.

require that I comply with relevant ethical requirements relating to audit engagements, and plan and perform the audit to obtain reasonable assurance as to whether the financial report is free from material misstatement.

As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgment and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the fund's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the trustees regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.

Part B: Compliance report

Approved SMSF Auditor's Opinion

I have performed a reasonable assurance engagement on the Rokate Super Fund to provide an opinion in relation to its compliance, in all material respects, with the applicable provisions of the SISA and the SISR as listed below in the *Approved SMSF Auditor's Responsibility* section of this report.

In my opinion, each trustee of Rokate Super Fund has complied, in all material respects, with the applicable provisions of the SISA and the SISR specified below, for the year ended 30 June 2018.

Basis for Opinion

I have conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3100 *Compliance Engagements* issued by the Auditing and Assurance Standards Board.

I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Independence and quality control

I have complied with the independence requirements in accordance with the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) as required by the SISR.

I/My firm apply/applies Australian Standard on Quality Control 1 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements* in undertaking this assurance engagement.

I have complied with the competency standards set by ASIC.

SMSF trustee's responsibility for compliance

Each SMSF trustee is responsible for complying with the requirements of the SISA and the SISR and for identifying, designing and implementing internal controls as they determine necessary to meet compliance requirements and monitor ongoing compliance.

Approved SMSF auditor's responsibility for the compliance report

My responsibility is to express an opinion on the trustees' compliance with the applicable requirements of the SISA and the SISR, based on the compliance engagement. My procedures included testing that the fund has an investment strategy that complies with the SISA and that the trustees make investments in line with that strategy, however, no opinion is made on its appropriateness to the fund members.

My reasonable assurance engagement has been conducted in accordance with applicable Standards on Assurance Engagements issued by the Auditing and Assurance Standards Board, to provide reasonable assurance that the trustees of the fund have complied, in all material respects, with the relevant requirements of the following provisions (to the extent applicable) of the SISA and the SISR.

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

An assurance engagement to report on the fund's compliance with the applicable requirements of the SISA and the SISR involves performing procedures to obtain evidence about the compliance activity and controls implemented to meet the compliance requirements. The procedures selected depend on my judgement, including the identification and assessment of risks of material non-compliance.

My procedures included examination, on a test basis, of evidence supporting compliance with those requirements of the SISA and the SISR for the year ended 30 June 2018.

from those specified.

Inherent limitations

Due to the inherent limitations of an assurance engagement, together with the internal control structure it is possible that fraud, error, or non-compliance with the listed provisions may occur and not be detected. A reasonable assurance engagement does not provide assurance on whether compliance with the listed provisions will continue in the future.

Signature of approved SMSF auditor

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

Name: Tony Boys

Appendix 1 - Explanation of listed sections and regulations in compliance report

This appendix is included to assist with the meaning of the legislation and regulations listed above

Section or Regulation	Explanation
S17A	The fund must meet the definition of an SMSF
S35AE	The trustees must keep and maintain accounting records for a minimum of five years
S35B	The trustees must prepare and sign and retain accounts and statements
S35C(2)	The trustees must provide the auditor with the necessary documents to complete the audit in a timely and professional manner; and within 14 days of a written request from the auditor
S62	The fund must be maintained for the sole purpose of providing benefits to any or all of the following: <ul style="list-style-type: none"><input type="checkbox"/> fund members upon their retirement<input type="checkbox"/> fund members upon reaching a prescribed age<input type="checkbox"/> the dependants of a fund member in the case of a member's death before retirement
S65	The trustees must not loan monies or provide financial assistance to any member or relative at any time during the financial year
S66	The trustees must not acquire any assets (not listed as an exception) from any member or related party of the fund
S67	The trustees of the fund must not borrow any money or maintain an existing borrowing (not listed as an exception)
S67A & 67B	The fund must comply with the limited recourse borrowing arrangement rules when borrowing to purchase single acquirable asset or replacement assets (not listed as an exception to the borrowing rules)
S82-85	The trustees must comply with the in-house asset rules
S103	The trustees must keep minutes of all meetings and retain the minutes for a minimum of 10 years
S104	The trustees must keep up to date records of all trustee or director of corporate trustee changes and trustee consents for a minimum of 10 years
S104A	Trustees who became a trustee on or after 1 July 2007 must sign and retain a trustee declaration
S105	The trustees must ensure that copies of all member or beneficiary reports are kept for a minimum of 10 years
S109	All investment transactions must be made and maintained at arms-length - that is, purchase, sale price and income from an asset reflects a true market value/rate of return
S126K	A disqualified person cannot be a trustee, investment manager or custodian of a superannuation fund
Sub Reg 1.06 (9A)	Pension payments must be made at least annually, and must be at least the amount calculated under Schedule 7
Reg 4.09	Trustees must formulate, regularly review and give effect to an investment strategy for the fund

Reg 5.03	Investment returns must be allocated to members in a manner that is fair and reasonable
Reg 5.08	Member minimum benefits must be maintained in the fund until transferred, rolled over, allotted (to the member's spouse) or cashed out in a permitted fashion
Reg 6.17	Payments of member benefits must be made in accordance with Part 6 or Part 7A of the regulations and be permitted by the trust deed
Reg 7.04	Contributions can only be accepted in accordance with the applicable rules for the year being audited
Reg 8.02B	When preparing accounts and statements required by subsection 35B(1) of SISA, an asset must be valued at its market value
Reg 13.12	Trustees must not recognise an assignment of a super interest of a member or beneficiary
Reg 13.13	Trustees must not recognise a charge over or in relation to a member's benefits
Reg 13.14	Trustees must not give a charge over, or in relation to, an asset of the fund
Reg 13.18AA	Investments in collectables and personal use assets must be maintained in accordance with prescribed rules

Rokate Super Fund

Trustee Declaration

In the opinion of the Trustees of the Rokate Super Fund.

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

- (i) the financial statements and notes to the financial statements for the year ended 30 June 2018 present fairly the financial position of the Fund at 30 June 2018 and the results of its operations for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements; and
- (ii) the financial statements and notes to the financial statements have been prepared in accordance with the requirements of the Trust Deed; and
- (iii) the operation of the Fund has been carried out in accordance with its Trust Deed and in compliance with the requirements of the Superannuation Industry (Supervision) Act 1993 during the year ended 30 June 2018.

Signed in accordance with a resolution of the directors of Rokate Super Pty Ltd by:

..... **Dated:**/...../.....
Cathy Beemster
Director: Rokate Super Pty Ltd

..... **Dated:**/...../.....
Robin Beemster
Director: Rokate Super Pty Ltd

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
ROKATE SUPER PTY LTD ATF
ROKATE SUPER FUND
HELD ON/...../..... AT
15 LORD STREET, SHELLY BEACH NSW**

PRESENT: Cathy Beemster
Robin Beemster

PURCHASES OF ASSETS: It was resolved that having regard to the composition of the fund's existing investments, the fund's Investment strategy and its present liquidity, the purchase of the assets identified in the schedule hereto be confirmed.

SALES OF ASSETS: It was resolved that having regard to the composition of the fund's existing investments, the fund's investment strategy and its present liquidity, the sale of the assets identified in the schedule hereto be confirmed.

CLOSURE: There being no further business the meeting was closed.

..... Dated:/...../.....
Cathy Beemster
Chairperson

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
ROKATE SUPER PTY LTD ATF
ROKATE SUPER FUND
HELD ON/...../..... AT
15 LORD STREET, SHELLY BEACH NSW
SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS
FOR THE REPORTING PERIOD ENDED 30 June 2018**

PURCHASES OF FUND ASSETS	Price	Units	Consideration
<u>Listed Securities Market</u>			
AGL Energy Limited.			
18/05/2018 buy 469 AGL	21.31	469.00	9,995.58
18/12/2017 buy 800 AGL	24.51	800.00	19,611.26
Australia And New Zealand Banking Group Limited			
18/05/2018 buy 70 ANZ	28.32	70.00	1,982.05
18/12/2017 buy 701 ANZ	28.56	701.00	20,023.53
Commonwealth Bank Of Australia.			
18/12/2017 buy 249 CBA	80.54	249.00	20,053.60
18/05/2018 buy 28 CBA	71.35	28.00	1,997.87
Crown Resorts Limited			
18/05/2018 buy 148 CWN	13.47	148.00	1,994.27
18/12/2017 buy 773 CWN	12.95	773.00	10,007.11
G.U.D. Holdings Limited			
18/05/2018 buy 150 GUD	13.27	150.00	1,990.95
18/12/2017 buy 806 GUD	12.42	806.00	10,014.35
IPH Limited			
18/12/2017 buy 1893 IPH	5.29	1893.00	10,014.99
18/05/2018 buy 2805 IPH	4.28	2805.00	11,997.30
National Australia Bank Limited			
18/12/2017 buy 670 NAB	29.85	670.00	19,996.67
18/05/2018 buy 71 NAB	27.70	71.00	1,966.77
Regis Healthcare Limited			
18/12/2017 buy 1923 REG	3.65	1923.00	7,019.67
Super Retail Group Limited			
18/12/2017 buy 1800 SUL	8.34	1800.00	15,013.95
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities			
18/12/2017 buy 1362 SYD	7.35	1362.00	10,017.03
18/05/2018 buy 284 SYD	7.04	284.00	1,999.43
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled			
18/05/2018 buy 1050 TCL	11.33	1050.00	11,895.45
18/12/2017 buy 777 TCL	12.90	777.00	10,019.94
Viva Energy REIT - Stapled Securities			
18/12/2017 buy 3571 VVR	2.25	3571.00	8,018.99
18/05/2018 buy 980 VVR	2.03	980.00	1,989.75
Westpac Banking Corporation			
18/12/2017 buy 635 WBC	31.52	635.00	20,013.79
18/05/2018 buy 68 WBC	29.19	68.00	1,985.15
Woodside Petroleum Ltd			
18/05/2018 buy 580 WPL	34.33	580.00	19,912.07

**MINUTES OF THE MEETING OF THE DIRECTOR(S) OF THE CORPORATE TRUSTEE
ROKATE SUPER PTY LTD ATF
ROKATE SUPER FUND
HELD ON/...../..... AT
15 LORD STREET, SHELLY BEACH NSW**

**SCHEDULE OF PURCHASES AND SALES OF FUND ASSETS
FOR THE REPORTING PERIOD ENDED 30 June 2018**

SALES OF FUND ASSETS	Price	Units	Consideration
<u>Listed Securities Market</u>			
Regis Healthcare Limited			
18/05/2018 sell 1923 REG	3.85	1923.00	7,402.83
Super Retail Group Limited			
18/05/2018 sell 1800 SUL	8.47	1800.00	15,244.05

Rokate Super Fund
(ABN: 93 511 813 571)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2017 - 30 June 2018	Residential Address: 15 Lord Street SHELLY BEACH, NSW 2261
Member	Number: 1
Mr Robin Beemster	Date of Birth: 29 August 1955 Date Joined Fund: 10 November 2017 Eligible Service Date: 14 December 2017
	Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2017	
Accumulation	-
Total as at 1 Jul 2017	-
 Withdrawal Benefit as at 30 Jun 2018	
Accumulation	186,225.06
Total as at 30 Jun 2018	186,225.06

Your Tax Components

Tax Free	2,615.54
Taxable - Taxed	183,609.52
Taxable - Untaxed	-

Your Preservation Components

Preserved	186,225.06
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

Rokate Super Fund
(ABN: 93 511 813 571)

Member Benefit Statement

Period	
1 July 2017 - 30 June 2018	
Member	Number: 1
Mr Robin Beemster	
Accumulation Account	
Accumulation	

Member Account Details	
Residential Address:	15 Lord Street SHELLY BEACH, NSW 2261
Date of Birth:	29 August 1955
Date Joined Fund:	10 November 2017
Eligible Service Date:	14 December 2017
Tax File Number Held:	Yes
Account Start Date:	10 November 2017

Your Account Summary

Withdrawal Benefit as at 1 Jul 2017	-
<i>Increases to your account:</i>	
Employer Contributions	25,000.00
Rollovers In	170,758.57
Tax on Net Fund Income	160.23
<u>Total Increases</u>	<u>195,918.80</u>
<i>Decreases to your account:</i>	
Contributions Tax	3,750.00
Share Of Net Fund Income	5,943.74
<u>Total Decreases</u>	<u>9,693.74</u>
Withdrawal Benefit as at 30 Jun 2018	<u><u>186,225.06</u></u>

Your Tax Components

Tax Free	1.4045 %	2,615.54
Taxable - Taxed		183,609.52
Taxable - Untaxed		-

Your Preservation Components

Preserved	186,225.06
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

Trustee

The Trustee of the Fund is as follows:

Rokate Super Pty Ltd

The directors of the Trustee company are:

Cathy Beemster and
Robin Beemster

Availability of Other Fund Information

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

Trustee Disclaimer

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

Signed on behalf of the Trustee of the Fund

.....
Cathy Beemster
Director - Rokate Super Pty Ltd

.....
Robin Beemster
Director - Rokate Super Pty Ltd

Statement Date: 30 June 2018

Rokate Super Fund
(ABN: 93 511 813 571)

Consolidated Member Benefit Totals

Period	Member Account Details
1 July 2017 - 30 June 2018	Residential Address: 15 Lord Street SHELLY BEACH, NSW 2261
Member	Number: 2
Mrs Cathy Lynne Beemster	Date of Birth: 9 May 1959 Date Joined Fund: 10 November 2017 Eligible Service Date: 10 November 2017
	Tax File Number Held: Yes

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

Your Accounts

Withdrawal Benefit as at 1 Jul 2017	
Accumulation	-
Total as at 1 Jul 2017	<u>-</u>
 Withdrawal Benefit as at 30 Jun 2018	
Accumulation	64,113.82
Total as at 30 Jun 2018	<u><u>64,113.82</u></u>

Your Tax Components

Tax Free	45,000.00
Taxable - Taxed	19,113.82
Taxable - Untaxed	-

Your Preservation Components

Preserved	64,113.82
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

Rokate Super Fund
(ABN: 93 511 813 571)

Member Benefit Statement

Period	
1 July 2017 - 30 June 2018	
Member	Number: 2
Mrs Cathy Lynne Beemster	
Accumulation Account	
Accumulation	

Member Account Details	
Residential Address:	15 Lord Street SHELLY BEACH, NSW 2261
Date of Birth:	9 May 1959
Date Joined Fund:	10 November 2017
Eligible Service Date:	10 November 2017
Tax File Number Held:	Yes
Account Start Date:	10 November 2017

Your Account Summary

Withdrawal Benefit as at 1 Jul 2017	-
<i>Increases to your account:</i>	
Employer Contributions	25,000.00
Member Contributions	45,000.00
Tax on Net Fund Income	59.22
<u>Total Increases</u>	<u>70,059.22</u>
<i>Decreases to your account:</i>	
Contributions Tax	3,750.00
Share Of Net Fund Income	2,195.40
<u>Total Decreases</u>	<u>5,945.40</u>
Withdrawal Benefit as at 30 Jun 2018	<u><u>64,113.82</u></u>

Your Tax Components

Tax Free	70.1877 %	45,000.00
Taxable - Taxed		19,113.82
Taxable - Untaxed		-

Your Preservation Components

Preserved	64,113.82
Restricted Non Preserved	-
Unrestricted Non Preserved	-

Your Insurance Benefits

No insurance details have been recorded

Your Beneficiaries

No beneficiary details have been recorded

Trustee

The Trustee of the Fund is as follows:

Rokate Super Pty Ltd

The directors of the Trustee company are:

Cathy Beemster and
Robin Beemster

Availability of Other Fund Information

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

Trustee Disclaimer

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

Signed on behalf of the Trustee of the Fund

.....
Cathy Beemster
Director - Rokate Super Pty Ltd

.....
Robin Beemster
Director - Rokate Super Pty Ltd

Statement Date: 30 June 2018

Rokate Super Fund

Investment Summary as at 30 June 2018

Investment	Units	Average Cost Price	Market Price	Accounting Cost	Market Value	Unrealised Accounting Gain/(Loss)	Accounting Gain/(Loss) (%)	Portf Weight (%)
<u>Bank</u>								
Macquarie Cash Management Account				83,629.96	83,629.96			27
				83,629.96	83,629.96			27
<u>Listed Securities Market</u>								
AGL Energy Limited. (ASX:AGL)	1,269.00000	23.3308	22.4800	29,606.84	28,527.12	(1,079.72)	(3.65)%	9
Australia And New Zealand Banking Group Limited (ASX:ANZ)	771.00000	28.5416	28.2400	22,005.58	21,773.04	(232.54)	(1.06)%	7
Commonwealth Bank Of Australia. (ASX:CBA)	277.00000	79.6082	72.8700	22,051.47	20,184.99	(1,866.48)	(8.46)%	6
Crown Resorts Limited (ASX:CWN)	921.00000	13.0308	13.5000	12,001.38	12,433.50	432.12	3.60%	4
G.U.D. Holdings Limited (ASX:GUD)	956.00000	12.5578	14.1600	12,005.30	13,536.96	1,531.66	12.76%	4
IPH Limited (ASX:IPH)	4,698.00000	4.6855	4.4500	22,012.29	20,906.10	(1,106.19)	(5.03)%	6
National Australia Bank Limited (ASX:NAB)	741.00000	29.6403	27.4100	21,963.44	20,310.81	(1,652.63)	(7.52)%	6
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities (ASX:SYD)	1,646.00000	7.3004	7.1600	12,016.46	11,785.36	(231.10)	(1.92)%	3
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (ASX:TCL)	1,827.00000	11.9953	11.9700	21,915.39	21,869.19	(46.20)	(0.21)%	7
Viva Energy REIT - Stapled Securities (ASX:VVR)	4,551.00000	2.1992	2.2500	10,008.74	10,239.75	231.01	2.31%	3
Westpac Banking Corporation (ASX:WBC)	703.00000	31.2929	29.3000	21,998.94	20,597.90	(1,401.04)	(6.37)%	6
Woodside Petroleum Ltd (ASX:WPL)	580.00000	34.3312	35.4600	19,912.07	20,566.80	654.73	3.29%	6
				227,497.90	222,731.52	(4,766.38)	(2.10)%	72
				311,127.86	306,361.48	(4,766.38)	(1.53)%	100

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

Rokate Super Fund

Market Price Audit Report as at 30 June 2018

Name	Units	Market Price	Price Date	Market Value	Scope (Amended)	Source Price	Variation (%)	Variation (\$)	Modified By
<u>Bank</u>									
Macquarie Cash Management Account	83,629.96	1.0000		83,629.96	Fund				
				83,629.96					
<u>Listed Securities Market</u>									
AGL Energy Limited. (ASX:AGL)	1,269.00	22.4800		28,527.12					
Australia And New Zealand Banking Group Limited (ASX:ANZ)	771.00	28.2400		21,773.04					
Commonwealth Bank Of Australia. (ASX:CBA)	277.00	72.8700		20,184.99					
Crown Resorts Limited (ASX:CWN)	921.00	13.5000		12,433.50					
G.U.D. Holdings Limited (ASX:GUD)	956.00	14.1600		13,536.96					
IPH Limited (ASX:IPH)	4,698.00	4.4500		20,906.10					
National Australia Bank Limited (ASX:NAB)	741.00	27.4100		20,310.81					
Sydney Airport - Fully Paid Ordinary/Units Stapled Securities (ASX:SYD)	1,646.00	7.1600		11,785.36					
Transurban Group - Ordinary Shares/Units Fully Paid Triple Stapled (ASX:TCL)	1,827.00	11.9700		21,869.19					
Viva Energy REIT - Stapled Securities (ASX:VVR)	4,551.00	2.2500		10,239.75					
Westpac Banking Corporation (ASX:WBC)	703.00	29.3000		20,597.90					

Rokate Super Fund

Market Price Audit Report as at 30 June 2018

Name	Units	Market Price	Price Date	Market Value	Scope (Amended)	Source Price	Variation (%)	Variation (\$)	Modified By
<u>Listed Securities Market</u>									
Woodside Petroleum Ltd (ASX:WPL)	580.00	35.4600		20,566.80					
				222,731.52					
				306,361.48					

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 I T # S T

- Place X in ALL applicable boxes.

Section A: Fund information

1 Tax file number (TFN) 492017643

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

- ! 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)

Rokate Super Fund

3 Australian business number (ABN) (if applicable) 93511813571

4 Current postal address

PO Box 41

Suburb/town

Budgewoi

State/territory

NSW

Postcode

2262

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

Fund's tax file number (TFN) 492017643

6 SMSF auditor

Auditor's name

Title: MR

Family name

Boys

First given name

Tony

Other given names

SMSF Auditor Number

100014140

Auditor's phone number

13

00283486

Postal address

PO Box 3376

Suburb/town

Rundle Mall

State/territory

SA

Postcode

5000

Date audit was completed **A** 31/01/2019

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 refundsYou 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) 182512

Fund account number 965668577

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

Rokate Super Pty Ltd ATF Rokate

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.

smsfdataflow

Fund's tax file number (TFN) 492017643

- 8 Status of SMSF** Australian superannuation fund **A** No Yes Fund benefit structure **B** **A** Code
- Does the fund trust deed allow acceptance of the Government's Super Co-contribution and Low Income Super 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** \$ -00

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

Segregated assets method **B**

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

Did the fund have any other income that was assessable?

E Yes Go to Section B: Income.

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

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

Section B: Income

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

11 Income

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

G No Yes

If the total capital loss or total capital gain is greater than \$10,000 or you elected to use the 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** \$ 613-00

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

Gross interest **C** \$ 528-00

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

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

Australian franking credits from a New Zealand company **E** \$ 0-00

Transfers from foreign funds **F** \$ 0-00 Number

Gross payments where ABN not quoted **H** \$ -00

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

*Unfranked dividend amount **J** \$ 309-00

*Franked dividend amount **K** \$ 1828-00

*Dividend franking credit **L** \$ 783-00

*Gross trust distributions **M** \$ 896-00 Code

Calculation of assessable contributions
Assessable employer contributions
R1 \$ 100000-00
plus Assessable personal contributions
R2 \$ 0-00
plus ****No-TFN-quoted contributions**
R3 \$ 0-00
(an amount must be included even if it is zero)
less Transfer of liability to life insurance company or PST
R6 \$ -00

Assessable contributions
R \$ 100000-00
(R1 plus R2 plus R3 less R6)

Calculation of non-arm's length income
*Net non-arm's length private company dividends
U1 \$ 0-00
plus *Net non-arm's length trust distributions
U2 \$ 0-00
plus *Net other non-arm's length income
U3 \$ 0-00

*Other income **S** \$ 98-00 Code
*Assessable income due to changed tax status of fund
T \$ 0-00
Net non-arm's length income
U \$ 0-00
(subject to 45% tax rate (U1 plus U2 plus U3))

#This is a mandatory label.

*If an amount is entered at this label, check the instructions to ensure the correct

GROSS INCOME **W** \$ 105055-00 Loss
(Sum of labels A to U)

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

TOTAL ASSESSABLE INCOME **V** \$ 105055-00 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	\$ <input type="text" value="0"/> -00	A2	\$ <input type="text" value="0"/> -00
Interest expenses overseas	B1	\$ <input type="text" value="0"/> -00	B2	\$ <input type="text" value="0"/> -00
Capital works expenditure	D1	\$ <input type="text" value="0"/> -00	D2	\$ <input type="text" value="0"/> -00
Decline in value of depreciating assets	E1	\$ <input type="text" value="0"/> -00	E2	\$ <input type="text" value="0"/> -00
Insurance premiums – members	F1	\$ <input type="text" value="0"/> -00	F2	\$ <input type="text" value="0"/> -00
Death benefit increase	G1	\$ <input type="text" value="0"/> -00		
SMSF auditor fee	H1	\$ <input type="text" value="0"/> -00	H2	\$ <input type="text" value="0"/> -00
Investment expenses	I1	\$ <input type="text" value="0"/> -00	I2	\$ <input type="text" value="0"/> -00
Management and administration expenses	J1	\$ <input type="text" value="3208"/> -00	J2	\$ <input type="text" value="5500"/> -00
Forestry managed investment scheme expense	U1	\$ <input type="text" value="0"/> -00	U2	\$ <input type="text" value="0"/> -00
Other amounts	L1	\$ <input type="text" value="0"/> -00	L2	\$ <input type="text" value="0"/> -00
			Code <input type="checkbox"/>	Code <input type="checkbox"/>
Tax losses deducted	M1	\$ <input type="text" value="0"/> -00		
TOTAL DEDUCTIONS		N \$ <input type="text" value="3208"/> -00	TOTAL NON-DEDUCTIBLE EXPENSES	
		(Total A1 to M1)	Y \$ <input type="text" value="5500"/> -00	
			(Total A2 to L2)	
#TAXABLE INCOME OR LOSS		O \$ <input type="text" value="101847"/> -00	TOTAL SMSF EXPENSES	
		(TOTAL ASSESSABLE INCOME less TOTAL DEDUCTIONS)	Z \$ <input type="text" value="8708"/> -00	
		Loss <input type="checkbox"/>	(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** \$ (C1 plus C2)

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** \$

Early stage investor tax offset **D3** \$

Early stage investor tax offset carried forward from previous year **D4** \$

Non-refundable carry forward tax offsets **D** \$ (D1 plus D2 plus D3 plus 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** \$

Exploration credit tax offset **E4** \$

Refundable tax offsets **E** \$ (E1 plus E2 plus E3 plus E4)

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

Section 102AAM interest charge

G \$

Fund's tax file number (TFN) Credit for interest on early payments –
amount of interest**H1 \$** Credit for tax withheld – foreign resident
withholding (excluding capital gains)**H2 \$** 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 \$ *(H1 plus H2 plus H3 plus H5 plus H6 plus H8)*#Tax offset refunds
(Remainder of refundable tax offsets)**I \$** *(unused amount from label E –
an amount must be included even if it is zero)*

PAYG instalments raised

K \$

Supervisory levy

L \$

Supervisory levy adjustment for wound up funds

M \$

Supervisory levy adjustment for new funds

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

#This is a mandatory label.

Section E: Losses

14 Losses

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

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

Section F: Member information

MEMBER 1

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

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

Outward rollovers and transfers **Q** \$

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

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

Accumulation phase value **X1** \$

Fund's tax file number (TFN)

MEMBER 2

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

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

Outward rollovers and transfers **Q** \$

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

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

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

Accumulation phase value **X1** \$

Fund's tax file number (TFN)

MEMBER 3

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

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

Outward rollovers and transfers **Q** \$

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

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

TRIS Count

CLOSING ACCOUNT BALANCE **S** \$

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

Accumulation phase value **X1** \$

Fund's tax file number (TFN)

MEMBER 4

Title:

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

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

Outward rollovers and transfers **Q** \$

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

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

TRIS Count

CLOSING ACCOUNT BALANCE **S** \$

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

Accumulation phase value **X1** \$

Section G: Supplementary member information

MEMBER 5

Title:

Account status

Code

Family name

First given name

Other given names

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

Date of birth
Day Month Year

If deceased, date of death
Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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 \$

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

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

Fund's tax file number (TFN) 492017643

MEMBER 6

Title:

Account status

Code

Family name

First given name

Other given names

Member's TFN

See the Privacy note in the Declaration.

Date of birth

Day Month Year

If deceased, date of death

Day Month Year

Contributions

OPENING ACCOUNT BALANCE \$

! Refer to instructions for completing these labels.

Employer contributions **A** \$

ABN of principal employer **A1**

Personal contributions **B** \$

CGT small business retirement exemption **C** \$

CGT small business 15-year exemption amount **D** \$

Personal injury election **E** \$

Spouse and child contributions **F** \$

Other third party contributions **G** \$

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

Allocated earnings or losses **O** \$

Loss

Accumulation phase account balance **S1** \$

Inward rollovers and transfers **P** \$

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

Outward rollovers and transfers **Q** \$

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

Lump Sum payment **R1** \$

Code

Income stream payment **R2** \$

Code

TRIS Count

CLOSING ACCOUNT BALANCE S \$

(S1 plus S2 plus S3)

Accumulation phase value **X1** \$

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

Australian residential real property

J1 \$ -00

Australian non-residential real property

J2 \$ -00

Overseas real property

J3 \$ -00

Australian shares

J4 \$ -00

Overseas shares

J5 \$ -00

Other

J6 \$ -00Cash and term deposits **E** \$ -00Debt securities **F** \$ -00Loans **G** \$ -00Listed shares **H** \$ -00Unlisted shares **I** \$ -00Limited recourse borrowing arrangements **J** \$ -00Non-residential real property **K** \$ -00Residential real property **L** \$ -00Collectables and personal use assets **M** \$ -00Other assets **O** \$ -00**15c Overseas direct investments**Overseas shares **P** \$ -00Overseas non-residential real property **Q** \$ -00Overseas residential real property **R** \$ -00Overseas managed investments **S** \$ -00Other overseas assets **T** \$ -00**TOTAL AUSTRALIAN AND OVERSEAS ASSETS U** \$ -00(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 \$ -00**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

Fund's tax file number (TFN) **16 LIABILITIES**

Borrowings for limited recourse borrowing arrangements	V1 \$ <input type="text" value=""/>	-00	
Permissible temporary borrowings	V2 \$ <input type="text" value=""/>	-00	
Other borrowings	V3 \$ <input type="text" value=""/>	-00	
	Borrowings	V \$ <input type="text" value="0"/>	-00
Total member closing account balances (total of all CLOSING ACCOUNT BALANCES from Sections F and G)	W \$ <input type="text" value="292838"/>	-00	
Reserve accounts	X \$ <input type="text" value="0"/>	-00	
Other liabilities	Y \$ <input type="text" value="14484"/>	-00	
TOTAL LIABILITIES	Z \$ <input type="text" value="307322"/>	-00	

Section I: Taxation of financial arrangements**17 Taxation of financial arrangements (TOFA)**Total TOFA gains **H** \$

-00

Total TOFA losses **I** \$

-00

Section J: Other information**Family trust election status**If the trust or fund has made, or is making, a family trust election, write the four-digit **income year specified** of the election (for example, for the 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**Fund's tax file number (TFN)

 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 / /

Preferred trustee or director contact details:Title:

Family name

First given name

Other given names

Phone number

Email address

Non-individual trustee name (if applicable)

ABN of non-individual trustee

Time taken to prepare and complete this annual return Hrs

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

TAX AGENT'S DECLARATION:

I declare that the *Self-managed superannuation fund annual return 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 / /

Tax agent's contact detailsTitle:

Family name

First given name

Other given names

Tax agent's practice

Tax agent's phone number

Reference number

Tax agent number

Capital gains tax (CGT) schedule **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 \$ <input type="text" value="613-00"/>	K \$	<input type="text" value="0-00"/>
Other shares	B \$ <input type="text" value="0-00"/>	L \$	<input type="text" value="0-00"/>
Units in unit trusts listed on an Australian securities exchange	C \$ <input type="text" value="0-00"/>	M \$	<input type="text" value="0-00"/>
Other units	D \$ <input type="text" value="0-00"/>	N \$	<input type="text" value="0-00"/>
Real estate situated in Australia	E \$ <input type="text" value="0-00"/>	O \$	<input type="text" value="0-00"/>
Other real estate	F \$ <input type="text" value="0-00"/>	P \$	<input type="text" value="0-00"/>
Amount of capital gains from a trust (including a managed fund)	G \$ <input type="text" value="0-00"/>		
Collectables	H \$ <input type="text" value="0-00"/>	Q \$	<input type="text" value="0-00"/>
Other CGT assets and any other CGT events	I \$ <input type="text" value="0-00"/>	R \$	<input type="text" value="0-00"/>
Amount of capital gain previously deferred under transitional CGT relief for superannuation funds	S \$ <input type="text" value="0-00"/>		
Total current year capital gains	J \$ <input type="text" value="613-00"/>		

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

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

Fund's tax file number (TFN) **7 Earnout arrangements**

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

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

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

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

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

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

! Request for amendment

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

Income year earnout right created **F**

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

8 Other CGT information required (if applicable)

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

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

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

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

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

Losses schedule

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)

492017643

Name of entity

Rokate Super Fund

Australian business number

93511813571

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	<input type="text"/> -00
2016–17	C	<input type="text"/> -00
2015–16	D	<input type="text"/> -00
2014–15	E	<input type="text"/> -00
2013–14	F	<input type="text"/> -00
2012–13 and earlier income years	G	<input type="text"/> -00
Total	U	<input type="text"/> 0-00

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

2 Net capital losses carried forward to later income years

Year of loss		
2017–18	H	<input type="text"/> -00
2016–17	I	<input type="text"/> -00
2015–16	J	<input type="text"/> -00
2014–15	K	<input type="text"/> -00
2013–14	L	<input type="text"/> -00
2012–13 and earlier income years	M	<input type="text"/> -00
Total	V	<input type="text"/> 0-00

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

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

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

Do not complete items **1** or **2** of **Part B** if, in the 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	<input type="checkbox"/>	No	<input type="checkbox"/>
2016–17	B	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
2015–16	C	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
2014–15	D	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
2013–14	E	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
2012–13 and earlier income years	F	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>

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	<input type="text"/>	-00
Net capital losses	H	<input type="text"/>	-00

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

Tax losses	I	<input type="text"/>	-00
Net capital losses	J	<input type="text"/>	-00

4 Do current year loss provisions apply?

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

K Yes No

Part C – Unrealised losses – company only

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

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

L Yes No

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

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

M Yes No

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

N Yes No

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

O -00

Part D – Life insurance companies

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

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

Part E – Controlled foreign company losses

Current year CFC losses **M** -00

CFC losses deducted **N** -00

CFC losses carried forward **O** -00

Part F – Tax losses reconciliation statement

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

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

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

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

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

SUBTRACT Net exempt income **F** -00

SUBTRACT Tax losses forgone **G** -00

SUBTRACT Tax losses deducted **H** -00

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

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

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

Electronic lodgment declaration (Form MS)

(for self-managed superannuation funds)

Part A: Taxpayer's declaration

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

Privacy

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

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

The Australian Business Register

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

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

Electronic funds transfer – direct debit

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

Tax file number	Fund name	Year of return
492017643	Rokate Super Fund	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 on tax returns.

Declaration

I declare that:

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

Signature of trustee or director	<input type="text"/>	Date	<input type="text"/>
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Part B: Electronic funds transfer consent

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

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

Important:

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

Agent's reference number	Account name
25453725	Rokate Super Pty Ltd ATF Rokate

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

Signature of trustee or director	<input type="text"/>	Date	<input type="text"/>
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Part D: Tax agent's certificate (shared facility users only)

Declaration: I declare that:

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

Signature of tax agent	<input type="text"/>	<input type="text"/>
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Transfer Balance Account Report Declaration

There are no TBAR records for the selected period.